



FINANCE

Presentation March 17, 2016



Divisions

- Financial & Records/Accounting Services
- Miscellaneous Support Services/Information Technology
- Revenue Services
- Property Assessment & Board of Assessment Appeals
- Town Clerk



FINANCE & RECORDS RESPONSIBILITIES

- Financial Administration
- Long Term Financial Planning
- Audit
- Debt Management
- Payroll
- Town & Capital Budgets
- Financial Reporting
- Grant Reporting
- Central Office Services
- Accounts Payable/Purchasing
- Cash Management
- General Accounting
- Information Technology Services
- Financial Liaison to WPCA, Tolland Water Commission, Tolland Non-Profit Housing & Library Board
- Prepare Financial Policies
- Special Projects



Budget

Finance & Records:

\$CHANGE

ACCOUNTING SERVICES

(\$4,498)

The salaries account increased by \$5,190 for wage increases implemented in FY 15-16 that were funded in another line item of the budget. The wage account does not reflect any wage increase for FY 16-17. Funds have been set aside in another line item within the budget and will be allocated once the union negotiations and administrative raises are determined.

The operating expenditures decreased overall by \$9,688. A majority of this decrease is due to a new forms processing software that works with our current financial software system (MUNIS). This was included in our previous year budget and was a one time purchase. Increases in our annual financial software maintenance contract offsets some of the savings.



Budget

Finance & Records:

\$CHANGE
\$0

INDEPENDENT AUDIT

There is no change in the Town's share of the Independent Audit budget.

In 2015, the Town solicited quotes for audit services and the Town Council approved a 5 year audit firm contract. The amount quoted will remain flat over the next four years. The Town and Board of Education pay 50% each of the total audit cost. The total annual cost for the Town and Board of Education is \$50,500.

FUNCTION	ACTIVITY			PROGRAM				CODE
Finance and Records	Accounting Services			Accounting Services				810-00
Line Item Description	2012-2013	2013-2014	2014-2015	2015-2016	2015-2016	2016-2017	2016-2017	% Increase
	Actual	Actual	Actual	Adopted	Amended	Department Proposed	Manager Proposed	Over Adopted
REGULAR PAYROLL	263,026	267,229	278,923	279,896	279,896	285,086	285,086	
Director of Finance and Records								
Assistant Finance Director / Treasurer								
Accountant II								
Senior Account Clerk / IT Administrator								
PROFESSIONAL SERVICES	25,922	28,118	30,979	41,979	41,979	32,188	32,188	
COMMUNICATIONS	100	624	600	1,207	1,207	1,315	1,315	
PRINTING	0	0	0	1,500	1,500	0	1,800	
DUES AND MEMBERSHIPS	255	380	428	400	400	425	475	
OTHER SERVICES AND FEES	0	944	1,065	1,065	1,065	1,080	1,100	
TRAINING AND DEVELOPMENT	4,935	5,794	3,987	3,875	3,875	4,000	4,000	
TRAVEL REIMBURSEMENT	265	147	363	300	300	300	300	
OFFICE SUPPLIES	1,713	1,435	1,599	1,600	1,600	1,600	950	
BOOKS AND SUBSCRIPTIONS	425	491	885	915	915	1,025	1,025	
PAYROLL EXPENDITURES	263,026	267,229	278,923	279,896	279,896	285,086	285,086	
OPERATING EXPENDITURES	33,615	37,932	39,905	52,841	52,841	41,933	43,153	
TOTAL ACCOUNTING SERVICES	296,641	305,161	318,828	332,737	332,737	327,019	328,239	-1.35%



Major Projects to be completed by June 30, 2016

- Implemented the new check and form printing software to create efficiencies and savings.



MISCELLANEOUS SUPPORT SERVICES

Presentation March 17, 2016



Budget

Miscellaneous Support Services:

\$Change
(\$1,395)

Service Contracts – Decrease in service contracts of \$420 for the elimination of the phone system maintenance.

Office Supplies - \$500 increase for increased paper and other supply costs.

Machinery & Equipment Parts - \$1,000 for anticipated increase in aging vehicle repair costs.

Fuel and Oil – Decrease of \$2,475 for the cost of gasoline.

[illegible]



IT/TELECOMMUNICATIONS

Presentation March 17, 2016



Other Equipment – Decreased by \$7,611. We have purchased several new computers and will not need to replace as many next year. We are also addressing some Information Technology Plan initiatives such as an uninterrupted power supply for Town Hall.

[illegible]



REVENUE SERVICES

Presentation March 17, 2016

RESPONSIBILITIES

- Process file for tax billing and collection and processing of Town taxes
- Maintain a 99% collection rate
- Daily and monthly reconciliation
- Delinquent tax collection
- Bill and collect on Rehab Loans, Tolland Non-profit Housing and sewer and water assessments
- Receive, account for and deposit funds from other departments and programs
- Provide assistance to Auditors
- Prepare tax office budget
- Ensure tight cash controls
- Issue Legal Notices and tax office notifications
- Provide exceptional customer service to taxpayers, attorneys, banks and tax accountants



Budget

\$Change

Revenue Services:

+\$2,584

The overall budget showed an increase of \$2,584.

The salaries account increased by \$1,684 for wage increases implemented in FY 15-16 that were funded in another line item of the budget. The wage account does not reflect any wage increase for FY 16-17.

The program budget increased by \$900 due to an increase in our tax service, postage and office supplies.

Revenue:

Continuation of the \$5 DMV reporting fee for delinquent motor vehicle accounts resulting in an estimated \$15,000 additional revenue.

Started working with a debt collection agency to collect on Suspense; to date \$11,339 has been collected in taxes, interest and fees in FY 15-16.

FUNCTION	ACTIVITY			PROGRAM				CODE
Finance and Records	Revenue Services			Revenue Services				870-00
Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Department Proposed	2016-2017 Manager Proposed	% Increase Over Adopted
REGULAR PAYROLL	141,300	119,325	135,163	136,874	138,855	138,558	138,558	
Collector of Revenue								
Assistant Collector of Revenue (2)								
PROFESSIONAL SERVICES	8,864	8,251	11,915	10,750	10,750	10,950	10,950	
COMMUNICATIONS	7,185	7,304	6,750	6,750	6,750	7,550	7,550	
SERVICE CONTRACTS	225	225	225	225	225	225	225	
PRINTING	5,778	6,698	5,875	6,275	6,025	6,275	6,275	
ADVERTISING	1,139	1,085	1,180	1,180	1,180	1,180	1,180	
DUES AND MEMBERSHIPS	240	160	205	205	205	205	205	
TRAINING AND DEVELOPMENT	1,352	594	878	1,702	1,607	1,302	1,302	
TRAVEL REIMBURSEMENT	54	373	328	200	295	200	200	
OFFICE SUPPLIES	556	344	545	400	650	700	700	
PAYROLL EXPENDITURES	141,300	119,325	135,163	136,874	138,855	138,558	138,558	
OPERATING EXPENDITURES	25,394	25,034	27,901	27,687	27,687	28,587	28,587	
TOTAL REVENUE SERVICES	166,694	144,358	163,064	164,561	166,542	167,145	167,145	1.57%



ASSESSMENT SERVICES

Presentation March 17, 2016

RESPONSIBILITIES

- **Assessment Administration**
- **Discover, List, Value**
- **Mapping Updates**
- **Education**
- **Exemptions**
- **Veterans/Homeowners**
- **Revaluation**
- **Annual Budget**
- **Annual Reports**
- **Grand List**
- **Building Permits**
- **Administer PA490 program**

Budget

\$Change

Assessment Services:

\$2,666

The salaries account increased by \$2,526 for wage increases implemented in FY 15-16 that were funded in another line item of the budget. The wage account does not reflect any wage increase for FY 17-18. Funds have been set aside in another line item within the budget and will be allocated once the union negotiations and administrative raises are determined.

Books & Subscriptions and Professional Services have increased by \$140.

FUNCTION	ACTIVITY			PROGRAM				CODE
Finance and Records	Assessment Services			Assessment Services				820-00
Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Department Proposed	2016-2017 Manager Proposed	% Increase Over Adopted
REGULAR PAYROLL	166,579	170,092	177,407	179,127	183,328	181,653	181,653	
Assessor								
Deputy Assessor								
Assessment Technician								
PROFESSIONAL SERVICES	54,865	19,250	46,133	65,600	65,600	70,685	65,685	
SERVICE CONTRACTS	84	84	84	95	95	95	95	
PRINTING	249	258	221	250	250	250	250	
ADVERTISING	181	244	187	260	260	260	260	
DUES AND MEMBERSHIPS	475	260	505	495	495	500	500	
TRAINING AND DEVELOPMENT	4,550	2,851	3,076	3,135	3,135	3,135	3,135	
OFFICE SUPPLIES	4,981	249	240	250	250	250	250	
BOOKS AND SUBSCRIPTIONS	2,797	3,346	3,513	4,169	4,169	4,219	4,219	
PAYROLL EXPENDITURES	166,579	170,092	177,407	179,127	183,328	181,653	181,653	
OPERATING EXPENDITURES	68,182	26,543	53,959	74,254	74,254	79,394	74,394	
TOTAL ASSESSMENT SERVICES	234,761	196,635	231,366	253,381	257,582	261,047	256,047	1.05%

Significant Projects Anticipated over Next 2 Years

- **2016 - Prepare and administer personal property audits.**
- **2017 - Investigate options for new Building Permit software.**



BOARD OF ASSESSMENT APPEALS

Presentation March 17, 2016

Responsibilities

- **The Board of Assessment Appeals is an appointed three member board.**
- **The responsibility of this Board is to make decisions concerning taxpayer appeals of assessments.**

Budget

- **Training and Development has been reduced \$150 due to decreased training class fees**

[illegible]



TOWN CLERK

Presentation March 17, 2016



Responsibilities

- Preserves Historical Records
- Indexes Land Records
- Records Property Maps
- Issues Various Permits
- Sports/Dog Licenses
- Updates Town Code Book
- Maintains Town Minutes
- Prepares Ballots
- Issues Absentee Ballots
- Assists in Registering Voters
- Appoints Unaffiliated JPS
- Campaign Finance Filing
- Administers Oaths of Office



Responsibilities

- Issues Marriage Licenses
- Assists Genealogists
- Certifies Birth, Death & Marriage Certificates
- Issues Burial & Cremation Permits
- Notarial Services
- Files Veteran's Discharge Papers
- Trade Name Certificates
- State Preservation Grant



Budget

Town Clerk:

\$ Change
(\$746)

The salaries account was increased by \$1,914 for wage increases implemented in FY 15-16 that were funded in another line item of the budget. The wage account does not reflect wage increases for FY 16-17. Funds have been set aside in another line item within the budget and will be allocated once union negotiations and administrative raises are determined. Professional Services was increased by \$1,000 due to an increase in State grant monies. Operating expenditures were reduced by \$2660 due mainly to improved operating efficiencies.

FUNCTION	ACTIVITY			PROGRAM				CODE
Finance and Records	Town Clerk		Town Clerk					880-00
Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget	2015-2016 Amended	2016-2017 Department Proposed	2016-2017 Manager Proposed	% Increase Over Adopted
REGULAR PAYROLL	104,613	105,719	105,385	106,204	109,201	108,118	108,118	
Town Clerk								
Assistant Town Clerk								
PROFESSIONAL SERVICES	4,000	4,000	5,000	3,000	3,000	4,000	4,000	
SERVICE CONTRACTS	84	84	84	95	95	95	95	
PRINTING	19,810	22,147	22,999	24,000	24,000	22,000	22,000	
CODE UPDATES	5,180	6,457	7,350	7,350	6,650	6,350	6,350	
DUES AND MEMBERSHIPS	150	145	130	230	230	235	235	
OTHER SERVICES AND FEES	280	288	292	1,400	1,800	400	400	
TRAINING AND DEVELOPMENT	621	316	633	1,150	1,150	1,485	1,485	
OFFICE SUPPLIES	928	773	1,183	1,000	1,300	1,000	1,000	
PROGRAM MATERIALS	1,149	1,846	2,021	900	900	900	900	
PAYROLL EXPENDITURES	104,613	105,719	105,385	106,204	109,201	108,118	108,118	
OPERATING EXPENDITURES	32,201	36,055	39,692	39,125	39,125	36,465	36,465	
TOTAL TOWN CLERK	136,814	141,774	145,077	145,329	148,326	144,583	144,583	-0.51%



Major Projects to be Completed by June 30, 2016

- Installation of new online dog licensing software including data population
- Scan and merge an additional 67,550 pages of land records to the existing electronic indices. Upon completion of this project, Tolland's land records will be available online and through our public access terminal back to July 1, 1970



GENERAL GOVERNMENT

Presentation March 17, 2016

Budget

Town Manager:

\$Change

+\$5,156

Increase mainly due to budgeted salary increases.

Payroll – 20% of Executive Assistant position funded by Tolland Water Commission

FUNCTION	ACTIVITY			PROGRAM				CODE
Town Administration	Town Manager			Town Manager				110-00
Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Department Proposed	2016-2017 Manager Proposed	% Increase Over Adopted
REGULAR PAYROLL	209,892	201,140	203,450	203,642	214,642	208,698	208,698	
Town Manager								
Executive Secretary								
Executive Secretary / Web Master (.5)								
PROFESSIONAL SERVICES	1,000	0	0	900	900	900	900	
COMMUNICATIONS	2,333	2,249	2,471	2,770	2,770	2,770	2,770	
SERVICE CONTRACTS	84	84	84	95	84	84	84	
PRINTING	2,547	1,998	1,250	1,800	1,800	1,800	1,800	
DUES AND MEMBERSHIPS	1,555	1,531	1,576	1,560	1,577	1,577	1,577	
TRAINING AND DEVELOPMENT	3,522	230	4,530	2,800	2,800	2,800	2,800	
OFFICE SUPPLIES	713	448	1,129	1,600	1,600	1,700	1,700	
FOOD AND CLOTHING	359	488	533	600	600	600	600	
BOOKS AND SUBSCRIPTIONS	211	239	41	300	294	294	294	
PAYROLL EXPENDITURES	209,892	201,140	203,450	203,642	214,642	208,698	208,698	
OPERATING EXPENDITURES	12,324	7,267	11,614	12,425	12,425	12,525	12,525	
TOTAL TOWN MANAGER	222,217	208,407	215,064	216,067	227,067	221,223	221,223	2.39%



TOWN COUNCIL

Presentation March 17, 2016

RESPONSIBILITIES

Under the Council-Manager form of government prescribed in the Town Charter, the Town Council is the legislative or policy determining branch of the municipal government. This legislative body is composed of seven members who are elected at-large for two-year terms. The Town Council provides the oversight and leadership required to establish policies that guide the direction of the Town and ensure the optimum delivery of services to residents in the most cost effective manner possible. The policies that are established by the Town Council are delegated to the Office of the Town Manager for execution.

Budget

Town Council:

\$Change

\$433

Dues and Memberships – Increase due mainly to change in dues for municipal associations.

[illegible]



ECONOMIC DEVELOPMENT

Presentation March 17, 2016

Budget

Economic Development Commission: **\$Change**

\$117

Office Supplies – Increase to \$150.

FUNCTION	ACTIVITY			PROGRAM				CODE
Town Administration	Economic Development			Economic Development				120-00
Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Department Proposed	2016-2017 Manager Proposed	% Increase Over Adopted
TEMPORARY HELP Recording Clerk	770	560	700	700	700	700	700	
PROFESSIONAL SERVICES	5,950	21,000	3,000	1,500	1,166	1,166	1,166	
PRINTING	0	7	31	250	225	225	225	
DUES AND MEMBERSHIPS	350	425	175	300	292	292	292	
TRAINING AND DEVELOPMENT	164	0	0	0	0	0	0	
TRAVEL REIMBURSEMENT	0	0	0	0	334	334	334	
OFFICE SUPPLIES	0	0	0	0	33	150	150	
PAYROLL EXPENDITURES	770	560	700	700	700	700	700	
OPERATING EXPENDITURES	6,464	21,432	3,206	2,050	2,050	2,167	2,167	
TOTAL ECONOMIC DEVELOPMENT	7,234	21,992	3,906	2,750	2,750	2,867	2,867	4.25%



HUMAN RESOURCE ADMINISTRATION HUMAN RESOURCE BENEFITS

Presentation March 17, 2016

Budget

Major Adjustments

\$Change

HR Administration:

+\$3,306

Training and Development – Decrease of (\$750)

Communications – Increase of +\$600

Payroll – budgeted salary increases +\$3,666

HR Benefits:

+\$27,929

FICA, Medicare and Pension – due to salary adjustments +\$31,000

Worker's Compensation – projected increases and salary +\$3,532

Unemployment Compensation – +\$8,500

Health Insurance – 4.3% increase is offset by census changes and use of prior year funding resulting in overall reduction (\$22,228)

Town wide Insurance:

+\$11,304

Increased cost for Liability Insurance

FUNCTION	ACTIVITY			PROGRAM				CODE
Town Administration	HR and Benefits Administration			HR and Benefits Administration				130-00
Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Department Proposed	2016-2017 Manager Proposed	% Increase Over Adopted
REGULAR PAYROLL	108,617	99,775	112,703	113,428	118,878	117,094	117,094	
Director of Administrative Services								
Executive Secretary / Web Master (.5)								
PROFESSIONAL SERVICES	2,448	2,938	3,984	2,683	2,683	2,683	2,683	
COMMUNICATIONS	0	0	0	0	0	600	600	
ADVERTISING	3,078	4,034	3,045	4,500	4,500	4,500	4,500	
DUES AND MEMBERSHIPS	651	674	686	700	700	490	490	
TRAINING AND DEVELOPMENT	334	977	503	1,750	1,160	1,500	1,000	
OFFICE SUPPLIES	309	38	125	300	890	300	300	
FOOD AND CLOTHING	0	0	0	500	500	500	500	
BOOKS AND SUBSCRIPTIONS	281	474	356	250	250	250	250	
PAYROLL EXPENDITURES	108,617	99,775	112,703	113,428	118,878	117,094	117,094	
OPERATING EXPENDITURES	7,100	9,135	8,698	10,683	10,683	10,823	10,323	
TOTAL HR & BENEFITS ADMINISTRATION	115,717	108,910	121,400	124,111	129,561	127,917	127,417	2.66%

[illegible]

[illegible]



LEGAL SERVICES

Presentation March 17, 2016

Budget

Legal Services: Personnel	<u>\$Change</u>
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Budget remains the same.

Legal Services: Town Attorney	+\$4,000
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Increase due to Bond Counsel fees.

[illegible]



PROBATE SERVICES

Presentation March 17, 2016

RESPONSIBILITIES

The Probate Court operates in accordance with the General Statutes of the State of Connecticut. The court has jurisdiction over the probate of wills and the administration of the estates of deceased persons domiciled in the towns of Tolland, Willington, Coventry and Mansfield. Adoptions, parental rights matters, guardianship, conservatorship, trust estates, commitments, marriage waivers and name changes are all within the province of the Probate Court. Residents of Tolland, Willington, Coventry and Mansfield elect the Judge of Probate for a four-year term. The towns, by statute, must support the court by providing office space and by funding office expenses. The expenses of the court are shared by the four towns in the probate district. The allocation is based on the grand list of each town.

Budget

Probate Services:

\$Change

+\$327

The program budget increased by \$327. The increase in Communications is due to a switch from dial up to cable internet capability and the increase in Document Maintenance is due to State mandated recording and storage requirements.

[illegible]



REGISTRAR OF VOTERS

Presentation March 17, 2016

Budget

Registrar of Voters:

\$Change

\$15,455

- **Budget is developed for 1 election, 1 primary and 2 referendums**

Payroll – Salary adjustment for Registrars \$6,000

Temporary Help – Presidential Election instead of Municipal \$2,150

Printing – Presidential Election instead of Municipal \$4,105

Training – State mandated Certification Program for Registrars \$3,200

FUNCTION	ACTIVITY			PROGRAM				CODE
Finance and Records	Registrar of Voters			Registrar of Voters				860-00
Line Item Description	2012-2013 Actual	2013-2014 Actual	2014-2015 Actual	2015-2016 Adopted	2015-2016 Amended	2016-2017 Department Proposed	2016-2017 Manager Proposed	% Increase Over Adopted
REGULAR PAYROLL Registrar of Voter (2)	22,873	21,378	22,631	29,000	29,000	35,000	35,000	
TEMPORARY HELP	11,290	5,290	7,300	9,000	9,000	11,150	11,150	
PROFESSIONAL SERVICES	250	2,378	3,060	2,980	2,980	2,310	2,310	
COMMUNICATIONS	1,853	1,409	2,265	2,450	2,450	2,950	2,950	
PRINTING	5,577	3,460	4,689	3,375	3,375	7,100	7,100	
DUES AND MEMBERSHIPS	110	150	150	140	160	160	160	
OTHER SERVICES AND FEES	65	65	95	100	100	100	100	
TRAINING AND DEVELOPMENT	1,217	1,278	1,870	1,470	1,470	5,000	5,000	
OFFICE SUPPLIES	518	123	488	500	480	500	500	
FOOD AND CLOTHING	887	531	631	600	600	800	800	
RELOCATING POLLING PLACE	0	0	1,186	0	0	0	0	
PAYROLL EXPENDITURES	34,163	26,668	29,931	38,000	38,000	46,150	46,150	
OPERATING EXPENDITURES	10,477	9,394	14,434	11,615	11,615	18,920	18,920	
TOTAL REGISTRAR OF VOTERS	44,640	36,061	44,365	49,615	49,615	65,070	65,070	31.15%

