

TOWN OF TOLLAND



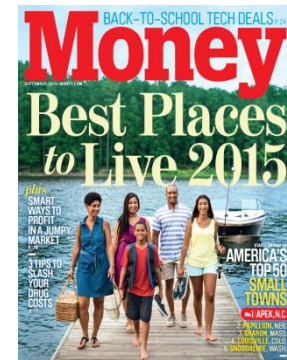
BUDGET OVERVIEW

March 16, 2022



TOLLAND IS NATIONALLY RECOGNIZED AS AN OUTSTANDING TOWN TO LIVE, WORK AND PLAY!

**Ranked 34th by Money Magazine in 2015
as a “Best Place to Live”**



**AAA Bond Rating from both Standard and Poor's
and Fitch Rating Agencies**



Budget Summary

- **The proposed budget for FY2022/23 is balanced per state law. The Town's projected revenue for the year is expected to be \$60,106,207.**
- **The General Fund expenditure budget of \$55,150,327 includes operating expenses for the Board of Education (\$42,040,614) and Town Government (\$13,109,713).**
- **Additionally, the budget includes \$4,700,000 for Debt Service and the General Fund share of the Capital Improvement plan of \$255,880.**
- **Incorporated into the revenue total is the use of \$200,000 from unassigned fund balance and \$68,000 from Committed Fund Balance for Debt.**
- **The Town's grand list grew 3.8%, the highest in 10 years.**
- **Other revenues also increased.**
- **The proposed mill rate of 36.87 reflects a *reduction* of .65% or -.24 mills.**

Board of Education Request

- The Board of Education's (BOE) adopted budget for FY 2022-2023 of \$42,095,614 represents a \$1,276,325 increase (3.13%) over the FY 2021-2022 budget of \$40,819,289.
- The BOE requested budget was reduced \$55,000, by the Town Manager to \$42,040,614. This represents an increase of \$1,221,325 and 2.99%.

THREE YEAR REVENUE AND EXPENDITURE COMPARISON

	2020-2021 Actual	2021-2022 Adopted Budget	2022-2023 Proposed Budget	\$ Change 2021/2022 to 2022/2023	% Change 2021/2022 to 2022/2023	
PROPERTY TAXES	46,540,270	47,771,119	49,448,383	1,677,264	3.51%	
STATE & FEDERAL GRANTS	510,373	518,763	535,174	16,411	3.16%	
LICENSES, PERMITS & FEES	424,865	274,000	300,400	26,400	9.64%	
CHARGES FOR CURRENT SERVICES	504,533	344,009	401,440	57,431	16.69%	
INVESTMENT INCOME/OTHER REVENUE	193,323	65,000	40,000	(25,000)	-38.46%	
EDUCATION GRANTS	9,091,069	8,781,991	9,112,810	330,819	3.77%	
CONTRIBUTION FROM FUND BALANCE	0	350,000	268,000	(82,000)	-23.43%	
CONTRIBUTION FROM MUNICIPAL STABILIZATION	115,000	110,000		(110,000)	100.00%	
REVENUE TOTALS	57,379,433	58,214,882	60,106,207	1,891,325	3.25%	
TOTAL TOWN OPERATING	11,894,780	12,607,647	13,109,713	502,066	3.98%	
BOARD OF EDUCATION OPERATING	39,220,979	40,819,289	42,040,614	1,221,325	2.99%	
CAPITAL IMPROVEMENTS	592,567	137,946	255,880	117,934	85.49%	
TEACHERS RETIREMENT	0	0	0	-	0.00%	
DEBT SERVICE	4,600,000	4,650,000	4,700,000	50,000	1.08%	
EXPENDITURES TOTALS	56,308,326	58,214,882	60,106,207	1,891,325	3.25%	

Historical and Proposed Budgeted Revenues

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23*
State/Federal Grants	\$871,274	\$507,547	\$204,435	\$517,805	\$517,405	\$518,763	\$535,174
Investment Income/Other	60,000	70,000	70,000	190,000	265,000	65,000	40,000
Licenses, Permits & Fees	264,500	249,800	238,500	258,500	273,500	274,000	300,400
Charges for Current Services	330,540	337,840	356,940	323,940	332,940	344,009	401,440
Education Grants	10,793,546	10,172,654	9,745,098	8,875,986	9,114,072	8,781,991	9,112,810
Total	\$12,319,860	\$11,337,841	\$10,644,973	\$10,166,231	\$10,502,917	\$9,983,763	\$10,389,824

*Estimated revenues at this time subject to change as the budget process proceeds.

Historical and Proposed Budgeted Expenditure Percentages

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Town	2.34%	-.73%	1.14%	1.76%	2.03%	2.28%	3.98%
BOE	2.76%	0.00%	.78%	.84%	.10%	2.46%	2.99%
Overall	2.21%	-.15%	.81%	1.07%	.72%	2.26%	3.25%

Grand List Growth

	2016/17	2017/18	2018/19	2019/20	2020/21**	2021/22	2022/23
Net Increase	.78%	.81%	.23%	2.96%	-.41%	.85%	3.80%
Grand list change	\$9,777,219	\$10,255,060	\$2,902,091	\$3,787,800	\$(5,258,726)	\$10,841,850	\$48,813,432

Mill Rate Increase

2014/15	2015/16**	2016/17	2017/18	2018/19	2019/20	2020/21**	2021/22	2022/23
.86	2.31	No change	.83	.81	1.05	No change	1.26	-.24

**Revaluation year.

Impact of Governor's Budget on Tolland

- Most State Revenues remain status quo.
- Uncertainty over State Revenues that could be subject to interim reductions. We have been advised in the current year that certain funds will not be received that were originally proposed for our current year budget. Fortunately, we had not proposed them because they were not in the original Governor's proposal last year.
- There is an established ECS reduction plan that will reduce the Town's ECS funding by over \$330,000 each year for the next several years.
- The proposed Governor's budget from February 2022 actually holds level the ECS funding amount for FY 22-23. In FY 21-22, the budget had been reduced by the planned reduction under guidance received from several Municipal professional organizations that provide such guidance to us. There was strong likelihood that the legislature was going to reduce the funding as planned. This did not occur and so far it appears that the funds shall be received. The management of any excess funds will fall under the ordinance requirements for the municipal stabilization fund.
- I have chosen to reflect full amount of the ECS funds in this year's budget as reflected in the Governor's proposal.

Governor's Proposed FY 23 State Budget Adjustments: Impact on Tolland

On February 9, 2022, the governor released his proposed adjustments to the FY 23 state budget. Below are preliminary grant estimates for Tolland for certain key programs. Please note that the governor's proposal is the first step in the development of the state budget. Additional changes will likely be proposed by the General Assembly. For this reason, the grant amounts reflected below are subject to change and should not be used definitively in development of municipal budgets.

Grant:	Est. FY 22	Original FY 23	Gov. Prop. FY 23	Gov. FY 23 v. Orig. FY 23		Gov. FY 23 v. FY 22	
	(\$)	(\$)	(\$)	(\$)	(%)	(\$)	(%)
Adult Education	7,241	7,282	7,282	0	0.0%	41	0.6%
ECS Grant	9,105,528	9,105,528	9,105,528	0	0.0%	0	0.0%
LoCIP	115,151	115,151	115,151	0	0.0%	0	0.0%
Pequot-Mohegan Grant	0	0	0	0		0	
PILOT	47,277	47,277	48,667	1,390	2.9%	1,390	2.9%
Town Aid Road	339,059	339,059	339,059	0	0.0%	0	0.0%
Grants for Municipal Projects	85,064	85,064	85,064	0	0.0%	0	0.0%
Motor Vehicle Tax Reimbursement*	0	0	1,217,117*	1,217,117		1,217,117	
Municipal Revenue Sharing	0	0	0	0		0	
Municipal Stabilization Grant	322,977	322,977	322,977	0	0.0%	0	0.0%
Total	10,022,297	10,022,338	11,240,845	1,218,507	12.2%	1,218,548	12.2%

* The governor is proposing a property tax cap of 29 mills on motor vehicles. The Motor Vehicle Tax Reimbursement grant would reimburse towns for revenue lost as a result of the cap.

Governor's Proposed Motor Vehicle Cap

- The Governor has proposed reducing the current CAP on Motor Vehicle Taxes of 45 Mills down to 29 Mills.
- Tolland historically has not hit the 45 Mill CAP.
- If this proposal is approved, then the Mill rate would need to be adjusted for real estate/personal property to 37.04 mills and motor vehicles would be 29 mills.
- The Governor's budget proposes revenue in the amount of \$1,217,117 in additional revenues to the Town to offset the loss in taxes. This amount does not cover the total loss due to it being based on the prior year grand list values for motor vehicles and we had substantial growth in motor vehicles this year. The shortfall is \$311,636 and would require the real estate/personal property mill rate to be increased. I have not included this proposal as part of my budget.

Town Revenues 2022 - 2023

**PROJECTED DECREASES/INCREASES FOR 2022/2023
FROM NON-TAX REVENUE SOURCES**

(DECREASES)/INCREASES:

State Aid for Education		\$ 330,819
ECS	\$ 330,310	
Adult Education	\$ 509	
Non-Education State and Federal Grants		\$ 16,411
PILOT	\$ 22,708	
Youth Services Grant	\$ (4,420)	
Civil Defense	\$ 1,000	
Miscellaneous Grants	\$ (3,382)	
Disability Grant	\$ 5	
Veterans	\$ 500	
Licenses, Permits & Fees		\$ 9,400
<i>NOTE: Net of the \$17,000 reduction for the Telecommunication Access Line Revenue Line item which has been properly moved to Property Taxes</i>		
Charges for Current Services		\$ 57,431
Interest Income		\$ (25,000)
Use of Fund Balance, FB Debt Reserve, Municipal Stabilization		<u>\$ (192,000)</u>
NET REVENUE INCREASE		<u>\$ 197,061</u>

Fund Balance

An amount of \$200,000 from Fund Balance is recommended to be used as a revenue. Also, \$68,000 from the Committed Fund Balance for Debt will be used.

Rating agencies recommend that Fund Balance percentage for towns with a AAA credit rating be in a range of 10%-15% of operating expenditures. At June 30, 2021 Unassigned Fund Balance was 15.6% and estimate year end Unassigned Fund Balance for FY21-22 to be at 15.5%.

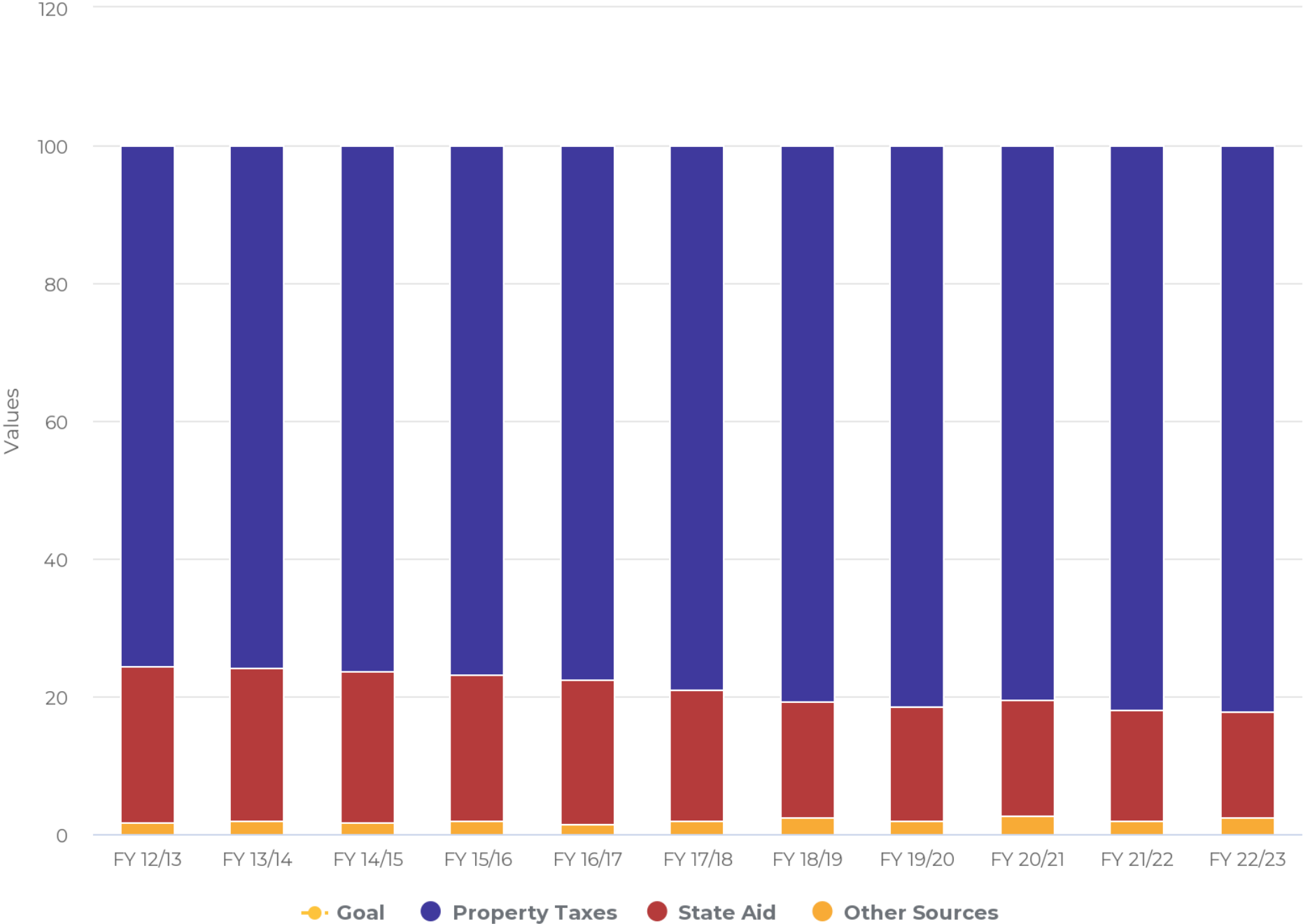
This is not a “revenue source” that should be relied upon in the future. This is a one time use of funds that may not be able to be duplicated in future years.

UNASSIGNED FUND BALANCE

2023 EST*	\$9,617,182	14.63%
2022 EST*	\$9,917,182	15.54%
2021	\$9,947,007	15.64%
2020	\$9,219,295	14.88%
2019	\$8,150,176	13.53%
2018	\$8,320,481	13.17%
2017	\$7,763,976	12.27%
2016	\$7,113,653	11.98%
2015	\$6,853,234	11.90%
2014	\$7,053,690	12.40%
2013	\$6,649,387	11.77%
2012	\$6,588,695	11.82%
2011	\$6,209,332	12.09%
2010	\$5,884,614	11.60%

* Includes assumption of use budgeted Fund balance

Trends in General Fund Revenue Sources - 2023

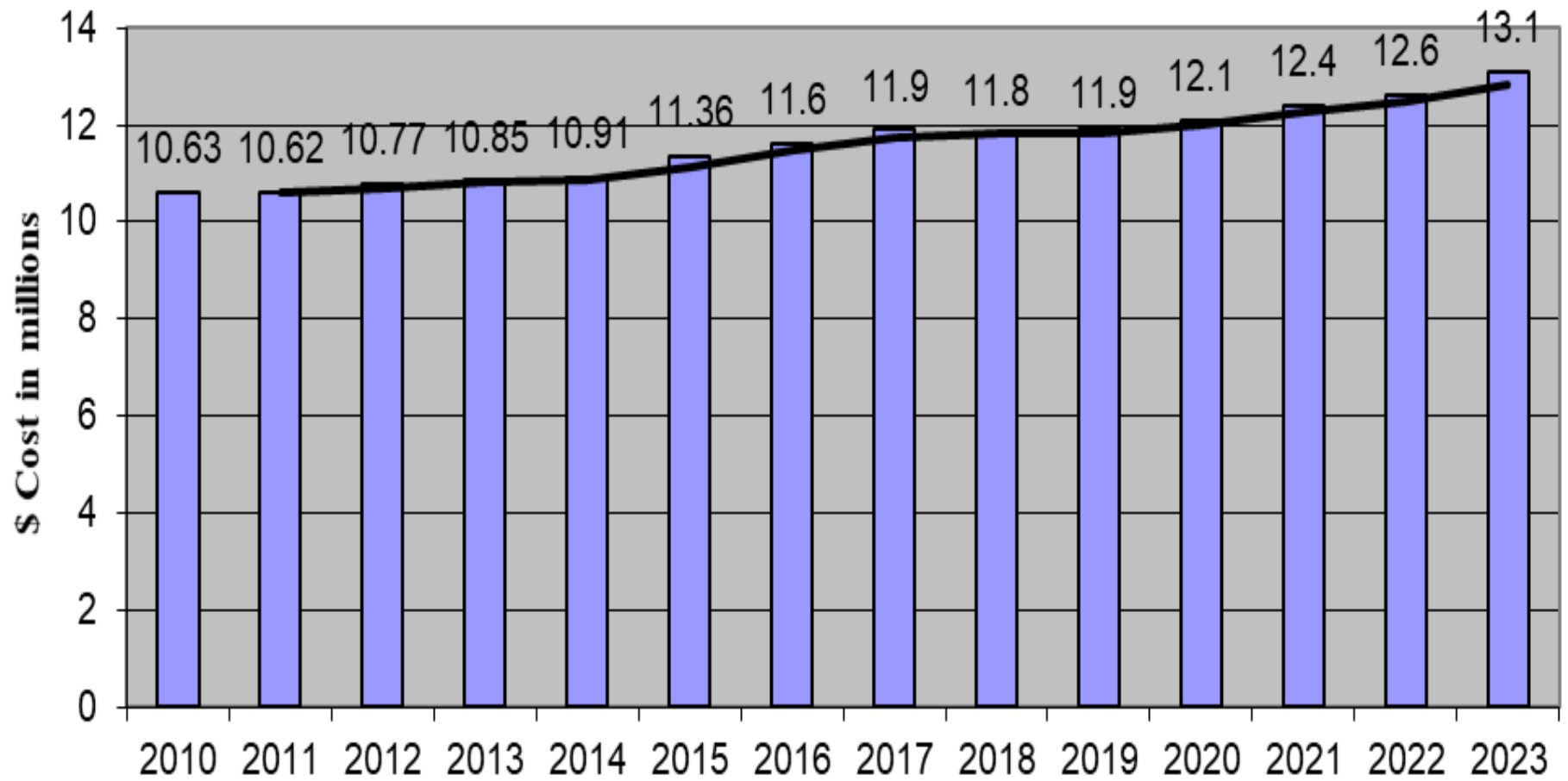


Expenditures

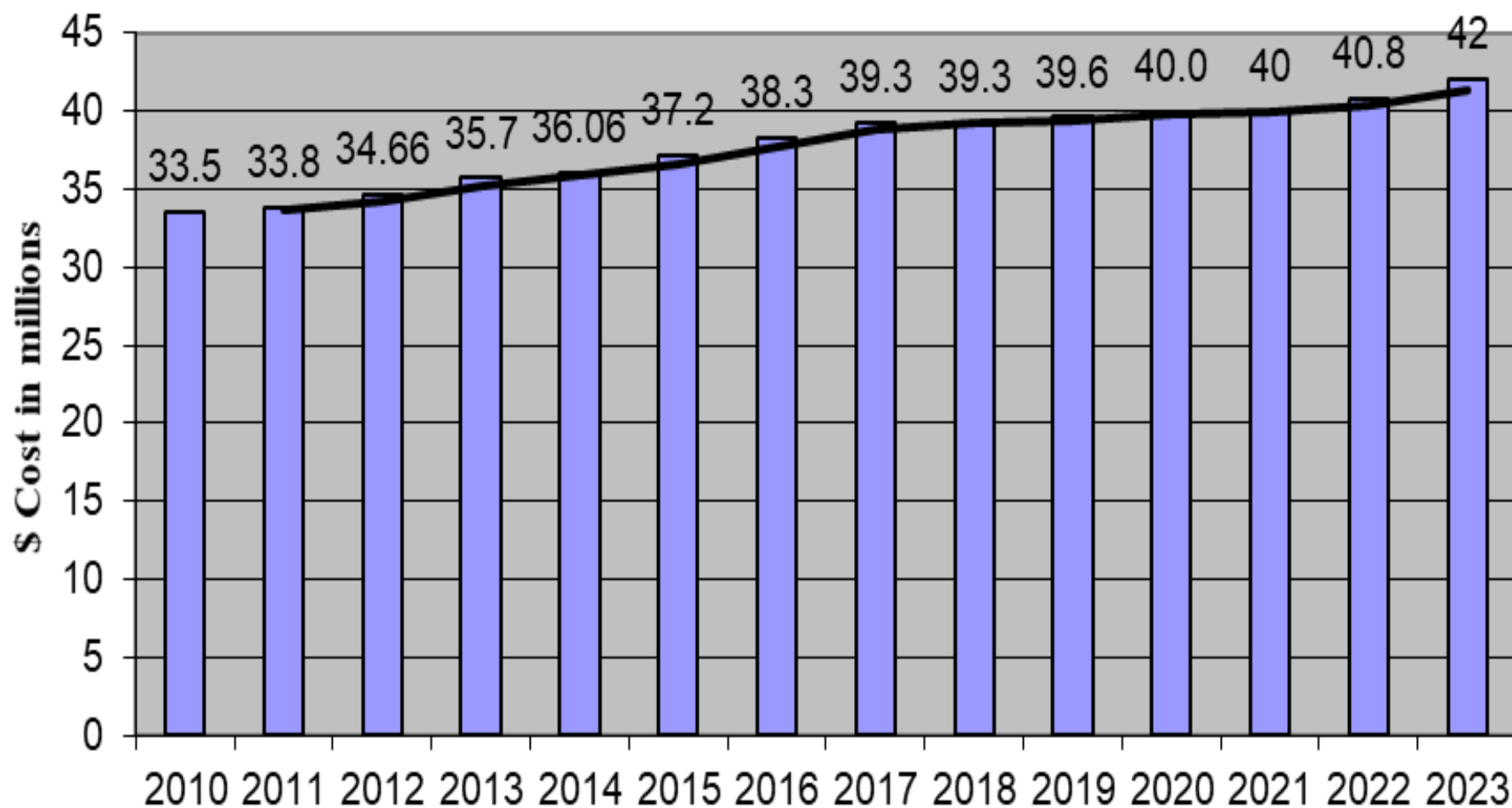
EXPENDITURE SUMMARY

Category	Adopted 21/22	Recommended 22/23	Dollar Change	Percentage Change
Town Depts.	12,607,647	13,109,713	502,066	3.98%
Capital Expenditures	137,946	255,880	117,934	85.49%
Debt Service	4,650,000	4,700,000	50,000	1.08%
Board of Education	40,819,289	42,040,614	1,221,325	2.99%
Grand Total	\$58,214,882	\$60,106,207	\$1,891,325	3.25%

Town Operational \$ Cost in millions 2010-2023



BOE Operational \$ Cost in millions 2010-2023



2022/2023 EXPENDITURES BUDGET

\$60,106,207

BOARD OF
EDUCATION
OPERATING

42,040,614
69.94%

DEBT SERVICE

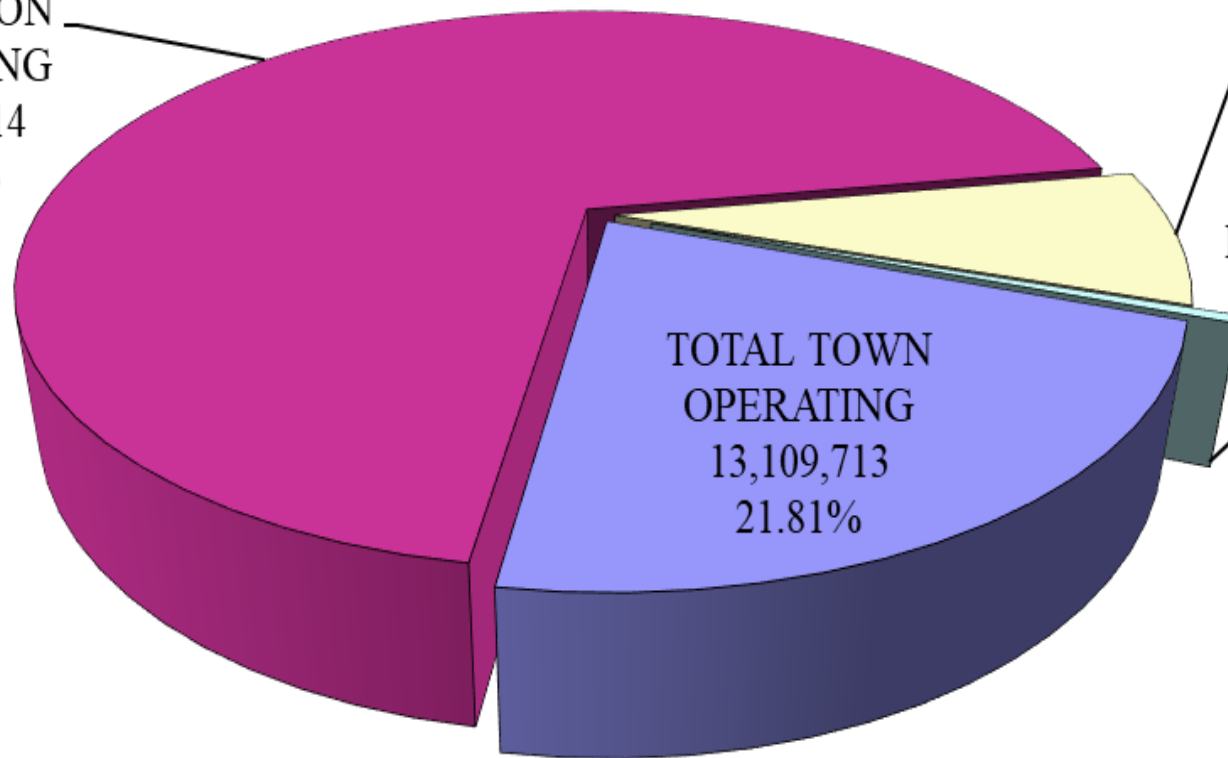
4,700,000
7.82%

CAPITAL
IMPROVEMENTS

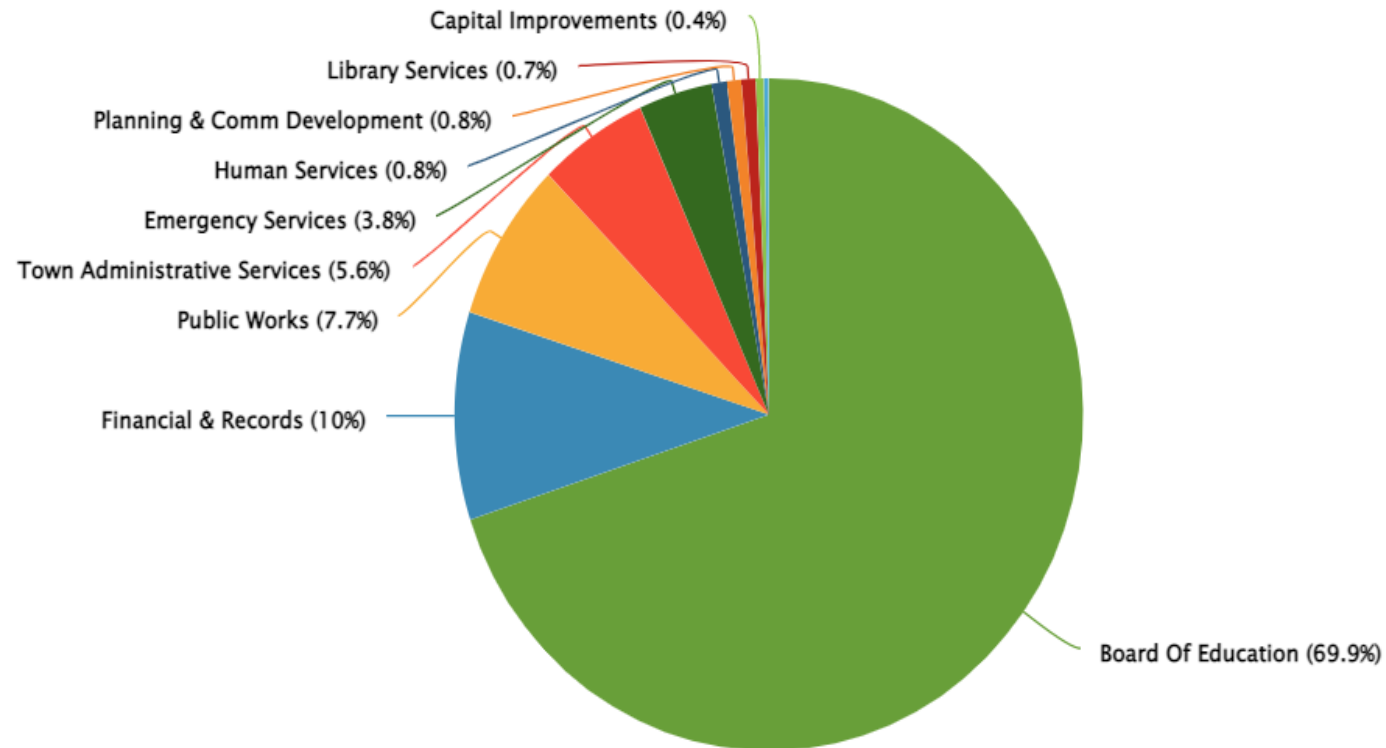
255,880
0.43%

TOTAL TOWN
OPERATING

13,109,713
21.81%

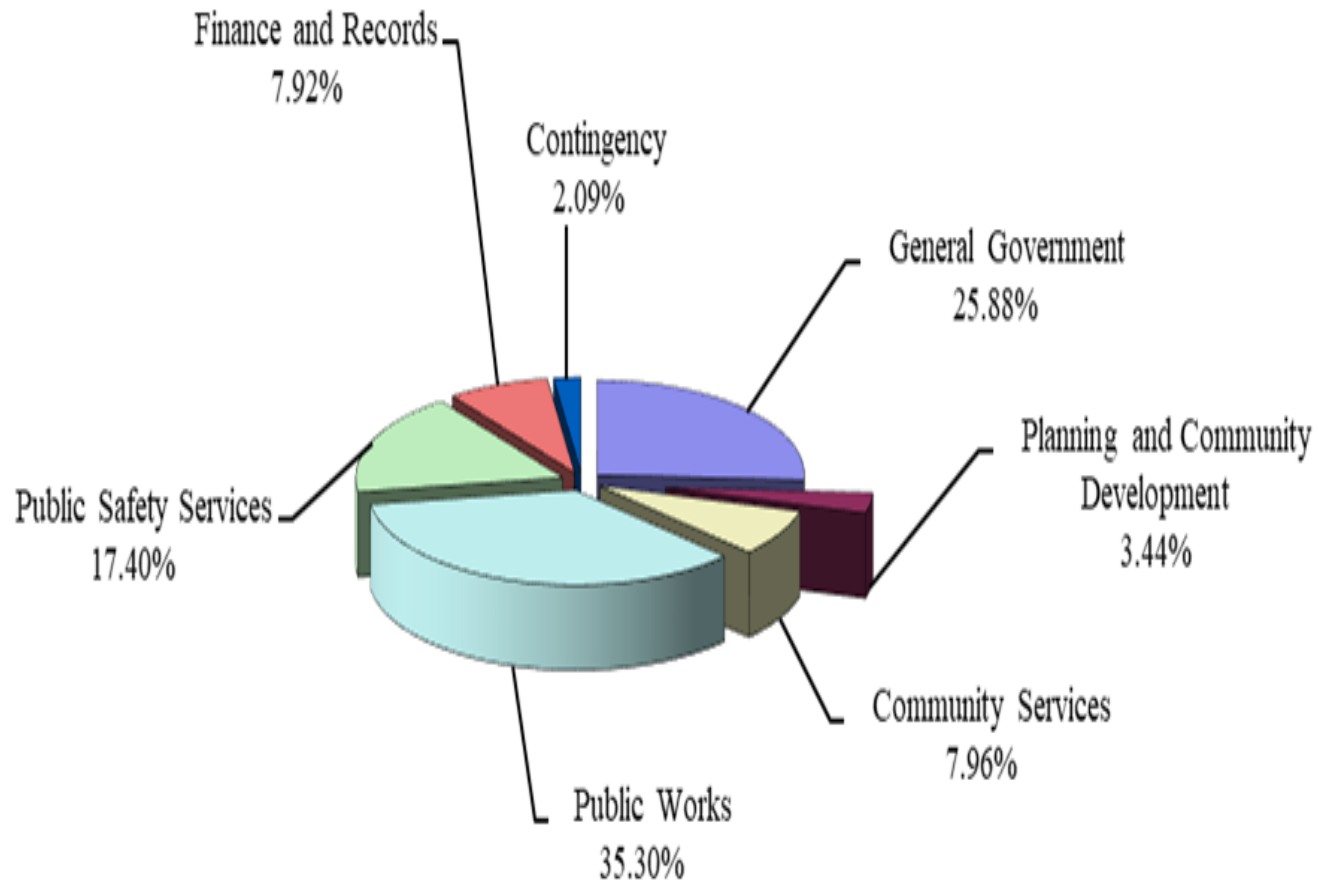


The following chart depicts spending distribution of the budget



Note: Financial & Records Includes Debt & Contingency

Town Operating Expenditures Allocation



Town Expenditure Drivers

- The cost of utilities **decreased** by \$12,204.
- Debt service increased by 1.08% or \$50,000, mainly due to the impact of the Birch Grove Primary School project. However, there will be no impact on the mill rate due to the use of a committed fund balance that had been set aside for this in past years.
- Capital improvements supported by the General Fund increased by \$117,934.
- Addition of 2 new and 2 reinstated positions (2 part-time and 2 full-time) - \$201,331 (Includes fringe benefits. Details will be discussed under each department)
 - FT Public Safety Officer - \$84,355
 - FT Public Works Laborer - \$58,076
 - PT Senior Center Administrative Assistant - \$50,593
 - PT Recreation Coordinator - \$ 8,307

Expenditure Revisions

The budget continues to include one free bulky waste pickup, which was used by approximately 1,800 residents last October. Our vendor, Casella Waste Systems Inc., has offered to continue another one-year contract addendum due to the poor recycling market conditions with the only change being a monthly market rate average calculation budgeted at \$32.77 per ton for recycling.

All recycling fees are based on 5,200 units for an estimated total of \$54,070. Also, Casella would waive the fee (\$15,340) for the one Bulky Waste pick-up. The Town would only be responsible for the bulky waste disposal tonnage for the one Bulky Waste pick-up estimated at \$16,873. These two costs total approximately \$70,943 and would again be charged to the Solid Waste Program Capital Account. With more individuals working from home, our refuse tonnage has increased and this budget reflects an estimated cost increase of \$30,154.

Expenditure Revisions

Item	Cost Increase
Salary increases (includes new positions, \$131,016 (salary only) & includes a remaining balance for the grants/project manager that was partially added in FY 21-22 - \$43,000) for regular wage costs	\$243,196
FICA, Medicare, Employee Deferred Contribution Plan	\$ 67,036
Personnel Contingency - union negotiations and other wage-related increases	\$100,965
Fuel & Oil Costs	\$ 50,285
Professional Services - majority is State Trooper costs (\$9,448) increase	\$ 15,025
Decreases in Road Materials, Service contracts, Agricultural/custodial supplies	(\$ 31,857)

MILL RATE IMPACT OF THE FINANCIAL PLAN

Mill Rate = 36.87

An ***decrease*** of .24 mills compared to
the current mill rate of 37.11

TAX IMPACT / REVALUATION IMPACT

Each year as part of this budget message we show the tax impact to the average low-middle-higher assessed homes.

Change in the Grand List:

Net Grand List 2020 (After Board of Assessment Appeals Adjustments)	\$1,268,008,965
Net Grand List 2021 (used to set FY 22/23 mill rate)	1,334,822,397
Overall average percentage increase	3.80%

Property Tax Impact of the Town Managers Proposed Budget for Three Average Assessments							
	2020 Assessment	Market Value	Taxes at 37.11 FY 21-22	2021 Assessment	Market Value	Taxes at 36.87 FY 22-23	Difference
Residential:							
Low	\$129,570	\$185,100	\$4,808	\$129,570	\$185,100	\$4,777	\$ (31)
Medium	\$178,870	\$255,530	\$6,638	\$178,870	\$255,530	\$6,595	\$ (43)
High	\$314,125	\$448,750	\$11,657	\$314,125	\$448,750	\$11,582	\$ (75)
Commercial:							
Low	\$ 191,275	\$ 273,250	\$7,098	\$ 191,275	\$ 273,250	\$7,052	\$ (46)
Medium	\$ 347,760	\$ 496,800	\$12,905	\$ 347,760	\$ 496,800	\$12,822	\$ (83)
High	\$ 785,190	\$ 1,121,700	\$29,138	\$ 785,190	\$ 1,121,700	\$28,950	\$ (188)

**APPROVED TAX/REVALUATION
INCREASE/DECREASE OVER THE PAST 6
YEARS FOR THE AVERAGE RESIDENTIAL
HOME**

[illegible]



HUMAN SERVICES

March 16, 2022

HUMAN SERVICES BUDGET

Total Budget \$367,879

Total increase \$5,820 (1.61% vs. prior year)

- The overall budget increased by \$5,820 which includes 21/22 negotiated wage adjustments. The program budget decreased by \$2,185. The expenditure for the cell phone, \$540, was transferred to the Senior Center budget, the travel reimbursement line item was reduced by \$198, and the Visiting Nurse & Health Services was reduced by \$1,447. The Visiting Nurse & Health Services have been providing Health Screening at no charge. A balance was left in the account in the event that funding objectives change with the Agency.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised Budget	FY2022 Adopted Budget	FY2023 Department Proposed Budget	FY2023 Manager Proposed Budget	FY2022 Adopted Budget vs. FY2023 Manager Proposed Budget (\$ Change)	FY2022 Adopted Budget vs. FY2023 Manager Proposed Budget (% Change)
Human Services									
Expense Objects									
Regular Payroll	\$271,951	\$280,697	\$293,325	\$307,085	\$296,091	\$304,141	\$304,141	\$8,050	2.7%
Communications	\$570	\$640	\$538	\$540	\$540	\$0	\$0	-\$540	-100%
Dues & Memberships	\$1,019	\$894	\$904	\$1,948	\$1,948	\$1,903	\$1,903	-\$45	-2.3%
Other Services & Fees	\$2,631	\$2,803	\$0	\$0	\$0			\$0	N/A
Training & Development	\$235	\$100	\$20	\$300	\$300	\$300	\$300	\$0	0%
Travel Reimbursement	\$809	\$358	\$0	\$373	\$373	\$175	\$175	-\$198	-53.1%
Office Supplies	\$773	\$995	\$3,281	\$600	\$600	\$600	\$600	\$0	0%
Program Materials	\$793	\$800	\$3,907	\$3,907	\$3,907	\$3,907	\$3,907	\$0	0%
H.V.C.C.	\$55,853	\$55,853	\$55,853	\$55,853	\$55,853	\$55,853	\$55,853	\$0	0%
Visiting Nurse & Health Servic	\$0	\$1,968	\$0	\$2,447	\$2,447	\$1,000	\$1,000	-\$1,447	-59.1%
Total Expense Objects:	\$334,634	\$345,106	\$357,829	\$373,053	\$362,059	\$367,879	\$367,879	\$5,820	1.6%

SENIOR CENTER SERVICES

Total Budget \$95,925

Increase \$31,006 (47.76% vs. prior year)

- The Senior Center is requesting a new position, an Administrative Secretary for twenty-five hours per week. The position allows for staff coverage when the Senior Center Director is out; assisting/welcoming individuals as they enter the building; facilitating program registration; signing into computers; answering questions and directing them to the various/appropriate programs. Additionally, the position would assist with setting up program space, managing the monthly statistics, keeping membership lists and webpage page updated, assist with the monthly newsletter, and answering the phone. The program payroll will increase by \$30,173. Other increases are in the communications budget to include the cost of a cell phone for the Senior Center Director. The \$540 cell phone cost was removed from the Human Service Budget and transferred to the Senior Center budget. The Other Services and Fees were increased to include \$360 movie license and \$142 for a warranty for the computer which seniors use to sign in for programs.

Addition of part-time Administrative Assistant

One part-time, 25 hour per week position, Administrative Assistant for the Senior Center at an initial cost of \$50,593 (\$30,173 for salary and \$20,420 for fringe benefits).

- The Tolland Senior Center is one of the most important resources for older adults and their families in our community. The senior center, which has been in operation since 1988, has been managed by one full-time director. While the location has changed and programs and services have expanded, the level of staffing has remained the same. The previous director tried to attend to the desires and needs of the seniors by working several unpaid hours each week. The senior center currently continues to be run by a senior center director with an elderly outreach case worker housed there for the availability to the seniors and their families, and has minimal involvement in the day to day activities of the senior center.

Addition of part-time Administrative Assistant

- We are now falling behind on services and programs that could benefit our seniors. The limitation of staff is actually detrimental to the very mission of the senior center. It has become a challenge to manage existing programs, create new programs, and explore new funding opportunities as well as interact with the seniors and volunteers. We are also faced with limited staff coverage when the senior center director is absent. This position would provide for additional staff coverage of the building and most importantly welcome and assist seniors as they enter the senior center. It would also assist seniors with registering for programs; signing onto the computer, answering questions and directing them to various programs. This position would assist with setting up the program space, managing the monthly newsletter and answering the phones.

Addition of part-time Administrative Assistant

- The census data and CT Data's population projections are as follows:
 - By 2025, the town's population of those 60 and over is projected to increase by 807, from 4,118 to 4925 or 19.6%
 - By 2025, the town's population of those 55 and over is projected to increase by 886, from 5,614 to 6,500 or 15.8%
- This data tells us that the senior center membership could rise 15 - 19% over the next three years. With additional staff, we can be prepared for this increase and help create a place they want to come to.

Name Senior Center	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised Budget	FY2022 Adopted Budget	FY2023 Department Proposed Budget	FY2023 Manager Proposed Budget	FY2022 Adopted Budget vs. FY2023 Manager Proposed Budget (\$ Change)	FY2022 Adopted Budget vs. FY2023 Manager Proposed Budget (%) Change)
Expense Objects									
Regular Payroll	\$53,389	\$54,892	\$43,222	\$59,687	\$59,442	\$89,633	\$89,633	\$30,191	50.8%
Communications	\$436	\$482	\$303	\$150	\$150	\$690	\$690	\$540	360%
Dues & Memberships	\$105	\$110	\$28	\$110	\$110	\$80	\$80	-\$30	-27.3%
Other Services & Fees	\$1	\$365	\$0	\$727	\$367	\$872	\$872	\$505	137.6%
Training & Development	\$70	\$243	\$150	\$400	\$600	\$400	\$400	-\$200	-33.3%
Office Supplies	\$105	\$85	\$436	\$250	\$250	\$250	\$250	\$0	0%
Agricultural & Custodial	\$0	\$13	\$235	\$0	\$0	\$0	\$0	\$0	0%
Senior Citizens Programs	\$4,904	\$3,934	\$1,723	\$3,840	\$4,000	\$4,000	\$4,000	\$0	0%
Total Expense Objects:	\$59,010	\$60,123	\$46,096	\$65,164	\$64,919	\$95,925	\$95,925	\$31,006	47.8%



LIBRARY

March 16, 2022

Library

Total Budget \$435,643 Budget Reduction -\$2,464 (-0.56% vs. prior year)

The overall budget decreased by \$2,464 due to savings resulting from retirements of long-term employees and new library staff hired at an entry level salary. The program budget decreased mainly due to a reduction of \$1,500 for one time expenditures for special programming in the previous fiscal year.

Name Library	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised Budget	FY2022 Adopted Budget	FY2023 Department Proposed Budget	FY2023 Manager Proposed Budget	FY2022 Adopted Budget vs. FY2023 Manager Proposed Budget (\$ Change)	FY2022 Adopted Budget vs. FY2023 Manager Proposed Budget (%) Change)
Expense Objects									
Regular Payroll	\$336,952	\$291,572	\$268,796	\$366,533	\$367,533	\$366,108	\$366,108	-\$1,425	-0.4%
Professional Services	\$325	\$350	\$5,350	\$375	\$375	\$350	\$350	-\$25	-6.7%
Service Contracts	\$159	\$0	\$0	\$0	\$0			\$0	N/A
Dues & Memberships	\$795	\$795	\$830	\$840	\$840	\$730	\$730	-\$110	-13.1%
Other Services & Fees	\$28,748	\$28,748	\$28,501	\$28,506	\$28,506	\$28,505	\$28,505	-\$1	0%
Training & Development	\$50	\$65	\$25	\$400	\$400	\$800	\$800	\$400	100%
Travel Reimbursement	\$0	\$17	\$0	\$0	\$0			\$0	N/A
Office Supplies	\$2,947	\$2,947	\$2,795	\$4,000	\$3,000	\$3,000	\$3,000	\$0	0%
Program Materials	\$1,432	\$857	\$1,270	\$4,000	\$4,000	\$2,500	\$2,500	-\$1,500	-37.5%
Books & Subscription	\$48,183	\$14,772	\$33,276	\$33,453	\$33,453	\$33,650	\$33,650	\$197	0.6%
Furniture & Fixture	\$0	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0	0%
Total Expense Objects:	\$419,591	\$340,123	\$340,843	\$438,107	\$438,107	\$436,643	\$435,643	-\$2,464	-0.6%



RECREATION DEPARTMENT

March 16, 2022

Recreation

Total Budget \$144,470 Increase \$9,905 (7.36% vs. prior year)

The overall budget increased by \$9,905 due to an increase in the Payroll account for the 21/22 raises and including a limited part-time 24-hour Recreation Coordinator starting in April to help increase programming.

Addition of a Part-Time Recreation Coordinator

One part-time recreation coordinator with no benefits at a cost of \$8,307 (\$7,716 for salary and \$591 FICA/Medicare).

- Several years ago, this position existed at the recreation center but was eliminated due to budget reductions. The recreation director requested the reinstatement of a recreation coordinator position at a full-time level. As much as I support this, I wanted to ease it into the budget to at least provide some beginning support. If the position assists in creating additional revenue for programs, we might be able to move it back to a full-time position in the future. The position is not slated to begin until April, 2023. I have delayed the implementation due to the impact of the COVID Pandemic not allowing us to do many in-person activities over the past couple of years. I think that the timing of the hiring process will allow for this individual to assist with new and current programs when they are hopefully returned to their original schedule.

Addition of a Part-Time Recreation Coordinator

- Currently, the recreation department is approximately 80% self-sufficient (which includes paying for its own full-time Administrative Assistant). It consists of one individual (the Director) who is responsible for all the programming in Town, administrative work, financial preparation and reporting, facility recommendations, providing special events, seeking sponsorships and donations, scheduling all athletic fields in Town, overseeing and providing staff for rental facilities, hiring and training all part-time staff, project management and advisor, and much, much more. To say that this department is under staffed would be an understatement.

Addition of a Part-Time Recreation Coordinator

- The return of the eliminated staff member would allow the department to grow in all areas of this department's responsibilities. This staff position would be able to focus on programming, specifically growth and marketing. An increase in programming would result in an increase in revenue for the department. This would allow the director to focus not only on some programming, but also allow him to focus and engage with the community on their needs from the department.
- Operating the department in its current state is also a safety issue. When the director is out sick or on vacation, there is no one on site in charge of any of the activities or facilities. This poses a huge problem, especially since recreation/facility rentals are happening 7 days a week.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised Budget	FY2022 Adopted Budget	FY2023 Department Proposed Budget	FY2023 Manager Proposed Budget	FY2022 Adopted Budget vs. FY2023 Manager Proposed Budget (\$ Change)	FY2022 Adopted Budget vs. FY2023 Manager Proposed Budget (% Change)
Recreation									
Expense Objects									
Regular Payroll	\$84,164	\$86,508	\$87,901	\$90,094	\$87,565	\$134,754	\$97,470	\$9,905	11.3%
Professional Services	\$0	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0%
Utilities	\$18,000	\$26,999	\$36,000	\$44,000	\$44,000	\$44,000	\$44,000	\$0	0%
Total Expense Objects:	\$102,164	\$116,507	\$126,901	\$137,094	\$134,565	\$181,754	\$144,470	\$9,905	7.4%



LAW ENFORCEMENT

March 16, 2022

Law Enforcement

Total Budget \$759,505

Increase \$9,976 (1.33% vs. prior year)

The overall budget reflects an increase of \$9,976 which is a 1.3% increase. This increase is primarily due to Professional Services for step increases for two troopers, an estimated 1% increase in the Fringe Rate and an estimated contract increase of 3.0% for troopers in June 2022. The benefits of the Resident State Trooper Program include: Fully Trained/Fully Equipped State Troopers, no vehicle cost, no uniform cost, no training cost, fully insured, no pension contributions and no workers' compensation. The Resident Trooper contract includes **(at no additional cost)**: 24/7/365 Supervision by CSP Sergeant, Connecticut State Police radio system, Major Crime Squad, Statewide Narcotics Task Force/BCI components, Bureau of Fire, Building and Emergency Safety, Reports and Records (CSP Reporting System) and the Connecticut State Police Emergency Services Unit. All other lines of the budget remain very close to last year's.

Law Enforcement

Additional Consideration

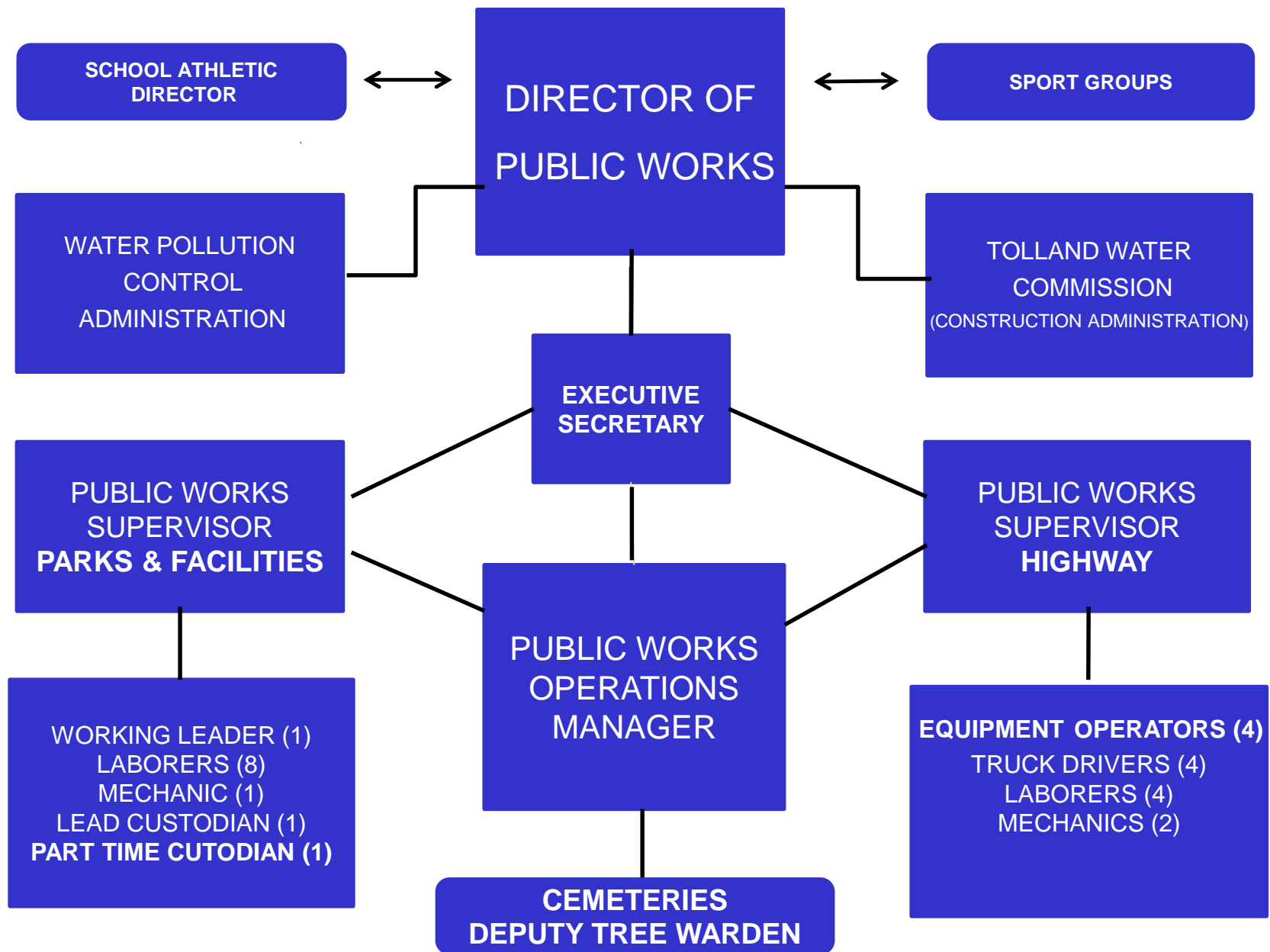
After the Town Manager's budget was prepared and submitted the Town was notified that the State of CT was increasing the cost of the program more than anticipated. Their new estimate would require an **additional \$19,552** to be added to the Manager's proposed budget of \$759,505. The total budget should have been \$779,057.

The Town Council may wish to consider adding this to their final budget. However, I am still looking for other methods to manage this cost with hopeful potential savings in other payroll accounts if possible. It will all depend on if we have attrition in other departments significant enough to cover this shortfall. I wanted to bring this to your attention for discussion purposes.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised Budget	FY2022 Adopted Budget	FY2023 Department Proposed Budget	FY2023 Manager Proposed Budget	FY2022 Adopted Budget vs. FY2023 Manager Proposed Budget (\$ Change)	FY2022 Adopted Budget vs. FY2023 Manager Proposed Budget (%) Change)
Law Enforcement									
Expense Objects									
Regular Payroll	\$33,077	\$37,393	\$38,000	\$38,768	\$38,614	\$38,622	\$38,622	\$8	0%
Overtime	\$10,458	\$10,000	\$12,008	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0%
Professional Services	\$673,425	\$678,091	\$644,651	\$673,000	\$673,000	\$682,448	\$682,448	\$9,448	1.4%
Communications	\$17,805	\$17,998	\$18,056	\$19,165	\$19,165	\$19,485	\$19,485	\$320	1.7%
Service Contracts	\$3	\$3,235	\$3,360	\$4,200	\$4,200	\$4,200	\$4,200	\$0	0%
Training & Development	\$330	\$0	\$0	\$500	\$500	\$500	\$500	\$0	0%
Office Supplies	\$753	\$844	\$693	\$400	\$400	\$400	\$400	\$0	0%
Minor Tools	\$2,886	\$625	\$974	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0%
Repairs	\$0	\$0	\$0	\$200	\$200	\$200	\$200	\$0	0%
Food / Clothing	\$1,538	\$1,267	\$1,450	\$1,100	\$1,000	\$1,200	\$1,200	\$200	20%
Program Materials	\$1,989	\$2,814	\$527	\$700	\$700	\$700	\$700	\$0	0%
Books & Subscription	\$169	\$105	\$113	\$150	\$150	\$150	\$150	\$0	0%
Furniture & Fixture	\$0	\$0	\$356	\$0	\$0	\$0	\$0	\$0	0%
Office Machines	\$243	\$0	\$0	\$0	\$0			\$0	N/A
Other Equipment	\$8,752	\$0	\$0	\$0	\$100	\$100	\$100	\$0	0%
Total Expense Objects:	\$751,428	\$752,372	\$720,187	\$749,683	\$749,529	\$759,505	\$759,505	\$9,976	1.3%

A collage of 12 photographs showcasing the Town of Tolland's fleet and community activities. The images include: a red dump truck; a yellow backhoe loader; a red fire truck; a large red dump truck with 'TOWN OF TOLLAND' and 'FIREWORK DEPT.' on the side; a red truck with a snowplow blade; a Christmas tree in front of a house; a child holding a 'Please Slow Down My Dad Works Here' sign; a close-up of a town vehicle logo; a red truck in the snow; and an American flag.

March 16, 2022



INFRASTRUCTURE

- ❖ 125.21 MILES OF IMPROVED ROADS
- ❖ 8.41 MILES OF UNPAVED ROADS
- ❖ 55 LARGE & 66 SMALL PIECES OF EQUIPMENT
- ❖ 24 MUNICIPAL BUILDINGS, 4 CEMETERIES
- ❖ 135 ACRES GROUNDS / PARKS / FIELDS

BUILDINGS & GROUNDS MAINTAINED



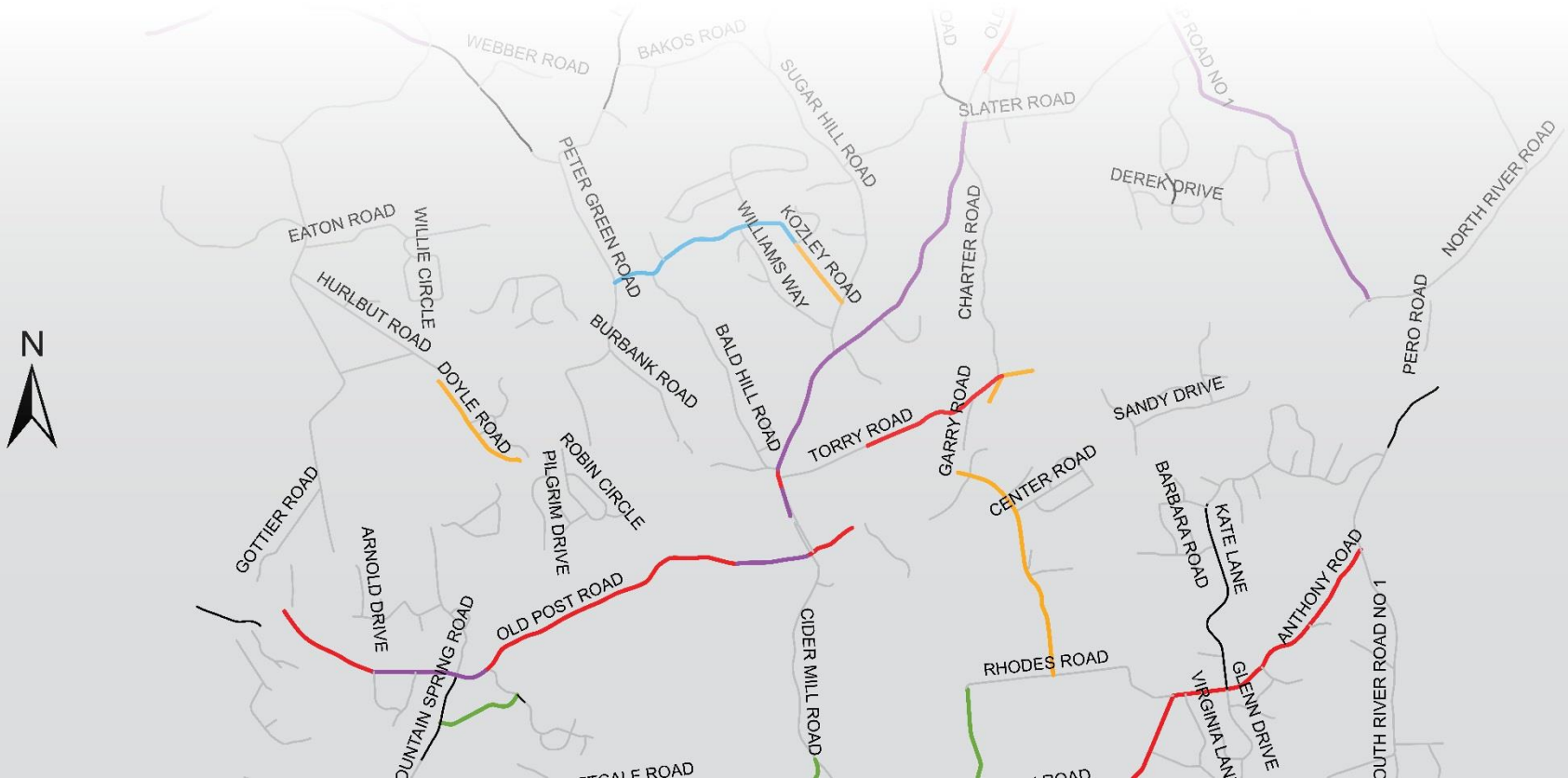
FIELDS & GROUNDS MAINTENANCE



Town of Tolland



Pavement Management Update



The Process

The Town has enlisted the services of VHB, an Engineering firm that specializes in pavement condition assessments for many years. The process used is that a crew of employees of VHB analyze every road in Town and collect data through pictures, the date of the last surface treatment of the pavement, the ADT, which is the average daily traffic count and other contributing factors. All of this is inputted into a program that will assign a PCI, pavement condition index, which then helps to generate a list showing what we then use as a guide for our five-year plan. Using their proposed five-year plan as a guide, we sometimes have to add a road due to issues that have happened over the winter, which could result in pushing a road that had been planned for that year, off for another year. Our goal is to reach a Town-wide PCI rating of 75 or higher, and to be able to continue maintaining it as our roads and infrastructure are some of our biggest assets, which will require another five year Bond package.

Pavement Management Concepts

Do Nothing Condition (PCI 91-100)

PCI=99



Routine Maintenance Condition (PCI 83-90)

PCI=86



PCI=73



Preventive Maintenance Condition (PCI 71-82)

Pavement Management Concepts

Structural Improvement Condition (PCI 56-70)

PCI=65

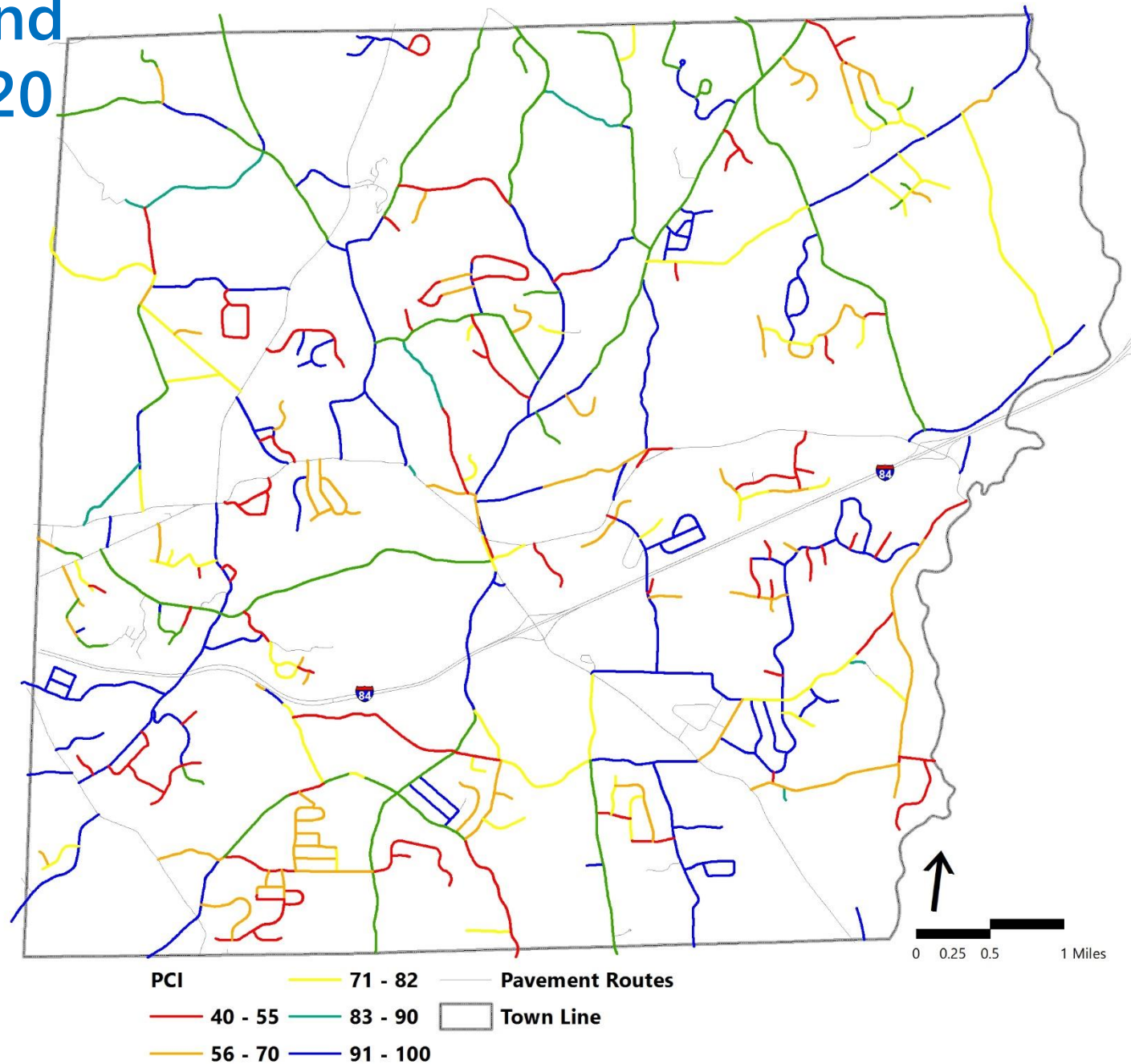


Base Rehabilitation Condition (PCI 0-55)

PCI=43



Town of Tolland Estimated 2020 Pavement Condition



BUDGET DETAILS

2022-2023

Parks & Facilities

Total Budget \$1,580,805

Increase \$85,006 (5.68% vs. prior year)

The overall budget increased by \$85,006. The most significant increase was in the salary line items, which also includes overtime and seasonal help. That line item increased by \$68,826. This was due to the addition of a full-time laborer position which is being deferred until October 2022 (\$37,986) and the .5 laborer position which was transferred from the Streets and Roads operating budget (\$25,322). The 21/22 raises for union staff, the 22/23 raises for non-union staff are also included in this increase. The Communications account was increased by \$1,010 for the monthly fee for a fourth cell phone. The Drug & Alcohol account increased by \$1,194 to cover the costs of drug testing and regulatory programs. The Training and Development account was increased by \$2,000 to cover the cost of safety training as required by OSHA. We were able to reduce the Agricultural & Custodial account for the Board of Education by \$6,700 based on history. The Service Contracts account for the Hicks building was decreased by \$1,200 for generator service as we have consolidated all generator service into one account.

Parks & Facilities

We have deleted the line item for carpet cleaning which decreased the budget by \$3,500 as the carpets are cleaned every other year. The Service Contracts account for the fire stations was decreased by \$2,600 as the generator service for all buildings has been consolidated into one account. We added a Repairs account for the Recreation Center in the amount of \$1,000 to cover miscellaneous repairs to the facility. The Fuel & Oil accounts increased by \$29,901 due to the increased price of heating oil and gasoline. The Utilities accounts decreased to a total of \$7,204. Minor changes to other accounts total a decrease of \$4,865. We utilize our Cemetery account to supplement our seasonal help for trimming and mowing of the four Town-owned and operated cemeteries. On average, we typically spend approximately \$15,000 for two of our five seasonal employees and another \$1,500 to \$2,000, which covers overtime for weekend interments.

Addition of reinstated position

Public Works Laborer Position

- One full-time public works laborer position is being reinstated. Several years ago, the public works department was restructured in order to address the facilities and building needs for the new GEO-thermal energy management and other facility needs. The replacement of the individual who was promoted to the new position was put on hold and outsourced plow drivers were eliminated due to budget constraints.
- This has been detrimental to public works operations, especially during the winter season. There are longer plow routes, which compounded with several illnesses that reduced the available staff further. Plow routes take much longer to address and there are occasions where it is impossible to accomplish all the demands for service in one day.

Addition of reinstated position

Public Works Laborer Position

- Our Parks & Facilities (P&F) crews are responsible for the clearing of snow from the firehouses, all of the schools, the recreational facilities and all municipal buildings. The new design and additional sidewalks at Birch Grove School now require two of our personnel for snow and ice removal. The proposed position will also help to maintain our recreational facilities and 32 athletic fields (BOE and town fields). P&F also maintain the BOE grounds, the Town Green and all municipal grounds during the spring, summer and fall seasons, a total of 244 acres. The proposed position will also help to maintain the town's four cemeteries and provide burial services (34 last year).

Addition of reinstated position

Public Works Laborer Position

- Municipal facilities are all aging and P&F crews are being called upon to make repairs, alterations and improvements on a weekly basis. By utilizing our own forces, we are able to keep costs down and have a better handle on when the projects are being completed. All it takes is one or two of our crew to be out sick, injured or affected by COVID and we will be severely crippled, as far as safety goes, at the buildings that we are responsible for. The addition of the position will alleviate some of the delays in addressing the public works demands. The cost for this position in year one is \$58,076 (\$37,986 for salary and \$20,090 for fringe benefit costs.). The start date has been phased in for this position effective October 1, 2022.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised Budget	FY2022 Adopted Budget	FY2023 Department Proposed Budget	FY2023 Manager Proposed Budget	FY2022 Adopted Budget vs. FY2023 Manager Proposed Budget (\$ Change)	FY2022 Adopted Budget vs. FY2023 Manager Proposed Budget (%) Change)
Parks & Facilities									
Expense Objects									
Regular Payroll	\$717,916	\$740,285	\$744,402	\$798,704	\$773,380	\$853,752	\$841,090	\$67,710	8.8%
Overtime	\$43,367	\$17,335	\$24,456	\$44,626	\$44,626	\$45,742	\$45,742	\$1,116	2.5%
Temporary Help	\$14,107	\$14,167	\$13,509	\$23,400	\$23,400	\$24,999	\$24,999	\$1,599	6.8%
Communications	\$5,389	\$5,598	\$5,913	\$7,390	\$7,390	\$8,400	\$8,400	\$1,010	13.7%
Service Contracts	\$47,205	\$43,094	\$58,206	\$47,292	\$47,292	\$39,052	\$39,052	-\$8,240	-17.4%
Utilities	\$213,890	\$217,901	\$208,578	\$205,012	\$205,012	\$197,708	\$197,708	-\$7,304	-3.6%
Reimbursables	\$0	\$0	-\$8	\$0	\$0			\$0	N/A
Equipment Rental	\$990	\$682	\$1,063	\$1,300	\$1,300	\$1,300	\$1,300	\$0	0%
Drug & Alcohol Program	\$1,035	\$963	\$1,052	\$1,800	\$1,800	\$2,994	\$2,994	\$1,194	66.3%
Other Services & Fees	\$22,069	\$21,917	\$20,457	\$44,563	\$44,563	\$44,608	\$44,608	\$45	0.1%
Training & Development	\$359	\$2,030	\$0	\$500	\$500	\$2,500	\$2,500	\$2,000	400%
Office Supplies	\$1,503	\$926	\$1,516	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0%
Minor Tools	\$1,243	\$5,862	\$4,396	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0%
Machinery & Equipment Parts	\$67,794	\$68,208	\$98,712	\$73,244	\$73,244	\$73,244	\$73,244	\$0	0%
Repairs	\$29,024	\$39,465	\$17,595	\$20,785	\$20,785	\$22,785	\$22,785	\$2,000	9.6%
Building Improvement Materials	\$21,898	\$12,523	\$16,118	\$22,600	\$22,600	\$22,600	\$22,600	\$0	0%
Food / Clothing	\$7,068	\$7,620	\$8,376	\$7,975	\$7,975	\$8,300	\$8,300	\$325	4.1%
Agricultural & Custodial	\$84,569	\$80,928	\$75,527	\$78,050	\$78,050	\$71,350	\$71,350	-\$6,700	-8.6%
Fuel & Oil	\$99,457	\$102,617	\$107,007	\$108,232	\$108,232	\$138,133	\$138,133	\$29,901	27.6%
Furniture & Fixture	\$31,313	\$1,144	\$2,718	\$2,150	\$2,150	\$2,500	\$2,500	\$350	16.3%
Other Equipment	\$10,489	\$0	\$0	\$0	\$0			\$0	N/A
Contingency	\$11,690	\$11,378	\$19,807	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0%
Total Expense Objects:	\$1,432,375	\$1,394,643	\$1,429,401	\$1,521,123	\$1,495,799	\$1,593,467	\$1,580,805	\$85,006	5.7%

Streets & Roads

Total Budget \$1,928,232 Reduction -\$28,049 (-1.43% vs. prior year)

This year, our overall budget realized a savings of \$28,049. The following increases were offset by reductions within six line items as well. The Payroll account increased \$4,166 due to raises for non-union staff. Our Training & Development account increased by \$2,000 due to mandated training. The Food & Clothing account was increased by \$1,820 to cover an increase in uniform maintenance and new runners for the Highway Garage. The Fuel & Oil account increased by \$13,095 due to higher per-gallon pricing for diesel and gasoline. The Professional Services account increased by \$4,000 due to an increase in our CBYD contract and an added item for a training consultant. The Snow Removal account increased \$2,539 for an increase in overtime. The accounts that have been reduced include the Highway Maintenance Payroll which was reduced by \$27,571 as the half-time Laborer position was moved to the P&F operating budget; the Ice & Snow Removal account went down by \$12,720 due to utilizing a remaining purchase order for \$60,000 which covered the increase in the cost of treated salt. The Streetlights and Traffic Control budget was reduced by \$15,256 and is included in this budget but the detail is reflected separately in the next section. The remaining savings of \$13,132 was realized from minor savings from different accounts.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised Budget	FY2022 Adopted Budget	FY2023 Department Proposed Budget	FY2023 Manager Proposed Budget	FY2022 Adopted Budget vs. FY2023 Manager Proposed Budget (\$ Change)	FY2022 Adopted Budget vs. FY2023 Manager Proposed Budget (%) Change)
Streets & Roads									
Expense Objects									
Regular Payroll	\$994,954	\$938,503	\$927,235	\$1,020,755	\$1,046,079	\$1,022,674	\$1,022,674	-\$23,405	-2.2%
Overtime	\$117,876	\$82,134	\$107,312	\$113,991	\$113,991	\$117,100	\$117,100	\$3,109	2.7%
Professional Services	\$31,000	\$30,022	\$18,848	\$30,687	\$30,687	\$34,687	\$34,687	\$4,000	13%
Communications	\$13,729	\$14,699	\$1,669	\$15,042	\$15,042	\$15,126	\$15,126	\$84	0.6%
Communications-Radios	\$1,013	\$1,094	\$40	\$1,200	\$1,200	\$1,200	\$1,200	\$0	0%
Service Contracts	\$7,500	\$3,819	\$4,052	\$4,300	\$4,300	\$4,300	\$4,300	\$0	0%
Utilities	\$24,744	\$31,000	\$20,300	\$22,800	\$22,800	\$17,900	\$17,900	-\$4,900	-21.5%
Equipment Rental	\$36,798	\$17,589	\$36,812	\$36,856	\$36,856	\$32,500	\$32,500	-\$4,356	-11.8%
Drug & Alcohol Program	\$2,980	\$2,873	\$2,640	\$4,782	\$4,782	\$4,006	\$4,006	-\$776	-16.2%
Dues & Memberships	\$440	\$448	\$455	\$500	\$500	\$500	\$500	\$0	0%
Other Services & Fees	\$65,950	\$72,693	\$75,738	\$75,000	\$75,000	\$75,000	\$75,000	\$0	0%
Training & Development	\$651	\$2,438	\$174	\$750	\$750	\$2,750	\$2,750	\$2,000	266.7%
Office Supplies	\$600	\$733	\$801	\$750	\$750	\$750	\$750	\$0	0%
Minor Tools	\$3,106	\$4,035	\$3,088	\$3,500	\$3,500	\$3,500	\$3,500	\$0	0%
Machinery & Equipment Parts	\$179,246	\$186,839	\$202,356	\$163,980	\$163,980	\$163,980	\$163,980	\$0	0%
Food / Clothing	\$4,840	\$10,088	\$8,856	\$12,200	\$12,200	\$14,020	\$14,020	\$1,820	14.9%
Agricultural & Custodial	\$6,903	\$7,054	\$2,217	\$6,800	\$6,800	\$6,800	\$6,800	\$0	0%
Fuel & Oil	\$73,873	\$71,002	\$60,413	\$70,325	\$70,325	\$83,420	\$83,420	\$13,095	18.6%
Road Materials And Markers	\$426,123	\$461,773	\$375,717	\$343,589	\$343,589	\$324,869	\$324,869	-\$18,720	-5.4%
Books & Subscription	\$0	\$0	\$0	\$250	\$250	\$250	\$250	\$0	0%
Other Equipment	\$3,151	\$995	\$1,966	\$2,900	\$2,900	\$2,900	\$2,900	\$0	0%
Capital Outlay	\$0	\$18,500	\$0	\$0	\$0			\$0	N/A
Total Expense Objects:	\$1,995,478	\$1,958,331	\$1,850,691	\$1,930,957	\$1,956,281	\$1,928,232	\$1,928,232	-\$28,049	-1.4%

Street Lights & Traffic Control

Total Budget \$54,900 Reduction -\$15,256 (-21.75% vs. prior year)

Overall the budget decreased by \$15,256. The Utilities account was reduced by \$4,900 by removing the line items for traffic light and siren repairs; the Equipment Rental account was reduced by \$4,356 due to a reduction in line painting; and the Road Materials & Markers account was reduced by \$6,000 for signs.

Name	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Revised Budget	FY2022 Adopted Budget	FY2023 Department Proposed Budget	FY2023 Manager Proposed Budget	FY2022 Adopted Budget vs. FY2023 Manager Proposed Budget (\$ Change)	FY2022 Adopted Budget vs. FY2023 Manager Proposed Budget (% Change)
Streets & Traffic Control									
Expense Objects									
Utilities	\$24,744	\$31,000	\$20,300	\$22,800	\$22,800	\$17,900	\$17,900	-\$4,900	-21.5%
Equipment Rental	\$29,356	\$10,471	\$28,100	\$28,356	\$28,356	\$24,000	\$24,000	-\$4,356	-15.4%
Road Materials And Markers	\$12,228	\$4,191	\$18,147	\$19,000	\$19,000	\$13,000	\$13,000	-\$6,000	-31.6%
Total Expense Objects:	\$66,327	\$45,662	\$66,547	\$70,156	\$70,156	\$54,900	\$54,900	-\$15,256	-21.7%

Sewage Disposal

Total Budget \$0

Reduction -\$15,000 (-100.00% vs. prior year)

In the past, the WPCA typically received an allocation of \$15,000 as a transfer from the General Fund to the Sewer Reserve Fund until a \$100,000 reserve balance for emergency and future capital needs has been achieved. At this time, the \$100,000 reserve has been exceeded and the contribution from the General Fund will cease.

