

TOWN OF TOLLAND CONNECTICUT



FY 2018-2019 OPERATING AND CAPITAL BUDGET INCLUDING 5 YEAR CAPITAL IMPROVEMENT PLAN

Adopted May 1, 2018

Affirmative Action/Equal Opportunity Employer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Town of Tolland

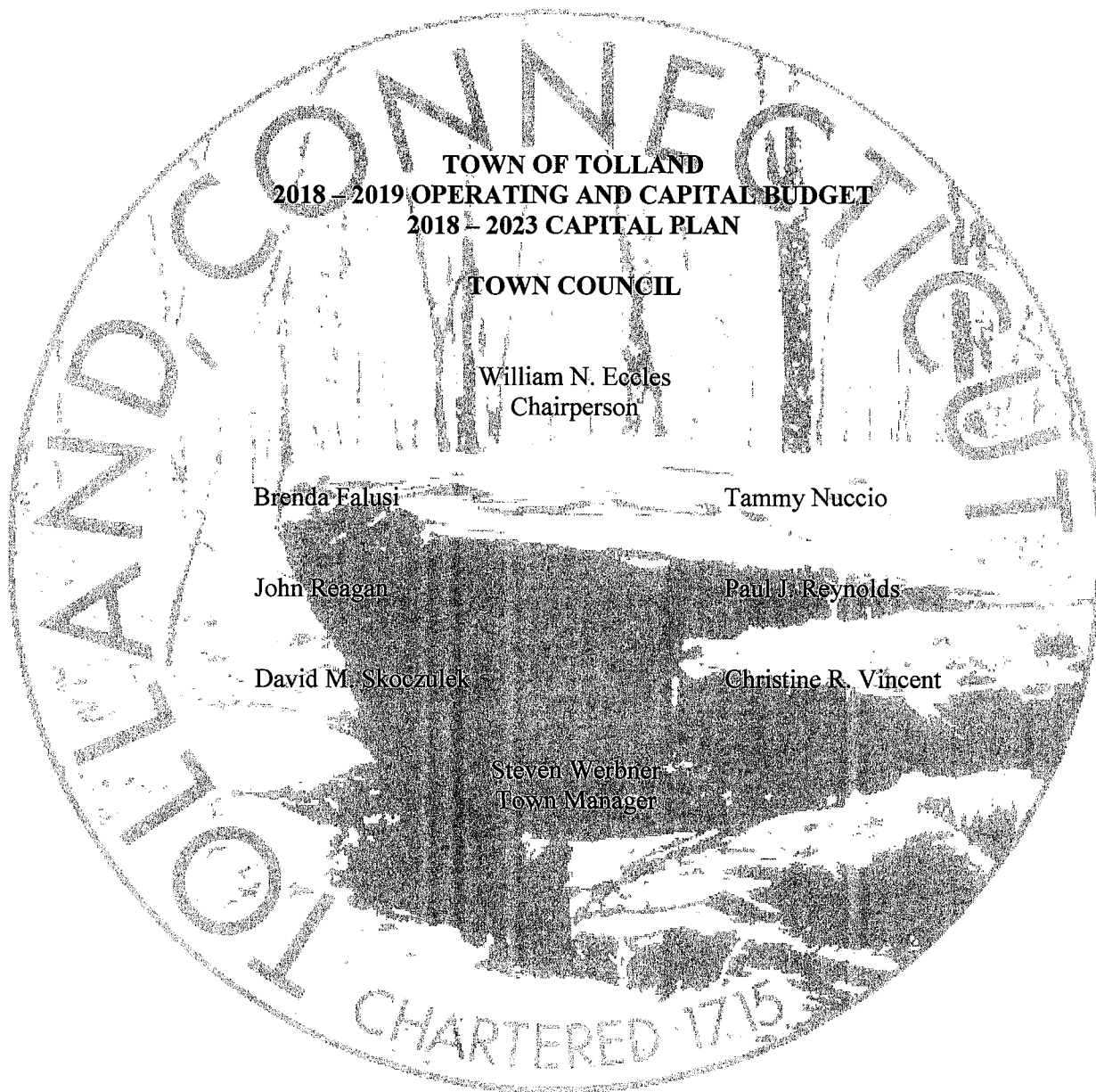
Connecticut

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morill

Executive Director



TOWN OF TOLLAND
2018 – 2019 OPERATING AND CAPITAL BUDGET
2018 – 2023 CAPITAL PLAN

TOWN COUNCIL

William N. Eccles
Chairperson

Brenda Falusi

Tammy Nuccio

John Reagan

Paul J. Reynolds

David M. Skoczulek

Christine R. Vincent

Steven Werbner
Town Manager

Mission of the Town of Tolland: To enrich the quality of life of our residents and all those we serve by providing cost-effective municipal services while optimizing resources.

TABLE OF CONTENTS

BUDGET MESSAGE	9
BUDGET SUMMARY	
General Fund Budget Summary	16
Three Year Revenue and Expenditure Comparison	17
Percentages of Total Revenues and Expenditures	19
CITIZENS' GUIDE TO THE BUDGET	
Introduction to the Budget Document	20
Description and History of the Town	21
Municipal Government	21
Public Schools	23
Municipal and Board of Education Employees	23
Town Organization Chart	24
Municipal Employees - Full-Time Equivalents	25
Board of Education Employees – Full-Time Equivalents	26
Local Economy	27
Major Initiatives	28
Budget Process and Budget Timelines	29
Financial Planning Framework	31
◇ Balanced Budget	31
◇ Long-Range Planning	31
◇ Fiscal Trend Analysis of Future Town Budgets and Mill Impacts	32
◇ Goals & Objectives of Town Council 2018-2019	34
◇ Financial Policies	35
Fund Balance	37
Fund Structure, Basis of Accounting & Measurement Focus	38
Description of Funds	41
REVENUES	
Overview	43
Revenue Summary Statements	44
Projected Decreases/Increases for 2018/2019 from Non-Tax Revenue Sources	47
Overview of Total Revenues	48
Trends in General Fund Revenue Sources	50
Assessments and Property Taxes	51
Intergovernmental – State and Federal Grants	55
Other Sources	57
Revenue Descriptions	58

EXPENDITURES

Overview	60
Expenditure Summary Statements	61
Comparative Expenditures Charts	64
Town Operating Budget	66
Board of Education Operating Budget	69
Debt Service Budget	69
Capital Improvement Fund Budget	70

GENERAL GOVERNMENT

Overview	71
Organization Chart	72
100-00 Town Council	73
110-00 Town Manager	76
120-00 Economic Development Commission	79
130-00 HR and Benefit Administration	81
140-00 Miscellaneous Support Services	86
150-00 Insurance	90
160-00 Legal Services – Town Attorney and Personnel	94
170-00 Probate Services	98

PLANNING AND COMMUNITY DEVELOPMENT

Overview	100
Organization Chart	101
200-00 Building Inspection Services	102
210-00 Zoning Board of Appeals	105
230-00 Public Health Services	107
240-00 Planning and Zoning Services	109
250-00 Inland Wetlands Commission	112
260-00 Planning and Zoning Commission	114
270-00 Conservation Commission	117
280-00 Agriculture Commission	120

COMMUNITY SERVICES

Overview	122
Organization Chart	123
310-00 Senior Center Services	124
320-00 Human Services	127
400-00 Library Services	131
500-00 Recreation and Adult Education	134

PUBLIC WORKS

Overview	137
Organization Chart	138
600-00 Engineering Services	139
610-00 Parks and Facilities	141
630-67 Refuse and Recycling Services	158
640-00 Sewage Disposal	160
650-00 Streets & Roads	162

PUBLIC SAFETY

Overview	173
Organization Chart	174
700-00 Water Supply	175
710-00 Ambulance	177
720-00 Animal Control	181
730-00 Emergency Preparedness	184
740-00 Fire Prevention	187
750-00 Fire Suppression	190
755-00 Community Emergency Response Team	194
760-00 Law Enforcement	197

FINANCE & RECORDS

Overview	200
Organization Chart	201
810-00 Accounting Services	202
820-00 Assessment Services	205
830-00 Board of Assessment Appeals	208
850-00 Independent Audit	210
860-00 Registrars of Voters	212
870-00 Revenue Services	214
880-00 Town Clerk	217
890-00 Contingency	220

BOARD OF EDUCATION

Overview	222
900-00 Board of Education	223

DEBT SERVICE

Overview	227
840-00 Debt Service	228
Principal and Interest Schedule	229
Debt Management Plan	231
Summary of Debt Management Policy	232
Statutory Debt Limitation	233
Proposed Debt Issuance Plan	234
Comparative Chart of Debt Service Levels	236
Financial Indicators	237

CAPITAL IMPROVEMENTS

Overview	239
910-00 Capital Improvements	240
Purpose of Capital Improvements	241
Capital Improvement Program Strategy/Guidelines	241
Capital Planning Guidelines	242
Capital Financing Guidelines	242
Funding Sources	243
Comparative Revenues and Expenditures and 2018/2019 Charts	246
Operating Costs Associated with Future Capital Budget	247
Equipment Aging Schedule for Units Assigned to Parks & Facilities	248
Equipment Aging Schedule for Units Assigned to Highway Garage	249
Five-Year Capital Improvement Plan for Fiscal Years 2018-2019 through 2022-2023	250
FY 2018-2019 Capital Improvement Program	254
Administration	255
Board of Education	256
Capital Equipment	257
Fire and Ambulance	258
Parks and Recreation	259
Public Facilities	260
Streets and Roads	261
FY 2019-2020 Capital Improvement Program	264
FY 2020-2021 Capital Improvement Program	274
FY 2021-2022 Capital Improvement Program	284
FY 2022-2023 Capital Improvement Program	294

STATISTICS

Overview	303
Miscellaneous Statistical Information	305
Infrastructure Statistics of the Town of Tolland	306
Development, Recreation and Safety Activities of the Town of Tolland	307
Tolland's Age, Population and Density	308
Major Employers	309
Labor Force Data	310
School Information	311
Analysis of School Enrollment History	312
Analysis of Expenditures – Board of Education & General Government	313
General Fund Existing Debt Retirement	314
Ratio of Bonded Debt to Grand List and Bonded Debt per Capita	315
Ratio of Annual Debt Service Expenditures to Total General Fund Expenditures	316
Tolland's Principal Taxpayers	317
Analysis of Tax Rates, Levies and Collections	318
Assessed and Estimated Actual Value of Taxable Property	319
Property Value, Construction and Bank Deposits	320
Breakdown of Land Use	321
Analysis of Housing Distribution by Type Units	322

GLOSSARY

Glossary	323
Listing of Acronyms	329

June 4, 2018

Dear Fellow Residents of Tolland,

I thank all of you who took the time to vote in the Budget referendum. Tolland continues to have an outstanding school system as well as cost-effective and highly-efficient municipal services, a wide array of amenities for our residents to enjoy such as acres of open space, and several recreation areas. Tolland is certainly a wonderful place to work, live and play! We are also one of the few towns in our population group with a Triple-A bond rating from the Standard and Poor's Financial Rating Agency as well as Fitch Rating Agency. This rating reflects our strong financial management and adherence to sound financial policies. Tolland is also fortunate that our annual per capita income in 2015 is 46th highest in the State and our median household income ranks 20th amongst Connecticut's 169 municipalities.

Tolland has much to be proud of. We have weathered the economic downturn of the past several years fairly well. When we prepared the 2018-2019 municipal budget, the Town Council was again confronted with economic realities that are outside of our control. The State of Connecticut continues to have difficulties balancing its budget both because of the slow rebound of the Connecticut economy and unfunded liabilities such as the decades-old pension and health benefit systems. The State is predicting deficits in its budget for this year and next as well as significantly higher deficits in future years. These structural deficits and the unwillingness of State Officials to raise taxes makes it difficult for the state to contribute its share to Tolland's budget. Furthermore, the reallocation of Education Cost Sharing Funds (ECS) from wealthier communities, such as Tolland, to more urban communities means a significant reduction of revenue and strains our municipal finances even more.

As has been the case in the last few years, the Town Council has had to rely on estimates of state revenue in order to create the town budget because the state rarely (if ever) passes a budget before our town referendum. Rather than relying on the Governor's proposed revenue figures, which have been quite unreliable recently, the Town Council and Town Manager used blended numbers which took into consideration the Legislature's adopted budget and the Governor's revised figures. Fortunately, the State adopted a budget shortly after our budget referendum which provided Tolland with additional revenue allowing the Town Council to set the mill rate at 35.00 mills.

To help offset the loss of state revenue, we have budgeted the use of Fund Balance (essentially, the town's savings account) in the amount of \$690,000. In the future, the Town must be careful with this type of rapid use of Fund Balance. The Town Council adopted a policy which establishes how the Fund Balance will be restored back to prior levels if we need to deplete it further. Future reductions in State revenue or mid-year reductions may require expenditure reductions to ensure the Town's overall financial stability, even if they occur mid-year. Discussions will be ongoing between the Town Council and Board of Education regarding how situations of this nature will be handled in the future.

As always, we encourage residents to stay engaged in the budget process and to contact our Legislative delegation if you have concerns about the impact the state budget will have on our local finances. Over the years, we have done everything right: we have minimized expenditures, kept mill rate increases well below the rate of inflation, built up proper reserves, changed health plans, and avoided costly pension plans. I am sure we will continue these practices in the future. Though the needs of the State are dire, there has to be a better way to address the state deficit instead of forcing towns and cities to reduce services, impacting the quality of education and raising our local property tax. The lack of a diversified revenue base for local governments, the continuation of very

expensive unfunded mandates, and the uncertainty of the state fiscal situation is eroding the capacity of well-managed local governments such as Tolland to meet our obligations to the public in a fiscally-sound manner.

The adopted budget in summary is as follows:

- We increased the Board of Education budget by 0.78% or \$308,659 as requested in the Board's adopted budget.
- We increased the town's budget to reinstate two additional Resident State Troopers (for a total compliment of four Resident Troopers) as recommended by the recently-completed Police Services Study. The total cost for this addition is \$449,430. I recommend that the Town continue to look at the option of contracting with a surrounding Town for services which may prove more economical in future years.
- Based on savings negotiated in our solid waste contract for this year there will be one free bulky waste pickup in October, and we still reduced the solid waste budget by \$23,992.
- We reduced the amount budgeted for snow and ice materials by \$29,959 as a result of lower prices and less material being used.
- We eliminated the use of contractors during snow events for a savings of \$62,816 as well as the Part-Time Custodian position for a savings of \$16,920. In order to provide sufficient coverage for weather events and other work of the department, we authorized hiring a Laborer at a salary cost of \$39,763, budgeted for a 10-month period of time to be made full-time the following year, and slightly increased the hours of an existing Part-Time Custodian at a cost of \$3,715 to address maintenance needs at the expanded Library facility. The overall net savings is \$36,258.
- We reduced the Planning and Zoning and contingency budgets by a total of \$64,835 because we are no longer funding studies such as the Police Study, Plan of Conservation & Development update, and Town Manager Hiring process.

In addition to our financial concerns, our community and about 36 others in eastern Connecticut are also dealing with the unfortunate impacts of crumbling foundations caused by a mineral contained in the concrete. When exposed to moisture over a long period of time, the mineral causes the concrete to deteriorate. This problem, while devastating to the homeowners, also impacts the Town's Grand List and revenue received from building permits. We had 96 properties file for reduced assessments for a loss in taxes of over \$256,000. We are conservatively anticipating this loss of revenue could grow to over \$800,000 in coming years as more people identify the problem. Hopefully, the newly-formed State Captive Insurance Company will be operating in the near future and will start dispersing State funds for remediation purposes.

Unfortunately, our Grand List continues to show insignificant growth with this year's increase being 0.23%. The amount of new tax revenue based on the current mill rate and revised Grand List is \$100,064. This insignificant growth shows that we can't depend on Grand List growth to offset increases in expenditures. This lack of economic development only serves to put added pressure on the property tax.

Our community has had an average increase in the mill rate of 2.06% over the past three years excluding the year which was impacted by the State mandated revaluation. This rate is lower than the average consumer price index for the same period of 2.1%. Over the last five years, the year-to-year increase in Town Government spending has averaged 1.65%, and we have certainly done our part to be fiscally responsible during that time.

The budget continues to serve as a policy document, a financial plan and a means to educate and inform the us, the residents of the Town, about where the resources of the Town are allocated and what the Town does with the resources we give it. Section C9-4 of the Town Charter states that the Town Manager will present the Town Council with a budget no later than March 27th which includes a message outlining the financial policy of the Town and describing the important features of the budget plan. The message indicates any major changes with reasons for the changes and containing a clear general summary of its content. It also contains estimates for revenues and itemized expenditures for all departments, including the Board of Education.

The approved budget retains basic services, both in the Town as well as the Board of Education, and provides for an increase in overall expenditures of 0.81%. Town operation expenses increase by 1.14% (\$134,463) and the Board of Education expenses increase by 0.78% (\$308,659). Capital Improvements increase by \$7,328. The tax increase necessary to support this budget is 35.00 mills, a 1.508% increase in the mill rate. The use of Fund Balance is budgeted at \$690,000 which includes the use of \$290,000 budgeted in the 2017-18 fiscal year for Police improvements that will be left over.

As usual, we show the tax impact to typical low/middle/high assessment homes. After revaluation the average assessment for these categories of homes was \$117,093, \$188,285, and \$360,369, respectively.

Property Tax Impact of the Town Managers Proposed Budget for Three Average Assessments				
2014 Assessment	Market Value	Taxes at 34.48	Taxes at 35.00	Difference
\$117,093	\$167,276	\$4,037	\$4,098	\$61
\$188,285	\$268,979	\$6,492	\$6,590	\$98
\$360,369	\$514,813	\$12,426	\$12,613	\$187

The Town is proud of the fact that while we have held the line on general expenditures, the efforts of dedicated staff achieved many significant results including:

- Reaffirmed its Triple A Financial rating from Standard and Poor's and Fitch.
- Completed the construction of the expansion of the Library into the former Hicks Gymnasium.
- Started the design for the conversion of the former Parker School into 36 units of elderly housing to be funded by State Grants which will commence construction in the spring of 2018.
- Continued to address the needs of the community through a variety of different weather events.
- Worked through the State budget deliberations which caused havoc with our local budget schedule.

In preparing this budget we have worked closely with the Board of Education and Superintendent of Schools, Dr. Walter Willett, and his staff. We applaud and support the Board's direction and approach to budgeting and their vision for improvements to the school system. We fully understand the need of the Board of Education to address long standing budget, facility, safety, technology and curriculum issues, none of which can be addressed without additional funding. The approved Board of Education budget reflects their request of a 0.78% increase (\$308,659) for a total budget of \$39,642,607.

This budget proposes Town operating expenditures at \$11,916,184, \$134,463 more than current year expenditures. This amount is considerably less than the statewide average of \$23,274,052 for towns with populations between 10,000-30,000 (State Office of Policy and Management). In order to maintain this

minimal increase over the last five years, the total number of Town employees has been reduced by 10%, achieved through a combination of reductions in staff, freezing of position vacancies and elimination of positions once vacant.

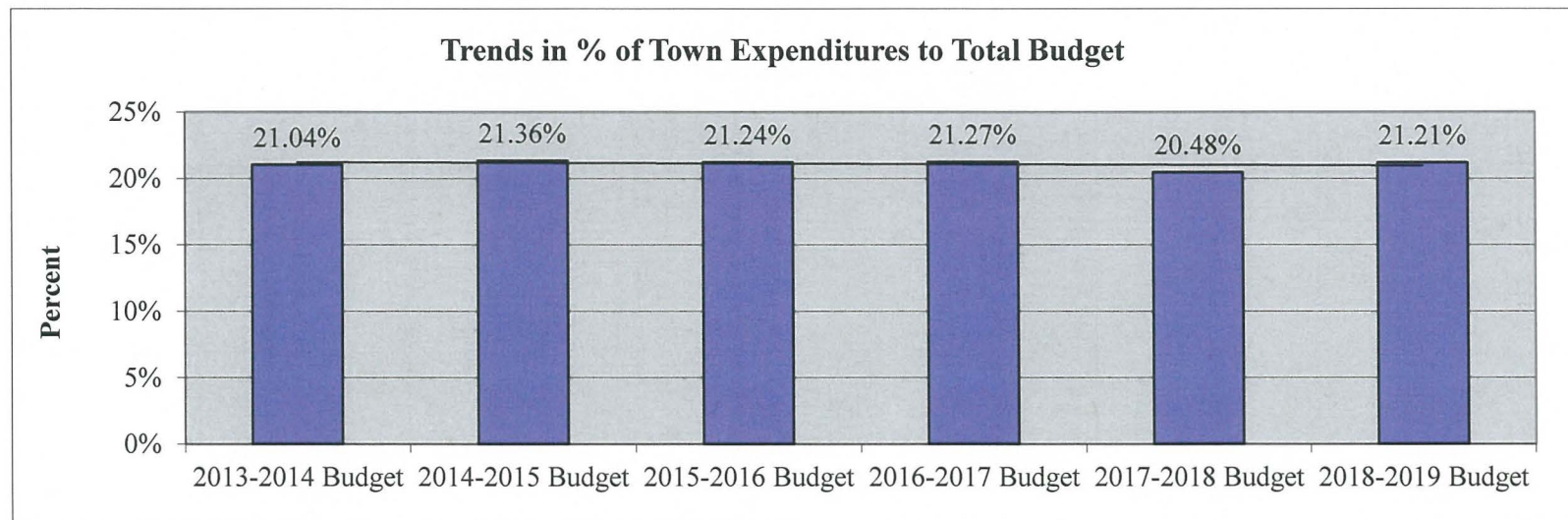
Expenditure drivers in this budget other than those previously mentioned include:

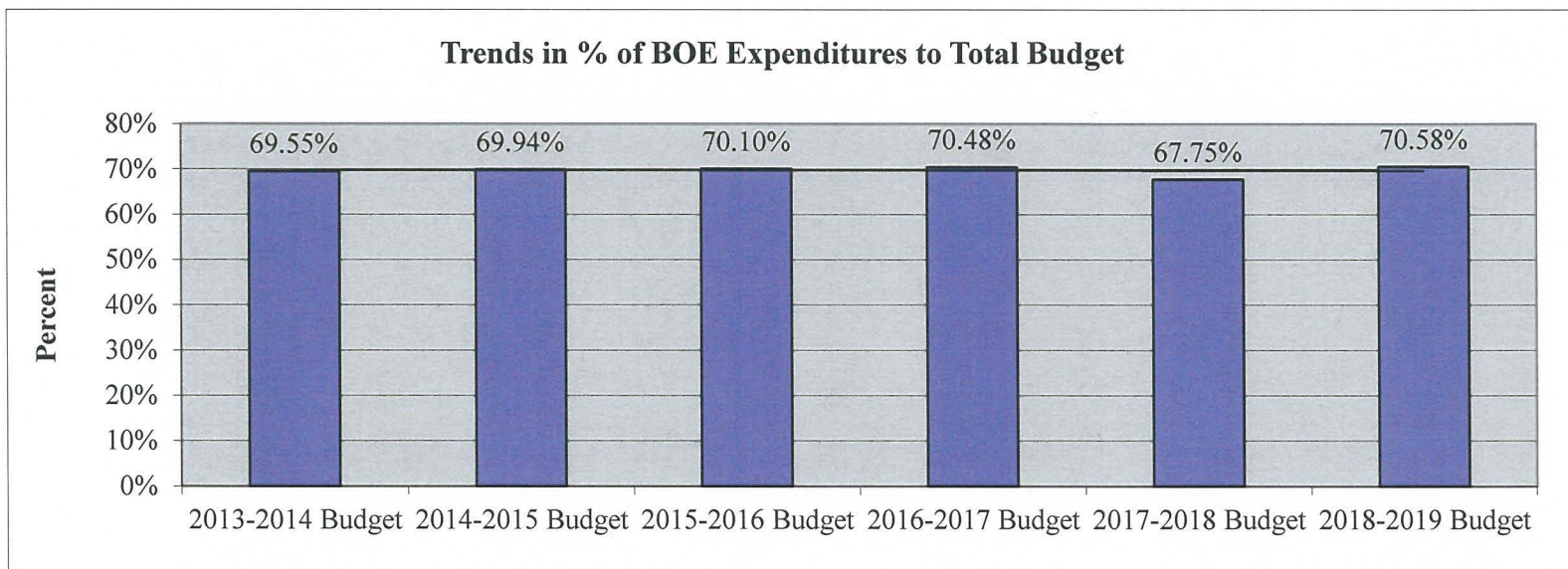
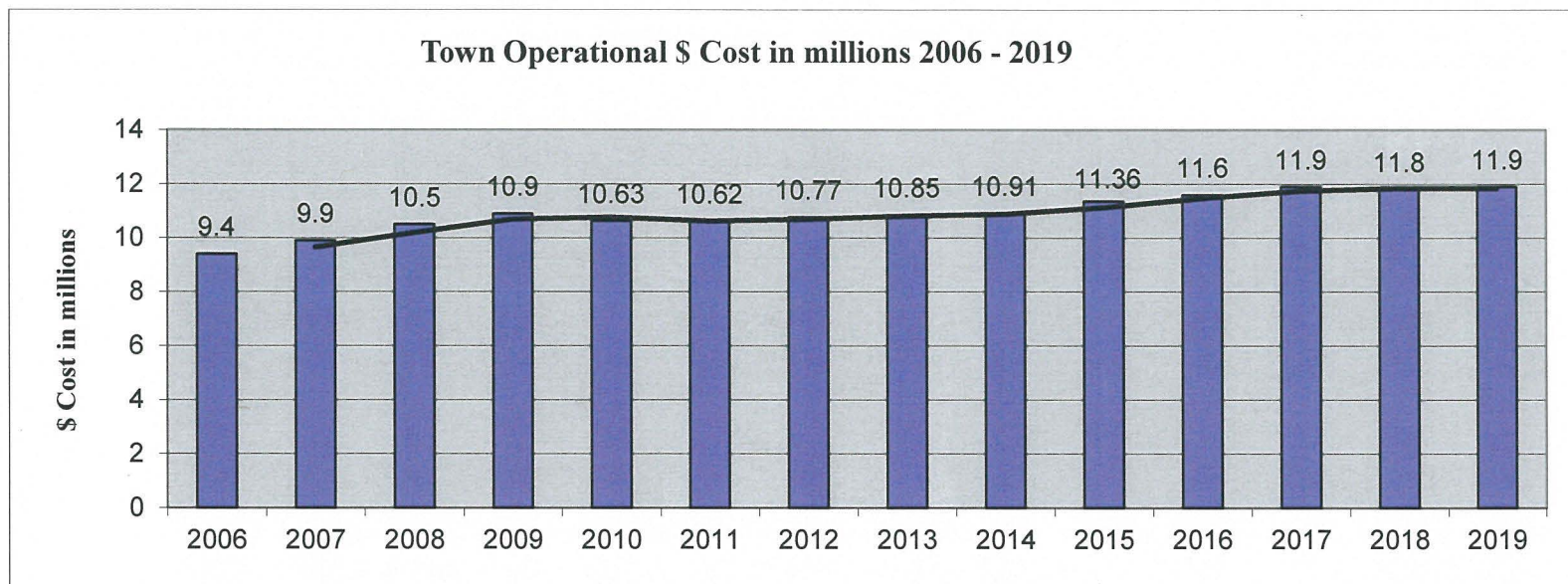
- Insurances – \$63,117
- Salary Increases – \$87,482
- Gas and Diesel Fuel – \$31,771
- Utilities – \$23,582

Major initiatives addressed as part of this budget are as follows:

- Expansion and renovation of the Highway Garage.
- Conversion of the former Parker School to Elderly Housing.
- Start of the Plan of Conservation and Development (POCD) update.
- Police improvements.
- Continued work locally and statewide on the Crumbling Foundation issue.

It would be unrealistic to expect any substantial growth in state aid over the next several fiscal years to lessen the burden on our local taxpayers who are already overburdened by reliance on property tax. We are closely monitoring our current year revenue projections, which include not only our property tax revenues but also other sources of revenue which are also decreasing this year. For example, in 2007-08 we received \$419,106 in interest income. Today we are projecting only \$75,000. The Pequot funds were at \$87,657, and next year they will be \$0. Conveyance tax was once budgeted at \$191,624. Next year it is projected to be \$150,000.







The Town is fortunate to have a strong cadre of highly qualified and dedicated Town employees. Several years ago we changed the method of compensation for unaffiliated employees to one based on merit. Based on the economic realities, the Town Council approved an average of not more than 2.00% for all employees involved. However, in the future we will need to ensure that our ranges and salaries within ranges are competitive with the general marketplace.

All too often in difficult budget years there is a tendency to try and save money by deferring maintenance of facilities and equipment. In the current year's budget, the Town Council demonstrated a commitment to fund capital improvements at a level necessary to ensure that the community's investment in infrastructure, facilities and heavy equipment is maintained. Failure to continue this commitment on a yearly basis will result in deteriorating facilities, crumbling roads and bridges, and broken, unserviceable heavy equipment. The recommended general fund expenditure for capital improvements is \$61,906. We agreed with the Town Manager that there will be a November 2018 referendum question authorizing an additional \$5 million of bonded money to allow for proper continuation of our road resurfacing program. A detailed presentation on the Capital Plan was presented to the Town Council and general public on February 15, 2018.

The Town of Tolland remains a community seen as desirous to live, work and play. The unique charm, the recreational and cultural amenities, the preservation of open space, the sensitivity to avoid intrusion on the rural atmosphere, and a strong education system are just some of the reasons people are willing to make a significant financial investment to locate in this community. Continued change in this community is inevitable and the impact of some of the change may be that additional money, when available, is needed for municipal services even during difficult times. Having a vibrant, growing community remains a better position to be in than a community that is stagnant or economically depressed. We must ensure through adequate funding that we do not regress in this regard.

Elected and appointed officials, Town employees and residents all have the best interest of the community in mind when deliberating on budget matters. The monetary and operational issues which we face are significant as we strive to find a cost-effective way to continue to make our community a desirable place to live, attend school and conduct business. To maintain a vibrant municipal government and a growing community we must all come together and recognize that the type of sacrifices we are being asked to make at this time will, in the long run, bring about a stronger community, state and nation.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'W. N. Eccles', written in a cursive style.

William N. Eccles
Town Council Chairman

TOWN OF TOLLAND GENERAL FUND BUDGET SUMMARY				
2016-2017 Adopted Budget	2017-2018 Adopted Budget	BUDGET APPROPRIATIONS:	2018-2019 Adopted Budget	PERCENT CHANGE FROM PRIOR BUDGET
2,860,647	2,899,678	General Government	2,937,288	
404,211	431,742	Planning and Community Development	415,570	
926,683	910,796	Community Services	918,468	
4,430,159	4,409,792	Public Works and Environmental Maintenance	4,410,043	
2,036,190	1,996,015	Public Safety Services	2,139,104	
1,210,166	1,133,698	Finance and Records	1,095,711	
11,868,056	11,781,721	TOTAL -- TOWN GOVERNMENT	11,916,184	1.14%
39,333,948	39,333,948	Board of Education Operations	39,642,607	
39,333,948	39,333,948	TOTAL -- BOARD OF EDUCATION	39,642,607	0.78%
51,202,004	51,115,669	TOTAL OPERATING TOWN AND BOARD OF EDUCATION	51,558,791	0.87%
4,550,000	4,550,000	Debt Service	4,550,000	0.00%
54,578	54,578	General Fund Contribution for Capital Improvements	61,906	13.43%
4,604,578	4,604,578	TOTAL -- CAPITAL IMPROVEMENTS AND DEBT SERVICE	4,611,906	
55,806,582	55,720,247	TOTAL TOWN APPROPRIATIONS	56,170,697	0.81%
12,831,896	11,800,694	LESS: Estimated Revenues from Non-Tax Sources	11,141,196	
150,000	400,000	LESS: General Fund Balance Applied	690,000	
42,824,686	43,519,553	AMOUNT TO BE RAISED BY CURRENT TAXES	44,339,501	
55,806,582	55,720,247	TOTAL TOWN REVENUES	56,170,697	0.81%
1,265,008,557	1,275,263,617	NET GRAND LIST REAL ESTATE, MOTOR VEHICLE AND PERSONAL PROPERTY	1,278,985,708	
7,600,000	7,300,000	LESS: Senior Tax Relief Program	7,300,000	
6,706,500	8,546,424	LESS: Corrections, and Assessment Appeals	8,546,424	
500,000	500,000	PLUS: New Construction	500,000	
14,000,000	15,000,000	PLUS: Motor Vehicle Supplement	16,000,000	
1,265,202,057	1,274,917,193	NET TAXABLE GRAND LIST	1,279,639,284	
1,252,550,036	1,262,168,021	NET ADJUSTED COLLECTIBLE GRAND LIST @ 99.0%	1,266,842,891	
34.19	34.48	MILL RATE	35.00	1.51%

THREE YEAR REVENUE AND EXPENDITURE COMPARISON

	2016-2017 Actual	2017-2018 Adopted Budget	2018-2019 Adopted Budget	\$ Change 2017/18 to 2018/2019	% Change 2017/18 to 2018/2019
PROPERTY TAXES	43,606,051	43,982,412	44,845,724	863,312	1.96%
STATE & FEDERAL GRANTS	884,074	507,541	204,435	(303,106)	-59.72%
LICENSES, PERMITS & FEES	280,485	249,800	238,500	(11,300)	-4.52%
CHARGES FOR CURRENT SERVICES	401,081	337,840	356,940	19,100	5.65%
INVESTMENT INCOME/OTHER REVENUE	330,139	70,000	90,000	20,000	28.57%
EDUCATION GRANTS	10,742,718	10,172,654	9,745,098	(427,556)	-4.20%
CONTRIBUTION FROM FUND BALANCE	0	400,000	690,000	290,000	72.50%
REVENUE TOTALS	<u>56,244,548</u>	<u>55,720,247</u>	<u>56,170,697</u>	<u>450,450</u>	<u>0.81%</u>
TOTAL TOWN OPERATING	11,960,324	11,781,721	11,916,184	134,463	1.14%
BOARD OF EDUCATION OPERATING	38,889,236	39,333,948	39,642,607	308,659	0.78%
CAPITAL IMPROVEMENTS	54,578	54,578	61,906	7,328	13.43%
DEBT SERVICE	4,550,091	4,550,000	4,550,000	-	0.00%
EXPENDITURES TOTALS	<u>55,454,229</u>	<u>55,720,247</u>	<u>56,170,697</u>	<u>450,450</u>	<u>0.81%</u>

GENERAL FUND FINANCIAL RESULTS AND ADOPTED BUDGET

	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
	Actual	Actual	Actual	Actual	Adopted Budget	Adopted Budget
Revenues:						
Property taxes	\$ 39,438,201	40,552,478	42,183,337	43,606,051	43,982,412	44,845,724
Intergovernmental	11,739,593	11,688,788	11,624,165	11,626,792	10,680,195	9,949,533
Charges for services, Licenses, Permits and Fees	682,762	624,188	585,333	681,566	587,640	595,440
Investment income	63,549	64,466	70,918	90,895	60,000	90,000
Other revenues	78,755	45,741	75,225	46,090	10,000	
Total revenues	52,002,860	52,975,661	54,538,978	56,051,394	55,320,247	55,480,697
Expenditures:						
Current:						
General government	2,639,763	2,766,498	2,808,657	2,866,904	2,899,678	2,937,288
Planning and community development	331,355	353,218	348,251	400,984	431,742	415,570
Community services	811,615	853,678	938,655	941,530	910,796	918,468
Public works	4,354,806	4,427,252	4,315,317	4,413,405	4,394,792	4,395,043
Public safety services	1,637,227	1,832,529	1,806,659	1,945,099	1,986,015	2,129,104
Finance and records	848,235	926,869	967,252	931,217	942,764	951,132
Contingency and other	230,471	135,177	56,341	218,567	190,934	144,579
Board of Education	35,984,033	37,177,650	38,261,928	38,889,235	39,333,948	39,642,607
Debt service	4,744,210	4,443,249	4,105,344	4,550,091	4,550,000	4,550,000
Total expenditures	51,581,715	52,916,120	53,608,404	55,157,032	55,640,669	56,083,791
Excess of Revenues over Expenditures	421,145	59,541	930,574	894,362	(320,422)	(603,094)
Other Financing Sources (Uses) :						
Sources:						
Bond Premium						
Cancellation of prior year purchase orders	5,427	1,374	8,310	178,154		
Contribution of fund balance						
Contribution of fund balance - other fund		15,302		15,000		
Contribution of Fund Balance for Storm Fund Assigned Balance						
Uses:						
Additional appropriation bond premium						
Transfer to Capital Improvement fund from General Fund	(166,991)	(86,456)	(183,814)	(54,578)	(54,578)	(61,906)
Transfers out (General Fund to Debt Service Fund)		(99,000)	(443,669)			
Transfers out (General Fund to new Storm Reserve Fund)						
Transfers out (Dog, Sewer Reserve and Other Funds)	(17,000)	(25,000)	(25,000)	(242,615)	(25,000)	(25,000)
Transfers out (Education Reserve Fund)		(75,217)	(25,982)			
Net other financing (Uses) Sources	(178,564)	(268,997)	(670,155)	(104,039)	(79,578)	(86,906)
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	242,581	(209,456)	260,419	790,323	(400,000)	(690,000)
Fund Balance at Beginning of Year	7,070,109	7,312,690	7,103,234	7,363,653	8,153,976	7,753,976
Fund Balance, budgetary basis at End of Year	\$ 7,312,690	7,103,234	7,363,653	8,153,976	7,753,976	7,063,976
Fund Balance as a percentage of budgetary expenditures	14.13%	13.40%	13.68%	14.7%	13.9%	12.6%
Fund Balance, GAAP basis:						
Committed for Education & Other funds Use		75,249	63,813	46,580	46,580	46,580
Encumbrances included as expenditures in budgetary basis	841,763	1,113,237	1,291,606	1,754,146	1,200,000	1,200,000
Prior year Encumbrances	240,651	174,500	223,367	69,136	200,000	200,000
Assigned and Unassigned fund balance, GAAP basis at the End of the Year	\$ 8,395,104	\$ 8,466,220	\$ 8,942,439	\$ 10,023,838	\$ 9,200,556	\$ 8,510,556
Assigned with designation for specific purpose in future budget	(259,000)	(250,000)	(150,000)	(400,000)	(690,000)	
Assigned for encumbrances	(1,082,414)	(1,287,737)	(1,614,973)	(1,823,282)	(1,200,000)	(1,200,000)
Restricted for use of Bond Premium for Debt Payments						
Supplemental appropriation of Use of Fund Balance		(75,249)	(63,813)	(46,580)	(46,580)	(46,580)
Unassigned and available Fund Balance (GAAP Basis)	7,053,690	6,853,234	7,113,653	7,753,976	7,263,976	7,263,976
GAAP Basis Expenditures (Includes Excess Cost)	56,879,940	57,685,731	59,387,889	63,172,806	63,320,247 *	64,586,652 *
Unassigned Fund Balance as a percentage of GAAP expenditures	12.4%	11.9%	12.0%	12.3%	11.5%	11.2%

TOWN OF TOLLAND
PERCENTAGES OF TOTAL REVENUES AND EXPENDITURES

Revaluation year							
<i>Revenues</i>	2012-2013 Budget	2013-2014 Budget	2014-2015 Budget	2015-2016 Budget	2016-2017 Budget	2017-2018 Budget	2018-2019 Adopted
Property Taxes	75.78	75.76	76.30	76.83	77.66	78.93	79.84
State and Federal Grants	1.41	1.22	1.18	1.15	1.56	0.91	0.36
Licenses, Permits and Fees	0.41	0.41	0.43	0.65	0.47	0.45	0.42
Charges for Current Services	0.76	0.74	0.72	0.63	0.59	0.61	0.64
Investment Interest/Other	0.29	0.09	0.12	0.11	0.10	0.13	0.17
Educational Related Grants	21.35	21.08	20.76	20.18	19.34	18.26	17.35
Use of Fund Balance	0.00	0.70	0.49	0.46	0.27	0.72	1.22
	100.00	100.00	100.00	100.00	100.00	100.0	100.0

<i>Expenditures</i>	2012/13	2013/14	2014/15	2015/16	2016/17	2017-2018	2018-2019
Town Operating							
General Government	4.94	5.18	5.27	5.20	5.13	5.20	5.23
Planning & Community Development	0.70	0.63	0.66	0.65	0.72	0.77	0.74
Community Services	1.67	1.61	1.56	1.69	1.66	1.63	1.64
Public Works	8.81	8.45	8.34	8.22	7.94	7.91	7.85
Public Safety	3.09	3.17	3.46	3.43	3.65	3.58	3.81
Records/Financial	1.74	1.67	1.71	1.78	1.77	1.69	1.69
Contingency/Other	0.17	0.33	0.36	0.28	0.40	0.35	0.26
Total Town Operating	21.12	21.04	21.36	21.25	21.27	21.14	21.21
Education	69.51	69.55	69.94	70.10	70.48	70.59	70.58
Debt Service	9.04	9.14	8.54	8.32	8.15	8.17	8.10
Capital Improvements	0.33	0.27	0.16	0.34	0.10	0.10	0.11
	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Mill Rate	29.99	30.19	31.05	33.36	34.19	34.48	35.00
-----------	-------	-------	-------	-------	-------	-------	-------

Grand Levy	38,805,334	39,159,905	40,444,416	41,832,151	43,257,259	43,959,145	44,787,375
------------	------------	------------	------------	------------	------------	------------	------------

Mill Rate Increases	0.84	0.20	0.86	2.31	0.83	0.29	0.52
---------------------	------	------	------	------	------	------	------

CITIZENS' GUIDE TO THE BUDGET

Introduction to the Budget Document

The annual budget is a dynamic document that has four primary functions:

- It is a **policy document** because it sets a coherent statement of entity wide short- and long-term financial policies.
- It is a **financial plan** which provides an overview of the resources and spending budgeted by the Town.
- It is a **communications device** which informs about significant budgetary issues conveyed in an easy to read format.
- It is an **operation guide** which describes services or functions with efficiency and effectiveness measures.

The Budget as a Policy Document:

As a policy document, the budget indicates what services the Town of Tolland will provide for the upcoming fiscal year. It provides objectives and accomplishments for each department within the organization which are based on the short- and long-term goals and financial policies set forth by the Town Council. The details of these policies and goals are included later in this section.

The Budget as a Financial Plan:

As a financial plan, the budget outlines the costs of services and how they are funded. The revenue and expenditure sections provide an overview of the funding sources and the services they support. Detail of all expenditures, including Capital Improvement projects, is presented by division and department following the summaries.

The Budget as a Communications Device:

As a communications device, the budget is designed to be an easy to read document with summary information in the form of text, graphs and charts. It begins with a message from the Town Council which outlines the overall budget and includes budgetary issues, trends and choices. The Citizens' Guide provides an overview of the Town, its personnel, services, policies and budget process. In addition, a table of contents provides a listing of sections in the order in which they appear in the budget. The Statistical section includes supplemental information that is relevant to the Town. A glossary of financial budget terms can be found at the end of the budget and has been provided as a reference guide.

The Budget as an Operations Guide:

As an operations guide, the budget shows how the departments are organized in order to provide the services that will be delivered to the community. It is organized into the six operating divisions with an organizational chart and overview of their total budget followed by a detailed budget, goals and accomplishments for each department. Following the operating budgets are three sections for Board of Education, Debt Service and Capital Improvements, each with supplemental information and charts.

Description and History of the Town

Tolland is a residential community of 40.4 square miles and a population of approximately 15,000 that retains impressive remnants of its rural past and substantial areas of protected open space. Expanding commercial and industrial resources are notably bolstering the economic base of the Town but in a way consistent with planning designed to preserve the community's character and provide open space. Tolland was ranked 34th on Money Magazine's 2015 "100 Best Places to Live" in the United States.

Tolland is located 20 miles northeast of Hartford and approximately 90 miles southwest of Boston, Massachusetts. Interstate 84, a major east-west transportation corridor, bisects the Town. Bradley International Airport, approximately 25 minutes driving time away, provides convenient air connections to the rest of the country and the world. Significant to the Town in several ways, the main campus of the University of Connecticut is within 10 miles to virtually any point within the Town. Commuter bus service connects Tolland to Hartford and service is planned to connect Tolland to UConn. A majority of the Town's labor force is employed in the central Connecticut area, primarily in the financial services, industrial, governmental and higher education sectors.

The Town of Tolland, originally part of the Town of Windsor, was chartered in 1715 and incorporated in 1722. Tolland's legacy includes a New England Town Green of substantial proportions as its signature amenity. Tolland Green is the heart of the community, and the area around it is preserved as both a National and Local Historic District. Included in the district are several of the Town's historic attractions, such as the former Tolland County Court House, the Old Jail Museum and the Hicks-Stearns Family Museum, plus a number of gracious 18th and 19th century homes. Municipal offices and the Town Library anchor one end of the Green. A few miles from the Green, the Town's oldest home, the 1733 Daniel Benton Homestead Museum, was recently restored by the Town of Tolland in conjunction with the Historical Society and grant funds, symbolizing the value the community places on preserving its heritage. The Town also has a strong agricultural heritage, evident in the many farms that remain today.

Municipal Government

Tolland is governed by a charter first adopted in 1973 (amended most recently in May 2004) under home rule provisions of the Connecticut General Statutes. As provided in the Charter, the Town utilizes the Council-Manager form of government. The seven members of the Town Council, who are elected at large for two-year terms, comprise the legislative and policy-making body of the Town. The Town Manager, who is appointed by the Town Council on the basis of executive and administrative qualifications, character, education, training and experience, is the full-time Chief Executive Officer. The Town Council elects its Chairperson and Vice Chairperson and appoints members to various Town boards, commissions and committees. For a Complete Listing of all Town Boards and Commissions and their Charges, please visit <http://www.tolland.org/> and choose the Government drop down. The Town Manager appoints department heads subject to confirmation by the Town Council. The Town Manager and the Director of Finance and Records are responsible for the financial management of the Town.

The additional information about the Town of Tolland community, demographics and services is presented in the "Statistics" section of this book.

The Town of Tolland provides its residents with a complete level of municipal services. The Town Administration is organized around six primary divisions such as:

- General Government: Provides oversight from the Town Council to the Town Manager and ultimately to all other divisions. This division provides the administrative services for all departments including benefits, insurance and legal services.
- Planning and Community Development: This division houses the departments of Planning and Zoning, Inland Wetlands Enforcement, Building Inspection and Health code inspections.
- Community Services: This division includes Human Services, Elderly, Youth, Library and Recreation Services.
- Public Safety: This division includes Police (under contract with the Connecticut State Police), a combination volunteer/paid Fire and Ambulance Department and Animal Control Services.
- Public Works: This division includes the departments of Highway Maintenance, Parks and Facilities, Solid Waste and Recycling and Cemeteries. The Town Engineer whether employee or through contract service provides engineering services to Planning and Community Development, Public Works, the Tolland Water Commission and Water Pollution Control Authority.
- Finance and Records: This division includes Town Clerk, Town Assessment Services, Revenue Collection, Information Technology Services and Financial Services.

The Town has successfully privatized and contracted out several municipal services. Examples include the construction/reconstruction of roads, snow plowing of selected routes, refuse and recyclable collection, sewer capacity and certain community services functions such as health services through the Eastern Highlands Health District and Information Technology services through the Town of South Windsor. The Town is also part of a six Towns regional health insurance program that allows for benefits to be administered on a self-insured basis.

The Town of Tolland provides water and sewer services to a small sector of the community. Approximately 501 residences, 32 commercial accounts with multiple businesses, 3 municipal and 3 Board of Education buildings are serviced by the Tolland Water System. The Connecticut Water Company services other designated sections throughout the Town. Public sewers are available in the west central portion of the Town, which includes the expanded Business Park, Old Post Road to the schools, through the Gateway Zone to the new high school and through the Technology Corridor Zone.

Public Schools

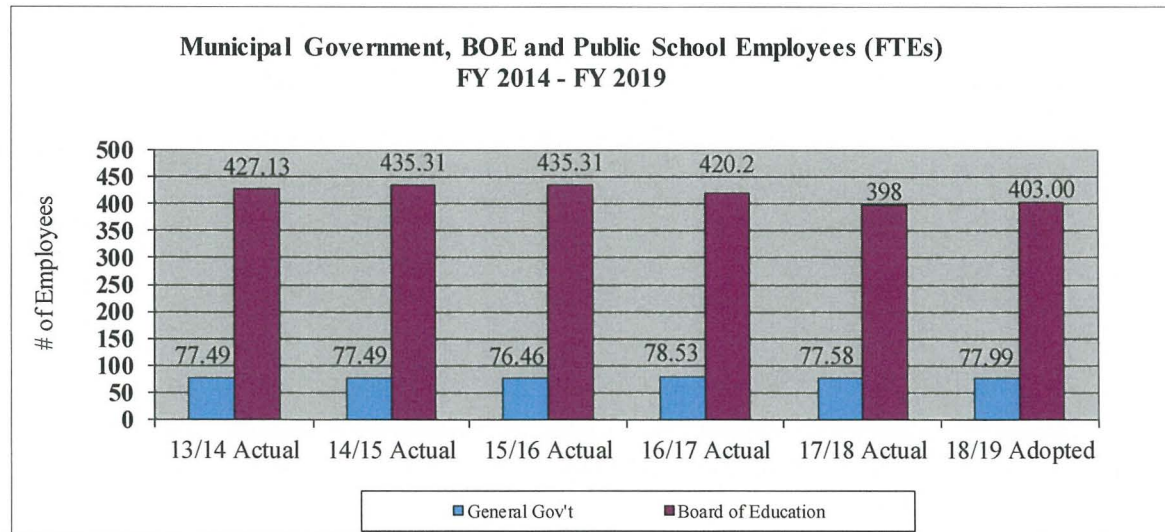
An elected Board of Education of nine members makes the policy for the Town's kindergarten through grade twelve educational systems. It appoints the Superintendent of Schools who has responsibility for administration of the Tolland School System. Tolland schools, as of October 2017, had an enrollment of approximately 2,465 students being taught in four facilities:

Birch Grove Primary School (grades pre-K–2)	470 students
Tolland Intermediate School (grades 3–5)	562 students
Tolland Middle School (grades 6–8)	582 students
Tolland High School (grades 9–12)	851 students

Tolland students consistently rank well above State averages in all categories of academic performance testing and have measured up well with peers in comparable communities (towns designated by the Connecticut Department of Education as constituting an Education Reference Group).

Municipal and Board of Education Employees

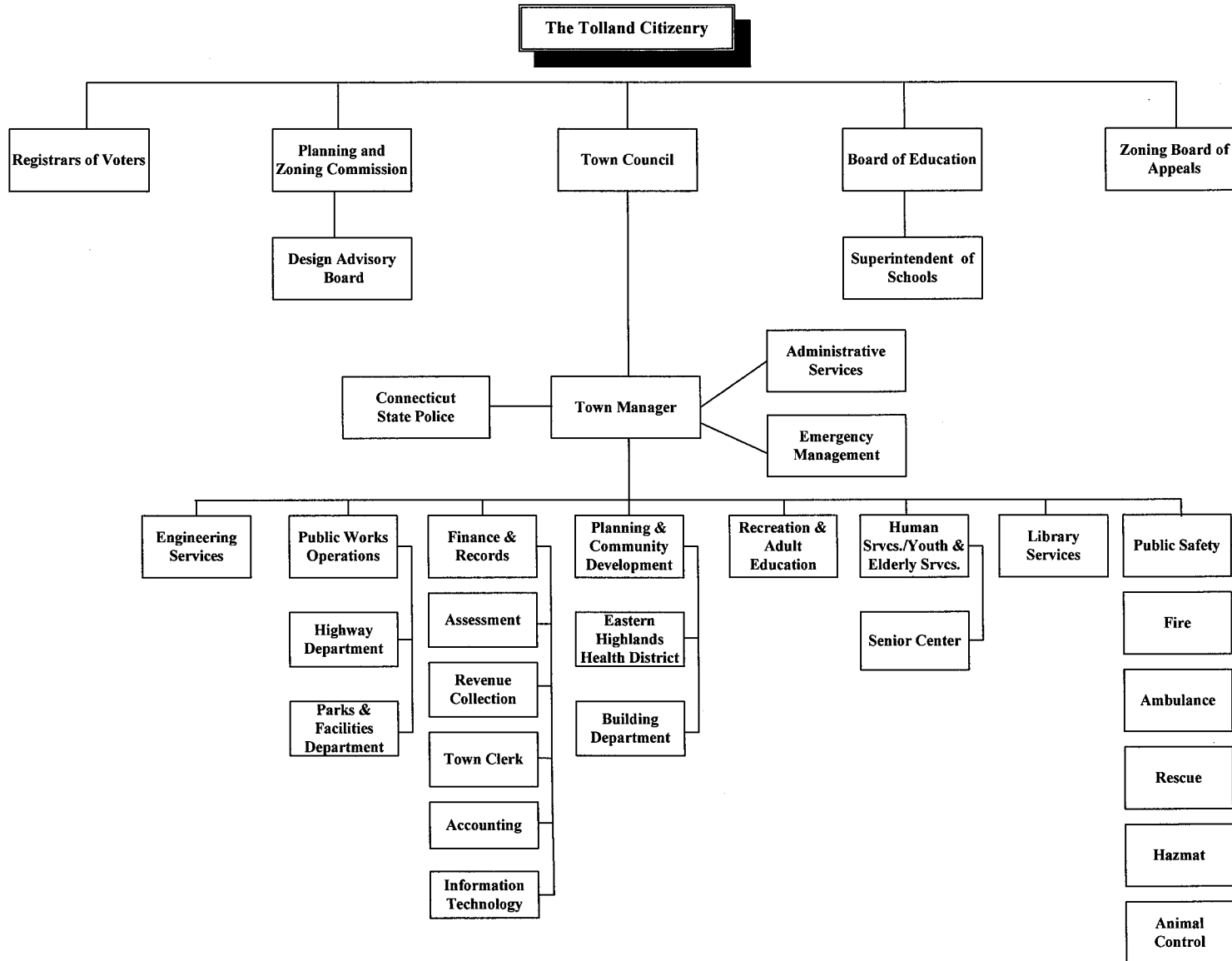
The following chart shows totals for full-time and full-time equivalent employees over the last six fiscal years.



- General Government Personnel includes all municipal staff, which includes Administration, Planning and Community Development, Community Services, Public Works, Public Safety, Finance : 76.79 tax supported and 1.2 other self-supporting funding.
- Board of Education Personnel includes all teaching staff, support services, facilities services: 342.9 tax supported position, 60.1 Non-Board funded positions.

Town of Tolland

Organization Chart



TOWN OF TOLLAND
MUNICIPAL EMPLOYEES – FULL-TIME EQUIVALENTS

	Actual 2015 - 2016	Actual 2016 - 2017	Actual 2017 - 2018	Adopted 2018 - 2019		Actual 2015 - 2016	Actual 2016 - 2017	Actual 2017- 2018	Adopted 2018 - 2019
Position Title					Position Title				
GENERAL GOVERNMENT:					PUBLIC WORKS (cont.)				
Town Manager	1.00	1.00	1.00	1.00	Working Leader	1.00	1.00	1.00	1.00
Executive Assistant (<i>part funded by TWC</i>)	2.00	2.00	2.00	2.00	Laborer	11.00	11.00	11.00	12.00
Director of Administrative Services	1.00	1.00	1.00	1.00	F/T Custodian	1.00	1.00	1.00	1.00
					P/T Custodian	.50	1.00	1.10	.60
PLANNING & COMMUNITY DEVELOPMENT:					Mechanic	3.00	3.00	3.00	3.00
Building Inspector	1.00	1.00	1.00	1.00	Truck Driver	4.00	4.00	4.00	4.00
Administrative Secretary	1.00	1.00	1.00	1.00	Equipment Operator	4.00	4.00	4.00	4.00
Director of Planning & Community Development	1.00	1.00	1.00	1.00					
Executive Secretary	1.00	1.00	1.00	1.00	PUBLIC SAFETY:				
Assistant Planner	0.00	1.00	1.00	1.00	Public Safety Director (PSD)	1.00	1.00	1.00	1.00
					Asst. Public Safety Director	1.00	1.00	0.00	0.00
COMMUNITY SERVICES:					Firefighter/EMT	6.00	6.00	6.00	6.00
Asst. Director Human Services (<i>part funded by Grant</i>)	1.00	1.00	1.00	1.00	Executive Secretary (Fire)	1.00	1.00	1.00	1.00
Senior Center Director	1.00	1.00	1.00	1.00	Admin. Sec. (Fire/Troopers)	.71	1.28	1.54	1.54
Elderly Outreach Caseworker	1.00	1.00	1.00	1.00	Animal Control Officer	.86	.86	.86	.86
Director of Human Services	1.00	1.00	1.00	1.00	Fire Marshal/Asst. to PSD	0.00	1.00	1.00	1.00
Human Services Case Manager	1.00	1.00	1.00	1.00	Deputy Fire Marshal	1.00	0.00	0.00	0.00
Administrative Secretary-Human Services	.71	.71	.71	.71					
Library Director	1.00	1.00	1.00	1.00	FINANCE & RECORDS:				
Adult Services/Reference Librarian	1.00	1.00	1.00	1.00	Dir. of Finance & Records/	1.00	1.00	1.00	1.00
Children/Young Adult Librarian	1.00	1.00	1.00	1.00	Treasurer				
Technical Services Assistant/Coordinator	1.00	1.00	1.00	1.00	Asst. Finance Director	1.00	1.00	1.00	1.00
Library Circulation Assistant	2.97	2.97	2.97	2.88	Accountant II	1.00	1.00	1.00	1.00
Director of Recreation & Adult Education	1.00	1.00	1.00	1.00	Senior Account Clerk/IT				
Administrative Secretary (<i>funded by Recreation</i>)	1.00	1.00	1.00	1.00	Technician	1.00	1.00	1.00	1.00
					Assessor	1.00	1.00	1.00	1.00
ENGINEERING:					Deputy Assessor	1.00	1.00	1.00	1.00
Town Engineer	1.00	0.00	0.00	0.00	Assessment Technician	1.00	1.00	1.00	1.00
					Collector of Revenue	1.00	1.00	1.00	1.00
PUBLIC WORKS:					Asst. Collector of Revenue	2.00	2.00	1.00	1.00
Public Works Director	1.00	1.00	1.00	1.00	Account Clerk I	0.00	0.00	.69	.69
Public Works Supervisor	2.00	2.00	2.00	2.00	Town Clerk/Registrar of				
Executive Secretary-Parks & Facilities	1.00	1.00	1.00	1.00	Vital Statistics	1.00	1.00	1.00	1.00
Working Foreman/Facilities Mgr.	0.00	0.00	0.00	0.00	Registrar of Vital Statistics	1.00	1.00	1.00	1.00
Public Works Operations Manager	0.00	1.00	1.00	1.00	Registrars of Voters	.71	.71	.71	.71
					TOTALS	76.46	78.53	77.58	77.99

TOLLAND PUBLIC SCHOOLS

2018-2019 Budget

Personnel Positions

Districtwide

Staff Positions		Actual 2017-2018	Projected 2018-2019	Difference Proposed vs Act
Birch Grove Primary School				
	Teacher	36.7	36.7	0.0
	Paras and nurses	24.8	24.8	0.0
Tolland Intermediate School				
	Teacher	45.4	46.4	1.0
	Paras and nurses	27.6	27.6	0.0
Tolland Middle School				
	Teacher	50.1	51.1	1.0
	Paras and nurses	14.5	14.5	0.0
Tolland High School				
	Teacher	60.7	62.7	2.0
	Paras and nurses	11.7	11.7	0.0
Custodial & Maintenance Operations		22.0	22.0	0.0
Central Office		7.0	7.0	0.0
Principals' Office		19.8	19.8	0.0
Systemwide (Curr & Instr/SPED/Tech)		17.7	18.7	1.0
TOTAL BOE FUNDED POSITIONS		337.9	342.9	5.0
Grant/Self-funded				
	Certified Grant Regular Education	1.1	1.1	0.0
	Certified Grant Special Education	1.0	1.0	0.0
	Non-Certified Grant	25.2	25.2	0.0
	Family Resource Ctr Grant	1.7	1.7	0.0
	FRC Before & After School Program	10.2	10.2	0.0
	Food and Nutrition Services	20.9	20.9	0.0
TOTAL GRANT/SELF-FUNDED POSITIONS		60.1	60.1	0.0
GRAND TOTAL		398.0	403.0	5.0

Local Economy

Tolland has taken a balanced approach to development with a strong emphasis on land preservation and a proactive approach to encouraging commercial growth. Key focus areas for growth include the Business Park, Tolland Village Area, Technology Zone and the Gateway Design District.

With the assistance of State grants, Tolland has been able to provide infrastructure to support business development in the Business Park, including Dari Farms facility, NESTEEL, Wilson Woodworking, and others. The most recent large-scale development in the Business Park is Star Hill Family Athletic Center, a 145,000 square foot commercial athletic facility. Star Hill offers residents 100,000 square feet of athletic fields, a swimming pool, fitness equipment, locker rooms, meeting rooms and provides space for medical offices.

The Town's Gateway Design District is located immediately south of the main access point to Tolland (I-84 Exit 68) along the primary travel corridor to the University of Connecticut. The successful 133,000-square-foot Fieldstone Commons shopping plaza, anchored by a Big Y Supermarket, is located here. A number of other businesses that serve Tolland residents and the region include medical offices, a new bank, smaller retail and personal services. Based upon UConn's biotech initiatives, Tolland created a new Technology Campus Zone along Route 195. This zone is intended to capture biotech research laboratories and associated office space that UConn's investments should spur. The zoning regulations were amended in early 2018 to allow small personal service businesses within existing houses in the TCZ to spur additional economic growth. Immediately north of the Exit 68 interchange is the Tolland Village Area zone. This zone allows a mixture of retail, restaurants, offices, housing, and a hotel. The town has had ongoing discussions about potential development on both sides of Route 195 in this zone. The Town engaged the services of a consultant to analyze the market and make recommendations in development of the Tolland Village Area. A final report was presented and published. It may be reviewed at https://www.tolland.org/sites/tollandct/files/uploads/tolland_report_7-12-17_for_web_0.pdf

Tolland has seen a number of vacant spaces filled in the past year, including two personal fitness businesses, a flooring business and a new restaurant.

Construction has been completed on a 1.3 megawatt solar photovoltaic system on a town property. This project provides lease revenue to the town and lower-cost energy for a number of town buildings through "virtual net metering."

The Town has made investments in infrastructure to support business development in other parts of town, in addition to the Business Park. The town extended sewers from Old Post Road through the Gateway Design District to the new High School and down Route 195 to the Technology Campus Zone.

Residential growth includes new single-family homes and the build-out of an active adult community and other previously approved subdivisions. Multi-family projects, approved but not built, include an 87-unit town house development and a 12-unit development. Residents continue to invest in the existing housing stock with additions, new pools, and other property improvements.

Tolland remains attractive to business development with a median household income (\$109,382 according to the US Census Bureau, American Community Survey, 2016 estimates) that is 52% higher than the State's median income; a highly educated workforce (44% have a bachelor's degree or higher), and low unemployment rate (3.8% in February 2018 vs. the State of CT 5.1% for the same period).

Major Initiatives

Construction by the State to improve the Route 195 corridor through a key commercial area in Tolland was completed in the Fall of 2017. Tolland also has been working closely with the State to refine the design for the Tolland Green Road Improvements. This project, the subject of planning studies for many years, will calm traffic and realign intersections. Construction is anticipated to begin in the summer of 2018.

The Town has worked closely with the Access Agency (a non-profit housing provider) and the Board of Education to finalize plans to repurpose the closed Parker School to 37 units of elderly housing. The Access Agency received a \$5 million loan for construction of the housing units. This project which will commence in early 2018 will help meet Tolland's great need for housing for our aging population.

The Town management in conjunction with the Information Technology staff and a Town Council sanctioned Citizen Technology Committee developed a new Town Technology Plan. Several of the goals have been funded and have been completed. Included within that plan is a major Town-wide Fiber project that has been completed and provides a much more efficient communications and technology network and also allow for redundancy and additional support in emergency situations. The next phase of this project to implement a new VOIP town-wide telephone system for the Board of Education and Town phone system has also been completed. This new network allows for intra-town department data and network access as well as inter-town connectivity to increase inter-local cooperative efforts.

The Planning and Zoning Commission will be updating the "Plan of Conservation and Development" (POCD). The POCD sets forth a plan for conserving features and resources of value and for identifying appropriate development locations and patterns. The process engages the public in planning for the Town's future. It will also help various boards and commissions set priorities and determine actions to undertake. Tolland's earliest plan dates back to 1964 and the most recent was adopted in 2009, with revisions in 2011. While much of the work will be done in-house, funds have been set aside in the FY 2018 budget and additional funds are proposed in the FY 2019 capital budget for a total of \$50,000. State statutes give the responsibility of updating the plan to the Planning and Zoning Commission. The State also requires that the plan is updated every 10 years in order to remain eligible for various state funding programs. The Commission anticipates a robust public process, with a goal of having a new plan adopted by October, 2019.

The Town receives several State and Federal competitive grants. Below is a chart reflecting awards received since Fiscal Year 2014:

COMPARISON OF 2014 THRU 2018 STATE AND FEDERAL COMPETITIVE GRANTS

Program/Description	2018 Awards	2017 Awards	2016 Awards	2015 Awards	2014 Awards	Town Departments	Grantor
Library Expansion - Referendum November 2013					1,000,000	Human Services	State Library
Small Town Economic Assistance Program (STEAP) - Library Expansion					500,000	Human Services	State Library
Small Town Economic Assistance Program (STEAP) - Highway Garage		400,000				Human Services	DOT
Sertex Fiber Pole Project		19,104				Public Works	DOT
Community Investment Account - Open Space			395,200			Development	DEP
FEMA Grant - estimate based on 75% reimbursement rate			91,057			Public Works/Fire Dept./BOE	DEM and Homeland
Highway Planning and Construction			14,821				Security
DUI Grant	39,000	39,675	33,057	37,125		Public Works	DOT
DOT Dial-A-Ride Grant	29,382	29,382	29,382	29,382	29,382	Public Safety	DOT
Bright Idea Grant	10,000					Human Services	DOT
Veterans Assistance - Cemetery markers		600	600	600	600	Human Services	Green Bank/Eversource
Juvenile Accountability Block Grants			16,466	30,000	10,000	Public Works	DOT
						Human Services	OPM
	78,382	488,761	580,583	97,107	1,539,982		

Budget Process and Budget Timelines

The annual budget serves as the foundation for the Town's financial planning and control of the General Fund and supports the Capital Improvement Plan. All other funds are supported by related user fees and/or grants and do not have approved budgets. The Town maintains budgetary controls with the objective to ensure compliance with legal provisions embodied in the annual appropriated budget, approved by the budget referendum. The operational budget, including a five-year Capital Improvement Plan, is initially prepared by Department Heads and the Board of Education and presented to the Town Manager.

October 19, 2017	Capital Improvement Plan data for Department Heads and Boards & Commissions submitted to Manager
Month of November	Capital Budget Review meetings
Week of Dec. 11, 2017	Manager submits Capital Improvement Plan to Council (by January 6 per Charter requirement)
January 11, 2018	Department Heads submit Budget to Manager (by Feb. 21 per Charter requirement)
February 6, 2018	Advertise Public Hearing
February 15, 2018	Capital Budget Public Hearing – Council Chambers – 7:00 p.m.
February 20, 2018	Board of Education submits Budget to Manager (by Feb. 21 per Charter requirement)
March 6, 2018	Manager convenes joint meeting between Council & Board of Education (by April 11 per Charter requirement). Recommendations & Suggestions to BOE regarding consolidation of non-education services and cost savings (10 days from date of receiving BOE Budget per State Statutes (Public Act 13-60)) – Library Program Room – 7:00 p.m.
March 7, 2018	Manager submits Budget to Council (by March 27 per Charter requirement)
March 8, 2018	Advertise Public Hearing
March 14, 2018	Manager discusses Budget w/Council – Council Chambers – 7:00 p.m.
March 15, 2018	Manager discusses Budget w/Council – Council Chambers – 7:00 p.m.
March 20, 2018	Manager discusses Budget w/Council – Council Chambers – 7:00 p.m.
March 22, 2018	<u>PUBLIC HEARING</u> on Manager's Recommended Budget: Board of Education, Town Government, Capital Improvement Plan – THS Auditorium – 7:00 p.m.

Not later than March 27th, the Manager shall present to the Council a budget consisting of: (a) a budget message outlining the financial policy of the Town and describing the important features of the budget plan, indicating any major changes from the current financial policies, revenues and expenditures, together with the reasons for such changes and containing a clear general summary of its contents; (b) estimates of revenue presenting, in parallel columns, the itemized receipts collected in the last completed fiscal year, the budget of the current fiscal year, total receipts estimated to be collected during the current fiscal year, estimated receipts, other than from the property tax, to be collected in the ensuing fiscal year and an estimate of available surplus; (c) itemized estimates presenting in parallel columns the actual expenditures for each department, office, agency or activity for the last completed fiscal year, the adopted budget for the current year, the adopted budget for the current year as amended, and recommended expenditures for the ensuing fiscal year and such other information as may be required by the Council. The Manager shall present reasons for his recommendations. The Board of Education, preparing its estimates for submission to the Manager, shall have the same duties and follow the same form and procedure with respect to the budget of the Board of Education. The Manager shall call and attend a joint meeting of the Town Council and the Board of Education for the purpose of discussing the appropriation request of the Board of Education on or before April 11th.

March 27, 2018	Council Discussion – Budget Finalized – Council Chambers – 6:30 p.m.
April 9, 2018	Advertise Budget

After such discussion, the Board of Education finalized appropriation request shall be submitted to the Council no later than the Council's budget public hearing [Charter of the Town of Tolland, § C9-4].

The Council shall hold one (1) or more public hearings at which any registered or non-registered voter may have an opportunity to be heard regarding appropriations for the ensuing fiscal year. Following the receipt of all estimates from the Manager and the holding of the final such public hearing, the Council shall prepare a budget and shall recommend the same at the **Annual Budget Presentation**, no later than one (1) week prior to the Budget Referendum.

April 23, 2018	<u>ANNUAL BUDGET PRESENTATION MEETING</u> – THS Auditorium – 7:00 p.m. – BOE is provided an opportunity to present a revised adopted budget based on funding approved by Town Council and other line item updates
April 24, 2018	Budget Presentation – Senior Center – 12:30 p.m.
May 1, 2018	Annual Budget Referendum
By May 8, 2018	Council Establish Mill Rate upon referendum adoption

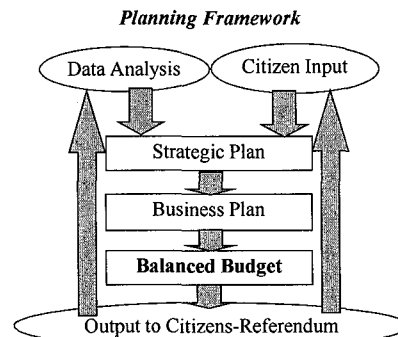
Sufficient copies of said annual budget shall be made available for general distribution in the office of Town Clerk and the Town Manager, and, at least five (5) days prior to said **Annual Budget Referendum**. The budget shall become effective when passed at the Annual Budget Referendum to be held on the 1st Tuesday of May, and an official copy shall be filed with the Town Clerk. Additional referenda, as required, will be held every other week on Tuesday until a budget is approved. Within ten (10) days after approved, the Council shall fix the rate of mills, which shall be levied on all taxable property in the Town for the ensuing fiscal year. [Charter of the Town of Tolland, § C9-7]

After the start of the fiscal year, the Council, by resolution, may make appropriations to be funded by grants or gifts, and other additional and supplementary appropriations not to exceed an aggregate of forty thousand dollars (\$40,000) in any fiscal year. In addition, following a public hearing, the Council, by resolution, may make further additional and supplementary appropriations upon recommendation and certification of the Manager that there are available unappropriated funds in excess of the proposed additional appropriations. Upon request from the Town Manager, the Council, by resolution, may transfer any unencumbered appropriations, balances or portion thereof from one department to another. No transfer shall be made from any appropriation for debt service. Management is authorized after budget adoption to make budgetary transfers – amendments - within departments but cannot approve additional appropriations. The legal level of budgetary control is at the department level within a function. The Board of Education, which is not a separate function but a function of the Town, is authorized under State law to make transfers required within their budget at their discretion. Any additional appropriations must have Board of Education and Town Council approval.

Financial Planning Framework

Balanced Budget

The creation of a balanced budget is the result of many aspects during a laborious process. The Town of Tolland administration must act in compliance with Town charter requirements which mandate that expenditures cannot exceed revenues called balanced budget. Also considered is the citizens' input from public participation at the Town Council meetings and the Budget Public Hearings. Data analysis on recent demographics, state and local economy is compiled to help shape a strategic economic plan. All information gathered results in a proposed budget presented to the public in the form of a referendum. When approved by majority vote, the Town is able to operate with a legally adopted, balanced budget.



Long-Range Planning

Every year the town looks at a budget as a multi-year document to determine if expenditures made today can be sustained in future years. The Town has embarked on an assertive long-term planning program. Specifically, it has developed and continues to modify, a "Long-Term Fiscal Trend Analysis Report," which synthesizes several quantifiable variables into a document that forecasts long-term revenue and anticipated expenditures which make up the Town budget. These variables include such indicators as: 1) *Grand List growth*, 2) *intergovernmental revenue projections*, 3) *forecasts in both municipal and educational operating expenses*. The drafting of this trend analysis has helped the Town Manager's Office immensely in developing affordability benchmarks and thus establishing appropriate budget levels. In conjunction with this, a debt management plan was structured to layer in debt issues for the next ten years based on approved capital projects and anticipated needs. By employing this tool, it makes it readily apparent when new debt can be issued and when projects should be deferred to future budgets. Underlying this process are the financial policies established by the Town to ensure financial stability and the short- and long-term goals of the Town Council. Uncertainty in State revenue funding has made it extremely difficult to create multiple year estimates. Within the past couple of years it has been almost impossible to predict future intergovernmental revenue estimates however, the trend analysis still proves very useful for preparing budgets and potential future impacts on our taxpayers.

FISCAL TREND ANALYSIS OF FUTURE TOWN BUDGETS AND MILL IMPACTS

FISCAL YEARS:	Actual 2016-17	Adopted 2017-2018	Estimated Actual 2017-2018	Adopted 2018-2019	Estimated 2019-2020
PROPERTY TAXES	43,606,051	43,982,412	44,108,285	44,845,724	47,568,303
Current Taxes	42,410,644	43,002,353	43,092,619	43,779,501	46,592,803
Prior Year Taxes	413,760	284,359	255,000	319,423	255,000
Interest and Lien Fees	166,826	155,000	174,000	160,000	165,000
Motor Vehicle and Supplement	585,663	517,200	564,300	560,000	535,000
Suspense	1,783	500	1,700	800	500
Telecommunications Access Line	27,375	23,000	20,666	26,000	20,000
STATE AND FEDERAL GRANTS	884,074	507,541	521,499	204,435	140,500
Elderly Circuit Breaker	70,907	0	0	0	
State Property Pilot	0	0	0	0	
Interest Subsidy	12,051	5,475	5,475	0	
Bond Subsidy	286,328	257,695	257,695	0	
SDE/MH & AS/DEEP Grants	23,307	20,907	20,907	20,000	20,000
Civil Defense Grant	5,000	5,000	6,000	5,000	5,000
Mashantucket Pequot	34,843	34,843	34,843	0	
Miscellaneous	48,357	41,500	48,500	41,500	41,500
Disability Grant	1,610	0	1,396	0	
Veterans	8,636	0	8,748	0	
Town Clerk Record Preservation	4,000	4,000	4,000	4,000	4,000
Municipal Projects - Road Maintenance Aid	85,064	85,064	85,064	85,064	40,000
Municipal Projects - Sales Tax	303,971	53,057	48,871	48,871	30,000
INVESTMENT INCOME	330,139	70,000	128,000	90,000	85,000
Interest Income	90,895	60,000	103,000	75,000	75,000
Other Revenues	239,244	10,000	25,000	15,000	10,000
LICENSE, PERMITS & FEES	280,485	249,800	260,133	238,500	246,050
Zoning Permit Fees	8,650	8,000	7,000	8,200	7,500
Building Permit Fees	218,016	195,000	210,000	180,000	195,000
Fines, Fees and Licenses	380	300	133	300	50
Pistol Permits	9,115	6,000	3,500	7,000	3,000
DMV Reporting Fees	18,356	15,000	15,000	16,000	15,000
Town Clerk Fees	17,465	16,500	16,500	17,000	16,500
Library Fees	8,503	9,000	8,000	10,000	9,000
CHARGES FOR CURRENT SERVICES	401,081	337,840	364,590	356,940	348,540
Planning and Zoning and IWWC	3,735	3,000	4,400	2,000	3,000
Rents/PILOTS	32,276	32,000	33,000	32,000	33,000
Property Conveyance Tax	183,220	130,000	160,000	150,000	150,000
Document Recording Fees	73,363	70,000	65,000	70,000	65,000
Map and Copy Sales	14,930	12,000	12,000	12,000	10,000
Town Preservation	5,430	4,500	4,500	5,000	4,500
Zoning Board of Appeals	2,720	2,000	3,600	1,800	2,000
Public Safety Services	925	1,200	950	1,000	900

FISCAL TREND ANALYSIS OF FUTURE TOWN BUDGETS AND MILL IMPACTS

FISCAL YEARS:	Actual 2016-17	Adopted 2017-2018	Estimated Actual 2017-2018	Adopted 2018-2019	Estimated 2019-2020
Ambulance	39,140	39,140	39,140	39,140	39,140
Notary Fees	1,305	1,000	1,000	1,000	1,000
EDUCATION GRANTS	10,742,718	10,172,654	9,306,725	9,745,098	7,808,000
Adult Education	9,117	8,436	8,224	8,265	8,000
ECS Education Grant	10,733,601	10,164,218	9,298,501	9,736,833	7,800,000
OTHER FINANCING SOURCES	0	400,000	709,832	690,000	150,000
TOTAL REVENUES	56,244,548	55,720,247	55,399,064	56,170,697	56,346,393
EXPENDITURES:					
TOWN OPERATING BUDGET	11,960,324	11,781,721	11,460,538	11,916,184	11,916,184
		-0.73%		1.14%	0.00%
EDUCATION OPERATING BUDGET	38,889,236	39,333,948	39,333,948	39,642,607	39,642,607
		0.00%		0.78%	0.00%
TOTAL TOWN & BOE OPERATING BUDGETS	50,849,560	51,115,669	50,794,486	51,558,791	51,558,791
PERCENTAGE CHANGE FOR OPERATIONS ONLY		-0.17%		0.87%	0.00%
DEBT SERVICE	4,550,091	4,550,000	4,550,000	4,550,000	4,550,000
		0.00%		0.00%	0.00%
CAPITAL IMPROVEMENT FUND	54,578	54,578	54,578	61,906	237,602
		0.00%		13.43%	283.81%
TOTAL EXPENDITURES	55,454,229	55,720,247	55,399,064	56,170,697	56,346,393
REQUIRED MILL RATE TO BALANCE BUDGET		34.48		35.00	To be determined
PROJECTED MILL RATE INCREASE TO BALANCE BUDGETS				0.52	Based on Grand List
PROJECTED ANNUAL TAX INCREASE PERCENTAGE				1.508%	

Assumptions:

Used a combination of most recent State of CT grant information & best estimates for potential future reductions
 Worked with Planning to try to estimate potential development revenues
 Debt Service is based on Debt Management Plan
 Trended historical revenues
 Used zero percent increases in future years to absorb the future potential reductions to revenue and increased CIP costs.
 CIP Plan includes funding for Sewer Plant Improvements in future years

Note: This document is based upon variability in State Revenues estimated in FY 19-20 and assumptions for potential reductions in the future.
 The State of Connecticut Budget includes various new revenue and mandated expenditure assumptions for the future.
 There is much uncertainty at the State level for future years municipal funding and these amounts are subject to change. At this time we have decided not to project future years due to these uncertainties.

Goals and Objectives of Town of Tolland Town Council 2018-2019

Legend:

- Direct Impact
- Indirect Impact
- No or Low Impact – Blank

	Town Council	Town Manager	Town Planner	Planning & Zoning Comm.	Economic Develop.	Building Official	Human Services	Tolland Water Com.	Finance	Public Safety	Recreation	Public Works	Board of Education/Supt. of	All Departments	Various
1. Achieve cost savings and operational efficiencies by sharing additional services among Board of Education and Town departments, and by identifying cost savings and cost avoidance measures.	○	●					●		●	○		●	●	○	
2. Achieve cost savings and operational efficiencies by sharing additional services with neighboring towns, and by identifying cost savings and cost avoidance measures.	○	●	●		●	●	●		●	●	●	●	●	○	
3. Bring several key initiatives to successful resolution including the Charter Revision process, police services, Plan of Conservation and Development, Public Works garage, Town Manager search and Parker School Senior Housing.	●	●	●	●		○	●		●	●		●			
4. Implement an economic development strategy for Tolland including the Tolland Village Area, the Technology Campus Zone and the Commercial Industrial Zone.	○	●	●	●	●	○			○	○					○
5. Continue to foster a collaborative environment with other boards and commissions.	●	●												○	●
6. Identify budget contingency plans for unexpected changes in revenue.	●	●							●					○	
7. Continue to actively engage with legislative delegation to advocate for Tolland residents and businesses.	●	●							○					○	○
8. Identify mechanisms to work with civic organizations to achieve Town goals through volunteer efforts.	●	●												●	
9. Enhance communications with residents.	●	●			●									●	
10. Advocate for public policy in support of residents with crumbling foundations.	●	●													
11. Manage our debt service in such a way that the Town has the ability to pay as we go as an option.	○	●							●				○	○	

Financial Policies

Policies provide the parameters that allow day-to-day decisions to be made. Financial policies are fundamental to good financial management. They are the basis for accountability and define the standards against which performance can be assessed. When developing policies, council must strike a balance between accountability and flexibility.

- **Investment Policy** establishes guidelines for the investment of operating, capital and non-recurring funds.
 1. Investments shall be made in accordance with the following principles in order of priority
 - a. Safety b. Liquidity c. Yield
 2. Investments must be made in securities authorized by CGS 3-24f, 3-27f or CGS 7-401-402 which include US government obligations, US government agency obligations and US government instrumentality obligations, indirect investment in US government and agency securities through the purchase of shares in a custodial arrangement, pool or trust, State Treasurers Investment Fund, Tax Exempt Proceeds Fund, repurchase agreements, CDs and money market mutual funds.
 3. Attempt to match investments with anticipated cash flow requirements.
 4. Diversify investments to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual issuers or maturities. The Town shall only do business with qualified public depositories.
- **Debt Management Policy** provides the framework for the issuance and management of debt recognizing the infrastructure needs of the Town as well as the taxpayer's ability to pay.
 1. The Town may issue debt by resolution of the Town Council up to 5% of the current tax levy. If the debt issue exceeds that threshold, then it must be approved by referendum.
 2. Bond Anticipation Notes may be used to provide interim cash flow, facilitate the timing of bond sales, finance less significant borrowing needs, avoid locking in high long-term interest rates during periods of market turmoil or finance projects whose final cost is uncertain or is expected to be mitigated by grants or investment earnings.
 3. Long-term borrowing will be confined to capital projects and will not fund current operations.
 4. Bonds will be structured to match the useful life of the capital improvement but not exceed 20 years in accordance with Connecticut General Statutes. The Town will issue \$10 million or less in tax exempt securities per calendar year to receive "Bank Qualified" status to minimize interest rates to be paid.
 5. Debt obligations are generally issued through competitive sale, however, if conditions provide that a negotiated sale would provide significant benefits to the Town then the Town Council may approve that method of sale.

6. The Town Manager and the Finance Director will analyze the Town's debt position by using the following measures and report the results annually to the Town Council as part of the Debt Management Plan presentation.
 - a. *"Debt measured against population on a per capita basis"* to be capped at \$3,800. Tolland is at \$2,056 for 2018/2019.
 - b. *"General Fund bonded debt as a percentage of full market value"* to be capped at 4%. Tolland is at 1.68%.
 - c. *"General Fund debt service as a percentage of total General Fund expenditures"* to be capped at 10%. Tolland is currently at 7.09%.
- **Capital Financing Policy** is included in full in the introduction to the Capital Improvements section of the budget.
- **Reserve/Fund Balance Policy** ensures that the Town will maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unanticipated one-time expenditures. The Town shall annually adopt a balanced budget in accordance with the Town Charter, Sections C9-1 through C9-10. Any year-end operating surpluses will revert to unassigned fund balance for use in maintaining reserve levels set by policy. The level of fund balance the Town strives to maintain is within a range of 10% to 17% of General Fund operating expenditures, including non-spendable, restricted, committed, assigned and unassigned. It is most preferred to reach a level as recommended by the Government Finance Officers Association Best Practice to maintain a balance of at least 2 months of operating revenues or expenditures which may be greater than 17%.

Replenishing deficiencies:

If the fund balance is not at its target level, the annual operating budget or any mid-year revenue adjustments shall not be supported by any use of unassigned fund balance, except in the event of a public emergency as declared by the Town Council in accordance with Section C9-11 of the Town Charter. The Town will take appropriate action to restore its fund balance to its target balance as provided below.

- The Town will reduce recurring expenditures to eliminate any structural deficit or,
- The Town will increase revenues or pursue other funding sources, or
- Some combination of the two options above.

Minimum fund balance deficiencies shall be replenished within the following time periods:

- Deficiency resulting in a minimum fund balance between 9 percent and 10 percent shall be replenished over a period not to exceed one year.
- Deficiency resulting in a minimum fund balance between 7 percent and 9 percent shall be replenished over a period not to exceed three years.
- Deficiency resulting in a minimum fund balance of less than 7 percent shall be replenished over a period not to exceed five years.
-
- **Risk Management** covers various risks of loss related to public officials; Board of Education liability; torts; theft of, damage to and destruction of assets; error and omissions; injuries to employees; and natural disasters. The Town purchases commercial insurance for all risks of loss. There have been no significant reductions in insurance coverage during the year.

Fund Balance

Fund Balance is a measure of the Town's capacity to withstand financial emergencies or to undertake unforeseen but necessary projects. Rating agencies place special emphasis on fund balance when assigning bond ratings to municipalities and view adequate fund balance as an indication of sound financial management. The **fund balance at the end of a fiscal year** can be derived by subtracting current total Expenditures and Transfers Out from current total Revenues and Transfers In, and adding that difference to the fund balance present at the beginning of the fiscal year.

$$\begin{array}{rcl} & \text{Fund Balance at the Beginning of a Fiscal Year} & \\ \text{Minus} & & \text{(Expenditures + Transfers Out)} \\ \text{Plus} & \text{Revenues + Transfers In} & \\ \hline & \text{Fund Balance at the End of a Fiscal Year} & \end{array}$$

Before GASB 54 the equity of the fund is defined as "fund balance" and was classified in the following categories:

- Reserved: A portion of fund balance such as encumbrances, contracts and commitments is reserved and will not be available for appropriation.
- Designated: Represents tentative management plans that are subject to change.
- Unreserved: Serves as measure of current available financial resources and represents the Town's savings, collected from unexpended appropriations over previous fiscal years.

Under GASB 54 requirements a fund balance will be displayed in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Non-Spendable fund balance — amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund)
- Restricted fund balance — amounts constrained to specific purposes by their providers (such as grantors, bondholders and higher levels of government), through constitutional provisions, or by enabling legislation

Unrestricted fund balance consists of:

- Committed fund balance — amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint
- Assigned fund balance — amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority
- Unassigned fund balance — amounts that are available for any purpose; these amounts are reported only in the general fund.

It is the Town of Tolland's policy to maintain a level of fund balance ranging from 10% to 17% of its General Fund operating budget including Non-spendable, Restricted and Unrestricted funds. The Unassigned fund balance for the General Fund at June 30, 2017 was \$7,753,976 or 12.3% of GAAP expenditures. Fund balance may be used by the Town only in accordance with the Town Charter.

**ANALYSIS OF GENERAL FUND BALANCE OF 2018/2019
GENERAL FUND FINANCIAL RESULTS AND ADOPTED BUDGET**

	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
	Actual	Actual	Actual	Actual	Adopted Budget	Adopted Budget
Fund Balance, budgetary basis at End of Year	\$ 7,312,690	7,103,234	7,363,653	8,153,976	7,753,976	7,063,976
Fund Balance as a percentage of budgetary expenditures	14.13%	13.40%	13.68%	14.7%	13.9%	12.6%
Fund Balance, GAAP basis:						
Committed for Education & Other funds Use		75,249	63,813	46,580	46,580	46,580
Encumbrances included as expenditures in budgetary basis	841,763	1,113,237	1,291,606	1,754,146	1,200,000	1,200,000
Prior year Encumbrances	240,651	174,500	223,367	69,136	200,000	200,000
Assigned and Unassigned fund balance, GAAP basis at the End of the Year	\$ 8,395,104	\$ 8,466,220	\$ 8,942,439	\$ 10,023,838	\$ 9,200,556	\$ 8,510,556
Assigned with designation for specific purpose in future budget	(259,000)	(250,000)	(150,000)	(400,000)	(690,000)	
Assigned for encumbrances	(1,082,414)	(1,287,737)	(1,614,973)	(1,823,282)	(1,200,000)	(1,200,000)
Restricted for use of Bond Premium for Debt Payments						
Supplemental appropriation of Use of Fund Balance		(75,249)	(63,813)	(46,580)	(46,580)	(46,580)
Unassigned and available Fund Balance (GAAP Basis)	7,053,690	6,853,234	7,113,653	7,753,976	7,263,976	7,263,976
GAAP Basis Expenditures (Includes Excess Cost)	56,879,940	57,685,731	59,387,889	63,172,806	63,320,247 *	64,586,652 *
Unassigned Fund Balance as a percentage of GAAP expenditures	12.4%	11.9%	12.0%	12.3%	11.5%	11.2%

* Estimated GAAP Expenditures

Fund Structure, Basis of Accounting & Measurement Focus

The General Fund is the Town of Tolland's sole fund with a legally adopted annual budget and uses the "modified accrual" basis of accounting for both budgeting and reporting.

Governmental funds are used to account for some of a government's tax-supported activities but also special revenues and capital projects funding. They all share a common measurement focus and basis of accounting. Proprietary funds are used to account for a government's business type activities and therefore share a common measurement focus and basis of accounting with private-sector business enterprises. Fiduciary funds are those funds used to report assets held in a trust or agency capacity for others and therefore cannot be used to support the government's own programs. The town's main operating fund, the general fund, is always reported as **major**. Other funds would be classified as major if the following two conditions are met:

1. Total assets, liabilities, revenues or expenditures/expenses of the individual governmental or enterprise fund are at least 10 % of the corresponding total of all funds of that category.
2. Total assets, liabilities, revenues or expenditures/expenses of the individual governmental or enterprise fund are at least 5% of the total for all governmental and enterprise funds combined.

All **non-major** funds must be reported in a single column on the financial statements under "Other Governmental Funds".

The chart below shows the fund structure, basis for budgeting and measurement for the Town of Tolland:

	<u>Fund #</u>	<u>Fund Name</u>	<u>Reporting category</u>	<u>Fund Type</u>	<u>Basis of Accounting</u>	<u>Description of Funds Functions</u>
GOVERNMENTAL FUNDS	0001	General Fund (General Government, Planning and Community Development, Community Services, Public Safety, Public Works, Finance and Records, Board of Education, Debt Service, General Fund support of Capital Improvement Plan)	Major Fund /Annual Budget	General	Modified Accrual	The General Fund is the general operating fund of the Town. It is used to account for all unrestricted resources, except those required to be accounted for in another fund. It accounts for all activities in relation to the normal recurring operations of the Town. These activities are funded principally by property taxes, user fees and grants from other governmental units.
	2000	C I Administration - replacement of Town and BOE pooled vehicles and other				
	2010	C I BOE - BG, TIS, TMS, THS capital needs				
	2011	C I BOE - BG, TIS, TMS, THS capital needs				
	2020	C I Cap Equipment - ongoing equipment/vehicle replacement	Major Fund	Capital Projects Funds-Bonded	Modified Accrual	The Bonded Capital Projects Fund accounts for revenues to be used for major capital asset construction and/or purchases funded by debt issuances.
	2030	C I Fire & Ambulance - Emergency/Fire Service needs				
	2040	C I Parks & Rec - leisure service capital needs				
	2050	C I Pub Facilities - Town's buildings needs				
	2055	C I Public Works - tree trimming				
	2060	C I Streets & Roads - road/drainage maintenance				
	2070	C I Unallocated - misc reserves for small projects				
	2300	C I CNRE Fund - reserves for nonrecurring projects				
	3010	Dog	Non-major / Other governmental funds			
	3020	Business Park	Non-major / Other governmental funds			
	3030	Lodge Activity	Non-major / Other governmental funds			
	3035	Fire Training Center	Non-major / Other governmental funds			
	3040	Open Space	Non-major / Other governmental funds			
	3051	Recreation	Non-major / Other governmental funds			
	3060	Rent Escrow	Non-major / Other governmental funds			
	3065	Eviction	Non-major / Other governmental funds			
	3070	School Lunch Fund	Non-major / Other governmental funds			
	3071	Education Reserve Fund	Non-major / Other governmental funds			
	3090	Sewer Assessment	Major Fund/User Fees			
	3095	Before & After School programs	Non-major / Other governmental funds			
	3105	93 SC Program Income	Major Fund / Grants			
	3140	State & Federal Ed Grants	Non-major / Other governmental funds			
	3150	Town House Sewer Escrow	Non-major / Other governmental funds			
	3160	Town Aid Road	Non-major / Other governmental funds			
	3170	Water Assessment	Non-major / Other governmental funds			
	3100	Stone Pond Sewer Escrow	Non-major / Other governmental funds			
	3175	Conservation Green Grant	Non-major / Other governmental funds			
	3190	Tolland Business Park	Non-major / Other governmental funds			
	3200	Tolland Non Profit Housing	Non-major / Other governmental funds			
	3210	Field Maintenance	Non-major / Other governmental funds			
	3220	Traffic	Non-major / Other governmental funds			
	3300	Misc. Grants	Non-major / Other governmental funds			
	3301	Storm	Non-major / Other governmental funds			
	3223	Tolland's 300th Celebration	Non-major / Other governmental funds			
	3325	Artificial Turf Fund	Non-major / Other governmental funds			
	3999	Debt Service Fund	Non-major / Other governmental funds			
	5010	Cemetery Operations	Non-major / Other governmental funds			
	5020	BOE Minnie Hicks	Non-major / Other governmental funds			
	5130	Cemetery Perpetual Care	Non-major / Other governmental funds	Permanent Funds/ non-expendable trust	Modified Accrual	Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.
	5140	Hicks Memorial School Trust	Non-major / Other governmental funds			

	Fund #	Fund Name	Reporting category	Fund Type	Basis of Accounting	Description of Funds Functions
FIDUCIARY FUNDS	4010	BOE-SEC 125	Donations, fees, fundraisings	Agency Funds	Modified Accrual - Town	The Agency Funds account for monies held on behalf of students, employees
	4020	Education	Donations, fees, fundraisings			
	4030	D.A.R.E	Donations, fees, fundraisings			
	4050	Performance Bonds	Donations, fees, fundraisings			
	4070	Senior Citizens Center	Donations, fees, fundraisings			
	4080	Student Activity	Donations, fees, fundraisings			
	4090	Teen Center	Donations, fees, fundraisings			
	4100	Library	Donations, fees, fundraisings			
	4110	Emergency	Donations, fees, fundraisings			
	4120	Youth Reserve	Donations, fees, fundraisings			
	4130	Land Preservation	Donations, fees, fundraisings			
	4140	Barn Restoration	Donations, fees, fundraisings			
	5030	Stevenson Trust	Donations, fees, fundraisings	Private Trust		A fiduciary trust fund type used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefit individuals, private organizations or other
PROPRIETARY FUNDS	5040	Other Post Employment Benefits	Contribution from General Fund/Users	Public Trust		
	6010	Water Operations	Water Commission budget approved by Users	Enterprise Fund	Accrual	The Water Fund accounts for activities of the water users operations. Town charges customers for the services it provides.
	6051	Sewer Operations	Sewer Commission budget approved by Users			The Sewer Fund accounts for the maintenance needs of the sewer system, as well as to receive and remit sewer usage fees to the Town of Vernon.
	8000	Utility Internal Service Fund	Funded by Department Users	Internal Service	Accrual	The Utility Internal Service Fund accounted for Town and BOE utility costs and maintenance.
	8001	Health Insurance	Funded by Department Users	Internal Service	Accrual	The Health Insurance fund is to account for the self-insured medical activities of the Town and Board of Education.

The modified accrual basis of accounting is accepted by the Governmental Accounting Standards Board (GASB) which set the standards for governmental accounting and financial reporting.

All Governmental Funds focus on current financial resources. The Town recognizes revenues when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues in the current fiscal period. In determining when to recognize intergovernmental revenues (grants and entitlements), the legal and contractual requirements of the individual programs are used as guidance. Revenues are recognized when the eligibility requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the Town.

Expenditures generally are recorded in the period the liability is incurred. The only exception is for debt service expenditures and expenditures related to compensated absences and claims and judgments which are recorded only when payment is due.

Town financial statements present a dual-perspective of financial information with both the accrual basis of accounting and the modified accrual basis of accounting. In contrast to governmental fund financial statements, presented on a modified accrual basis or short-term focus, the governmental-wide financial statements reporting presents the whole picture, both short- and long-term perspective, and uses the accrual basis of accounting.

The accrual basis of accounting uses the economic resources measurement focus and recognizes revenues in the period in which they are earned and become measurable (not necessarily available), and recognizes expenses when they are incurred. Capital assets such as land, buildings and equipment expenses (expensed in governmental funds as capital outlay) are included in statement of net assets; liabilities include any general obligation debt and any long-term debt such as newly required Other Post Employment Obligations.

The full accrual reports are similar to those of a business type. The statement of net assets displays information about the government as a whole, reports all financial and capital resources, and assists the financial statement user in assessing the medium- and long-term operational accountability of the government.

Description of Funds:

General Fund (0001) is the general operating fund of the Town. It is used to account for all unrestricted resources, except those required to be accounted for in another fund. It accounts for all activities in relation to the normal recurring operations of the Town.

Bonded Capital Projects Fund which accounts for revenues to be used for major capital asset construction and/or purchases funded by debt issuances and indirectly supported by taxes through debt service. For further discussion see the Five-Year CIP.

Capital Nonrecurring Fund which accounts for revenues to be used for major capital asset construction and/or purchases funded substantially by grants and General Fund appropriations. For further discussion see the Five-Year CIP.

Dog Fund (3010) - To account for the sales of dog tags and the expenditures of the dog warden and pound.

Stone Pond Sewer Escrow (3100) - To account for accumulation of revenues from the housing projects to provide funds in the event of a failure of the on-site sewage disposal system.

Tolland Townhouse Sewer Escrow (3150) - To account for accumulation of revenues from the housing projects to provide funds in the event of a failure of the on-site sewage disposal system.

Lodge Activity (3030) - To account for the receipt of rental and attendant fees for special activities held at the lodge. Donations are also recognized. Revenues are used to provide furnishings for the lodge.

Open Space (3040) - To account for the receipt of payments from builders in lieu of land. Money will be accumulated to purchase land for open space.

Tolland Business Park (3190) - To account for monies from property sales in the business park to be used for future improvements.

Town Aid Road (3160) - To account for state revenues and expenditures for maintenance of both improved and unimproved Town roads.

Recreation (3050) - To account for Town recreation programs.

Water Assessment (3170) - To account for water main assessments to defray the cost of borrowing.

School Lunch (3070) - To account for the operation of the school lunch program.

State and Federal Education Grants (3140) - To account for the expenditure of various state and federal education grants not accounted for in the General Fund.

Education Reserve Fund (3071) - To account for the approved allocation of Board of Education operating budget surplus and its expenditures.

Before and After School Programs (3095) - To account for the operation of the before and after school programs.

Cemetery Operations (5010) - To account for the operating expenditures and revenues of the Town cemeteries.

BOE Minnie Hicks (5020) - To account for prizes to graduating eighth grade students.

Tolland's 300th (3223) – To fund the Tolland tri-centennial celebration previously held in 2015. Remaining funds were turned over to the permanent celebration committee.

Fire Training Center (3035) - To account for user fees to provide for the replacement or repair of furniture and equipment at the training center.

Conservation Green Grant (3175) - To account for funds to maintain open space.

Tolland Library Foundation - To utilize donations for the benefit of the Tolland Public Library.

Nonprofit Housing Unit (3200) - To account for the maintenance of property owned by the Nonprofit Housing Unit.

Field Maintenance (3210) - To utilize donations for field maintenance.

Traffic (3220) – To account for State monies used for traffic enforcement.

Sewer Assessment (3090) – To account for the capital provided for sewer extensions, pumping stations, interceptors and other capital improvements. Revenue is derived from assessment fees and used to make bond payments.

CDBG Small Cities (3105) – To account for funds for rehabilitation loans to property owners.

Debt Service Fund (3999) – To provide funding and resources to pay interest, principal and often fees associated with short-term and long-term debt. The funds are used as part of financial plan to ensure that the Town maintains sufficient funds to handle the cost of debt over time.

Cemetery Perpetual Care (5130) - To account for donations and proceeds from the sale of plots. The interest on the investment of funds is used for the perpetual care of those plots accounted for in a Special Revenue Fund.

Ratcliffe Hicks Memorial School (5140) - To account for maintenance of the Hicks Memorial School Building, this now houses the Town offices. Interest earnings are available to defray costs of improvements and/or maintenance expenses.

Stevenson Scholarship (5030) - To provide a scholarship to a graduating Tolland High School Senior who has exhibited a sincere interest in the study of local, school, state or national politics.

Youth Center Reserve (4120) - To accumulate student fundraising monies and donations, which are used to sponsor youth outings and camp scholarships.

Student Activity (4080) - To collect monies from all sources outside the budget to be used to pay for various student activities.

Senior Citizens Center (4070) - To accumulate donations and fundraising monies to provide for the operations of the center.

Tolland Public Library (4100) - To accumulate money received from donations and ConnectiCard State funds for future capital and media purchases.

Emergency (4110) - To help residents in crisis with food, fuel or medical relief. Private donations finance this effort.

D.A.R.E. (4030) - To accumulate donations to provide for the expenses of the D.A.R.E. program. This fund will be closed soon.

Land Preservation (4130) - To account for maintenance of Town-owned open space.

Board of Education - Section 125 (4010) - To account for the Internal Revenue Code Section 125 plan.

Education (4020) - To account for Board of Education benefits and summer school activities.

Barn Restoration (4140) – To collect monies for use to restore a local barn.

Water (6010) – To account for activities of the Town's water operations.

Sewer (6050) – To account for the maintenance needs of the sewer system, as well as to receive and remit sewer usage fees to the Town of Vernon.

Miscellaneous Grants (3300) – To account for the revenue and pay out the expenditures for various grants awarded throughout the year.

Storm (3301) – To account for the revenue paid to us from FEMA and pay expenditures for various storms throughout the year.

Utility Internal Service Fund (8000) - The Town and Board of Education established (UISF) for the purpose of paying for all fees associated with utilities and ESCO Project Debt Service, associated consultant fees, future system improvements and repairs. The utilities include but are not limited to propane, electricity, heating fuel, water and sewer. Revenue to this fund shall include contributions from the Board of Education and Town, investment earnings, utility rebates and any other miscellaneous funds that relate to this fund. Expenditures from the UISF will include charges from the various utility companies, payments for debt service on any approved Energy Improvement project, consultant fees, system management fees and any other associated fees incurred on behalf of the Town and Board of Education respectively shall be paid from this Fund.

Health Insurance Fund (8001) – To account for the self-insured medical activities of the Town and Board of Education.

REVENUE

Overview

There are seven major revenue categories: Property Taxes, State and Federal Grants, Licenses, Permits and Fees, Charges for Current Services, Investment Income, Education Grants and Contribution from Fund Balance.

THREE YEARS REVENUE COMPARISON

	2016-2017 Actual	2017-2018 Adopted	2018-2019 Adopted	\$ Change 2017/2018 to 2018/2019 Budget	% Change 2017/2018 to 2018/2019 Budget	Percentage of total budget
PROPERTY TAXES	43,606,051	43,982,412	44,845,724	863,312	1.96%	79.84%
STATE & FEDERAL GRANTS	884,074	507,541	204,435	(303,106)	-59.72%	0.36%
LICENSES, PERMITS & FEES	280,485	249,800	238,500	(11,300)	-4.52%	0.42%
CHARGES FOR CURRENT SERVICES	401,081	337,840	356,940	19,100	5.65%	0.64%
INVESTMENT INCOME /OTHER	330,139	70,000	90,000	20,000	28.57%	0.17%
EDUCATION GRANTS	10,742,718	10,172,654	9,745,098	(427,556)	-4.20%	17.35%
CONTRIBUTION FROM FUND BALANCE	-	400,000	690,000	290,000	72.50%	1.22%
REVENUE TOTALS	<u>56,244,548</u>	<u>55,720,247</u>	<u>56,170,697</u>	<u>450,450</u>	<u>0.81%</u>	<u>100.00%</u>

REVENUE SUMMARY STATEMENT

Fiscal Year 2018-2019

2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated Actual	Account Code	Code Descriptions	2018-2019 Department Proposed	2018-2019 Manager Proposed	2018-2019 Adopted Budget	\$ Change from 2017/2018 Adopted to 2018/2019 Adopted
				110	PROPERTY TAXES				
41,149,359	42,410,644	43,002,353	43,092,619	611010	Current Taxes	0	44,204,788	43,779,501	777,148
301,866	413,760	284,359	255,000	611020	Prior Year Taxes	284,359	325,529	319,423	35,064
194,176	166,826	155,000	174,000	611030	Interest and Lien Fees	160,000	160,000	160,000	5,000
0	0	0		611039	Motor Vehicle Taxes	0	0	0	0
504,327	585,663	517,200	564,300	611040	Motor Vehicle Supplement	517,200	565,440	560,000	42,800
6,029	1,783	500	1,700	611050	Suspense	800	800	800	300
27,580	27,375	23,000	20,666	631100	Telecommunications Access	23,000	26,000	26,000	3,000
42,183,337	43,606,051	43,982,412	44,108,285		Subtotal -- Property Taxes	985,359	45,282,557	44,845,724	863,312
				120	STATE AND FEDERAL GRANTS				
73,345	70,907	0	0	621020	Elderly Circuit Breaker	0	0	0	0
1,796	1,610	0	1,396	621160	Disability Grant	0	0	0	0
0	0	0	0	621050	PILOT: State Owned Property	0	0	0	0
20,238	12,051	5,475	5,475	621060	Interest Subsidy	5,475	0	0	(5,475)
288,931	286,328	257,695	257,695	621070	Bond Subsidy	257,695	0	0	(257,695)
23,572	23,307	20,907	20,907	621100	Youth Services Grants	20,907	20,000	20,000	(907)
5,000	5,000	5,000	6,000	621130	Civil Defense Grant	5,000	5,000	5,000	0
37,585	34,843	34,843	34,843	621140	Pequot-Mohegan Grant	34,843	0	0	(34,843)
48,276	48,357	41,500	48,500	621150	Miscellaneous	41,500	41,500	41,500	0
8,211	8,636	0	8,748	621170	Veterans	0	0	0	0
3,000	4,000	4,000	4,000	621190	Town Clerk Preservation Grant	4,500	4,000	4,000	0
85,064	85,064	85,064	85,064	621200	MRSA: Municipal Road Maintenance	85,064	85,064	85,064	0
	303,971	53,057	48,871	621201	MRSA: Sales Tax Funds	53,057	48,871	48,871	(4,186)
595,018	884,074	507,541	521,499		Subtotal -- State & Federal Grants	508,041	204,435	204,435	(303,106)

REVENUE SUMMARY STATEMENT

Fiscal Year 2018-2019

2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated Actual	Account Code	Code Descriptions	2018-2019 Department Proposed	2018-2019 Manager Proposed	2018-2019 Adopted Budget	\$ Change from 2017/2018 Adopted to 2018/2019 Adopted
				130	LICENSES, PERMITS AND FEES				
190,509	218,016	195,000	210,000	631020	Building Permit Fees	195,000	180,000	180,000	(15,000)
7,846	8,650	8,000	7,000	631030	Zoning Permit Fees	8,000	8,200	8,200	200
171	380	300	133	631040	Fines, Fees and Licenses	300	300	300	0
10,150	9,115	6,000	3,500	631050	Pistol Permits	6,000	7,000	7,000	1,000
17,749	17,465	16,500	16,500	631070	Town Clerk Fees	16,500	17,000	17,000	500
9,707	8,503	9,000	8,000	631080	Library Fees	9,000	10,000	10,000	1,000
0	0	0	0	631090	Counseling Fees	0	0	0	0
18,460	18,356	15,000	15,000	631095	DMV Reporting Fee	15,000	16,000	16,000	1,000
254,592	280,485	249,800	260,133		Subtotal -- Licenses, Permits & Fees	249,800	238,500	238,500	(11,300)
				140	CHARGES FOR CURRENT SERVICES				
3,113	3,735	3,000	4,400	641010	Planning and Zoning and IWWC	3,000	2,000	2,000	(1,000)
12,992	32,276	32,000	33,000	641020	Rents/PILOTs	32,000	32,000	32,000	0
137,545	183,220	130,000	160,000	641030	Property Conveyance Tax	130,000	150,000	150,000	20,000
73,891	73,363	70,000	65,000	641040	Document Recording Fees	70,000	70,000	70,000	0
12,896	14,930	12,000	12,000	641050	Map and Copy Sales	12,000	12,000	12,000	0
5,322	5,430	4,500	4,500	641055	Town Preservation	4,500	5,000	5,000	500
3,082	2,720	2,000	3,600	641060	Zoning Board of Appeals	2,000	1,800	1,800	(200)
1,674	925	1,200	950	641070	Public Safety Services	1,200	1,000	1,000	(200)
42,774	44,037	43,000	41,000	641080	Solid Waste Fees / Bulky Waste Fees	43,000	43,000	43,000	0
36,237	39,140	39,140	39,140	641090	Ambulance	39,140	39,140	39,140	0
0	0	0	0	641095	Tuition	0	0	0	0
1,215	1,305	1,000	1,000	641051	Notary Fees	1,000	1,000	1,000	0
330,741	401,081	337,840	364,590		Subtotal -- Charges for Current Services	337,840	356,940	356,940	19,100

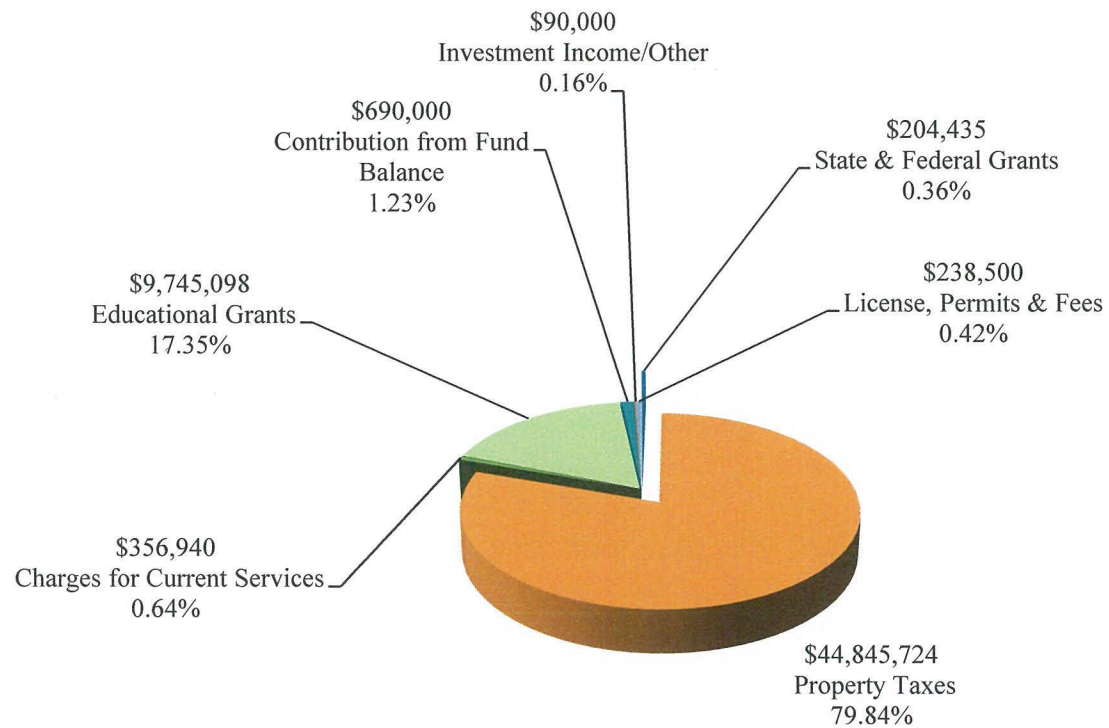
REVENUE SUMMARY STATEMENT									
Fiscal Year 2018-2019									
2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated Actual	Account Code	Code Descriptions	2018-2019 Department Proposed	2018-2019 Manager Proposed	2018-2019 Adopted Budget	\$ Change from 2017/2018 Adopted to 2018/2019 Adopted
				150	INVESTMENT INCOME AND OTHER				
70,918	90,895	60,000	103,000	651010	Interest Income	60,000	75,000	75,000	15,000
68,535	61,090	10,000	2,000	651030	Other Revenues	10,000	15,000	15,000	5,000
15,000			23,000	680060	Athletic Turf Funds				
	178,154				Education and Town closed encumbrances				
154,453	330,139	70,000	128,000		Subtotal -- Investment Income	70,000	90,000	90,000	20,000
				160	EDUCATION GRANTS				
109,171	0	0	0	661020	Public School Transportation Grant		0	0	0
9,173	9,117	8,436	8,224	661030	Adult Education Grant	8,436	8,265	8,265	(171)
10,910,803	10,733,601	10,164,218	9,298,501	661040	ECS Education Grant	10,164,218	9,300,000	9,736,833	(427,385)
				661070	Other Grants			0	0
11,029,147	10,742,718	10,172,654	9,306,725		Subtotal -- Education Grants	10,172,654	9,308,265	9,745,098	(427,556)
				170	CONTRIBUTION FROM FUND BALANCE				
		400,000	709,832	671010	Contribution from Fund Balance and other Funds	400,000	690,000	690,000	290,000
0	0	400,000	709,832		Subtotal -- Contribution from Fund Balance	400,000	690,000	690,000	290,000
54,547,288	56,244,548	55,720,247	55,399,064	FY 2018-2019 REVENUE TOTALS		12,723,694	56,170,697	56,170,697	450,450

**PROJECTED DECREASES/INCREASES FOR 2018/2019
FROM NON-TAX REVENUE SOURCES**

(DECREASES)/INCREASES:

State Aid for Education		(\$427,556)
• ECS	(427,385)	
• Adult Education	(171)	
Non-Education State and Federal Grants		(303,106)
• MRSA: Sales Tax	(4,186)	
• Bond and Interest Subsidy	(263,170)	
• Youth Services Grant	(907)	
• Pequot/Mohegan Grant	(34,843)	
Licenses, Permits & Fees		(11,300)
Charges for Current Services		19,100
Interest Income and Fund Balance Contribution		310,000
NET REVENUE DECREASE		(\$412,862)

2018/2019 Revenue \$56,170,697

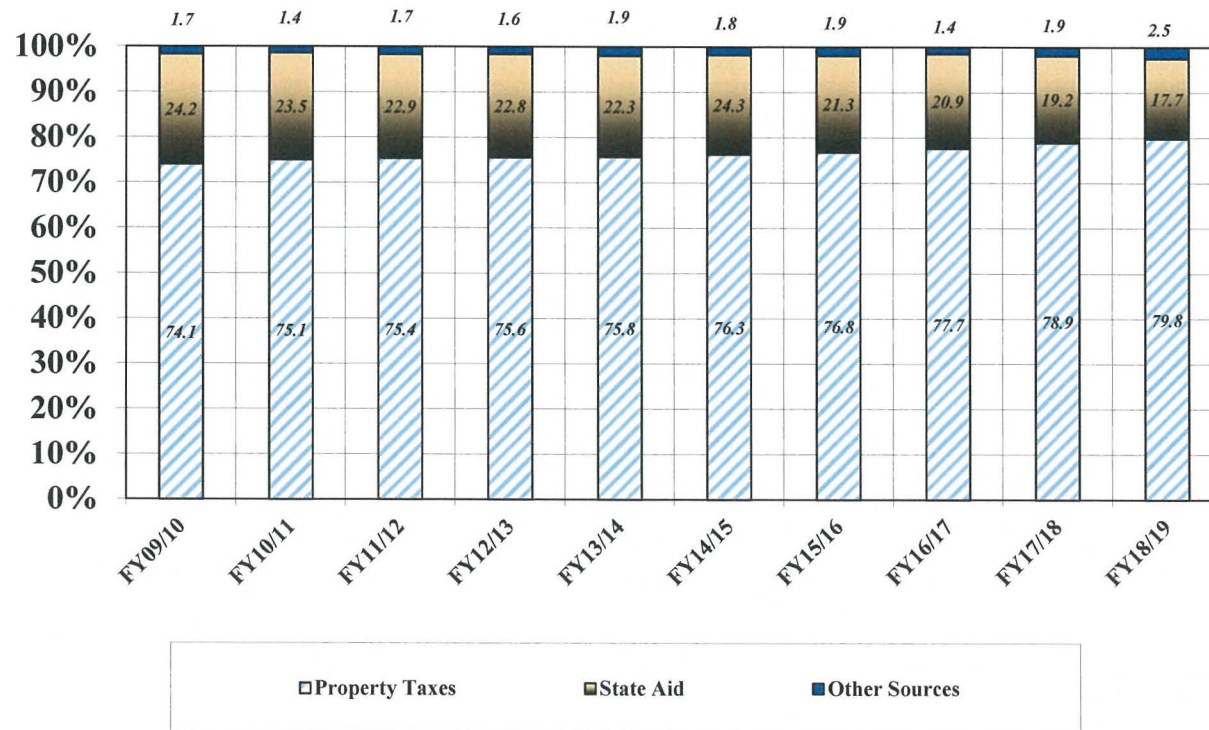


■ \$204,435	State & Federal Grants	■ \$44,845,724	Property Taxes
■ \$356,940	Charges for Current Services	■ \$9,745,098	Educational Grants
■ \$690,000	Contribution from Fund Balance	■ \$90,000	Investment Income/Other
■ \$238,500	License, Permits & Fees		

To provide a balanced budget, estimated revenues must match estimated expenditures. With this in mind, projections of 2019 budget revenue are crucial to determining the ability to pay for future expenditures.

- The main source of revenue for the Town is **Property Taxes**. The Grand List increased by \$2,902,091 which represents a .23% increase in Tolland's taxable property value. The new taxes after adjustments for new construction, motor vehicle supplement, elderly exemptions, result in a gain of \$100,064 based on the FY17-18 mill rate of 34.48. The collection rate for 2017/18 is 99.00% and the same rate is being projected for 2018/19. Prior Year Taxes have been adjusted to reflect a trended increase in delinquent tax account collections. Interest and liens are estimated to remain constant. Overall, Property Taxes and tax related revenues are estimated to increase 1.96% or \$863,312 to support current mill rate.
- **State and Federal Grants** are formula based revenues, primarily from the State, that offset reduced tax revenue or provide relief from certain expenditures. Based on assumptions we have made using the Governor's proposed budget and the Legislature's adopted budget, the revenue stream from the State will be decreased by 59.72%, in the amount of \$303,106. There are budget reductions for the principal and interest subsidy on School Construction Debt payment revenue (\$263,170), Municipal Revenue Sharing funded by sales tax decreased by (\$4,186), the Pequot/Mohegan Grant has been eliminated by (\$34,843) and Youth Services Grants decreased by (\$907).
- **Licenses, Permits and Fees** represent fees set by Charter, Code and Policies which include building permit fees, zoning permit fees, pistol permits, library fees, DMV reporting fees and other fees. This year Licenses, Permits and Fees will decrease revenue by \$11,300 or 4.52%. Building permit revenue is expected to decrease by \$15,000.
- **Charges for Current Services** represent payments for routine services such as document recording, ambulance service, recyclable revenues and rents. Projections for these revenues are expected to increase a total of \$19,100 or 5.65%. There is an expected increase in conveyance taxes of \$20,000 which will offset a reduction in planning and zoning fees and other minor service fees.
- **Interest on investments and other** are expected to increase by \$20,000. There has been minimal upturn in interest rates with a very slow economic recovery. The average interest rate is currently at 1% slightly higher than the .8% as of last year.
- **Education Grants** are funds provided by the State on a formula basis. The Legislature has adopted ECS funding for FY 18-19 at \$9,736,833. Our original estimate when the budget was presented at the Town referendum reflected estimate for ECS at \$9,300,000. We were fortunate to have these updated revenues to include them as part of the adoption of the final mill rate which lowered the proposed mill rate of 35.34 to 35. The total ECS and Adult Education amount adopted for these grants for 2018/19 are \$9,745,098 or a reduction of 4.2%. A majority of the decrease in funding is a result of a reduction in ECS funding in the amount of \$427,385.
- **Contribution from Fund Balance** is used with discretion and in keeping with financial policies that recommend a level of 10% or more. In fiscal year 2018/2019, use of Fund Balance is projected at \$690,000 to offset other one time expenditures included within the budget, but still keeping fund balance close to the 10% benchmark. This amount reflects an increase of \$290,000 over FY 17-18. This increase is to incorporate funds for State Trooper Services that were budgeted within FY 17-18 in order to implement a Police Study recommendation. The funds are to be turned back to the General Fund and used in FY 18-19 to offset the increase in the Trooper Services.

TRENDS IN GENERAL FUND REVENUE SOURCES



The above table illustrates the percentages of the budget funded by various revenue sources over ten years. The most striking feature of the breakdown of revenue is the extent to which the Town budget is dependent on just two sources: local property taxes and State and Federal Aid. Most grants are formula driven and therefore are affected not only by total state-wide funding levels, but also by numerous variables such as the Town's population, the Town's Grand List relative to other towns, income levels relative to other towns, student enrollment figures, and various demographic characteristics. Other sources, which are comprised of licenses, permits, charges for current services, interest income and miscellaneous income, have varied slightly over the last five years due to changes in the housing market and economy. This decrease coupled with a decline in grant revenue has put an additional burden on property taxes.

Assessments and Property Taxes

As required by state statutes, the 2017 Grand list has been completed. The Town Clerk's Office received the signed list on 01/31/2018. The net taxable list before the Board of Assessment Appeals is \$1,278,985,708. This represents a net increase of \$2,902,091 or .23%. This change in the Grand List will result in an increase of \$100,064 in actual tax dollars based on the FY 17-18 mill rate of .03448 for Real Estate, Personal Property and Motor Vehicles.

The 2017 real estate net assessments of \$1,111,309,974 decreased by \$3,535,233 or .3%. The total number of real estate accounts decreased slightly to 6066 with several additions and subtractions. Real estate comprises 87% of the grand list. The residential portion is 79% with commercial and industrial properties making up 8% of the list. The decrease is due to the loss of value for those crumbling basements and the revised value to the Woodlake/ECHN/Prospect property due to their appeal.

The net assessment of vehicles registered in Tolland is \$127,671,615. This represents a increase in value of \$1,057,705 or .8%. The total number of listed vehicles increased by 4. We are still experiencing issues with unreliable data from DMV which makes for more corrections. Motor vehicle assessments represent 10% of the 2017 grand list.

The net assessment of personal property is \$40,004,119. This represents an increase in value of \$5,379,619 or 15.5%. The total number of accounts decreased by 11 with several large additions and smaller business losses. Personal property represents 3% of the grand list. The increase in value over the previous list is mostly due to the solar array on South River Road as well as increases from Eversource, Gerber Scientific and bridge construction on Route 74. The 2017 grand list reflects the 100 % exemption of all newly purchased manufacturing equipment.

All figures for motor vehicles are subject to change by action of the Board of Assessment Appeals which will meet during the month of March, 2018 for adjustment on the 2017 grand list and 2016 motor vehicle supplemental list.

The total of all exempted real estate is \$138,961,340.

The current 2016 Grand List totals compared with 2017 Grand List totals are as follows:

<u>Assessment</u>	<u>2016 Grand List *</u>	<u>2017 Grand List *</u>	<u>% of 2017 List</u>	<u>\$ Change</u>	<u>% Change</u>
Real Estate	\$ 1,114,845,207	\$ 1,111,309,974	86.9%	\$ (3,535,233)	-0.32%
Motor Vehicle	\$ 126,613,910	\$ 127,671,615	10.0%	\$ 1,057,705	0.84%
Personal Property	\$ 34,624,500	\$ 40,004,119	3.1%	\$ 5,379,619	15.54%
TOTAL	\$ 1,276,083,617	\$ 1,278,985,708	100.00%	\$ 2,902,091	0.23%

*Before BAA adjustments.

Section 12-62s of the General Statutes mandates assessment of all property at 70 percent of fair market value in the year of revaluation (i.e., a property with a fair market value of \$100,000 would be assessed for tax purposes at \$70,000).

Top Ten Taxpayers

Reliance on a single commercial/industrial taxpayer is irrelevant to the Town of Tolland since the largest taxpayer only accounts for 1.17% of the grand list. The Town makes a smart growth effort to welcome new enterprises into the Town to increase its real estate base. The list below represents the top ten taxpayers.

TOWN OF TOLLAND, CONNECTICUT **PRINCIPAL TAXPAYERS-2017 GRAND LIST**

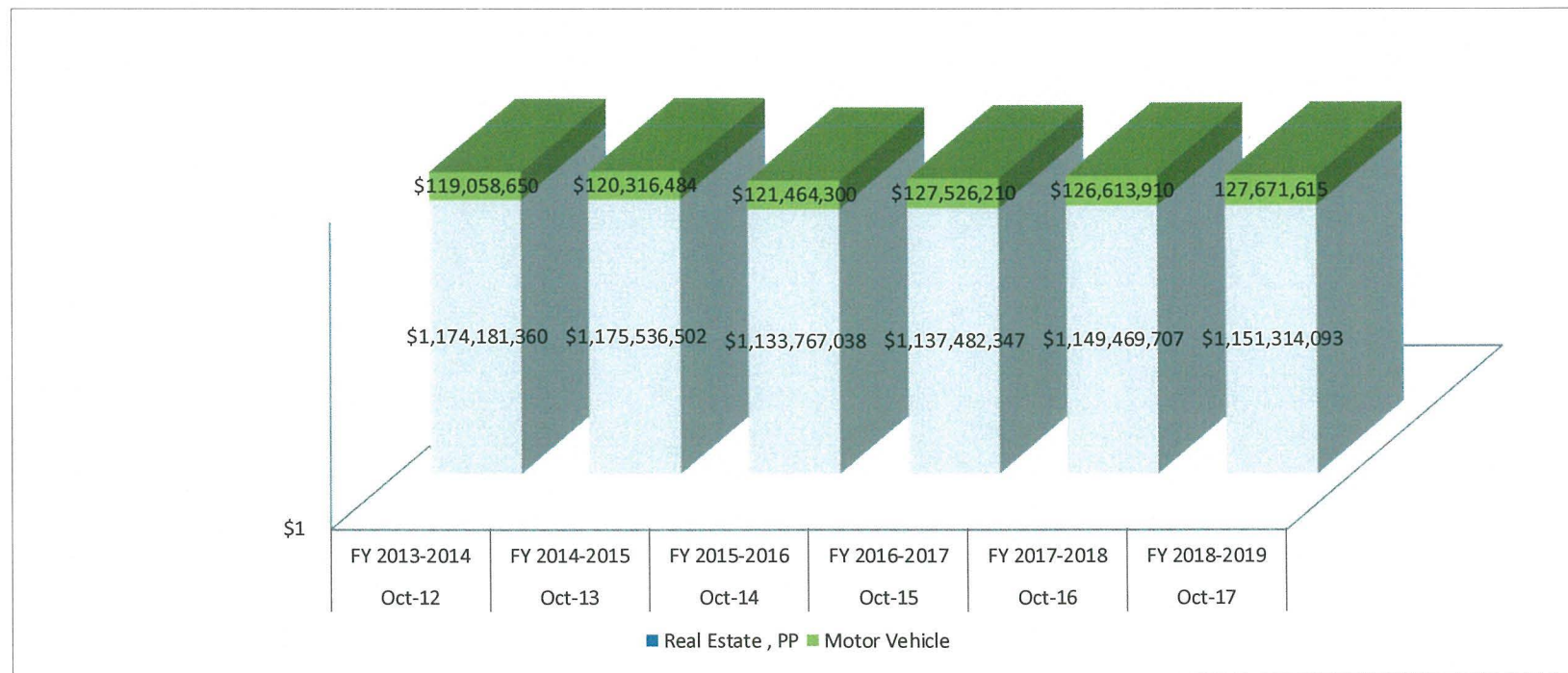
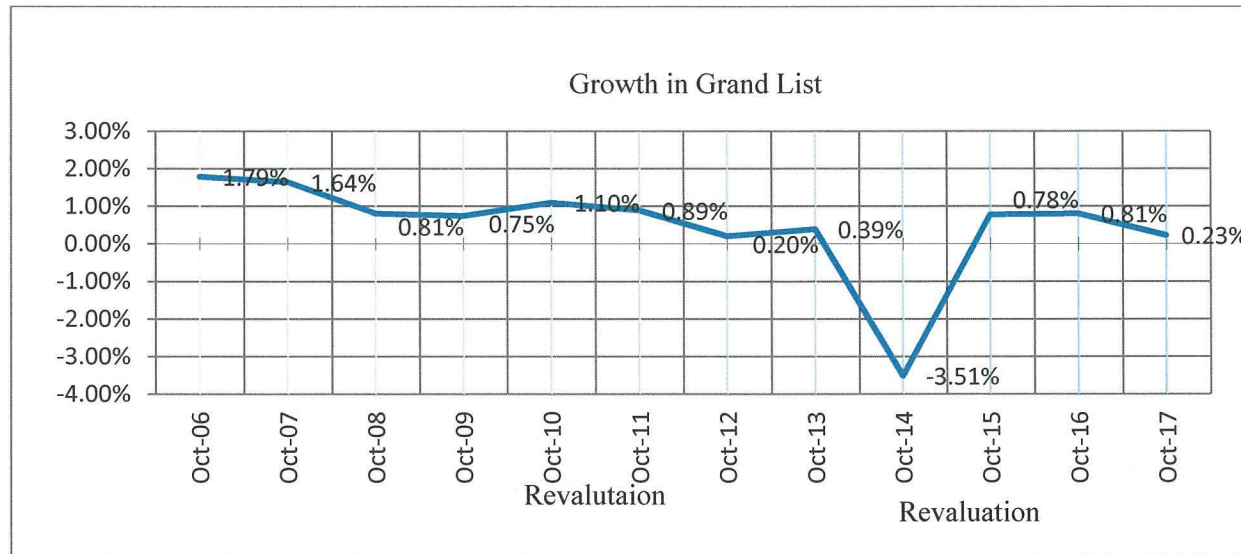
	<u>NAME</u>	<u>NATURE OF BUSINESS</u>	<u>TAXABLE VALUATION</u>	<u>PERCENTAGE OF NET TAXABLE GRAND LIST (1)</u>
1	Eversource	Public Utility	14,955,420	1.17%
2	Capitol Ventures LLC(AKA Big Y plaza)	Shopping Center	13,848,900	1.08%
3	Gerb CT QRS 14-73 Inc(Gerber International)	Manufacturing	8,789,300	0.69%
4	Summers & Summers Realty(CNC Software)	Holding Company	7,504,490	0.59%
5	Silvas Real Estate LLC(Dari Farms)	Holding Company/Dari-Farms	6,157,190	0.48%
6	ECHN Eldercare svcs at Woodlake	Nursing and Rehabilitation Center	5,950,000	0.47%
7	Norwegian Woods LLC	Apartments	4,841,820	0.38%
8	CT Water Company	Utility	4,216,670	0.33%
9	Ivy Woods LLC	Apartments	4,173,800	0.33%
10	MJB Realty LLC (Star Hill Athletic Facility)	Sports Complex	3,873,450	0.30%
		<u>Total</u>	<u>74,311,040</u>	<u>5.81%</u>

(1) Based on net taxable Grand List, unadjusted, October 2017

Source: Assessor's office (includes Real Estate/Personal Property/Motor Vehicles)

Actual growth in the Grand List refers to new construction and expansions, or new commercial property and vehicles on the Grand List. This is different from changes in the Grand List that occur as a result of revaluation. Revaluation is a valuation of all existing property that occurs on a

scheduled basis every four to five years (though the spacing between revaluations can vary). When a new building is constructed or expanded, or when a business purchases additional equipment, that is actual growth in the Grand List which generates additional revenue.



Tax Rate and Motor Vehicle Tax Cap

Current State Statutes require motor vehicles to be capped at 45 mills. The Town is not separately breaking out and capping motor vehicles at the higher mill rate. Motor vehicles will be calculated in the same manner that we have done in previous years without hitting the 45 mill cap.

The amount of tax to be raised next year by General Fund for Real Estate, Motor Vehicles and Personal Property is \$44,339,501. The value of one mill is \$1,266,842 based on a 99% collection rate. The fiscal year 2018-2019 mill rate is 35 mills.

	<u>2017 Grand List</u>
NET GRAND LIST REAL ESTATE, MOTOR VEHICLE AND PERSONAL PROPERTY	1,278,985,708
LESS: Senior Tax Relief Program	7,300,000
LESS: Corrections, and Assessment Appeals	8,546,424
PLUS: New Construction	500,000
PLUS: Motor Vehicle Supplemental	16,000,000
 NET TAXABLE GRAND LIST	 1,279,639,284
 NET ADJUSTED COLLECTIBLE GRAND LIST @ 99%	 1,266,842,891

<u>AMOUNT TO BE RAISED BY CURRENT TAXES @ 99% COLLECTIBLE RATE</u>	=	<u>44,339,501</u>	=	0.035
NET TAXABLE GRAND LIST @ 99% COLLECTIBLE RATE		1,266,842,891		
 <u>AMOUNT TO BE TAXED BY CURRENT TAXES @ 100%</u>	=	<u>44,787,375</u>	=	0.035
NET TAXABLE GRAND LIST @ 100 %		1,279,639,284		

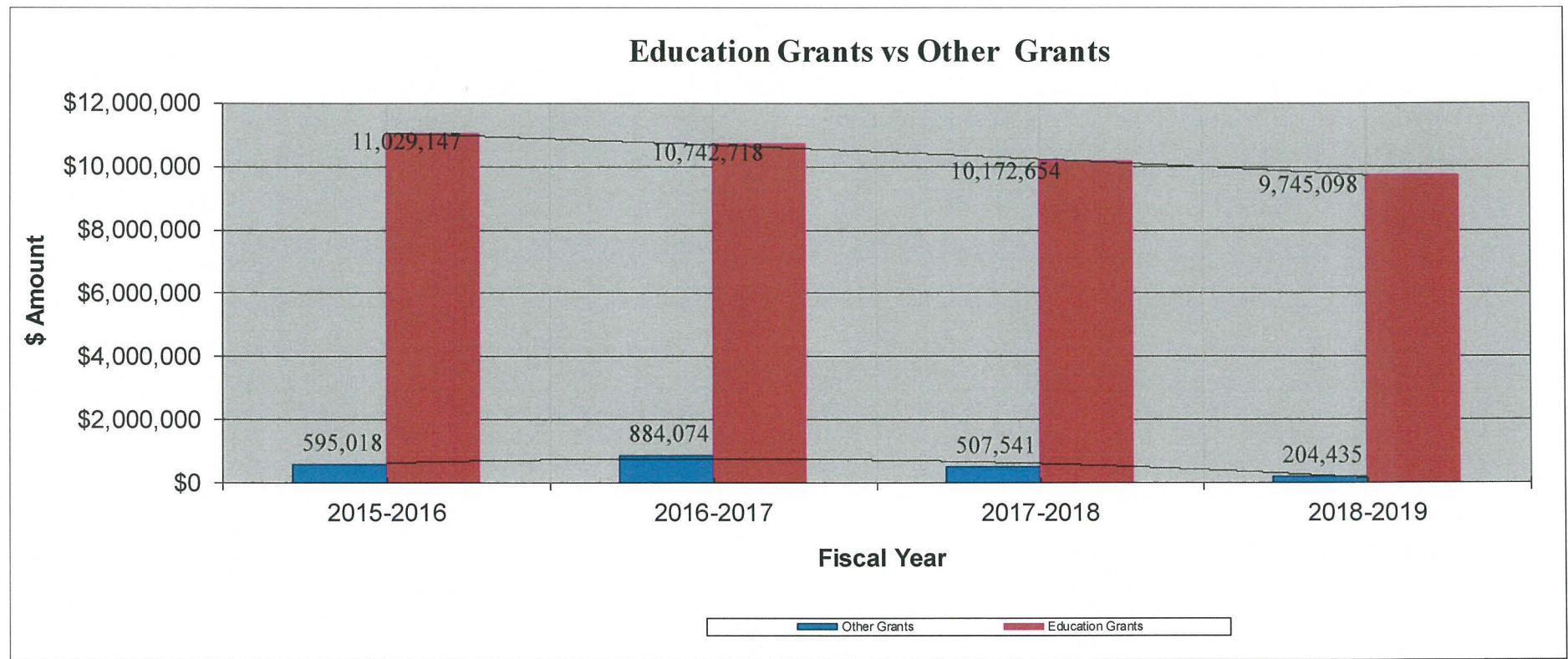
Intergovernmental – State and Federal Grants

The Town of Tolland, similar to other towns, relies on grants to supplement its revenue. The estimated allocations to Tolland are based on the Governor's budget proposal with the exception of estimated Education Cost Sharing (ECS) funds. Most of the revenue estimates provided by the Governor's proposed budget were used by the Town Manager in his proposed Fiscal Year 2018-2019 projection. As noted earlier, the ECS funds are being estimated higher than the Governor's proposed budget. Most of the State grants are statutory formula grants to be paid to the Town based on projected local expenditures. Actual revenue may vary significantly from the estimates based on audited final expenditures. State revenues are always subject to change depending on the status of the State budget.

COMPARISON OF 2013 THRU 2019 STATE AND FEDERAL GRANTS

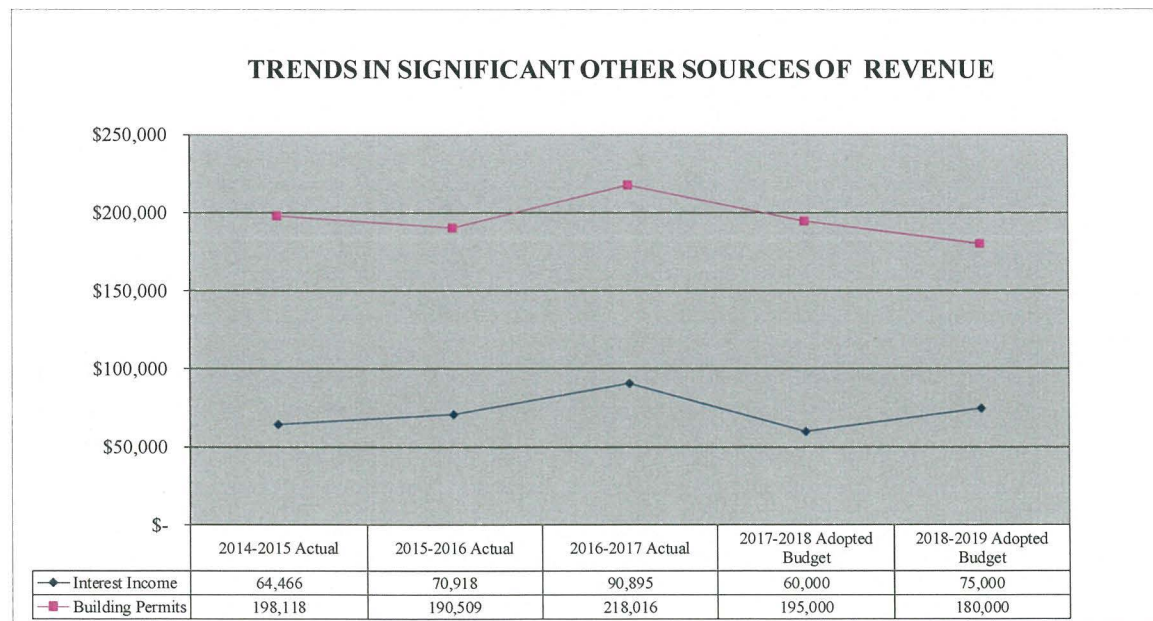
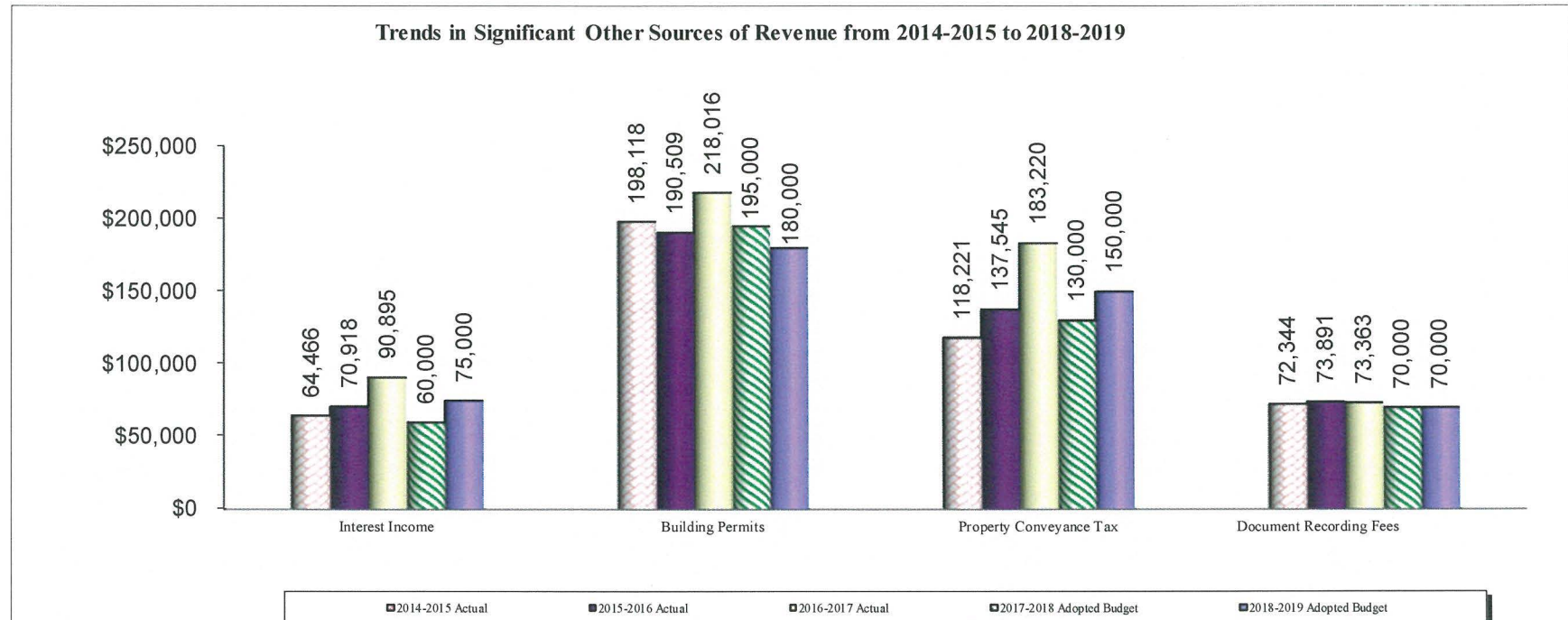
	2013-2014 Actual Received	2014-2015 Actual Received	2015-2016 Actual Received	2016-2017 Actual Received	2017-2018 Adopted Budget	2018-2019 Estimated Grant Amount	\$ Change 2018 Adopted to 2019 Adopted	% Change
STATE & FEDERAL GRANTS								
Elderly Circuit Breaker	71,147	73,126	73,345	70,907	0	0	- -	
Disability Grant	1,649	1,667	1,796	1,610	0	0	- -	
PILOT: State Owned Property	48,842	52,883	0	0	0	0	-	0.0%
Interest Subsidy	35,860	28,023	20,238	12,051	5,475	0	(5,475)	-100.0%
Bond Subsidy	296,740	294,137	288,931	286,328	257,695	0	(257,695)	-100.0%
Youth Services Grants	24,338	24,338	23,572	23,307	20,907	20,000	(907)	-4.3%
Civil Defense Grant	5,000	5,000	5,000	5,000	5,000	5,000	-	0.0%
Pequot-Mohegan Grant	42,069	43,715	37,585	34,843	34,843	0	(34,843)	-100.0%
Miscellaneous	43,077	47,797	48,276	48,357	41,500	41,500	-	0.0%
Veterans	7,874	7,674	8,211	8,636	0	0	- -	
Town Clerk Preservation Grant	4,000	5,000	3,000	4,000	4,000	4,000	-	0.0%
MRSA: Municipal Projects	80,003	80,003	85,064	85,064	85,064	85,064	-	0.0%
MRSA: Sales Tax Funds	0		0	303,971	53,057	48,871	(4,186)	100.0%
Subtotal -- State & Federal Grants								
- non education	660,599	663,363	595,018	884,074	507,541	204,435	-303,106	-59.7%
EDUCATION GRANTS								
Public School Transportation Grant	132,461	128,122	109,171	0	0	0	-	0.0%
Adult Education Grant	9,744	9,274	9,173	9,117	8,436	8,265	(171)	-2.0%
ECS Education Grant*	10,936,789	10,888,029	10,910,803	10,733,601	10,164,218	9,736,833	(427,385)	-4.2%
Subtotal -- Education Grants	11,078,994	11,025,425	11,029,147	10,742,718	10,172,654	9,745,098	(427,556)	-4.2%
Total Federal and State Grants	11,739,593	11,688,788	11,624,165	11,626,792	10,680,195	9,949,533	-730,662	-6.8%

The chart below represents actual figures up to fiscal year 2016-2017 and budgeted numbers for fiscal year 2017-2018 and 2018-2019.



Other Sources of Revenue

Licenses, Permits and Fees, Charges for Current Services, Investment Income/Other revenue and Contribution from Fund Balance represent .85% of the total 2018-19 Budget.



Revenue Descriptions

Property Taxes

110-10 – Current Taxes – property taxes due for current fiscal year.

110-20 – Prior Year Taxes – property taxes due for up to fourteen previous fiscal years.

110-30 – Interest and Lien Fees – interest applied to delinquent tax payments and lien charges on real estate property for the release of filing in the Town Clerk's Office.

110-39 – Motor Vehicle – current motor vehicle taxes due for current fiscal year capped at 45 mills. Tolland will only bill out at 35 mills.

110-40 – Motor Vehicle Supplement – property tax levied on motor vehicles, not included on the October Grand List.

110-50 – Suspense – tax collections received from personal property that have been removed from active receivables.

110-60 – Telecommunications Access – state imposed payments from telecommunication vendors in lieu of property taxes.

State & Federal Grants

210-20 – Elderly Circuit Breaker – a tax relief program for the elderly who meet certain income requirements. Relief takes the form of a credit on an eligible person's tax bill up to a maximum of \$1,250 yearly.

210-50 – State Property Pilot – amount paid on State property within Town, in lieu of property taxes.

210-60 – Interest Subsidy – State reimbursement for interest costs associated with eligible school construction prior to progress payments.

210-70 – Bond Subsidy – State reimbursement for principal costs associated with eligible school construction prior to progress payments.

211-00 – Youth Services Grants – to assist with provision of youth services programs.

211-30 – Civil Defense Grant – 50% reimbursement for cost of Emergency Preparedness Officer. Increase requested for this fiscal year.

211-40 – Mashantucket Pequot – percentage of State proceeds from the Mashantucket Pequot and Mohegan slot revenues.

211-50 – Miscellaneous – includes parking, speeding fees and Hockanum Valley Community Council grant.

211-60 – Disability Grant – partial reimbursement for disability tax exemptions.

211-70 – Veterans – partial reimbursement of Veterans tax exemptions.

211-80 – Property Tax Relief Grant – distribution of State sales tax and State's portion of the Property Conveyance tax.

211-90 – Town Clerk Preservation Grant – reimbursement for record preservation which is applied for, on an as needed basis, by the Town Clerk.

Licenses, Permits & Fees

310-20 – Building Permit Fees – fees collected for issuance of building permits as required by law. \$30 for first \$1,000 of assessed value, \$15 for each \$1,000 thereafter for anything requiring permit.

310-30 – Zoning Permit Fees – fees collected for issuance of zoning permits.

310-40 – Fines, Fees and Licenses – miscellaneous fees collected in various departments in Town.

310-50 – Pistol Permits – permit required to have firearms in Town.

310-70 – Town Clerk Fees – maps (\$10 or \$20), liquor permits (\$2), trade name certifications (\$5).

310-80 – Library Fees – fees for overdue books, videos, lost cards and lost books.

310-90 – Counseling Fees – fees to see a Town Counselor.

310-95 – DMV Reporting Fee - \$5 delinquent MV fee.

Charges for Current Services

- 410-10 – Planning and Zoning and Inland Wetlands & Watercourses Commission** – zoning applications and subdivisions.
- 410-20 – Rents/PILOT** – payment from Senior Housing complexes in lieu of taxes and rental fees for towers.
- 410-30 – Property Conveyance Tax** – levied on property transfers.
- 410-40 – Document Recording Fees** – \$53 first page (\$2-Town Clerk, \$3-Town Preservation, \$38-State, \$10-General Fund), \$5 additional for recording land records (warranty deeds, liens, sales).
- 410-50 – Map and Copy Sales** – \$1 per page and \$2 per certification (Town Clerk).
- 410-55 – Town Preservation** – \$3 per document – Agricultural (Land).
- 410-60 – Zoning Board of Appeals** – fees for zoning appeals.
- 410-70 – Public Safety Services** – administration fees charged for each hour of public safety work.
- 410-80 – Solid Waste Fees/Bulky Waste Fees** – monthly payments from Willimantic Waste for recyclables.
- 410-86 – Sewer Fees** – overhead charges for financial administration of sewer activities.
- 410-90 – Ambulance** – charges for ambulance services up to the budgeted amount with the balance going to Public Safety Capital Equipment Account and to offset a portion of the Fire Clerical salary and benefit costs.
- 410-95 – Tuition** – payments from other Towns for their students to attend Tolland Schools.

Investment Income

- 510-10 – Interest Income** – income on investments or deposits.
- 510-30 – Other Revenues/Miscellaneous Revenue** – sale of surplus equipment and unanticipated revenues.

Education Grants

- 610-20 – Transportation Grant** – formula grant to assist Town with pupil transportation costs.
- 610-30 – Adult Education Grant** – grant from Department of Education, reimbursed on a sliding scale similar to the Transportation Grant.
- 610-40 – ECS Education Grant** – grant funding distributed according to the spending needs of the school, per statutory formula.
- 610-50 – Aid to the Blind** – grant to assist with the costs associated with special education of blind students.
- 610-70 – Other Grants** – Medicaid payments.

Contribution from Fund Balance

- 710-10 – Contribution from Fund Balance** – transfers made from unassigned General Fund balance.

EXPENDITURES

Overview

There are four major expenditure categories budgeted for FY 2019: Town Operating, Board of Education Operating, Debt Service and Capital Improvements.

COMPARISON THREE YEARS EXPENDITURES

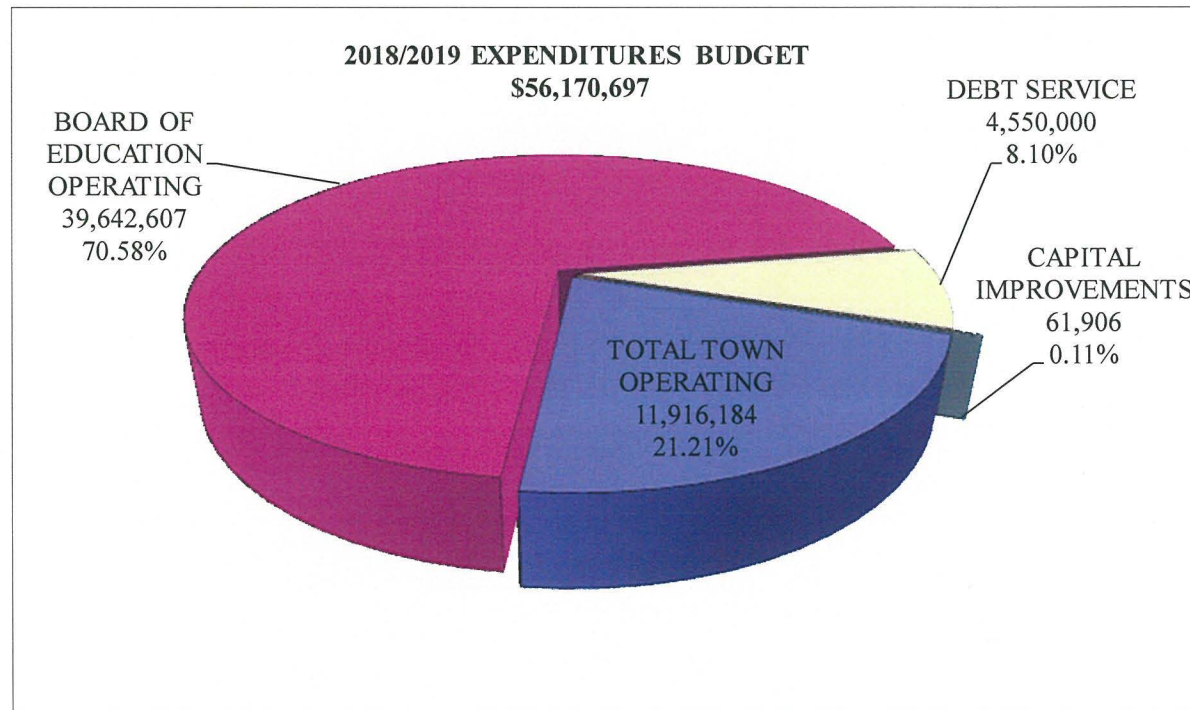
	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted Budget	2018-2019 Adopted Budget	\$ Change 2017/18 to 2018/2019	% Change 2017/18 to 2018/2019	Percentage of total budget
TOWN OPERATING							
General Government	2,808,657	2,866,901	2,899,678	2,937,288	37,610	1.30%	5.23%
Planning and Community Development	348,251	400,986	431,742	415,570	(16,172)	-3.75%	0.74%
Community Services	938,655	941,529	910,796	918,468	7,672	0.84%	1.64%
Public Works	4,330,317	4,428,403	4,409,792	4,410,043	251	0.01%	7.85%
Public Safety Services	1,816,659	1,955,096	1,996,015	2,139,104	143,089	7.17%	3.81%
Finance and Records	967,252	1,148,832	942,764	951,132	8,368	0.89%	1.69%
Contingency	56,341	218,577	190,934	144,579	(46,355)	-24.28%	0.26%
TOTAL TOWN OPERATING	11,266,132	11,960,324	11,781,721	11,916,184	134,463	1.14%	21.21%
BOARD OF EDUCATION OPERATING	38,287,910	38,889,236	39,333,948	39,642,607	308,659	0.78%	70.58%
DEBT SERVICE	4,549,013	4,550,091	4,550,000	4,550,000	-	0.00%	8.10%
CAPITAL IMPROVEMENTS	183,814	54,578	54,578	61,906	7,328	13.43%	0.11%
EXPENDITURES TOTALS	54,286,869	55,454,229	55,720,247	56,170,697	450,450	0.81%	100.00%

EXPENDITURE SUMMARY STATEMENTS									
Fiscal Year 2018-2019									
2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated Actual	Account Code	Descriptions	2018-2019 Department Request	2018-2019 Manager Proposed	2018-2019 Adopted Budget	\$ Change 2017/2018 Adopted Budget to 2018/2019 Adopted
GENERAL GOVERNMENT									
37,140	38,892	36,861	36,678	100-00	Town Council	37,019	37,019	37,019	158
226,854	223,400	222,447	222,981	110-00	Town Manager	223,154	223,154	223,154	707
1,751	2,727	21,001	21,001	120-00	Economic Development Commission	21,001	6,001	6,001	(15,000)
2,030,100	2,053,522	2,080,283	2,056,785	130-00	Human Resources and Benefits Administration	2,123,760	2,120,900	2,120,900	40,617
50,571	49,632	61,485	60,685	140-00	Miscellaneous Support Services	61,485	61,485	61,485	0
165,355	153,980	171,893	171,893	140-10	Information Technology and Telecommunications	171,893	171,893	171,893	0
207,174	223,591	227,463	227,719	150-00	Insurance	233,591	233,591	233,591	6,128
77,802	108,890	66,000	91,000	160-00	Legal Services	64,000	71,000	71,000	5,000
11,910	12,267	12,245	11,303	170-00	Probate Services	12,245	12,245	12,245	0
2,808,657	2,866,901	2,899,678	2,900,045		Subtotal -- General Government	2,948,148	2,937,288	2,937,288	37,610
PLANNING AND COMMUNITY DEVELOPMENT									
116,854	119,290	120,806	120,100	200-00	Building Inspection Services	122,222	122,222	122,222	1,416
2,896	4,123	3,540	3,500	210-00	Zoning Board of Appeals	3,500	3,500	3,500	(40)
74,724	77,780	78,626	78,626	230-00	Public Health Services	78,540	78,541	78,541	(85)
136,545	181,079	193,004	195,014	240-00	Planning and Zoning Services	196,587	196,587	196,587	3,583
4,933	8,149	5,380	3,700	250-00	Inland Wetlands Commission	3,685	3,685	3,685	(1,695)
8,015	6,750	26,836	26,746	260-00	Planning and Zoning Commission	7,500	7,500	7,500	(19,336)
4,284	3,587	3,250	3,250	270-00	Conservation Commission	3,235	3,235	3,235	(15)
	228	300	300	280-00	Agricultural Commission	300	300	300	0
348,251	400,986	431,742	431,236		Subtotal -- Planning and Community Development	415,569	415,570	415,570	(16,172)

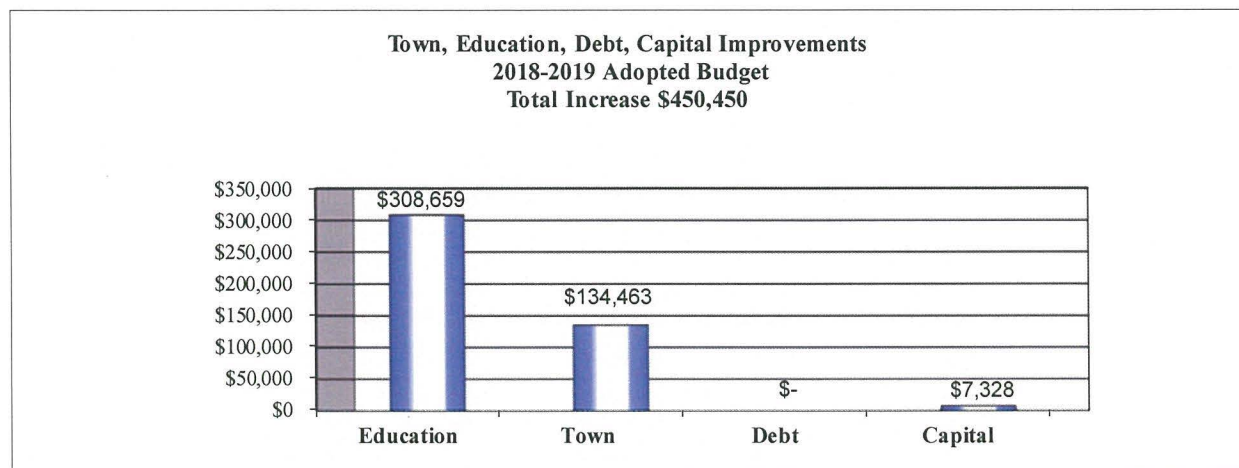
EXPENDITURE SUMMARY STATEMENTS									
Fiscal Year 2018-2019									
2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated Actual	Account Code	Descriptions	2018-2019 Department Request	2018-2019 Manager Proposed	2018-2019 Adopted Budget	\$ Change 2017/2018 Adopted Budget to 2018/2019 Adopted
COMMUNITY SERVICES									
56,996	58,291	58,175	58,175	310-00	Senior Center Services	58,990	58,990	58,990	815
331,755	336,064	331,255	333,062	320-00	Human Services	336,494	336,494	336,494	5,239
408,503	416,372	422,469	421,898	400-00	Library Services	422,469	422,469	422,469	0
136,045	130,802	98,897	100,141	500-00	Recreation and Adult Education	100,515	100,515	100,515	1,618
933,299	941,529	910,796	913,276		Subtotal -- Community Services	918,468	918,468	918,468	7,672
PUBLIC WORKS									
123,397	36,212	25,850	25,850	600-00	Engineering Services	25,950	20,950	20,950	(4,900)
1,295,007	1,304,775	1,336,511	1,336,282	610	Parks and Facilities	1,353,040	1,418,893	1,418,893	82,382
1,061,623	1,061,187	978,583	983,385	630-67	Refuse and Recycling Services	954,591	954,591	954,591	(23,992)
15,000	15,000	15,000	15,000	640-67	Sewage Disposal	15,000	15,000	15,000	0
1,835,290	2,011,229	2,053,848	2,067,171	650	Streets and Roads	2,057,765	2,000,609	2,000,609	(53,239)
4,330,317	4,428,403	4,409,792	4,427,688		Subtotal -- Public Works	4,406,346	4,410,043	4,410,043	251
PUBLIC SAFETY SERVICES									
80,872	88,000	96,686	96,686	700-00	Water Supply	96,686	96,686	96,686	0
321,259	335,058	377,197	365,754	710-00	Ambulance Services	374,883	364,762	364,762	(12,435)
49,477	60,696	69,008	66,120	720-00	Animal Control Services	70,057	70,057	70,057	1,049
12,613	14,414	14,610	14,375	730-00	Emergency Preparedness	14,347	14,347	14,347	(263)
81,232	70,823	72,848	75,795	740-00	Fire Prevention	74,083	74,083	74,083	1,235
659,121	613,028	617,038	622,100	750-00	Fire Suppression	622,781	614,696	614,696	(2,342)
2,000	4,185	4,500	4,500	755-00	Certified Emergency Response Team	2,000	2,000	2,000	(2,500)
610,085	768,892	744,128	454,123	760-00	Law Enforcement	534,078	902,473	902,473	158,345
1,816,659	1,955,096	1,996,015	1,699,453		Subtotal -- Public Safety Services	1,788,915	2,139,104	2,139,104	143,089

EXPENDITURE SUMMARY STATEMENTS									
Fiscal Year 2018-2019									
2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted Budget	2017-2018 Estimated Actual	Account Code	Descriptions	2018-2019 Department Request	2018-2019 Manager Proposed	2018-2019 Adopted Budget	\$ Change 2017/2018 Adopted Budget to 2018/2019 Adopted
FINANCE AND RECORDS									
329,797	335,250	337,812	338,001	810-00	Accounting Services	337,812	337,812	337,812	0
257,377	435,952	220,564	221,743	820-00	Assessment Services	219,658	219,658	219,658	(906)
744	225	600	477	830-00	Board of Assessment Appeals	590	590	590	(10)
25,250	25,250	25,250	25,250	850-00	Independent Audit	25,250	25,250	25,250	0
50,995	65,024	53,710	54,893	860-00	Registrar of Voters	60,465	60,465	60,465	6,755
154,846	140,349	158,230	154,646	870-00	Revenue Services	160,471	160,471	160,471	2,241
148,243	146,782	146,598	147,630	880-00	Town Clerk	146,886	146,886	146,886	288
56,341	218,577	190,934	146,200	890-00	Contingency	142,579	144,579	144,579	(46,355)
1,023,593	1,367,409	1,133,698	1,088,840		Subtotal -- Finance and Records	1,093,711	1,095,711	1,095,711	(37,987)
11,260,776	11,960,324	11,781,721	11,460,538		Subtotal--Town Government	11,571,157	11,916,184	11,916,184	134,463
BOARD OF EDUCATION									
38,261,928	38,889,236	39,333,948	39,333,948	900-00	Board of Education	39,642,607	39,642,607	39,642,607	308,659
38,261,928	38,889,236	39,333,948	39,333,948		Subtotal -- Board of Education	39,642,607	39,642,607	39,642,607	308,659
DEBT SERVICE									
4,549,013	4,550,091	4,550,000	4,550,000	840-00	Debt Service	4,550,000	4,550,000	4,550,000	0
4,549,013	4,550,091	4,550,000	4,550,000		Subtotal -- Debt Service	4,550,000	4,550,000	4,550,000	0
CAPITAL IMPROVEMENTS									
183,814	54,578	54,578	54,578	910-00	Capital Improvements	61,906	61,906	61,906	7,328
183,814	54,578	54,578	54,578		Subtotal -- Capital Improvements	61,906	61,906	61,906	7,328
TRANSFERS OUT									
5,356					Revaluation Fund				
25,982					Canopy Senior Center				
					Education Reserve				
54,286,869	55,454,229	55,720,247	55,399,064		FY 2018-2019 EXPENDITURE TOTALS	55,825,670	56,170,697	56,170,697	450,450

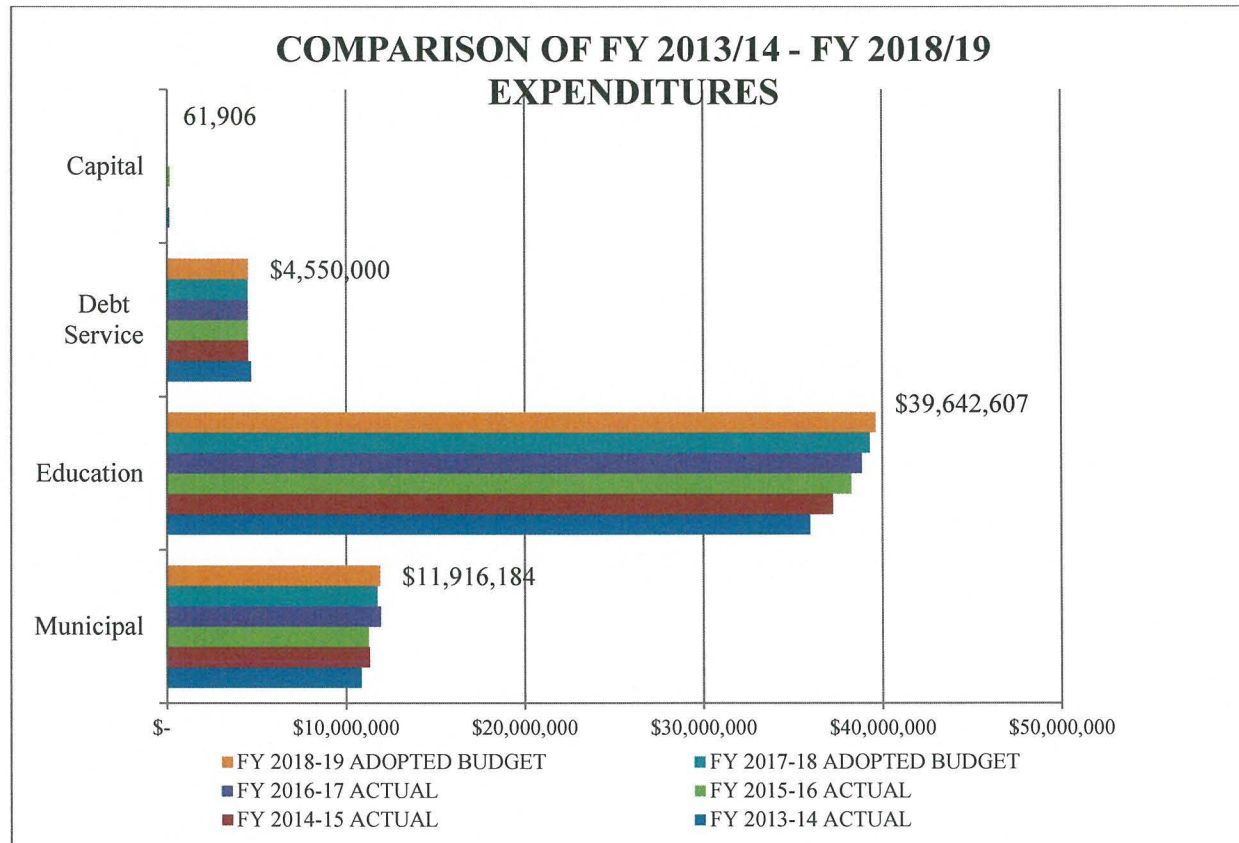
The chart below represents Tolland's four major expenditure components of the budget.



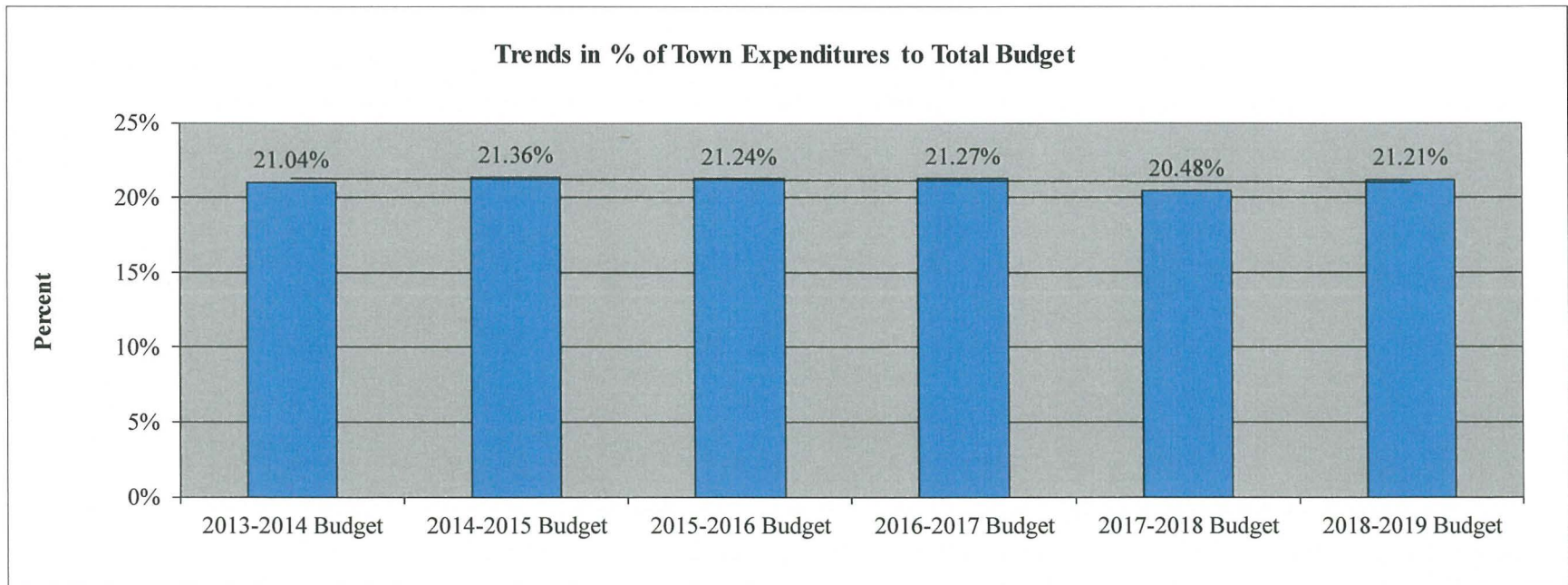
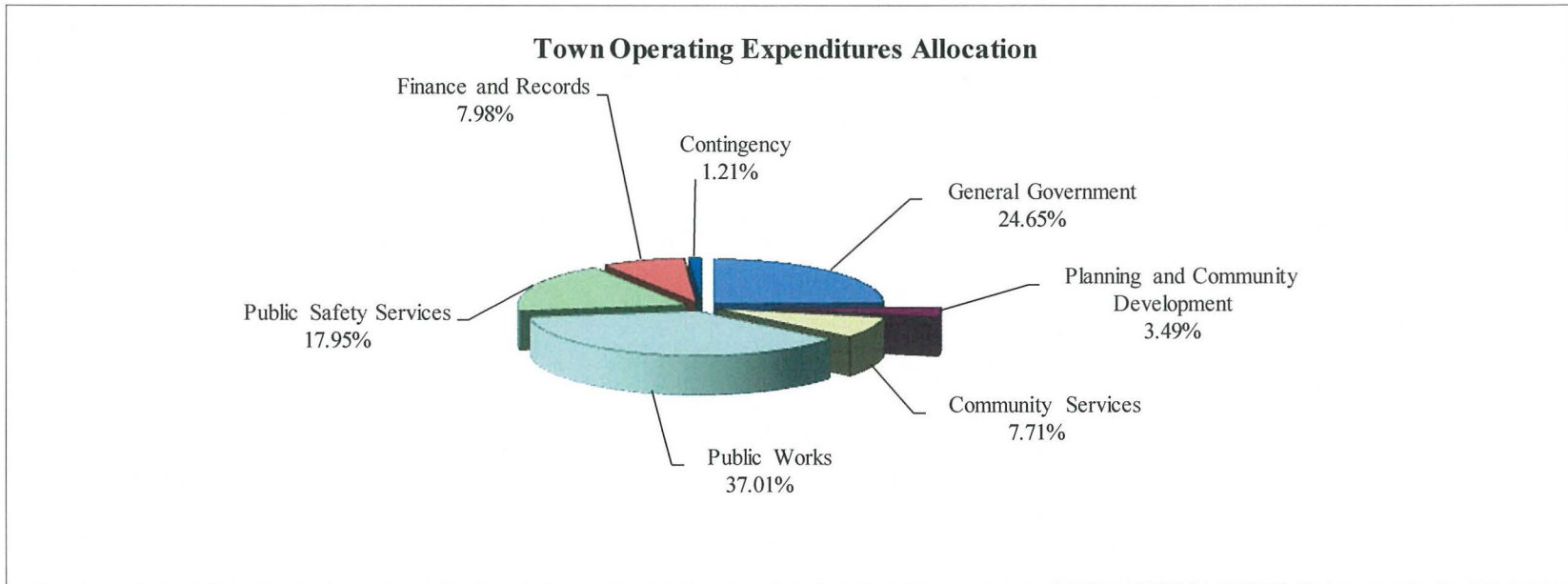
The graph below represents current budget decreases by major expenditure categories.

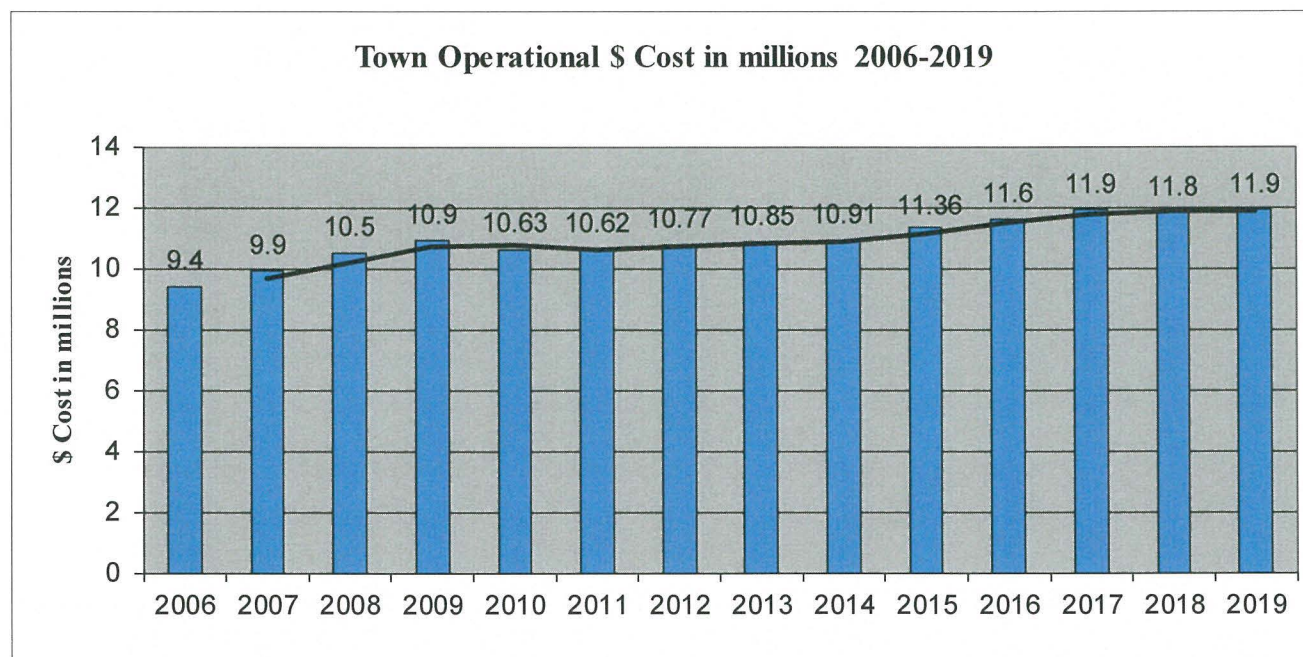


The chart below illustrates the appropriations made to each of these areas throughout the past six years.



Town Operating budget is proposed in the amount of \$11,916,184. This is a increase of \$134,463 or 1.14% from the adopted budget for the 2018-2019 fiscal year. The following chart depicts spending distribution in the municipal operating portion of budget.





- **General Government** budget increased overall by \$37,610 or 1.3%. The primary drivers of the increase are due to an increase of \$26,636 in employee related insurances with a majority of the increase in Worker's Compensation for \$19,533 and increases in employee pension costs for FICA, Medicare and Pension for \$12,000. Legal fees also increased by \$5,000 and Volunteer Firefighter insurance increased by \$6,128. Some of the increases were offset by a reduction in Professional Services for Economic Development for \$15,000.
- **Planning and Community Development** budget decreased overall by \$16,172 or -3.75%. Most of this decrease was due to the reduction of \$18,500 for a consultant to start public outreach on the update of the Plan of Conservation and Development which was a one-time expenditure for FY 2017-18. State statutes require that municipalities update their POCD at least every ten years in order to remain eligible for a number of state funding programs. This decrease was offset by some minor increases in other operating accounts.
- **Community Services** budget increased by .84% or \$7,672. The major impact was of the increases were for wage increases that could not be offset by any other reductions within the operation budgets. Total wage increases amounted to \$11,863 which was partially offset by a reduction for Library books for \$3,547.
- **Public Works** budget, which is the largest operating budget, increased by .01% or \$251. The contributing factors to this increase are described below per department within this division.

The overall budget in **Streets and Roads** decreased by \$56,635. A majority of this decrease is due to the elimination of our contracted snow removal drivers in the amount of \$62,816. A new laborer position will be added in the Parks and Facilities budget utilizing some of these savings.

Negotiated salary increases of \$31,856 and Fuel and Oil increased by \$13,540. There were several reductions across the various operating accounts to offset these increases.

The decrease in **the Refuse and Recycling** budget of \$23,992 is due to adjusting the current weekly collection of recyclables from every week to every other week. This is the second year of the savings resulting from this change. One bulky waste pickup was added at a cost of \$26,500.

The increase of \$82,382 in the **Parks and Facilities** was in part due to an increase in the salary account of \$52,615 for contractual salary increases and the addition of a new laborer position only funded for 10 months for \$39,763. The funding for this position is from the savings in the Streets and Roads as mentioned above. Other significant increases were in Utility and Fuel/Heating costs \$30,334; a new wash bay permit \$4,000; Library carpet cleaning services \$3,500; and the replacement of AED devices in Town Buildings \$10,802. In order to minimize the impact of the increases we were able to use some of the savings of closing the State Trooper building, utilization of positive competitive bidding savings in service contracts, and the elimination of funds for contingency and repairs. If circumstances arise where significant repairs or other unanticipated needs have to be met then there may be a request for additional funds from the Town Council.

- **Public Safety Services** budget increased 7.17% or \$143,089 resulting from a combination of increases and decreases in the Law Enforcement, Fire Suppression, Fire Prevention, Ambulance and Canine Control budgets.

Law Enforcement had increased by \$158,345. This is mainly due to a proposal to increase the number of Troopers from two to four pursuant to the recent Police Study recommendation. Funds for Police Overtime for grant associated overtime were eliminated with hopes that the grant will be funded 100%.

Fire Prevention increased by \$1,235 mainly due to required fire code updates.

Fire Suppression decreased by \$2,342 mainly due to a reduction in volunteer stipends based on past expenditure experience and offsets to other operation accounts.

Ambulance Services budget decreased by \$12,435 also due to the reduction in volunteer stipends based on past expenditure experience.

- **Finance and Records** budget increased by \$8,368 or .89% overall mainly due to various departmental changes.

Assessment Service there is a decrease of \$916 mainly due to a reduction in professional services for personal property audits offset by the Increase in negotiated salary costs.

There is no increase **Accounting Services**. Although there are negotiated wage increases professional services for software maintenance were reduced to cover this increase. Our software vendor reduced the amount of the annual maintenance fee for this fiscal year however we will more than likely have to fund an increase in the next budget process.

The increases in **Revenue Collection** of \$2,241 due to negotiated salary increases.

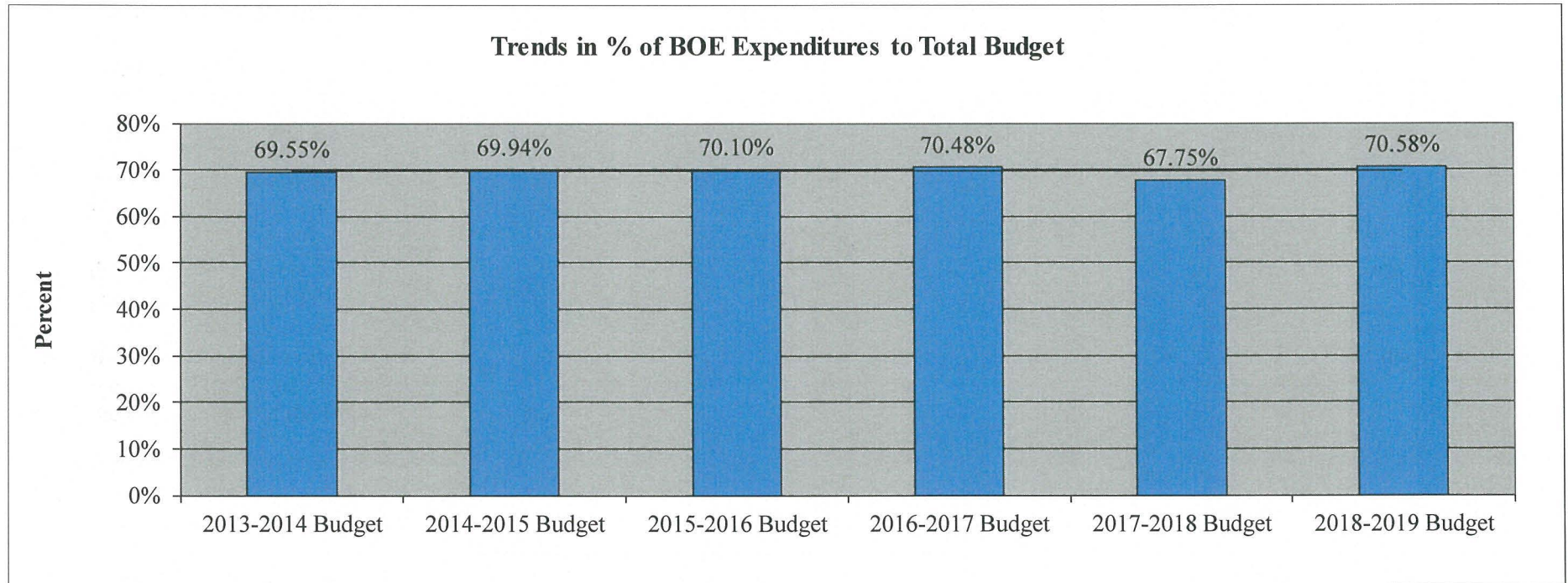
Town Clerk has a minor increase of \$288 due to negotiated salary increases offset with a limitation of printing work to be done.

Registrar of Voters increased by \$6,755 due to the additional primaries required for the upcoming election year.

- **Contingency** program budget has decreased by \$46,355 or -24.28%. Part of this is attributed to a reduction in the Personnel Adjustment

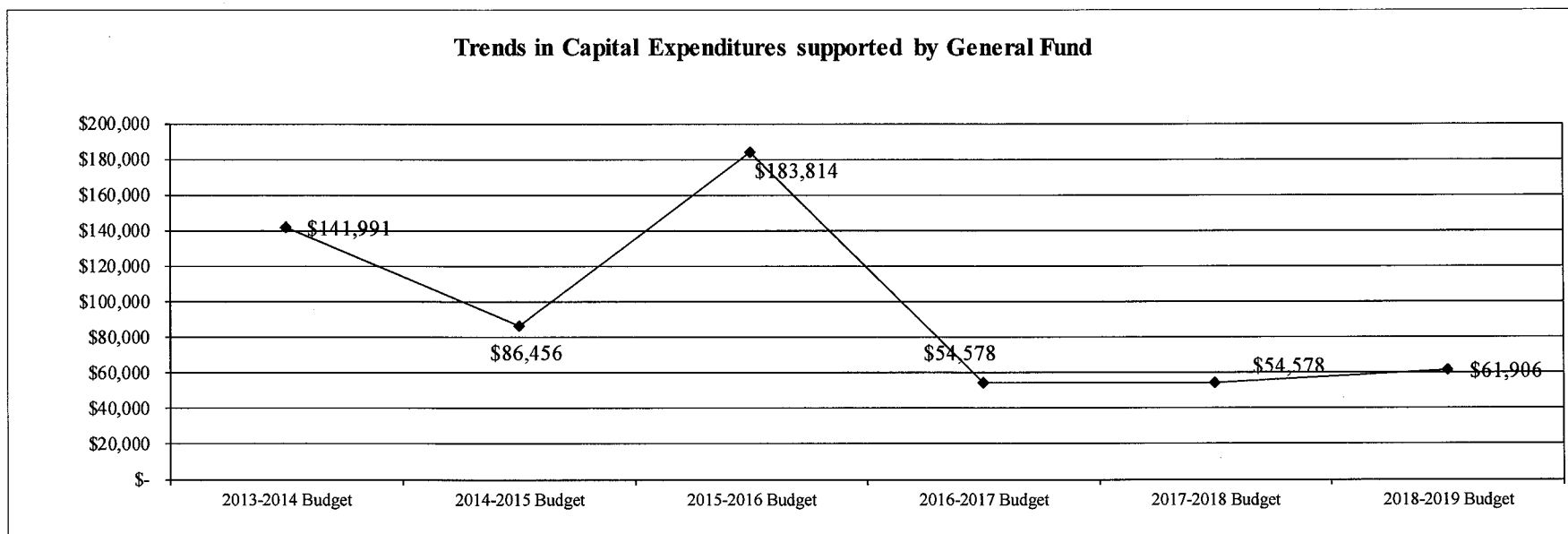
due to funds that were set aside for the Town Manager transition and search costs in FY 17-18. The balance is due to funds that were previously budgeted for a non-settled union contract that are now included within the department budgets.

- **Board of Education** operating budget represents 70.58% of the total Town of Tolland budget. The funding level for the Board of Education increased by \$308,659 to \$39,642,607. The Town Manager and the Superintendent of Schools communicated very closely during the development of the Board of Education Budget.



Debt Service budget will remain flat for several years after incorporating the intended use of the Debt Service Fund that was established in order to minimize the impact of the fluctuating debt on the general fund budget as part of our Debt Management Plan. The Debt Management Plan is an important tool for forecasting debt issuance for capital projects and/or acquisition of land not supported by grants or other revenues. For more detail see the Debt Service tab. Current debt expenditures are presented at the actual level and include funding that will be transferred to and from the Debt Service fund to offset the impact of the future increased debt expenditures as part of the overall debt management plan.

Capital Improvements budget of \$61,906 increased by \$7,328 which is .11% of the total budget compared with last year which was only at .10% of the overall operating budget. It is important to keep up with capital expenditures even when revenues are tight. Through a combination of planned debt issuance, use of various grant funding resources and budgeted general fund funds the Town is addressing a significant amount of future capital needs with a minimal impact of tax burden on our citizens. A detail of the capital projects and equipment recommendations for next year can be seen in the Capital Improvement Plan.

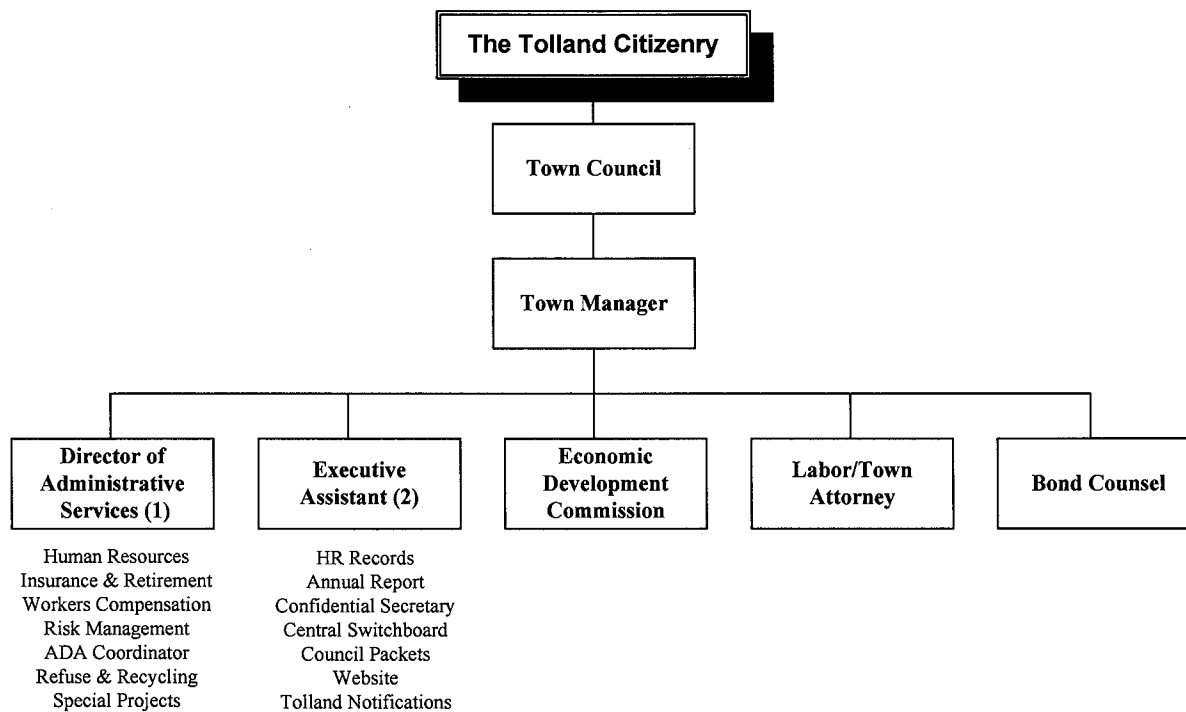


GENERAL GOVERNMENT

General Government provides the overall leadership and oversight for the operations of the Town of Tolland. The Town Council establishes policies that guide the direction of the Town and ensure the optimum delivery of services to residents in the most cost effective manner. The Town Manager provides general supervision of all Town departments, which collectively staffs 84 employees, and carries out the Town Council's directives. The Office of the Town Manager handles all human resource issues and other administrative services which include recruiting for vacant staff positions, policy analysis and risk management. The Economic Development Commission's purpose is to assist and promote economic development of the Town for the public welfare, which includes business retention, outreach, as well as business development and relocation. The other departments within this Division provide services that benefit the employees and the Town as a whole including Employee Benefits, Information Technology and Telecommunications, Insurance and Legal Services.

Account Code	Descriptions	2018-2019 Department Request	2018-2019 Manager Proposed	2018-2019 Adopted Budget
100-00	Town Council	37,019	37,019	37,019
110-00	Town Manager	223,154	223,154	223,154
120-00	Economic Development Commission	21,001	6,001	6,001
130-00	Human Resources and Benefits Administration	2,123,760	2,120,900	2,120,900
140-00	Miscellaneous Support Services	61,485	61,485	61,485
140-10	Information Technology and Telecommunications	171,893	171,893	171,893
150-13	Insurance	233,591	233,591	233,591
160-19	Legal Services	64,000	71,000	71,000
170-00	Probate Services	12,245	12,245	12,245
	Subtotal -- General Government	2,948,148	2,937,288	2,937,288

General Government *Organization Chart*



PROGRAM	TOWN COUNCIL	100-00
----------------	---------------------	---------------

Program Explanation:

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 Change Commentary:

The Council's budget increased overall by \$158 due to slight increase in Dues and Membership.

Program Objectives and Goals FY 2019:

- Achieve cost savings and operational efficiencies by sharing additional services among Board of Education and Town departments, and by identifying cost savings and cost avoidance measures.
- Achieve cost savings and operational efficiencies by sharing additional services with neighboring towns and by identifying cost savings and cost avoidance measures.
- Bring several key initiatives to successful resolution including: Charter Revision Process, Police Services, POCD, Public Works Garage, Town Manager search and Parker School Senior Housing.
- Implement an economic development strategy for Tolland including the Tolland Village Area, the Technology Campus Zone and the Commercial Industrial Zone.
- Continue to foster a collaborative environment with other boards and commissions.
- Identify budget contingency plans for unexpected change in revenue.
- Continue to actively engage with legislative delegation to advocate for Tolland residents and businesses.
- Identify mechanisms to work with civic organizations to achieve town goals through volunteer efforts.
- Enhance communications with residents.
- Advocate for public policy in support of residents with crumbling foundations.
- Manage our debt service in such a way that the Town has the ability to pay as we go as an option.

Program Accomplishments FY 2018:

- Continued Prescription Discount Card program for Tolland residents saving residents more than \$413,000
- Continued to support reasonable development in the Tolland Village Area
- Adopted a Budget with limited expenditure increase
- Approved sale of 97 Gerber Drive for development
- Developed draft Council Goals

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
1		1	1	Recording Clerk	1	1
1		1	1	Videographer	1	1

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Meetings attended	36	35	28	35	33
Ordinances Passed	2	4	4	4	4
Resolutions Passed	69	60	67	71	69
Policies Enacted	2	2	2	2	2
Public Hearing Items	14	10	12	11	11
Appointments	42	59	19	95	35
Additional appropriations	8	8	3	4	4

[illegible]

PROGRAM	TOWN MANAGER	110-00
----------------	---------------------	---------------

Program Explanation:

Under the Council-Manager form of government prescribed in the Town Charter, the Town Manager is appointed by the Town Council to serve as its Chief Executive Officer. As such, he/she is responsible for overseeing the Town's daily operations. Responsibilities include, but are not limited to, overseeing the execution of all the ordinances, regulations and policies adopted by the Town Council; development and execution of the annual operating and capital budgets and a 5-Year Capital Improvement Plan; and maintaining regular communication with the Town Council, the various boards and commissions, Town staff and the residential and business communities.

Budget Change Commentary:

The Town Manager's budget has an overall increase of \$707 due primarily to salary increases offset by a \$790 decrease in the Communications account.

Program Objectives and Goals FY 2019:

- Develop Town budget in environment of fiscal instability at the State level to ensure if there must be an increase it is defensible and to an extent, possible current services are maintained – **Council Goal**
- Oversee completion of capital projects proposed for FY2017
- Aggressively pursue grants that will enhance the quality of life in Tolland
- Continue to improve the content on the Town's website and other Social Media venues – **Council Goal**
- Complete the Parker School/Senior Housing project – **Council Goal**
- Offer meaningful support and partnership with the Economic Development Commission and the Planning and Zoning Commission for smart and appropriate development of the Tech Zone and the Tolland Village Area – **Council Goal**
- Continue to incorporate concepts of and best practices in regionalization into our work to find efficiencies wherever possible – **Council Goal**
- Work closely with the Board of Education on their goals for the school system as a whole, and especially in regard to critical infrastructure and building/facility improvements
- Ensure the sustainability of programs predicated on the State of Connecticut budget and its impact on municipal support – **Council Goal**
- Complete work on the Highway Expansion Project

Program Accomplishments FY 2018:

- Produced a budget for FY2017 which limits expenditure increases
- Finished work on the Town Hall HVAC project, Library roof project and elevator project
- Developed a Town Budget which was acceptable to the Town Council and residents
- Completed the Library Expansion Project
- Brought the Blight Committee's work to a successful conclusion
- Completed the Fiber Installation Project

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Town Manager	1	1.0
2	1.5	2	1.5	Executive Assistant*	2	1.5

*Partially funded (20%) by the Tolland Water Commission

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Municipal Budget Expenditure Increase passed at Referendum	4.12%	2.11%	2.34%	-.15%	.81%
Total Percentage Tax Increase passed at Referendum	2.85%	*	2.49%	.85%	1.51%
Town Council meetings attended	36	30	28	35	33
Staff meetings conducted	18	20	20	20	21
Sealed bids invited	3	2	3	3	2

*Revaluation year

FUNCTION	ACTIVITY			PROGRAM				CODE
Town Administration	Town Manager			Town Manager				110-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
REGULAR PAYROLL	203,450	214,629	211,139	210,879	211,863	212,276	212,276	
Town Manager								
Executive Secretary								
Executive Secretary / Web Master (.5)								
PROFESSIONAL SERVICES	0	7	0	900	900	0	0	
COMMUNICATIONS	2,471	2,637	1,560	3,790	3,790	3,000	3,000	
SERVICE CONTRACTS	84	84	84	84	84	84	84	
PRINTING	1,250	1,810	1,799	1,900	1,900	1,900	1,900	
DUES AND MEMBERSHIPS	1,576	1,576	2,707	1,602	1,602	1,602	1,602	
TRAINING AND DEVELOPMENT	4,530	3,871	3,796	700	700	1,700	1,700	
OFFICE SUPPLIES	1,129	1,599	1,689	1,700	1,700	1,700	1,700	
FOOD AND CLOTHING	533	641	477	600	600	600	600	
BOOKS AND SUBSCRIPTIONS	41	0	149	292	292	292	292	
PAYROLL EXPENDITURES	203,450	214,629	211,139	210,879	211,863	212,276	212,276	
OPERATING EXPENDITURES	11,614	12,226	12,261	11,568	11,568	10,878	10,878	
TOTAL TOWN MANAGER	215,064	226,855	223,400	222,447	223,431	223,154	223,154	0.32%

PROGRAM	ECONOMIC DEVELOPMENT COMMISSION	120-00
----------------	--	---------------

Program Explanation:

The purpose of economic development is to enhance the Town's tax base by increasing business property investment. The Town Manager appoints members of the Economic Development Commission who, in turn, elect a chairperson. The Economic Development Commission works with the Town Manager's Office to plan, organize and administer an economic development program and promote the orderly growth of the Town's business resources. The staff of the Division of Planning and Community Development also plays a significant role in this process by assisting private developers and business oriented groups with achieving their goals for growth within existing zoning requirements.

Budget Change Commentary:

The program budget decreases \$15,000 from the prior year mainly due to a decrease in Professional Services for economic development assistance.

Program Objectives and Goals FY 2019:

- Continue to assist and promote economic development in Tolland specifically the Tolland Village Area and Technology Zone – **Council Goal**
- Continue to work with parties looking for sites or buildings to locate their businesses
- Hold coordinated meetings with business entities to solicit information on their concerns
- Engage a Consultant to assist with Town-wide Economic Development activities – **Council Goal**

Program Accomplishments FY 2018:

- Met with several interested parties regarding locating in Tolland
- Continued to promote development in the Tolland Village Area

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Meetings Held	10	9	7	10	11

[illegible]

PROGRAM	HR ADMINISTRATION	130-10
----------------	--------------------------	---------------

Program Explanation:

This program of spending provides funding for personnel administration activities. The personnel related activities funded by this program include advertising for employment vacancies, legal notices, training and development and books and subscriptions for various human resources and legal publications.

Budget Change Commentary:

The overall budget increased \$1,981 based on an increase in salaries offset by a decrease in Advertising and Books and Subscriptions.

Program Objectives and Goals FY 2019:

- Continue to update various Human Resource policies as needed
- As necessary, recruit and fill various vacant staff positions
- Implement personnel changes consistent with proposed FY2019 budget

Program Accomplishments FY 2018:

- Recruited and filled vacant full-time and part-time positions including: Firefighter, (3) Laborers, Administrative Secretary and Assistant Finance Director
- ICMARC representatives met with employees relating to pension investments
- Working with Safety Committee developed solutions for safety issues
- Attended training opportunities in Human Resource areas
- Helped coordinate RFP for recruitment firms for new Town Manager selection process

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Director of Administrative Services	1	1.0
1	.50	1	.50	Executive Assistant	1	.50

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Safety Committee Meetings	4	4	4	4	4
Employee Assistance Referrals	2	2	2	2	2
Job Advertisements	11	7	8	6	4
Training Workshops	2	2	2	2	2

FUNCTION	ACTIVITY			PROGRAM				CODE
Town Administration	HR and Benefits Administration			HR and Benefits Administration				130-10
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
REGULAR PAYROLL	112,703	118,875	120,361	120,263	122,242	122,669	122,669	
Director of Administrative Services								
Executive Secretary / Web Master (.5)								
PROFESSIONAL SERVICES	3,984	3,696	3,702	2,763	2,763	2,763	2,763	
COMMUNICATIONS	0	0	263	600	600	600	600	
ADVERTISING	3,045	3,717	2,891	4,500	4,500	4,175	4,175	
DUES AND MEMBERSHIPS	686	440	440	490	490	490	490	
TRAINING AND DEVELOPMENT	503	885	26	1,000	1,000	1,000	1,000	
OFFICE SUPPLIES	125	633	296	300	300	300	300	
FOOD AND CLOTHING	0	179	52	500	500	500	500	
BOOKS AND SUBSCRIPTIONS	356	203	607	250	250	150	150	
PAYROLL EXPENDITURES	112,703	118,875	120,361	120,263	122,242	122,669	122,669	
OPERATING EXPENDITURES	8,698	9,752	8,276	10,403	10,403	9,978	9,978	
TOTAL HR & BENEFITS ADMINISTRATION	121,400	128,627	128,637	130,666	132,645	132,647	132,647	1.52%

PROGRAM	HR BENEFITS	131-11
----------------	--------------------	---------------

Program Explanation:

The Benefits Program is a subcategory of the Human Resources and Benefits Administration budget. This program provides funding to satisfy various federal mandates and contractual requirements. F.I.C.A. (Federal Insurance Contributions Act) is funded through this line item. Funding is also provided for contributions towards the Medicare Program. The Town's primary retirement pension plan, a 401(a) plan offered through the ICMA Retirement Corporation, is also funded through this program. Full-time employees are required to contribute 2.5% of their income to this plan to which the Town provides a matching contribution of 6%. Employees become fully vested after a five-year waiting period. The Town also uses an Alternative to the Social Security Program also known as a 3121 Program. Under this program, temporary, limited and seasonal employees do not contribute to Social Security; instead they contribute to an annuity. Also included in this program is funding for various insurance programs that are provided as a benefit and statutorily required. The insurance coverage provided includes: Workers' Compensation, Unemployment Compensation, Health Insurance and Life Insurance. Long-term disability insurance is provided for management employees only.

Budget Change Commentary:

Overall, this program increased by \$38,636. Although our Health Insurance rates are decreasing 2.64%, the primary driver of the increase is Health Insurance census changes and Worker's Compensation offset by a reduction in Disability Insurance costs.

Program Objectives and Goals FY 2019:

- Review health insurance and make revisions that maintain quality insurance benefits for employees at a reasonable cost – **Council Goal**
- Report 100% of Worker's Compensation cases within 3 days
- To keep health insurance claims at a manageable level
- To keep Worker's Compensation claims at a manageable level
- Continue to implement and expand comprehensive wellness program for employees

Program Accomplishments FY 2018:

- ICMA meetings held with individual employees related to pension investments
- Continued Wellness program for all employees
- Participated in ECHIP subcommittee for wellness planning
- Alternative Social Security Program resulted in a savings of approximately \$21,000 to the Town in the prior fiscal year

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Workers' Compensation Claims	24	20	24	20	20
Health Insurance Plans	2	2	2	2	2
Wellness Program	1	1	1	1	1
Life Insurance	1	1	1	1	1
Long-Term Disability Insurance Plans	1	1	1	1	1
Pension Plans	2	2	2	2	2
Covered Employees – Full-time Equivalents	77.49	76.46	78.53	77.58	77.99
Other Post Employment Benefits	1	1	1	1	1

FUNCTION	ACTIVITY			PROGRAM				CODE
Town Administration	HR and Benefits Administration			Employee Benefits				131-11
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
FICA	249,575	262,386	262,657	284,000	284,000	290,000	290,000	
MEDICARE	64,512	66,599	66,753	73,000	73,000	75,000	75,000	
EMPLOYEE PENSIONS	255,003	266,295	268,554	281,000	281,000	285,000	285,000	
WORKER'S COMPENSATION	185,185	199,861	199,653	209,156	209,156	228,689	228,689	
UNEMPLOYMENT COMPENSATION	23,999	5,296	1,634	4,000	4,000	5,000	5,000	
HEALTH INSURANCE	1,089,465	1,052,251	1,078,491	1,047,561	1,047,561	1,057,012	1,057,012	
LIFE INSURANCE	30,510	33,967	33,237	37,000	37,000	37,000	37,000	
DISABILITY INSURANCE	15,762	14,293	12,456	13,200	13,200	9,852	9,852	
OTHER POST EMPLOYMENT BENEFITS	1,350	525	1,450	700	700	700	700	

PROGRAM	MISCELLANEOUS SUPPORT SERVICES	140-00
----------------	---------------------------------------	---------------

Program Explanation:

The purpose of the Administrative Support Services program is to provide funding for services and equipment required to support effective communication and administration throughout the organization. The program provides funding for service contracts on central office equipment, such as copiers and the postage machine, and maintenance and fuel for “pooled vehicles”. It also funds postage and general office supplies.

Budget Change Commentary:

There was no change in this account from last year.

Program Objectives and Goals FY 2019:

- To provide the necessary administrative support for employees to help them accomplish their goals effectively and efficiently

Program Accomplishments FY 2018:

- Provided support services, such as postage, office machines and phones for entire office staff

FUNCTION	ACTIVITY			PROGRAM				CODE
Town Administration	Administrative Support Services			Miscellaneous Support Services				140-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
COMMUNICATIONS	19,904	18,435	18,412	18,500	18,500	18,500	18,500	
SERVICE CONTRACTS	19,652	17,551	17,891	25,660	25,660	24,984	24,984	
OTHER SERVICES AND FEES	0	0	0	425	425	428	428	
OFFICE SUPPLIES	3,720	5,017	3,052	5,400	5,400	5,000	5,000	
MACHINERY AND EQUIPMENT PARTS	4,526	3,414	3,524	4,000	4,000	4,000	4,000	
FUEL AND OIL	7,055	6,154	6,754	7,500	7,500	8,573	8,573	

PROGRAM	INFORMATION TECHNOLOGY/TELECOMMUNICATIONS	140-10
----------------	--	---------------

Program Explanation:

This program provides for immediate and uninterrupted information and communication via current technology. To accomplish this goal it is necessary to provide for maintenance and upgrades of computer hardware and software, telephone system, web page and network. The Town currently contracts for 19 hours per week with the Town of South Windsor's IT Department to provide regionalized Information Technology Support Services.

Budget Change Commentary:

Although there was no dollar value change, there was an \$8,000 reduction in the equipment replacement account which was for the replacement of office computers and NAS storage devices. These items will need to be updated in future years. These funds were needed for the renewal of various software maintenance contracts for our servers and Information Technology equipment.

Program Objectives and Goals FY 2019:

- To provide uninterrupted communication services via computers and phones
- To upgrade software, equipment and technology as recommended in the Information Technology Plan
- Regionalize technology efforts where possible – **Council Goal**
- Timely responses to requests for troubleshooting

Program Accomplishments FY 2018:

- Provided timely responses to requests for trouble shooting
- Upgraded a few obsolete computers and hardware pursuant to the Technology Plan
- Implemented a phase of the Information Technology Plan
- Completed the installation of a new Town Wide VOIP telephone system
- Continued with our regionalized Information Technology Support Services with the Town of South Windsor – **Council Goal**

FUNCTION	ACTIVITY			PROGRAM				CODE
Town Administration	Information Technology			IT / Telecommunications				140-10
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
PROFESSIONAL SERVICES	63,172	74,807	78,000	78,000	78,000	78,000	78,000	
COMMUNICATIONS	39,757	48,666	42,972	48,400	48,400	48,400	48,400	
TRAINING AND DEVELOPMENT	0	1,024	30	0	0	0	0	
COMPUTER SOFTWARE	12,087	5,934	27,105	33,493	33,493	41,493	41,493	
OTHER EQUIPMENT	17,335	34,924	5,873	12,000	12,000	4,000	4,000	
OPERATING EXPENDITURES	132,351	165,355	153,980	171,893	171,893	171,893	171,893	
TOTAL IT / TELECOMMUNICATIONS	132,351	165,355	153,980	171,893	171,893	171,893	171,893	0.00%

[illegible]

PROGRAM	TOWNWIDE INSURANCE	150-12
----------------	---------------------------	---------------

Program Explanation:

This program of spending provides funding for the various types of general liability insurance coverages currently held by the Town. The specific insurance program funded through the General Townwide Insurance program is the General Liability Policy that includes both an excess liability and public officials policy. A Miscellaneous line item is also included to fund deductibles and endorsements.

Budget Change Commentary:

The cost of insurance has increased by \$5,628 due mainly to an increase in property and liability insurance.

Program Objectives and Goals FY 2019:

- Report 100% of Property and Liability claims within 3 days
- Continue to obtain third party reimbursement of damages to Town property
- Continue to assess risk exposures in Town facilities and take remedial action
- Review current insurance policies and implement cost saving measures where possible – **Council Goal**

Program Accomplishments FY 2018:

- Worked with CIRMA and town departments to coordinate property and workers compensation claims
- Property and liability claims dropped from 19 in FY2011 to 7 in FY2017
- Completed claims review for Town's insurer CIRMA
- Working with Safety Committee developed solutions for safety issues

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
General Liability	1	1	1	1	1
Excess Liability	1	1	1	1	1
Public Officials Bond	3	3	3	3	3

FUNCTION	ACTIVITY			PROGRAM				CODE
Town Administration	Insurance			General Coverage Insurance				150-12
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
PROPERTY AND LIABILITY INSURANCE	167,881	173,858	189,973	195,074	195,074	200,702	200,702	
MISCELLANEOUS INSURANCE	4,904	8,327	5,062	3,000	3,000	3,000	3,000	
PUBLIC OFFICIAL INSURANCE	2,387	2,242	2,627	2,843	2,843	2,843	2,843	

PROGRAM	VOLUNTEER FIREFIGHTER INSURANCE	150-13
----------------	--	---------------

Program Explanation:

This program of spending provides funding for fire related insurance coverage. The three items specifically funded are General Fire Coverage, Fire Umbrella Coverage and Volunteer Accident Coverage.

Budget Change Commentary:

The budget is increasing by \$500 due to an increase in General Fire Policy costs.

Program Objectives and Goals FY 2019:

- Report 100% of Property and Liability claims within 3 days
- Review current policies and implement cost saving measures where possible – **Council Goal**

Program Accomplishments FY 2018:

- Continued to review policies for overlap with other Town insurance policies
- Small number of claims reported in prior fiscal year

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Volunteer Fire Insurance Policy	1	1	1	1	1

[illegible]

PROGRAM	LEGAL SERVICES – TOWN ATTORNEY	160-15
----------------	---------------------------------------	---------------

Program Explanation:

The Town Attorney provides the Town Manager and other Town officials with comprehensive advice regarding a range of legal topics. The Town Council appoints the Town Attorney for a two-year term. The Town Attorney serves as the primary legal advisor to the Town Council, Town Manager, Town officials and the Town boards and commissions. This attorney prepares legal opinions, deeds, easements, contracts, ordinances, resolutions and other legal instruments on an as needed basis. The Town Attorney also represents the interests of the Town in matters of litigation including such actions as condemnations, appeals from decisions by regulatory boards and commissions and lawsuits. Mr. Richard “Rick” Conti of the law offices of Diana, Conti & Tunila was appointed as the current Town Attorney in 2003.

Budget Change Commentary:

The Town Attorney budget is \$5,000 higher than the prior year. This is due to a reduction of \$5,000 in Charter Revision Commission and an increase of \$10,000 in the Professional Services account.

Program Objectives and Goals FY 2019:

- Continue to provide counsel and guidance on legal matters to the Town Council, Town Manager and Town departments

Program Accomplishments FY 2018:

- Handled tax appeals
- Reviewed various contracts for the Town of Tolland
- Handled numerous planning and zoning legal issues

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Cases tried	0	0	0	0	1
Estimated opinions rendered	20	20	20	20	20
Cases pending	2	1	1	2	2

FUNCTION	ACTIVITY			PROGRAM				CODE
Town Administration	Legal Services			Town Attorney				160-15
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
PROFESSIONAL SERVICES	44,566	60,627	79,420	30,000	30,000	40,000	40,000	
OTHER SERVICES AND FEES	0	4,175	4,744	6,000	6,000	6,000	6,000	
CHARTER REVISION COMMISSION	0	0	0	10,000	10,000	5,000	5,000	
OPERATING EXPENDITURES	44,566	64,802	84,164	46,000	46,000	51,000	51,000	
TOTAL TOWN ATTORNEY	44,566	64,802	84,164	46,000	46,000	51,000	51,000	10.87%

PROGRAM	LEGAL SERVICES – PERSONNEL	160-19
----------------	-----------------------------------	---------------

Program Explanation:

Labor Counsel serves as chief spokesperson in labor negotiations and provides Town officials with advice concerning non-routine aspects of labor relations. These aspects include the disposition of advanced stage grievances. The Labor Attorney is also instrumental in providing information and counsel to Town administrators throughout contract negotiations with the Town's three labor unions. Town employees are represented by the Teamsters, CSEA (Connecticut Service Employees Association) and IAFF (International Association of Fire Fighters). Management and confidential employees are not represented. Labor Counsel services are provided by Mr. Patrick McHale of Kainen, Escalera and McHale.

Budget Change Commentary:

The labor counsel services budget is remaining the same as the prior fiscal year.

Program Objectives and Goals FY 2019:

- Settle any non-routine labor relations issues
- Update Personnel Policies and Procedures as needed
- Complete negotiations with two unions for successor agreements

Program Accomplishments FY 2018:

- Helped successfully settle union grievances
- Negotiated agreement with CSEA union employees for continued 4-day workweek
- Negotiated union successor agreement for extra year and department/position reorganization with Fire union

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Hearings Held	1	0	0	0	0
Contracts Negotiated	2	3	3	1	2
Litigation Cases	0	0	0	0	0

FUNCTION		ACTIVITY			PROGRAM			CODE	
Town Administration		Legal Services			Personnel			160-19	
Line Item Description		2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
PROFESSIONAL SERVICES		35,999	13,000	24,727	20,000	20,000	20,000	20,000	

PROGRAM	PROBATE SERVICES	170-00
----------------	-------------------------	---------------

Program Explanation:

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 Change Commentary:

No change from the previous budget year.

Program Objectives and Goals FY 2019:

- Continue to provide prompt, effective and courteous service to the residents of Tolland, Mansfield, Willington and Coventry, who require probate services – **Council Goal**
- Continue to improve efficiencies while responding to the public's needs in a timely manner and complying with statutory requirements and State mandated requirements for recording and storing documents

Program Accomplishments FY 2018:

- The Tolland-Mansfield Probate Court continued to provide prompt, effective and courteous service to the residents of the four towns.
- Stay current with changing statutory and State mandated requirements by attending seminars and training sessions.

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Probate Cases	1,000	1,025	1,100	1,175	1,200

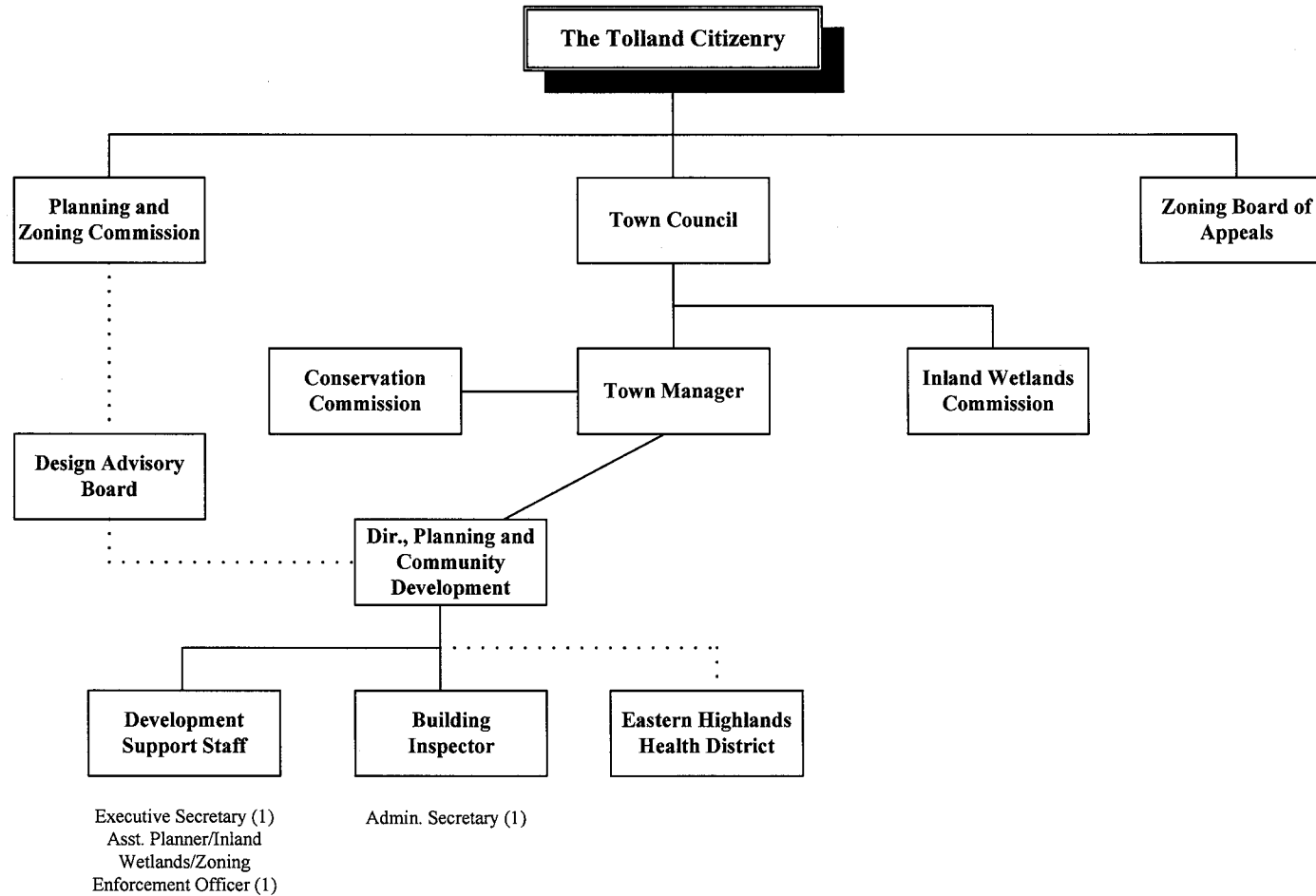
[illegible]

PLANNING AND COMMUNITY DEVELOPMENT

The Division of Planning and Community Development provides planning, zoning, health, inland wetlands and building inspection services to residents and businesses of the Town. The Division employs a Director of Planning and Community Development and a Building Inspector. Effective May 1, 2000, the Town joined the Eastern Highlands Health District to share sanitarian services with the Towns of Mansfield, Coventry and Bolton. Since that time, the Towns of Andover, Ashford, Chaplin, Columbia, Scotland and Willington have also joined the District. Through economies of scale, the District is able to provide high quality services to Tolland residents and businesses while realizing some financial benefits.

Account Code	Descriptions	2018-2019 Department Request	2018-2019 Manager Proposed	2018-2019 Adopted Budget
200-00	Building Inspection Services	122,222	122,222	122,222
210-00	Zoning Board of Appeals	3,500	3,500	3,500
230-00	Public Health Services	78,540	78,541	78,541
240-00	Planning and Zoning Services	196,587	196,587	196,587
250-00	Inland Wetlands Commission	3,685	3,685	3,685
260-00	Planning and Zoning Commission	7,500	7,500	7,500
270-00	Conservation Commission	3,235	3,235	3,235
270-00	Agricultural Commission	300	300	300
	Subtotal -- Planning and Community Development	415,569	415,570	415,570

Division of Planning and Community Development *Organization Chart*



PROGRAM	BUILDING INSPECTION SERVICES	200-00
----------------	-------------------------------------	---------------

Program Explanation:

The Department of Building Inspection is part of the Division of Planning and Community Development. The Department is responsible for reviewing plans, specifications and inspecting all building construction in the Town of Tolland. The Building Official is a certified Building Official in the State of Connecticut and maintains qualifications through 90 hours of continuing education every three years. The Building Official is qualified to review and inspect all structural and life safety aspects of the building code as well as: plumbing, heating, electrical, HVAC systems, sprinkler systems, energy efficiency and the work of all other related trades. The Building Department staff interacts with other staff of the Planning and Community Development Department and provides advice to Town staff, boards and commissions on an as needed basis. The Building Official is also responsible for enforcing the Blight Ordinance.

Budget Change Commentary:

The overall budget increased by \$1,416. The salaries account increased by \$2,159 for wage increases. The program budget decreased by \$743 due to miscellaneous cost-saving measures.

Program Objectives and Goals FY 2019:

- Continue to work with, consult and assist other departments to better serve the Town, as a whole - **Council Goal**
- Assist in the construction management of various future town construction projects – **Council Goal**
- Work with BOE and Public Safety on school safety upgrades – **Council Goal**
- Continue public outreach – benefits of getting a permit – **Council Goal**
- Continuation of closing out open permits
- Continue to update and post more educational materials and code information on the Town website – **Council Goal**
- Scan commercial floor plans to make data available in digital format, allowing the Building and Fire Departments to access information more efficiently in emergency situations – **Council Goal**
- Continue to update the internal procedures to better serve the customers
- Continue to enforce the Blight Ordinance
- Continue working with CRCOG to pre-vet vendors that can perform work on failing concrete foundations – **Council Goal**
- Continue to assist homeowners with failing concrete issues and inform them of the many resources available

Program Accomplishments FY 2018:

- Continuance of the “express permit” system for permit applications that do not require major review – many permits issued same day
- Accepted all Special Event Permits and coordinated with other departments to process, review and approve in an expedient manner
- The permit review and approval wait time remains generally less than 10 days including routing through other departments if the application is complete
- Emailed as many permits as possible, saving on time, postage and paper usage, which reduced the turnaround time and saved money
- Inspected and closed out “old” open permits with great success
- Provided contractors, realtors and homeowners with efficient, respectful and courteous service
- Assisted in the construction management of various projects
- Building Official remains part of a group that works together with CRCOG to pre-vet vendors that can perform work on failing concrete foundations
- Building Department is assisting in the administrative duties of the Tolland Non-Profit Housing Corporation
- Fostered advancement of Parker School/senior housing project, with initial permit issued
- Implement enforcement of the new Blight ordinance
- Building Official is the appointed Blight Enforcement Officer

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Building Inspector	1	1.0
1	1.0	1	1.0	Administrative Secretary	1	1.0

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
PERMITS:					
Housing units	17	8	10	11	10
Commercial (includes additions & modifications)	21	24	66	69	40
Industrial	0	0	0	0	0
Municipal	3	10	6	15	10
Total Permits	1,137	1,096	989	1,082	1,050
Certificates of Occupancy (New Construction & Commercial)	15	20	14	14	14
Inspections	1,496	1,374	1,241	1,325	1,300
Total Revenue (Permit Fees) – Per Town Audit Report	\$198,118	\$190,509	\$218,016	\$210,000	\$180,000

FUNCTION	ACTIVITY			PROGRAM				CODE
Planning and Community Development	Building Inspection			Building Inspection				200-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
REGULAR PAYROLL	97,786	105,898	107,371	107,946	109,054	110,105	110,105	
Building Official								
Administrative Secretary								
TEMPORARY HELP	8,901	0	0	0	0	0	0	
PROFESSIONAL SERVICES	500	0	840	1,000	1,000	1,000	1,000	
COMMUNICATIONS	901	612	510	720	720	660	660	
SERVICE CONTRACTS	8,104	8,491	8,658	8,965	8,965	9,117	9,117	
PRINTING	640	559	445	400	400	300	300	
DUES AND MEMBERSHIPS	250	225	90	275	275	290	290	
TRAINING AND DEVELOPMENT	88	0	0	150	150	50	50	
OFFICE SUPPLIES	737	250	213	250	250	250	250	
MINOR TOOLS	99	673	384	500	500	250	250	
BOOKS AND SUBSCRIPTIONS	1,177	146	778	600	600	200	200	
OTHER EQUIPMENT	2,047	0	0	0	0	0	0	
PAYROLL EXPENDITURES	106,686	105,898	107,371	107,946	109,054	110,105	110,105	
OPERATING EXPENDITURES	14,044	10,956	11,918	12,860	12,860	12,117	12,117	
TOTAL BUILDING INSPECTION	120,730	116,855	119,290	120,806	121,914	122,222	122,222	1.17%

PROGRAM	ZONING BOARD OF APPEALS	210-00
----------------	--------------------------------	---------------

Program Explanation:

The Zoning Board of Appeals (ZBA) consists of five members and two alternates. Four are elected to four-year terms and one is elected to a two-year term. The alternates are appointed. The powers and duties of the Zoning Board of Appeals are defined by state statutes and include hearing petitions from residents seeking relief from zoning regulations and appeals from any order, requirement or decision made by the Zoning Enforcement Officer. The Director of Planning and Development provides staff support to the ZBA and the Assistant Planner is designated as Zoning Enforcement Officer (ZEO); the director is also appointed as the ZEO to provide back-up support as needed. The Planning and Development Department provides administrative support to the Board.

Budget Change Commentary:

The budget is slightly decreased by \$40. Staff now prints nameplates for new members in-house so a printing budget is no longer necessary.

Program Objectives FY 2019:

- Continue to process applications in an efficient manner and ensure compliance with legal requirements
- Continue to improve user-friendliness and clarity of application forms and information – **Council Goal**
- Continue to provide information on applications on-line – **Council Goal**
- Provide and encourage training for Board members – **Council Goal**

Program Accomplishments FY 2018:

- Processed applications in a timely and courteous manner
- Updated forms and applications for clarity

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
1	1	1	1	Recording Clerk	1	1

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Meetings held	5	6	11	11	12
Applications received	9	12	12	10	10
Appeals heard	0	1	2	1	0

[illegible]

PROGRAM	PUBLIC HEALTH SERVICES	230-00
----------------	-------------------------------	---------------

Program Explanation:

The Eastern Highlands Health District assumed the responsibility for providing local public health services effective May 1, 2000. The program of services Provided by the Eastern Highlands Health District consists of investigating, reviewing, supervising, and inspecting all aspects of environmental health in the community by using the Public Health Code of the State of Connecticut and applicable local ordinances as the basic enforcement tools. Areas of concern addressed by this department include sub-surface sewage disposal, private water supply systems, food service inspections, sanitation of daycare centers, schools and public swimming areas. The Health District also provides other community health services such as complaint investigation, communicable disease control, health education, chronic disease control, public health emergency preparedness and other essential public health services.

Budget Change Commentary:

The health district membership per capita contribution decreased 0.1%. This represents a reduction of \$85 for FY 18/19.

Program Objectives and Goals FY 2019:

- Expansion of online services provided by a new cloud based permit tracking and field inspection software
- Complete local implementation of the new FDA Food Code regulations for all food service operations in the health district
- Further progress of agency strategic plan goals

Program Accomplishments FY 2018:

- District-wide Substance Abuse in Our Communities Workgroup activities during this past year included a NARCAN train the trainer event, and the development and distribution of resource material for distribution by area first responders
- Launch of cloud based permit tracking and field inspection software
- Development and initiation of a plan to implement the FDA Food Code for all food establishment operations in the health district, as part of a new state regulation that is effective July 1, 2018

Performance Measurements	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Subdivision lots reviewed	4	0	3	3	3
Soil tests conducted (test holes plus perc tests)	143	107	125	130	130
New permits issued	10	8	5	10	10
Repair permits issued	33	21	34	40	40
Site inspections conducted	192	153	135	140	140
Well permits issued	27	18	10	20	20
Food service inspections	88	84	62	80	80
Planning & Zoning plan reviews	1	0	2	2	2
Zoning/Building permits reviewed	166	131	149	155	155

FUNCTION	ACTIVITY			PROGRAM				CODE
Planning and Community Development	Public Health Services			Public Health Services				230-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
PROFESSIONAL SERVICES	72,201	74,724	77,780	78,626	78,626	78,541	78,541	
OPERATING EXPENDITURES	72,201	74,724	77,780	78,626	78,626	78,541	78,541	
TOTAL PUBLIC HEALTH SERVICES	72,201	74,724	77,780	78,626	78,626	78,541	78,541	-0.11%

PROGRAM	PLANNING & ZONING SERVICES	240-00
----------------	---------------------------------------	---------------

Program Explanation:

The Planning and Development Department is charged with reviewing building and development projects to ensure compliance with State and Town codes and regulations, issuing zoning permits and certificates of occupancy. The Department also performs long range development and conservation planning projects and studies, gathers community data, advises the public on planning and zoning matters, encourages sound economic development and assists other town agencies as needed. The department helps to maintain the Town's Geographic Information System (maps and associated spatial data). Staff provides technical guidance and support to the Planning and Zoning Commission, Zoning Board of Appeals, Inland Wetlands Commission, Conservation Commission, Agriculture Commission, Blight Review Committee and the Design Advisory Board. Staff provides administrative support to the Water Pollution Control Authority and processes applications to connect to the Town's water and sewer systems. Staff also provides support to the Economic Development Commission, Tolland Economic & Community Development Corporation and Water Commission as needed. The Department now also assists with some administrative and record-keeping duties of the Tolland Non-Profit Housing Corporation.

Budget Change Commentary:

The overall budget increased by \$3,583 due to salary increases. That increase was offset slightly due to reductions in the training and development budget and computer software budget.

Program Objectives and Goals FY 2019:

- Work will be underway for updating the Plan of Conservation and Development. The goal is to engage the community in meaningful discussions and use the input to update the Plan – **Council Goal**
- Begin implementing the “Plan for Addressing Wastewater in Tolland”, starting with public education to raise awareness of proper septic system maintenance and operation
- Begin regulatory work to meet the State’s new stormwater requirements, which may require updated regulations and town ordinances
- Finish reorganizing land use records and utility records and begin working on a system to track applications and approvals
- Continue to update forms and permit applications to better convey information to applicants and improve user-friendliness. Provide more information and FAQs on the website to address commonly asked questions – **Council Goal**
- Offer meaningful support and partnership with the Economic Development Commission and the Planning and Zoning Commission for smart and appropriate development in the Technology Zone and Tolland Village Area –**Council Goal**
- Maintain open dialogue and forward progress on the road construction project for the Tolland Green
- Continue to promote connectivity of trails and pathway linkages for pedestrians and bicyclists
- Continue to provide technical and/or secretarial assistance to board and commission and other town departments
- Continue to take on additional responsibilities to help the Tolland Non-Profit Housing Corporation with its responsibilities

Program Accomplishments FY 2018:

- Tolland Village Area - Continued discussions with landowners, potential developers, the Town Council, residents and Boards and Commissions regarding potential development. Worked with consultants to review a conceptual development and re-examine the zoning regulations – **Council Goal**
- Adopted new Zoning Regulations. The regulations contained some substantive changes, but mainly focused on creating a user-friendly format, addressing inconsistencies, and other house-keeping edits
- Developed a process for updating the Plan of Conservation and Development and issued a Request for Proposals for consultant assistance
- Served on the Technical Advisory Committee for the Eastern Gateways Study, a project by the Capitol Region Council of Governments to examine transportation options on key corridors that lead to UConn
- Continue reorganizing land records and maps and created a master database of water assessment records
- Continued coordination with State Department of Transportation as design for the Tolland Green Improvement Project progresses – **Council Goal**
- Mapping: Updated the land use map, open space mapping, and utility mapping and created an agriculture map
- Worked with the CT Department of Energy and Environmental Protection to lift the sewer consent order; created a “Plan for Addressing Wastewater in Tolland”
- Pursued acquisition of land for open space and coordinated the sale of land for economic development purposes
- Design work for the Old Cathole Road project began. Department staff is managing grant administration
- Fielded many inquiries from developers and businesses that were interested in locating in Tolland

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Director of Planning and Community Development	1	1.0
1	1.0	1	1.0	Assistant Planner Inland Wetlands/ZEO	1	1.0
1	1.0	1	1.0	Executive Secretary	1	1.0

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Zoning permits issued	235	166	166	180	180
Erosion & Sediment Control Site Inspections*	--	--	--	20	20

* Department began tracking number of inspections in FY 17.

FUNCTION	ACTIVITY			PROGRAM				CODE
Planning and Community Development	Planning & Zoning Services			Planning & Zoning Services				240-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
REGULAR PAYROLL	133,993	130,084	174,515	186,674	188,829	190,407	190,407	
Director of Planning and Community Development								
Assistant Town Planner								
Executive Secretary								
PROFESSIONAL SERVICES	0	2,091	1,000	1,000	1,000	1,000	1,000	
COMMUNICATIONS	591	152	0	0	0	0	0	
SERVICE CONTRACTS	3,432	924	225	250	250	275	275	
PRINTING	250	179	85	70	70	70	70	
DUES AND MEMBERSHIPS	673	0	850	885	885	935	935	
TRAINING AND DEVELOPMENT	2,407	2,086	1,822	2,200	2,200	1,500	1,500	
TRAVEL REIMBURSEMENT	101	0	12	250	250	1,000	1,000	
OFFICE SUPPLIES	150	1,029	400	400	400	400	400	
COMPUTER SOFTWARE	0	0	700	1,000	1,000	750	750	
PROGRAM MATERIALS	100	0	0	25	25	0	0	
BOOKS AND SUBSCRIPTIONS	34	0	50	50	50	50	50	
FURNITURE AND FIXTURES	0	0	1,419	200	200	200	200	
PAYROLL EXPENDITURES	133,993	130,084	174,515	186,674	188,829	190,407	190,407	
OPERATING EXPENDITURES	7,738	6,461	6,563	6,330	6,330	6,180	6,180	
TOTAL PLANNING AND ZONING SERVICES	141,731	136,545	181,079	193,004	195,159	196,587	196,587	1.86%

PROGRAM	INLAND WETLANDS COMMISSION	250-00
----------------	-----------------------------------	---------------

Program Explanation:

The Inland Wetlands Commission is appointed by the Town Council bi-annually and has five members and two alternates. The Commission regulates activities within and around wetlands through the issuance of permits, enforcement of regulations and public education. Planning & Development staff provide technical and administrative support. The Assistant Planner serves as the Wetlands Agent and is authorized to issue permits for certain limited activities.

Budget Change Commentary:

The Commission's budget decreased by \$1,695. The Commission reduced its meeting schedule from two meetings per month to one, so the budget for the recording secretary is substantially decreased.

Program Objectives and Goals FY 2019:

- Continue to uphold the Wetlands and Watercourses Regulations
- Continue to work with the Public Works Department and other departments to ensure town projects minimize impacts to wetlands
- Update and re-adopt the Wetlands Map to incorporate additional delineated wetlands and update regulations as needed
- Continue to provide educational opportunities for Commission members – **Council Goal**
- Develop an updated listing of projects and initiatives to improve or restore wetlands and watercourses

Program Accomplishments FY 2018:

- Updated the official Wetlands Map based on actual wetland delineations
- Worked with the Public Works Department and other departments to ensure town projects minimize impacts to wetlands
- Updated the application form and information packet to be more user-friendly
- Improved customer service for minor permits by having staff assume the responsibility of filling out State reporting forms rather than the applicant
- Updated policy for Wetlands Agent issued minimal impact permits

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
1		1		Recording Clerk	1	

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Wetlands applications reviewed	16	22	15	17	17
Commission meetings	16	18	15	12	13
Violation hearings conducted	4	0	0	2	2

[illegible]

PROGRAM	PLANNING & ZONING COMMISSION	260-00
----------------	---	---------------

Program Explanation:

The Planning and Zoning Commission consists of five members and two alternates. Four members are elected to four-year terms and one member is elected to a two-year term. Alternates are appointed by the Town Council for two year terms. The Planning and Zoning Commission is authorized by state statutes and the Town Charter to establish land use policies consistent with the Plan of Conservation and Development (POCD). The Commission also advises the Town Council on zoning and short- and long-term planning matters and reviews proposed municipal projects for consistency with the POCD. The Commission weighs and addresses the environmental impact of proposals over which it has jurisdiction. The Design Advisory Board is a six member committee that provides design review advice to applicants and the Commission. The Director of Planning and Development provides administrative and technical support to the Planning and Zoning Commission and Design Advisory Board.

Budget Change Commentary:

The overall budget decreased by \$19,336. This decrease is because the FY 2018 budget included \$20,000 for updating the POCD. Funding for the update in FY 2019 has been shifted to the capital budget.

Program Objectives and Goals FY 2019:

- Continue updating the POCD, with a robust public process – **Council Goal**
- Continue to explore methods for improving communication and participation with the public and other boards and commissions – **Council Goal**
- Continue to update and modernize the Zoning Regulations, including examining how the regulations allow modern business types and ways to streamline the approval process for businesses, as appropriate
- Continue to work with the business community to find a workable sign regulation that helps address the needs of businesses while not resulting in a proliferation of temporary signs
- Ensure development projects comply with new state stormwater requirements and employ measures to avoid impacts to water quality
- Strengthen ties to the Economic Development Commission and business community
- Continue to pursue opportunities to improve pedestrian and bicycle connections
- Maintain a relationship with regional entities to stay up-to-date on opportunities for collaboration and collective problem solving – **Council Goal**
- Offer meaningful support and partnership with the Economic Development Commission and the Planning and Zoning Commission for smart and appropriate development of the Technology Zone and Tolland Village Area – **Council Goal**
- Maintain open dialogue and forward progress on the road construction projects for the Tolland

Program Accomplishments FY 2018:

- Completed an overhaul of the Zoning Regulations and initiated amendments to expand the types of business uses allowed in Tolland
- Began the process to update the POCD
- The Chair participated in meetings of the Eastern Gateway Corridor project

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
1		1		PZC Recording Secretary	1	
1		1		Design Advisory Board (DAB) Recording Secretary	0	

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Meetings – Planning and Zoning Commission	20	19	22	25	25
Meetings – Design Advisory Board	1	7	2	4	5
Subdivisions reviewed*	1	3	2	1	2
Site Plan, Special Permits, Regulation Revisions reviewed*	12	6	12	14	10

*Based on date submitted.

FUNCTION	ACTIVITY			PROGRAM				CODE
Planning and Community Development	Planning & Zoning Commission			Planning & Zoning Commission				260-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
TEMPORARY HELP	2,090	2,520	2,250	2,750	2,750	2,750	2,750	
Recording Clerk (P & Z Commission)								
Recording Clerk (Design Advisory Board)								
PROFESSIONAL SERVICES	2,000	1,800	1,000	20,000	20,000	1,500	1,500	
PRINTING	0	0	0	40	40	0	0	
ADVERTISING	3,280	2,296	2,537	3,000	3,000	3,000	3,000	
DUES AND MEMBERSHIPS	500	500	746	746	746	0	0	
TRAINING AND DEVELOPMENT	125	0	55	100	100	100	100	
OFFICE SUPPLIES	110	197	68	150	150	150	150	
PROGRAM MATERIALS	0	702	15	0	0	0	0	
BOOKS AND SUBSCRIPTIONS	15	0	79	50	50	0	0	
PAYROLL EXPENDITURES	2,090	2,520	2,250	2,750	2,750	2,750	2,750	
OPERATING EXPENDITURES	6,030	5,496	4,500	24,086	24,086	4,750	4,750	
TOTAL PLANNING AND ZONING COMMISSION	8,120	8,016	6,750	26,836	26,836	7,500	7,500	-72.05%

PROGRAM	CONSERVATION COMMISSION	270-00
----------------	--------------------------------	---------------

Program Explanation:

The Conservation Commission has seven members and two alternates, all of whom are appointed by the Town Manager bi-annually. The Commission is charged with maintaining an index of all open areas, developing conservation education programs, promoting the protection and preservation of natural land areas, recommending management plans for conservation areas and reviewing and making recommendations on all open space acquired with subdivisions. The Planning Director and Assistant Planner serve as technical advisors to the Commission. The Commission has four working subcommittees: Management Plan, Town-owned Property Evaluation, Communication and Educational and Property Boundaries.

Budget Change Commentary:

The overall budget decreased by \$15. The decrease was in the Dues and Membership line item.

Program Objectives and Goals FY 2019:

- Finish mapping trails and update on-line and print maps of conservation areas
- Host a Walktober event and continue to promote hikes and other events at the conservation areas
- Continue to submit planned property maintenance and improvements to the Inland Wetlands Commission
- Continue collaboration with other entities that preserve open space in Tolland including Joshua's Trust and the Northern Connecticut Land Trust
- Increase publicity about Tolland's conservation areas and activities
- Work to resolve encroachment issues and illegal use of motorized vehicles at conservation areas
- Continue to revise management plans on a 5-year cycle and work towards having management plans for all properties
- Continue to support the Boy Scouts, Girl Scouts, Venture Crew, and student projects
- Continue to attend the CACIWC annual conference and CLCC conference
- Continue to create docent pages for all properties
- Continue to investigate other existing town properties regarding our interest
- Continue with education activities, outreach programs and invasive species issues
- Continue to enhance the website and Facebook page – **Council Goal**
- Continue the identification and marking of boundaries at all properties
- Monitor opportunities for the acquisition of additional open space and seek funding through the CT Department of Energy and Environmental Protection (DEEP) Open Space Grant program when applicable

Program Accomplishments FY 2018:

- Reviewed potential candidate parcels for open space acquisition
- Hosted a well-attended Walktober event and a full-moon hike at the King Property
- Granted a Boy Scout project to repair the trail at the Parciak Property
- Collaborated with Venture Crew 422 to install bluebird houses on the Campbell, Becker, Knofla and Sage Meadow properties
- Updated the management plans for the Becker, Campbell, King, Luce, Schindler Schmidt and Stoppleworth properties
- Updated the Knofla Property management plan to include the new dam classification
- Conducted its first Town-wide Photo Contest and chose four winners
- Coordinated conservation activities with the Wetlands Commission through the submittal of a listing of planned activities
- Conducted the visual inspection of the dam at the Knofla Conservation area
- Worked to resolve encroachment issues and illegal use of motorized vehicles at conservation areas
- Identified and marked the boundaries at Crystal Peat, Hovland and Knofla properties
- Updated mapping of open space

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
1		1		Recording Clerk	0	

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Conservation Commission meetings	20	20	18	20	20
Conservation Commission workshops / site walks	4	4	3	4	4

[illegible]

PROGRAM	AGRICULTURE COMMISSION	280-00
----------------	-------------------------------	---------------

Program Explanation:

The Agriculture Commission was established by the Town Council in 2013. The Commission has five members and meets on a monthly basis. The Commission oversees leases of town-owned land for farming, provides programming related to agriculture, promotes locally grown products and the Tolland Farmers Market, participates in regional groups and meetings, and seeks grants to further agricultural activity and awareness in Tolland.

Budget Change Commentary:

The FY 2018 budget remains unchanged.

Program Objectives and Goals FY 2019:

- Implement programs to provide locally-grown produce to low-income families
- Continue promotional efforts that were initiated by the 2016 Agriculture Viability grant, including purchasing additional promotional items if demand warrants
- Continue to monitor compliance with lease terms for town-owned properties leased to farmers
- Hold additional programs based on topics of interest in Tolland

Program Accomplishments FY 2018:

- Worked with the Town Council to adopt a Right to Farm Ordinance
- Continued promotion of “Tolland Agriculture” and the “Tolland Farmers Market” through the distribution of promotional materials and presence at the Tolland Farmers Market
- Continued monitoring of lease agreements and activities on town-owned parcels leased for farming purposes
- Continued to determine an appropriate location to temporarily move the Farmers Market for its 2018 season (due to expected construction of the Tolland Green road project)
- Developed ideas for possible programs to provide locally-grown produce to low-income families in Tolland

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Agriculture Commission meetings	10	9	8	6	8
Special Workshops	0	3	1	1	1

[illegible]

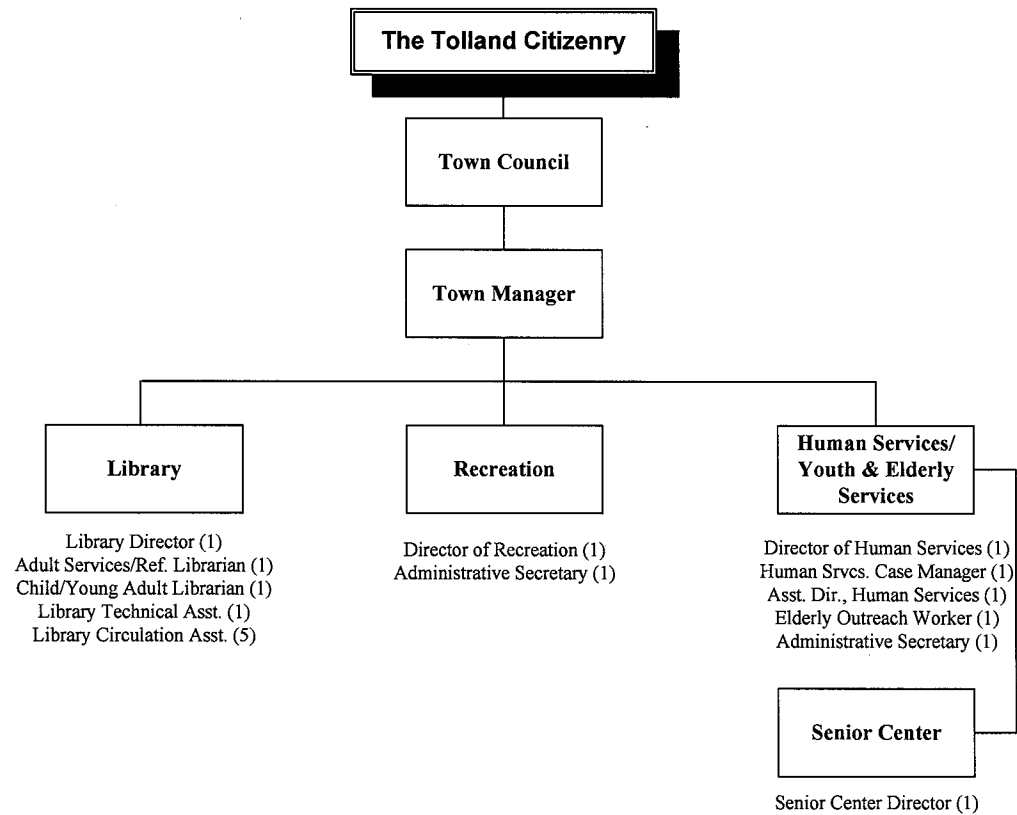
COMMUNITY SERVICES

The Community Services Department encompasses Recreation, Human Services and Library Services. The Town's Director of Recreation administers all recreational programs for Town residents, including an adult education program. This position also provides administrative support services for the recreational programs, which often occur during weekends and holidays and coordinates all park and field maintenance activities in conjunction with the Public Works Director. One hundred and forty-six acres were added to the Crandall Park, which has a pond, hiking trails, a pavilion, playground and athletic fields and provides an attractive and safe location for the Town's recreational activities. The Director operates the "Town Lodge" at Crandall Park II, which is host to a multitude of community activities, banquets and other special events. Heron Cove Park, Cross Farms and River Park include additional athletic fields to the Town. The Director of Human Services oversees a Social Services Department, which provides a Family Counselor, a Youth Services Coordinator, an Elderly Outreach Worker and a Senior Center Director. The Human Services Department is responsible for a comprehensive approach to town planning, management, coordination and the delivery of Human Services programs for youths, the elderly and their families. The Library Director oversees the Tolland Library. The library provides materials and services to meet the informational, educational, recreational and cultural needs of all residents of Tolland.

Account Code	Descriptions	2018-2019 Department Request	2018-2019 Manager Proposed	2018-2019 Adopted Budget
310-00	Senior Center Services	58,990	58,990	58,990
320-00	Human Services	336,494	336,494	336,494
400-00	Library Services	422,469	422,469	422,469
500-00	Recreation and Adult Education	100,515	100,515	100,515
	Subtotal -- Community Services	918,468	918,468	918,468

Division of Community Services

Organization Chart



PROGRAM	SENIOR CENTER SERVICES	310-00
----------------	-------------------------------	---------------

Program Explanation:

The mission of the Senior Center is to provide social, educational and recreational activities to enhance the lives of seniors and their families. The Tolland Senior Center is a designated Focal Point (Older American Act); “a place where older adults come together for services and activities that reflect their experiences and skills, respond to their diverse needs and interests, enhance dignity, support their independence and encourage involvement in and with the Senior Center and their community”.

The Senior Center also serves the entire community by providing information on aging and assisting family and friends who care for older adults. Some of the programs include: educational series, health clinics, compassionate support for the loss of a loved one or loss of independence as a result of a health related problem, monthly birthday celebrations, weekly luncheons, chorus, exercise programs, book and writing clubs, AARP Tax Aide, AARP driver safety classes, adult coloring, annual inter-generational variety show, monthly newsletter and volunteer opportunities.

Budget Change Commentary:

The overall budget increased by \$815. The salaries account was increased by \$1,047 to reflect wage increases. The program budget was reduced by \$232.

Program Objectives and Goals FY 2019:

- Network and interface with local and national senior centers to ascertain what new ideas and programs have been implemented to give seniors every opportunity to live happier, healthier and more fulfilling lives
- As more “Baby-Boomers” participate, offer programs that meet their needs and lifestyle
- Continue to adapt exercise programs to accommodate a wide range of physical abilities
- Expand and continue collaborations with school system to increase intergenerational opportunities - **Council Goal**
- Expand programs to facilitate active learning; computer training classes, healthy aging, caregivers services - **Council Goal**
- Conduct a survey to assess attendance frequency and gauge interest in various programs
- Develop plan to maximize healthy food choices for weekly luncheons and special senior meal events
- Continue the “giving back” program by way of senior center volunteers assisting with town activities - **Council Goal**
- Encourage more talent from artists for wall display - **Council Goal**

Program Accomplishments FY 2018:

- A number of programs implemented have continued with great success such as: line-dancing and drum circle
- Implemented a program called “Ole Jammies” where seniors bring their musical instrument to play, sing or listen
- Implemented a program called “Seniors with Thyme” where a small group of seniors attend a cooking demonstration and assist with the preparation
- The Senior Center continues to be a permanent site for AARP Tax Aide
- The “Getting to Know You” program has sparked great interest and helps to celebrate the life of older members of our community. Through an interview process, the selected senior validates their life on a deeper level, exploring their history and accomplishments. A shadowbox displays pictures and ‘life stories’ of the featured senior.

- The participants of the Senior Center continue to interact with several town wide organizations
- The Senior Center Annual Variety Show offers intergenerational entertainment. All age levels are welcome to participate providing opportunities for youth as well as seniors to be involved. This program invites local (and beyond) talent, an opportunity for the community to come together on a social level
- The Senior Center Director, when requested, continues to manage the Senior Center Emergency Shelter which provides shelter, showers and food for residents in the event of a storm. These services are provided on a twenty-four hour basis
- Oversees volunteers who assist during these emergencies
- Oversees building needs including safety precautions
- Continue to highlight a different artist's work in the wall display and encourage more to participate

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Senior Center Director	1	1.0

Performance Measurements	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Senior Center Attendance (numbers do not include participants that have not signed in)	8,070	9,246	9,701	9,782	9,800
Luncheons (Monday and Wednesday)	3,548	3,262	2,718	3,000	3,200
Birthday Luncheon (monthly) and Holiday Celebrations	864	743	725	730	750
Health programs; Flu Clinic, Blood Pressure/Blood Sugar Clinics, Foot Care, Life Line Screening	357	346	280	290	290
Senior Chorus Membership	1,057	817	973	980	990
Senior Trips (participants)	160	186	145	150	160
Exercise Programs; Stretch and Balance, Tai Chi, Yoga	1,128	1,493	1,905	1,950	1,980
Computer Training Classes	237	195	167	100	-
AARP Driving Course	50	50	50	50	50
AARP Tax Site	-	58	120	130	135
Fireman's Holiday Social and Fireman's Picnic	170	167	75	150	160
Harvest Senior Banquet	72	0	76	80	85
Quilting Group & Knitting Group	501	433	279	285	290
Drop-In – (based on 20 people a week either for apt or visiting who have not signed in)	780	720	800	850	860
Painting Class	96	151	101	115	120
Meditation	-	140	180	-	-
Adult Coloring	-	75	28	-	-
Creative Writing	115	108	76	50	60
Book Discussion	43	72	83	85	88
Cards, Dominoes, Ping Pong & Other Games	658	743	696	700	740
Billiards	590	757	773	780	790

PROGRAM	HUMAN SERVICES	320-00
----------------	-----------------------	---------------

Program Explanation:

The mission of this program is to provide aid to families and individuals through crisis intervention and on-going personal counseling, economic relief, emergency aid during disasters, or coordination of existing community social services. The Human Services Department is responsible for a comprehensive approach to town planning, management, coordination, and the delivery of Human Services programs for youths, the elderly and their families. The Department of Human Services provides confidential counseling, referral, and education for personal and family concerns. The department provides case management services for elderly and disabled residents, coordination of State and local social services, assists residents with applications and determination forms for all local, State and Federal resource and entitlement programs. Staff assists residents/families who are facing shelter crises such as utility shut-off, loss of heat, eviction or foreclosure, providing budget counseling, resources and referrals, and often interceding with service providers and lenders on the client's behalf. The Human Services staff oversees emergency shelter management at the Senior Center when requested and administers fuel assistance programs, Salvation Army Vouchers, Rental Rebate Program, the Housing Rehabilitation Loan Program. Human Services staff also seeks out Federal, State and local grants to aid residents. Human Services provides multi-systemic services and resources, enabling residents in crisis to access a broad variety of needed services.

The Human Services Director administers the STEAP Grant Program and serves as project administer for other grant and Town bonding projects; the Library Expansion Project and Highway Garage Expansion. The Human Service Director also serves as staff liaison to the Tolland Water Commission.

The Youth Services Bureau (YSB) is a function of Human Services. The goal of Youth Services is to plan, organize, implement and evaluate prevention, child and adolescent development, and outreach programs for youth and their families that provide opportunities for participants to thrive and function as responsible members of the community. The Youth Services Bureau is partially funded by grants through the State Department of Education and the Department of Mental Health and Addiction Services.

The Elderly Outreach Caseworker who provides in-home assessments, entitlement and benefits counseling, grief counseling and is a trained CHOICES counselor has an office located at the Senior Center. This allows for greater access to those services for older adults and their family members.

Budget Change Commentary:

The overall budget increased by \$5,239. The salaries account was increased by \$5,466 to reflect wage increases. The program budget has decreased by \$227.

Program Objectives and Goals FY 2019:

- Pursue grants that will enhance the quality of life for the residents of Tolland
- Continue to support the Parker School/Senior Housing project and foster its path to a successful conclusion - **Council Goal**
- Assist with project management of STEAP grant for the expansion of the Highway Garage Expansion - **Council Goal**
- Provide project oversight of the Small Cities Housing Rehabilitation Program Income
- Continue to meet the demand for services from residents facing financial hardships and emotional crisis
- Continue utilizing community volunteers and college interns to expand services to residents - **Council Goal**
- Continue to provide current level of youth programming
- Continue to develop opportunities for intergenerational participation in Human Services programming - **Council Goal**
- Identify and make available to residents all entitlement programs and resources that can provide relief
- Develop educational materials and referral resources to address current opioid issues – **Council Goal**
- Continue to coordinate implementation strategies to address substance use issues identified in Tolland School Substance Use & Related Behaviors Survey

- Continue to coordinate Tolland Juvenile Review Board
- Continue to provide crisis intervention, assessment, short-term counseling, case management and referral services, as appropriate, for Tolland residents

Program Accomplishments FY 2018:

- Continued to provide Project Management for DECD Small Cities for the Housing Rehabilitation Program Income Account
- Provided budgetary and project management for the Library Expansion Project; completed STEAP Grant and Library Construction Grant
- Secured \$400,000 STEAP Grant for the Highway Expansion Project
- Secured \$10,000 Eversource Bright Idea Grant for Recreation HVAC System
- Secured grants for Youth Services programming: State Department of Education Youth Services Bureau Grant (\$19,101) and Enhancement Grant (\$4,639); Department of Mental Health and Addiction Services Local Prevention Council Grant (\$3,907)
- Expanded services and increased referrals of youth to Juvenile Review Board, in collaboration with Tolland High School and Tolland Middle School administration & local service agencies
- Continued utilization of community volunteers to expand services to youths and their families
- Continued intergenerational participation in department programs
- Continued to provide crisis intervention, assessment, short-term counseling, case management and referral services, as appropriate, for Tolland residents
- Responded to increased demand for fuel assistance, foreclosure prevention services and budget counseling
- Produced Tolland Youth Services Community Theater summer musical production of *Disney's Beauty and the Beast* and two Coffee House performances
- Collaborated with Eastern Highland Health District creating and disseminating opioid information
- Enhanced community outreach services through e-blast, web pages and social media to reach residents that may be facing financial hardships and emotional stressors

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Director of Human Services	1	1.0
1	.71	1	.71	Human Services Case Manager	1	.71
1	1.0	1	1.0	Assistant Director Human Services	1	1.0
1	1.0	1	1.0	Elderly Outreach Caseworker	1	1.0
1	1.0	1	1.0	Administrative Secretary	1	1.0

Performance Measurements	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Counseling and Case Management (unduplicated number served)	180	180	180	180	180
Juvenile Review Board-case management	-	10	17	17	20
Crisis Intervention (unduplicated number of households served)	230	230	230	230	230
CHOICES Clients	82	53	55	58	60
Elderly Outreach Caseworker Clients-visits and phone calls (average monthly)	37	67	68	70	75
Rental Rebate Applications	58	58	59	60	61
Housing Rehabilitation Loan Program (# households served)	1	1	2	2	2
Shoes and Boots Vouchers (Salvation Army Vouchers)	35	35	35	35	35
ACCESS (State) Fuel Applications (# applications / # served)	137/313	129/293	118/	118/	118/
Tri-Town Fuel Bank/Local Fuel Banks/Operation Fuel (# applications / # served)	33/99	22/69	28/56	28/60	28/60
Care & Share Holiday Program (unduplicated number served)	340	280	298	271	280
Food Pantry (# households / # total served)	61/170	62/173	46/173	41/141	45/150
Outreach, Information and Referral Services	450	475	475	475	475
Positive Youth Development Programs, Training and Workshops/ # Participants (PAWS, Community Service, VOICES)	100	25	10	10	10
Alternative Youth Programs / # Participants (After-School, Weekend, Vacation Programs & Summer Programs)	200	275	275	275	275
Community Events # Attendees (Summer Theater , Coffee House)	1,750	1,750	1,800	1,800	1,800
Youth Program Assistance (Camp, Summer School, Holiday Program)	105	110	110	110	110
Youth Services Federal/State Grants Received					
State Department of Education, Youth Service Bureau Grant	\$21,233	\$20,467	\$19,400	\$19,101	\$19,101
Office of Policy & Management, Police & Youth Grant	\$30,000	-	\$10,000	-	-
Department of Mental Health and Addiction Services, Local Prevention Grant	\$3,105	\$3,907	\$3,907	\$3,907	\$3,907
Small Town Economic Assistance Grants:					
STEAP 2014- Tolland Public Library Expansion - \$500,000 (*actual)				\$500,000	
STEAP 2016 – Highway Garage Expansion - \$400,000				\$400,000	
Other Grants:					
State Library Construction Grant (*actual)				\$1,000,000	
DOT Dial-a-Ride Grant	\$29,382	\$29,382	\$29,382	\$29,382	\$29,382
Eversource Bright Idea Grant				\$10,000	

FUNCTION	ACTIVITY			PROGRAM				CODE
Community Services	Human Services			Human Services				320-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
REGULAR PAYROLL	246,533	262,658	266,312	268,336	270,143	273,802	273,802	
Human Services Director								
Assistant Human Services Director								
Administrative Secretary								
Human Services Case Worker								
Elderly Outreach Worker								
COMMUNICATIONS	608	612	720	720	720	636	636	
DUES AND MEMBERSHIPS	707	753	761	801	801	817	817	
OTHER SERVICES AND FEES	2,193	2,132	2,798	2,803	2,803	2,803	2,803	
TRAINING AND DEVELOPMENT	320	85	272	370	370	350	350	
TRAVEL REIMBURSEMENT	534	711	615	627	627	633	633	
OFFICE SUPPLIES	834	1,145	934	945	945	800	800	
PROGRAM MATERIALS	974	805	800	800	800	800	800	
HOCKANUM VALLEY	55,853	55,853	55,853	55,853	55,853	55,853	55,853	
VISITING NURSES	8,319	7,000	7,000	0	0	0	0	
PAYROLL EXPENDITURES	246,533	262,658	266,312	268,336	270,143	273,802	273,802	
OPERATING EXPENDITURES	70,342	69,096	69,753	62,919	62,919	62,692	62,692	
TOTAL HUMAN SERVICES	316,875	331,755	336,064	331,255	333,062	336,494	336,494	1.58%

PROGRAM	LIBRARY SERVICES	400-00
----------------	-------------------------	---------------

Program Explanation:

Tolland Public Library provides library materials and services to meet the informational, educational, recreational, and cultural needs of all residents of Tolland. In order to fulfill this mission, the Tolland Public Library provides a warm welcoming space, a friendly knowledgeable staff and organized relevant collections. In addition, the Tolland Public Library strives to promote a lifelong love of reading and learning. The Library Board and staff are committed to continuous evaluation and enhancement of the Library's services in an information environment that is rapidly developing new products and modes of access. The library supports the principles of intellectual freedom, the Library Bill of Rights and the Freedom to Read Statement.

The library serves citizens of all ages through the development of specific services and materials in a variety of formats appropriate to users from birth through old age. The library provides: fiction, non-fiction, popular periodicals, DVDs, CDs (music and book), and online resources including downloadable audiobooks and eBooks. The library has a collection of NOOK eBook readers preloaded with a variety of popular and classic selections. The library provides reference services via email, telephone and in person.

The library offers free story hours for babies through preschoolers, summer reading programs, and book discussions for adults, children and young adults. The public has access to a fax machine, study rooms, an audiovisual room, a Maker Space with a 3-D printer, a business support center, with a color copier, shredder, laminating machine, a program room with a projector and sound system, a dedicated children's program room, a Friends of the Tolland Public Library book sale room, computers with access to the internet, online databases, online catalogs of Tolland's collections and catalogs of the collections of most libraries in the state of Connecticut. The library offers the Microsoft Office suite of software for public use. In order to provide the best possible library service to our users, the Tolland Library participates in several local and regional collaborative organizations to enhance our materials, services and programs. The library strives to provide excellent information services to the residents of Tolland in a cost effective and efficient manner.

Budget Change Commentary:

The overall budget remained flat. The salaries account increased by \$3,732 for wage increases. The training and development account decreased by \$185 and the book account decreased by \$3,547 to offset the increase in the salaries account.

Program Objectives and Goals FY 2019:

- Use the newly constructed program room, story hour program room, business center, maker space, conference room and study rooms to their full extent – **Council Goal**
- Continue to use volunteers for weekly tasks and for special projects – **Council Goal**
- Monitor efficiency and pricing of the library's present Integrated Library System provider and of the competition – **Council Goal**
- Continue to work with the Friends on adult programs and enhancing library materials
- Continue to fine tune the collection to meet the needs of Tolland citizens
- Update library's policies and procedures with the assistance of the Advisory Board
- Continue updating of Library Technology Plan as one part of the long-range plan for library services
- Work with staff to more efficiently run operations
- Continue to work with the Tolland Public Library Foundation to offer enhanced services with funding from the Phoebe King and Elizabeth King Eaton Endowment
- Increase the amount of library publicity – **Council Goal**

- Continue to seek out programs of interest to Tolland residents with possible financial assistance of the Foundation and the Friends of the Tolland Public Library
- Continue to maintain Facebook pages – **Council Goal**

Program Accomplishments FY 2018:

- Finished the expansion and renovation of the Tolland Public Library
- Celebrated the completion of the expansion and renovation with a Dedication and an Open House
- Worked with the Foundation funding requests for programs and materials
- Worked with the Friends to obtain Book Page, Wowbrary, and Event Keeper
- Collaborated with the Friends of the Tolland Public Library to obtain new museum passes
- Worked with Friends on Friends-sponsored programs
- Continued support of a monthly Writers Workshop group
- Continued support of a monthly Night Time Knitting group and a weekly knitting group
- Continued support of the Cook Book Club
- Continued support of six book groups
- Initiation of a seed saving library
- Moved from holding bimonthly to monthly staff meetings
- Worked on cross-training of staff
- Participated in the Connecticut Library Association (CLA) Annual Conference
- Attended Technology Advisory Board meetings
- Member of the CLA Membership Committee
- Participated in Preschool Child Care Fair, Family Literacy Night and Middle School Career Fair

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Library Director	1	1.0
1	1.0	1	1.0	Adult Services/Reference Librarian	1	1.0
1	1.0	1	1.0	Children/Young Adult Librarian	1	1.0
1	1.0	1	1.0	Technical Services Assistant/Coordinator	1	1.0
5	3.06	5	3.06	Library Circulation Assistant	5	2.97

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Total Circulation	125,480	121,044	98,074	120,000	120,000
Reference Questions	12,129	9,685	7,678	8,000	7,900
Library Visits	75,996	70,933	60,000	70,000	72,000
Number of Library Sponsored Programs All Ages	291	370	349	325	350
Attendance at Library Sponsored Programs	5,712	6,825	5,801	6,000	6,500
Weekly Hours Open to the Public	54	54	54	54	54
Number of Computers available for Public Use	16	14	14	14	14
Items reviewed, ordered, received, processed, cataloged, & added to the collections	6,345	5,192	4971	5,000	4,500

FUNCTION	ACTIVITY			PROGRAM				CODE
Community Services	Library Services			Library Services				400-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
REGULAR PAYROLL	328,935	338,089	344,367	350,451	350,451	354,183	354,183	
Library Services Director								
Reference Librarian								
Children's Librarian								
Library Technical Assistant								
Library Circulation Assistant (5)								
PROFESSIONAL SERVICES	0	0	0	325	325	325	325	
SERVICE CONTRACTS	84	84	84	90	90	90	90	
DUES AND MEMBERSHIPS	560	730	730	770	770	770	770	
OTHER SERVICES AND FEES	28,605	28,748	28,748	28,748	28,748	28,748	28,748	
TRAINING AND DEVELOPMENT	560	540	600	585	585	400	400	
OFFICE SUPPLIES	3,027	2,569	3,297	3,000	3,000	3,000	3,000	
PROGRAM MATERIALS	1,499	1,393	1,500	1,500	1,500	1,500	1,500	
BOOKS AND SUBSCRIPTIONS	36,633	36,350	37,046	37,000	37,000	33,453	33,453	
PAYROLL EXPENDITURES	328,935	338,089	344,367	350,451	350,451	354,183	354,183	
OPERATING EXPENDITURES	70,968	70,414	72,005	72,018	72,018	68,286	68,286	
TOTAL LIBRARY SERVICES	399,903	408,503	416,372	422,469	422,469	422,469	422,469	0.00%

PROGRAM	RECREATION AND ADULT EDUCATION	500-00
----------------	---------------------------------------	---------------

Program Explanation:

This program provides funding for the administration, planning and manpower required to create and oversee the varied programs, activities, special events, and recreational facilities available to benefit Tolland residents.

Budget Change Commentary:

The overall budget increased by \$1,618 due to salary increases. Crandall Pond Beach will be closed this year due to its lack of producing revenue and high expenditures. The beach will continue to be open for Crandall's Summer Camp where there will be open swim and swim lessons (levels 1 and 2) for those participants registered in the program.

Program Objectives and Goals FY 2019:

- Continue working on improvements to the Tolland Recreation Center
- Work to increase overall attendance in programs and activities by 10%
- Develop programs aimed at helping to combat the growing problem of youth obesity
- Develop programs designed to get youth outside and more involved with nature
- Continue to work with local groups to develop more joint special event and fundraising ideas - **Council Goal**
- Support the completion of identified projects within the Town's Capital Improvement Plan

Program Accomplishments FY 2018:

- Created a new game room at the recreation center. Equipment added were two Wii systems, a hoop shoot, and an air hockey table
- Security Cameras were installed at Cross Farms Parks
- New equipment was added to the Tolland Tykes Preschool Program. Items include: new sensory table, wooden kitchen set, lemonade play stand, new tables, book shelves, new sitting rugs
- Worked with the Lion's Club of Tolland, Tolland Little League, and Public Work in regards to the renovation of Lion's field
- Collaborated with Tolland Little League to level out the back stop area of Crandall Park baseball field and host night games for a new fall baseball league for youths
- New adult, youth and preschool programs were added
- Worked with several Boy Scout members in regards to their Eagle Scout projects

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Director of Recreation & Adult Education	1	1.0
1	1.0*	1	1.0*	Administrative Secretary	1	1.0*

* 100% of the Administrative Secretary salary is paid out of the Recreation Fund

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Crandall Park					
Pre-School Program Participants	110	127	164	160	160
Youth Sports Participants	915	933	820	900	900
Youth Program Participants	920	957	981	1,000	1,000
Adult Sports Program Participants	455	480	420	400	350
Adult Education Program Participants	300	380	390	460	480
Trips & Special Events	1,822	3,500*	1,100	1,100	700
Pavilion Events	60	41	42	40	45
Lodge Events	160	152	160	160	160

*includes celebrate Tolland

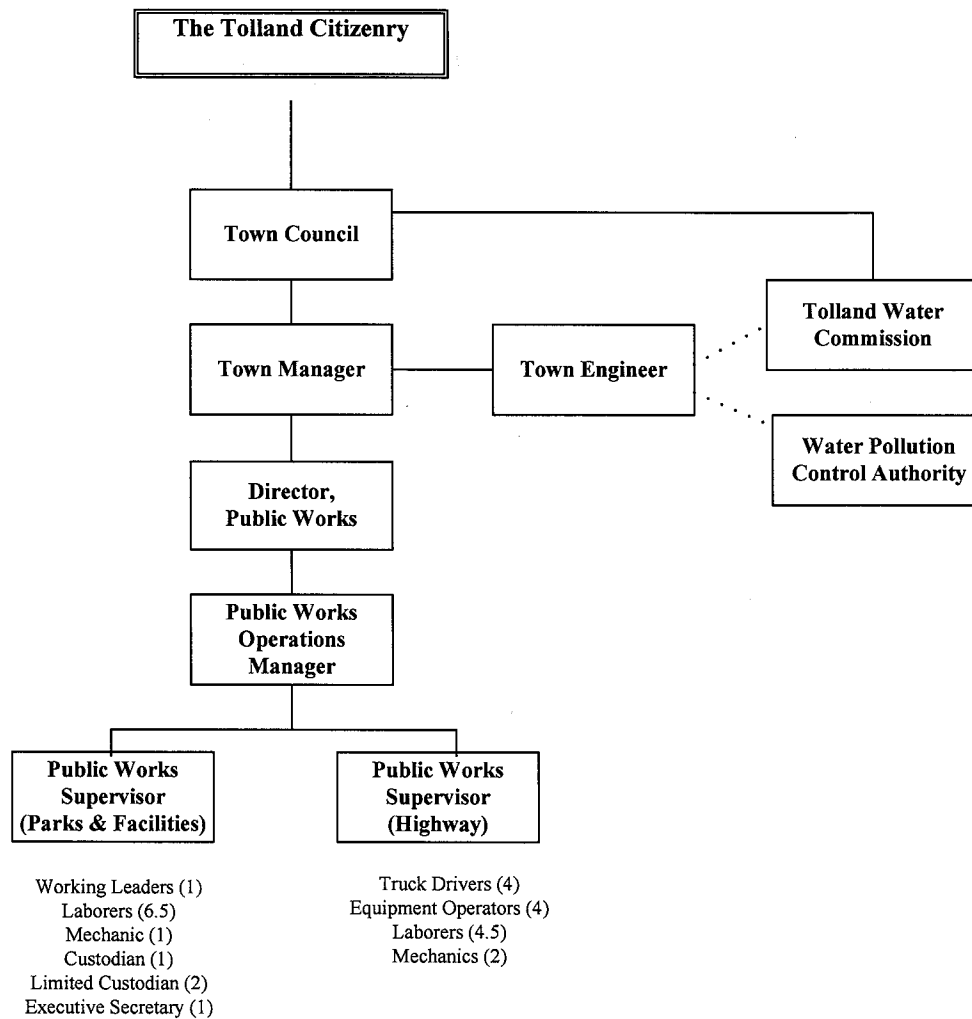
PUBLIC WORKS

The Public Works Department consists of the Highway Department, Parks and Facilities, Solid Waste and Recycling. The Highway Department maintains 132.53 miles of local roads. The Department is overseen by the Public Works Director. The Highway consists of four truck drivers, four equipment operators, two mechanics and four and a half laborers, all of whom are responsible for general road maintenance and construction and public infrastructure projects. Parks and Facilities consists of one Public Works Operations Manager, one working foreman/facilities manager, one working leader, six and a half laborers, two custodians and one mechanic, all of whom are primarily responsible for maintenance of the Town buildings, parks and fields and Tolland's three cemeteries. Single-stream recycling and trash removal are being operated by a private contractor. The engineering functions for the Town were previously handled by the Town Engineer and will now be outsourced to a private engineering firm. These functions include reviewing plans prepared for Town projects and inspection services for both public works and private applications.

Account Code	Descriptions	2018-2019 Department Request	2018-2019 Manager Proposed	2018-2019 Adopted Budget
600-00	Engineering Services	25,950	20,950	20,950
610-60	Parks and Facilities	1,353,040	1,418,893	1,418,893
630-67	Refuse and Recycling Services	954,591	954,591	954,591
640-67	Sewage Disposal	15,000	15,000	15,000
650-79	Streets and Roads	2,057,765	2,000,609	2,000,609
	Subtotal -- Public Works	4,406,346	4,410,043	4,410,043

Division of Public Works

Organization Chart



PROGRAM	ENGINEERING SERVICES	600-00
----------------	-----------------------------	---------------

Program Explanation:

Starting in FY 16-17, the town engaged a consulting engineering firm as its town engineer. The current contract is with BSC Group. The engineer provides on-call assistance in reviewing development proposals, road acceptances and other projects. For most development reviews, the review is funded by the applicant. A portion of this account is being used to purchase new computer software for tracking resident requests, in-kind services and equipment operating costs.

Budget Change Commentary:

The overall budget for engineer services decreased by \$4,900 based on anticipated engineering needs for the fiscal year.

Program Objectives and Goals FY 2019:

- Continue to ensure that proposed development and town projects meet stormwater and natural resource protection goals and incorporate sound engineering practices
- Assist staff on an as needed basis in updating land use regulations that have an engineering component
- Encourage and aid in the incorporation of low impact development techniques in town projects

Program Accomplishments FY 2018:

- Engineering services used to review of land use applications and to assist with updating residential driveway standards

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
0	0.0	0	0.0	Utilities Administrator/Town Engineer	0	0.0

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Works	Public Works			Engineering Services				600-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
REGULAR PAYROLL	69,464	80,334	0	0	0	0	0	
Town Engineer								
PROFESSIONAL SERVICES	34,415	41,193	34,984	25,000	25,000	20,000	20,000	
COMMUNICATIONS	608	510	0	0	0	0	0	
SERVICE CONTRACTS	0	0	709	600	600	700	700	
DUES AND MEMBERSHIPS	465	340	0	0	0	0	0	
TRAINING AND DEVELOPMENT	600	589	0	0	0	0	0	
OFFICE SUPPLIES	1,236	288	519	250	250	250	250	
MINOR TOOLS	67	0	0	0	0	0	0	
FOOD AND CLOTHING	400	0	0	0	0	0	0	
BOOKS AND SUBSCRIPTIONS	50	142	0	0	0	0	0	
PAYROLL EXPENDITURES	69,464	80,334	0	0	0	0	0	
OPERATING EXPENDITURES	37,842	43,063	36,212	25,850	25,850	20,950	20,950	
TOTAL ENGINEERING SERVICES	107,306	123,397	36,212	25,850	25,850	20,950	20,950	-18.96%

PROGRAM	PARKS AND FACILITIES	610-60 thru 610-85
----------------	-----------------------------	-------------------------------

Program Explanation:

This program provides funding for the continued maintenance, repair and operational expenditures required to maintain Town buildings, cemeteries and grounds. The Parks and Facilities Division also provides maintenance for all municipal fields including those of the Board of Education. The current cost associated with this in-kind service is approximately \$230,000 annually. The Parks and Facilities budget is divided into thirteen codes. Twelve of these codes illustrate the cost of maintaining the various fields and facilities operated by the Town. The Contingency account provides for emergencies and other unanticipated expenses throughout the duration of the fiscal year. The facilities covered in this budget are: the Hicks Memorial Municipal Center, Tolland Jail Museum, Senior Center, Fire Stations, Old Town Hall, Highway Garage, Parks and Facilities Garage, Fire Training Center, Tolland Recreation Center, Board of Education grounds and the various recreational facilities operated by the Town.

Budget Change Commentary:

The overall budget increased by \$82,382. The salary account increased by \$52,615. This increase is comprised of annual negotiated salary increases, a reorganization of the custodial staffing to achieve savings and the addition of a new laborer position only funded for 10 months in the amount of \$39,763. The funding of this position came from savings in the Streets & Roads Division of Public Works. The program budget increased by \$29,767. The majority of this increase is due to the increase in utility and fuel/heating costs of \$30,334; a new wash bay permit of \$4,000, the replacement of AED devices in various town buildings of \$10,802; and professional cleaning of the Library carpet of \$3,500. Some of this increase was offset by savings in the closing of the State Trooper building of \$9,986; the elimination of the repair of the highway garage doors of \$3,250; Contingency was reduced by \$3,000; and service contracts were reduced by \$7,311. The reduction in the service contracts is for HVAC services in Town buildings due to savings resulting from a competitive bidding process. The elimination of the highway garage door repair is dependent upon the approval of the highway garage project construction. The remaining balance of the change is for minor adjustments between all other operating accounts. A new fee structure is being proposed to the Town Council for consideration which will raise the fees associated with the Town's Cemeteries. The new fees will increase the cost for resident plots by \$250.00 and the increase for non-residents would be \$350.00 as well as an increase in internment fees of \$250.00 for both residents and non-residents. The charges for footings for both head and foot stones will also increase by \$100.00 each. It is estimated this will result in an increase of \$15,000 per year in Cemetery revenue. This estimate is based on a three year average of services.

Program Objectives and Goals FY 2019:

- In yet another challenging budget year, we will strive to improve our efficiencies and attempt to reduce costs with as little impact on services as possible
- Continue to develop a strong, informative relationship with the public through social media - **Council Goal**
- Continue to promote the growth of the Adopt-A-Spot Program
- Prioritize construction projects for the first and second years of the Capital Improvement Plan based upon level of service required for the town and accurate cost estimates
- Support the completion of identified projects within the Town's Capital Improvement Plan - **Council Goal**
- Maintain open dialogue and forward progress on the road construction projects for the Tolland Green and Route 195 in the Gateway Design District and Tech Zone areas – **Council Goal**
- Work closely with the Board of Education in regard to critical infrastructure and building/facility improvements – **Council Goal**

Program Accomplishments FY 2018:

- Maintained the Town of Tolland buildings and town owned property in a safe and cost effective way
- Performed 27 interments in Tolland cemeteries
- Assisted the Lions Club, Tolland Little League and Volunteers with the renovation of Lions Field on Cider Mill Road.
- Assisted with the Town's new phone system installation.
- Cleaned and maintained the watercourse by Crandall's Pond
- Directed and assisted various contractors working within Town owned facilities
- Assisted various Town groups in events such as Truck Day, Celebrate Tolland, Tree Lighting, Toy Drive, Memorial Day Parade
- Town hosted electronics recycling programs in April and October 2016

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
1	.50	1	.50	Director of Public Works	1	.50
1	.50	1	.50	Public Works Operations Manager	1	.50
1	1.0	1	1.0	Public Works Supervisor	1	1.0
1	1.0	1	1.0	Working Leader	1	1.0
1	.50	1	.50	Executive Secretary	1	.50
6.5	6.5	6.5	6.5	Laborers	7.5	7.5
1	1.0	1	1.0	Lead Custodian	1	1.0
1	1.0	2	1.0	Custodian	2	1.0
1	1.0	1	1.0	Mechanic	1	1.0
0	0.0	0	0.0	Working Foreman/Facilities Manager	0	0.0

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Building maintained	22	22	22	22	22
Cemeteries	4	4	4	4	4
Playing Fields	35	35	35	35	35
School Grounds	4	4	4	4	4
Acres maintained	244	244	244	244	244
Vehicles maintained	15	15	15	15	15
Large equipment maintained	27	27	28	28	28

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Works	Parks and Facilities			Parks and Facilities				610-60
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
REGULAR PAYROLL	560,784	653,085	635,284	666,396	660,126	719,011	719,011	
Public Works Director (.50)								
Executive Secretary (.50)								
Laborers (7.5)								
Working Leader (1)								
Working Foreman/Facilities Manager								
Lead Custodian								
Custodian								
Mechanic								
Public Works Supervisor (.50)								
OVERTIME	39,682	31,309	43,502	38,041	38,041	38,041	38,041	
TEMPORARY HELP	18,549	14,994	15,981	22,500	22,500	22,500	22,500	
PROFESSIONAL SERVICES	8,696	17,887	0	0	0	0	0	
COMMUNICATIONS	7,740	5,519	6,017	7,000	7,000	6,250	6,250	
UTILITIES	1,637	1,719	1,788	737	737	1,914	1,914	
EQUIPMENT RENTAL	585	502	227	750	750	700	700	
DRUG AND ALCOHOL PROGRAM	299	528	448	1,300	1,300	1,000	1,000	
OTHER SERVICES AND FEES	10,858	14,046	15,436	12,000	12,000	12,000	12,000	
TRAINING AND DEVELOPMENT	0	1,934	0	500	500	500	500	
OFFICE SUPPLIES	2,435	1,280	1,500	1,500	1,500	1,500	1,500	
MINOR TOOLS	1,259	994	7,957	1,000	1,000	1,000	1,000	

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Works	Parks and Facilities			Parks and Facilities				610-60
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
MACHINERY AND EQUIPMENT PARTS	39,080	38,780	41,099	39,495	39,495	39,495	39,495	
BUILDING MATERIALS	27,749	20,221	20,591	20,599	20,599	20,599	20,599	
FOOD AND CLOTHING	12,763	8,347	8,722	7,775	7,775	7,775	7,775	
FUEL AND OIL	37,421	23,830	33,323	30,611	30,611	36,745	36,745	
FURNITURE AND FIXTURES	0	702	1,314	2,150	2,150	2,150	2,150	
OTHER EQUIPMENT	0	0	13,890	0	0	0	0	
PAYROLL EXPENDITURES	619,015	699,388	694,767	726,937	720,667	779,552	779,552	
OPERATING EXPENDITURES	150,521	136,288	152,312	125,417	125,417	131,628	131,628	
TOTAL PARKS AND FACILITIES	769,536	835,676	847,079	852,354	846,084	911,180	911,180	6.90%

FUNCTION		ACTIVITY			PROGRAM				CODE
Public Works		Parks and Facilities			Board of Education				610-61
Line Item Description		2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
EQUIPMENT RENTAL		1,483	92	500	500	500	500	500	
MACHINERY AND EQUIPMENT PARTS		30,258	30,447	28,090	28,244	28,244	28,244	28,244	
AGRICULTURAL AND CUSTODIAL		16,030	17,031	23,095	22,145	22,145	22,145	22,145	
FUEL AND OIL		8,750	6,250	447	5,250	5,250	6,000	6,000	
OPERATING EXPENDITURES		56,521	53,820	52,132	56,139	56,139	56,889	56,889	
TOTAL BOARD OF EDUCATION		56,521	53,820	52,132	56,139	56,139	56,889	56,889	1.34%

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Works	Parks and Facilities			Hicks Memorial Municipal Center				610-62
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
SERVICE CONTRACTS	19,538	24,998	29,167	35,404	35,404	36,500	36,500	
UTILITIES	77,557	81,825	87,810	119,515	119,515	113,728	113,728	
OTHER SERVICES AND FEES	320	0	0	0	0	0	0	
REPAIRS	1,757	7,458	6,517	7,500	7,500	7,500	7,500	
AGRICULTURAL AND CUSTODIAL	8,499	8,445	8,553	8,550	8,550	8,550	8,550	
FUEL AND OIL	0	0	0	368	368	460	460	
OTHER EQUIPMENT	0	0	0	0	0	10,802	10,802	
OPERATING EXPENDITURES	107,671	122,726	132,047	171,337	171,337	177,540	177,540	
TOTAL HICKS TOWN HALL	107,671	122,726	132,047	171,337	171,337	177,540	177,540	3.62%

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Works	Parks and Facilities			Jail Museum				610-63
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
UTILITIES	2,405	2,546	2,684	2,908	2,908	2,147	2,147	
OTHER SERVICES AND FEES	510	1,473	660	1,328	1,328	1,328	1,328	
REPAIRS	0	0	0	0	0	0	0	
FUEL AND OIL	9,308	9,178	9,545	6,511	6,511	6,771	6,771	
OPERATING EXPENDITURES	12,223	13,197	12,889	10,747	10,747	10,246	10,246	
TOTAL JAIL MUSEUM	12,223	13,197	12,889	10,747	10,747	10,246	10,246	-4.66%

[illegible]

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Works	Parks and Facilities			Resident Troopers				610-65
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
COMMUNICATIONS	1,850	1,888	1,667	1,920	1,920	0	0	
SERVICE CONTRACTS	490	400	490	490	490	0	0	
UTILITIES	2,671	2,805	2,917	4,001	4,001	0	0	
OTHER SERVICES AND FEES	295	381	0	275	275	0	0	
REPAIRS	0	216	500	500	500	0	0	
AGRICULTURAL AND CUSTODIAL	159	300	300	300	300	0	0	
FUEL AND OIL	3,737	3,572	3,715	2,500	2,500	0	0	
OPERATING EXPENDITURES	9,202	9,561	9,589	9,986	9,986	0	0	
TOTAL RESIDENT TROOPERS	9,202	9,561	9,589	9,986	9,986	0	0	-100.00%

FUNCTION		ACTIVITY			PROGRAM			CODE
Public Works		Parks and Facilities			Fire Stations			610-66
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
SERVICE CONTRACTS	3,200	7,933	2,286	8,533	8,533	8,533	8,533	
UTILITIES	20,000	21,050	21,980	18,074	18,074	24,058	24,058	
OTHER SERVICES AND FEES	1,330	1,245	1,770	1,790	1,790	1,790	1,790	
REPAIRS	4,306	2,359	3,642	4,500	4,500	4,500	4,500	
BUILDING IMPROVEMENTS	0	657	1,600	1,000	1,000	1,000	1,000	
AGRICULTURAL AND CUSTODIAL	1,330	2,200	2,220	2,200	2,200	2,200	2,200	
FUEL AND OIL	34,200	33,150	34,476	20,476	20,476	24,180	24,180	
OPERATING EXPENDITURES	64,366	68,594	67,974	56,573	56,573	66,261	66,261	
TOTAL FIRE STATIONS	64,366	68,594	67,974	56,573	56,573	66,261	66,261	17.12%

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Works	Parks and Facilities			Old Town Hall				610-68
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
UTILITIES	2,938	3,107	3,271	2,906	2,906	3,726	3,726	
OTHER SERVICES AND FEES	510	812	554	1,623	1,623	900	900	
REPAIRS	390	500	1,000	1,000	1,000	1,000	1,000	
AGRICULTURAL AND CUSTODIAL	0	100	110	100	100	100	100	
FUEL AND OIL	3,288	3,143	3,268	2,000	2,000	2,128	2,128	
OPERATING EXPENDITURES	7,126	7,662	8,203	7,629	7,629	7,854	7,854	
TOTAL OLD TOWN HALL	7,126	7,662	8,203	7,629	7,629	7,854	7,854	2.95%

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Works	Parks and Facilities			Contingency				610-70
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
CONTINGENCY	20,000	15,020	10,632	15,000	15,000	12,000	12,000	
OPERATING EXPENDITURES	20,000	15,020	10,632	15,000	15,000	12,000	12,000	
TOTAL CONTINGENCY	20,000	15,020	10,632	15,000	15,000	12,000	12,000	-20.00%

[illegible]

[illegible]

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Works	Parks and Facilities			Training Center				610-83
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
SERVICE CONTRACTS	1,936	2,582	877	3,072	3,072	1,140	1,140	
UTILITIES	10,694	11,343	12,029	7,818	7,818	10,922	10,922	
OTHER SERVICES AND FEES	0	80	85	430	430	430	430	
REPAIRS	1,633	1,382	1,368	2,000	2,000	2,000	2,000	
AGRICULTURAL AND CUSTODIAL	910	1,000	1,000	1,000	1,000	1,000	1,000	
FUEL AND OIL	3,400	3,400	3,536	2,956	2,956	3,002	3,002	

[illegible]

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Works	Parks and Facilities			Recreational Facilities				610-84
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
UTILITIES	4,576	4,800	4,992	2,286	2,286	2,921	2,921	
REPAIRS	1,598	1,899	2,121	2,000	2,000	2,000	2,000	
AGRICULTURAL AND CUSTODIAL	49,640	44,330	43,755	44,050	44,050	44,050	44,050	
FUEL AND OIL	0	0	0	210	210	210	210	

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Works	Parks and Facilities			Recreation Center				610-85
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
AGRICULTURAL AND CUSTODIAL	0	0	1,500	1,500	1,500	1,500	1,500	
OPERATING EXPENDITURES	0	0	1,500	1,500	1,500	1,500	1,500	
TOTAL RECREATION CENTER	0	0	1,500	1,500	1,500	1,500	1,500	0.00%

PROGRAM	REFUSE AND RECYCLING SERVICES	630-67
----------------	--------------------------------------	---------------

Program Explanation:

The Refuse and Recycling Services Program provides funding for the collection, transportation and disposal of mixed refuse to the regional resource recovery facility. Certain bulky wastes are transported to a regional landfill. Glass, paper, cardboard, cans, metal, waste oil and batteries are collected curbside and recycled. All services are contracted with outside vendors and contractors.

Budget Change Commentary:

The overall budget decreased \$23,992. This program's net decrease is due to adjusting the current weekly collection of recyclables in the prior year from every week to every other week, offering residents either an upgrade to a 95 gallon container or a second 95 gallon container for recyclables. The estimated savings from this switch is \$131,040 spread over two fiscal years or a yearly impact of \$65,520. There was a change in the Tonnage Fee causing an increase in the Refuse Disposal line item. Also, we included one Town sponsored bulky waste pickup at a cost of around \$29,000.

Program Objectives and Goals FY 2019:

- Continue to increase awareness of savings related to recycling – **Council Goal**
- Revise the current regulations as needed

Program Accomplishments FY 2018:

- Town of Tolland has brought in about \$281,000 in recycling revenue since July 1, 2010, including \$44,037 in FY16-17
- Organized two electronics recycling days at the Tolland High School
- Working with our vendor, continued bulky waste monthly pay program of 4 items for \$32 with the Town offering (1) free month to residents each year

Performance Data	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Estimated residential units	5,195	5,200	5,200	5,200
Tons of refuse	4,347	4,179	4,350	4,350
Revenue	\$42,774	\$44,037	42,000	42,000
Tons of bulky waste	257	339	150	190
Single Stream recycling (began in July 2009)	\$1,711	1,761	1,720	1,700

[illegible]

PROGRAM	SEWAGE DISPOSAL	640-67
----------------	------------------------	---------------

Program Explanation:

This program provides for any transfers of appropriations from the General Fund to the Sewer Operations Fund managed by the Water Pollution Control Authority (WPCA).

Budget Change Commentary:

The program shows the proposed allocation of \$15,000 to the WPCA, which remains the same as last year. This will be 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. This will be accomplished by the accumulation of the General Fund contribution and other fees charged for connections. Once the reserve is met the contribution will be reconsidered to be deposited into the Sewer Operations fund if needed. The Sewer Operations Fund is designed to be self-supporting when a sufficient number of homes and businesses are connected.

Program Objectives and Goals FY 2019:

- Through increases in customer base, generate self-supporting revenue
- As necessary, review and revise Water Pollution Control Authority regulations, ordinances, standards, and permits as they apply to assessments, connection fees and lateral installations
- Review and enforcement of FOG regulations and coordinate with owners regarding necessity for, and proper service of, equipment

Program Accomplishments FY 2018:

- Reviewed and revised operating budget to include allowance for planned pump preventive maintenance
- Implemented "Engineering Review Fee" for sewer applications in the Merrow Road/Tolland Green low pressure force main area. Engineering review fee is reviewable annually with Fuss and O'Neill and eliminates expense to the WPCA to revise specifications as requirements change
- The three malfunctioning air valves located within the force main on Old Post Road have been replaced and are being exercised annually
- Evaluated all four pump stations and implemented the necessary repairs and upgrades as needed
- Worked with the Connecticut Department of Energy and Environmental Protection to finalize Phase II of the Town-wide Wastewater Facilities Plan

FUNCTION	ACTIVITY			PROGRAM			CODE	
Public Works	Public Works			Sewage Disposal			640-67	
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
TRANSFER OUT	15,000	15,000	15,000	15,000	15,000	15,000	15,000	

PROGRAM	STREETS & ROADS	650-67 thru 650-78
----------------	----------------------------	-------------------------------

Program Explanation:

The Streets and Roads Program is executed by the Highway Division with administrative oversight provided by the Director of Public Works. This program provides funding for all of the activities related to the proper maintenance of all Town roads. The Streets and Roads Program provides funding for the various personnel costs, dues and membership fees, as well as training and development costs associated with the program. The activities of the Highway Division are divided between nine budget pages. The Street Lights and Traffic Control budget has its own narrative.

Budget Change Commentary:

The overall budget decreased by \$56,635. A portion of these savings will fund the new laborer position in Parks & Facilities, which allows us to realize a savings of \$62,816 in our Equipment Rental account due to the elimination of our rental drivers for snow removal. Additional savings of \$29,959 in our Road Material account is due to a lower cost for treated salt and a reduction of the application rate. Negotiated salary accounts increased by \$31,856. Other savings were due to reductions based on the three year average of each account and adjusted as follows: Communications \$756; Service Contracts \$1,000; Professional Services \$5,000; Agricultural & Custodial \$1,500; and other Equipment Rental \$1,000. The fuel and oil account increased by \$13,540 due to higher diesel and gasoline costs. Once the Highway Garage Expansion Project is completed, the line item for Waste Water Disposal Services will be reduced in future budgets. This system will require some funding for periodic maintenance.

Program Objectives and Goals FY 2019:

- In another challenging budget year, we will continue to review and improve our efficiencies and attempt to reduce costs with as little impact on services as possible
- Continue to develop a strong, informative relationship with the public through social media - **Council Goal**
- Continue compliance with applicable environmental regulations
- Continue assisting CMG Environmental to ensure all proper stormwater sampling and reports and permits for MS-4 are performed and up to date
- Continue to work with EHHD to monitor sodium chloride influences to water quality as a part of sand-free, winter storm management plan
- Continue working with VHB to update the pavement management program to improve Town's infrastructure
- Continue to improve the Town's drainage infrastructure; working with VHB to include drainage projects to the Pavement Management Program
- Resurface Town owned roads that funds allow, including additional projects in Phase V of the \$5 million road improvement referendum
- Assist outside contractors in various construction projects
- Maintain open dialogue and forward progress on the road construction projects for the Tolland Green and Route 195 in the Gateway Design District and Tech Zone areas - **Council Goal**
- Support the completion of identified projects within the Town's Capital Improvement Plan - **Council Goal**

Program Accomplishments FY 2018:

- Performed routine, seasonal maintenance on all Town roads including effective and timely snow and ice removal to insure safe passage on local roadways, roadside mowing, grading gravel roads, cleaning ditches and catch basins, and curb replacement
- Reconstruction of Doyle Road, Lakeview Heights, Lakeview Heights Ext., Fish & Game Road, Loehr Road, including the repairing and/or installing new drainage where necessary. Also overlaid portions of Mountain Spring Road, Hilltop Road and Cider Mill Road
- Chip sealed Browns Bridge Road and Grahaber Road and crack sealed a variety of other roads in Town
- Town hosted an electronics recycling program in April and October

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
1	.50	1	.50	Director of Public Works	1	.50
1	.50	1	.50	Public Works Operations Manager	1	.50
1	1.0	1	1.0	Public Works Supervisor	1	1.0
1	.50	1	.50	Executive Secretary	1	.50
4	4.0	4	4.0	Truck Driver	4	4.0
4	4.0	4	4.0	Equipment Operator	4	4.0
4.5	4.5	4.5	4.5	Laborer	4.5	4.5
2	2.0	2	2.0	Mechanic	2	2.0

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
PAVING: Miles	11.4	12.9	13	3.5	3.6
Rubberized asphalt (s.y.)	0	0	0	0	0
Crack filling (miles)	3.8	4.0	0	3.0	3.5
BITUMINOUS CONCRETE: Tons	867	867	900	900	875
Cold Patch (tons)	11	11	12	12	15
DRAINAGE PIPE: Metal, concrete & miscellaneous pipe	200	1,000	500	950	75
Basins or flared ends	197	200	210	45	43
SNOW & ICE CONTROL: Salt (tons)	3,000	3,000	3,325	3,628	3,220
Sand (c.y.)	273	273	275	275	275
Calcium chloride (liquid) (gallons)	0	0	0	0	0
Calcium flakes (bags)	200	200	0	0	0
UNIMPROVED ROADS: Calcium chloride (gallons)	26,525	26,525	26,525	26,525	26,525
Processed gravel (tons)	2,550	2,550	2,550	2,550	2,500
Unimproved miles	8.41	8.41	8.41	8.41	8.41
PAVED MILES	124.71	125.46	125.46	125.46	125.46
TOTAL MILES	133.12	133.87	133.87	133.87	133.87

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Works	Highways			Streets and Roads				650-67
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
REGULAR PAYROLL	135,457	124,585	193,625	192,921	194,977	196,030	196,030	
Public Works Director (.50)								
Executive Secretary (.50)								
Public Works Supervisor (.50)								
Truck Drivers (5)								
Equipment Operators (4)								
Laborers (3.5)								
COMMUNICATIONS	16,271	15,174	14,186	15,756	15,756	15,000	15,000	
SERVICE CONTRACTS	5,883	7,933	7,784	9,150	9,150	8,150	8,150	
DRUG AND ALCOHOL PROGRAM	1,950	3,836	2,979	3,382	3,382	3,382	3,382	
DUES AND MEMBERSHIPS	268	50	280	315	315	315	315	
TRAINING AND DEVELOPMENT	146	1,375	352	750	750	750	750	
OFFICE SUPPLIES	582	559	600	600	600	600	600	
MACHINERY AND EQUIPMENT PARTS	1,062	3,551	3,368	3,980	3,980	3,980	3,980	
FUEL AND OIL	2,454	0	0	0	0	0	0	
BOOKS AND SUBSCRIPTIONS	0	0	0	250	250	250	250	
OTHER EQUIPMENT	2,134	3,093	15,458	2,900	2,900	2,900	2,900	
PAYROLL EXPENDITURES	135,457	124,585	193,625	192,921	194,977	196,030	196,030	
OPERATING EXPENDITURES	30,749	35,570	45,007	37,083	37,083	35,327	35,327	
TOTAL STREETS AND ROADS	166,206	160,156	238,632	230,004	232,060	231,357	231,357	0.59%

FUNCTION		ACTIVITY			PROGRAM				CODE
Public Works		Highways			Drainage				650-71
Line Item Description		2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
OTHER SERVICES AND FEES		0	0	0	0	0	0	0	
AGRICULTURAL AND CUSTODIAL		5,742	5,000	0	0	0	0	0	
ROAD MATERIALS AND MARKERS		41,939	46,039	0	0	0	0	0	
OPERATING EXPENDITURES		47,681	51,039	0	0	0	0	0	
TOTAL DRAINAGE		47,681	51,039	0	0	0	0	0	0.00%

[illegible]

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Works	Highways			Mechanical Maintenance				650-74
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
REGULAR PAYROLL Mechanic (2) (moved to Highway Maintenance)	118,727	123,687	0	0	0	0	0	
OVERTIME	19,593	15,115	0	0	0	0	0	
COMMUNICATIONS - RADIOS	0	1,000	941	1,000	1,000	1,000	1,000	
EQUIPMENT RENTAL	5,193	3,603	3,877	3,600	3,600	3,600	3,600	
MINOR TOOLS	4,875	2,006	1,382	2,000	2,000	2,000	2,000	
MACHINERY AND EQUIPMENT PARTS	129,673	143,570	149,414	150,000	150,000	150,000	150,000	
FOOD AND CLOTHING	9,601	8,973	3,367	1,700	1,700	1,700	1,700	
AGRICULTURAL AND CUSTODIAL	0	2,381	1,417	4,000	4,000	2,500	2,500	
FUEL AND OIL	95,589	75,843	53,270	62,380	62,380	75,920	75,920	
PAYROLL EXPENDITURES	138,320	138,802	0	0	0	0	0	
OPERATING EXPENDITURES	244,932	237,377	213,668	224,680	224,680	236,720	236,720	
TOTAL MECHANICAL MAINTENANCE	383,252	376,179	213,668	224,680	224,680	236,720	236,720	5.36%

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Works	Highways			Highway Maintenance				650-76
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
REGULAR PAYROLL	404,591	546,265	737,992	769,517	775,091	798,264	798,264	
OVERTIME	12,715	5,234	14,379	11,201	11,201	11,201	11,201	
TEMPORARY HELP	7,398	0	0	0	0	0	0	
PROFESSIONAL SERVICES	0	0	13,832	40,187	40,187	35,187	35,187	
EQUIPMENT RENTAL	0	0	19	2,000	2,000	1,000	1,000	
OTHER SERVICES AND FEES	13,442	48,971	56,136	62,350	62,350	62,350	62,350	
MINOR TOOLS	503	536	101	500	500	500	500	
FOOD AND CLOTHING	14,055	10,178	7,399	10,500	10,500	10,500	10,500	
AGRICULTURAL AND CUSTODIAL	0	0	4,637	5,000	5,000	5,000	5,000	
ROAD MATERIALS AND MARKERS	1,923	3,552	92,851	112,525	112,525	112,525	112,525	
PAYROLL EXPENDITURES	424,704	551,500	752,370	780,718	786,292	809,465	809,465	
OPERATING EXPENDITURES	29,922	63,237	174,975	233,062	233,062	227,062	227,062	
TOTAL HIGHWAY MAINTENANCE	454,627	614,736	927,345	1,013,780	1,019,354	1,036,527	1,036,527	2.24%

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Works	Highways			Unimproved Roads				650-77
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
ROAD MATERIALS AND MARKERS	49,688	36,816	49,688	49,689	49,689	49,689	49,689	

[illegible]

PROGRAM	STREET LIGHTS AND TRAFFIC CONTROL	650-79
----------------	--	---------------

Program Explanation:

The Street Lights and Traffic Control budget provides funding for selective street lighting, traffic signals and signage in critical areas. All street lighting is provided through Eversource Power Company under contract with the Town.

Budget Change Commentary:

The budget increased by \$3,396 due to rising utility costs.

Program Objectives and Goals FY 2019:

- Utilize software to monitor sign inventory and maintenance of reflective signs as mandated by State
- Purchase new sign machine to fabricate signs utilizing Town forces
- Paint centerlines, edge lines and traffic markings as required
- Continue program of upgrading traffic regulatory, warning and guide signs to meet MUTCD requirements
- Continue to explore State grant opportunities

Program Accomplishments FY 2018:

- Installed 51 regulatory/warning signs, 18 stop signs and 15 street name signs
- Painted 66.14 miles of double yellow centerlines, 11 miles of white edge lines

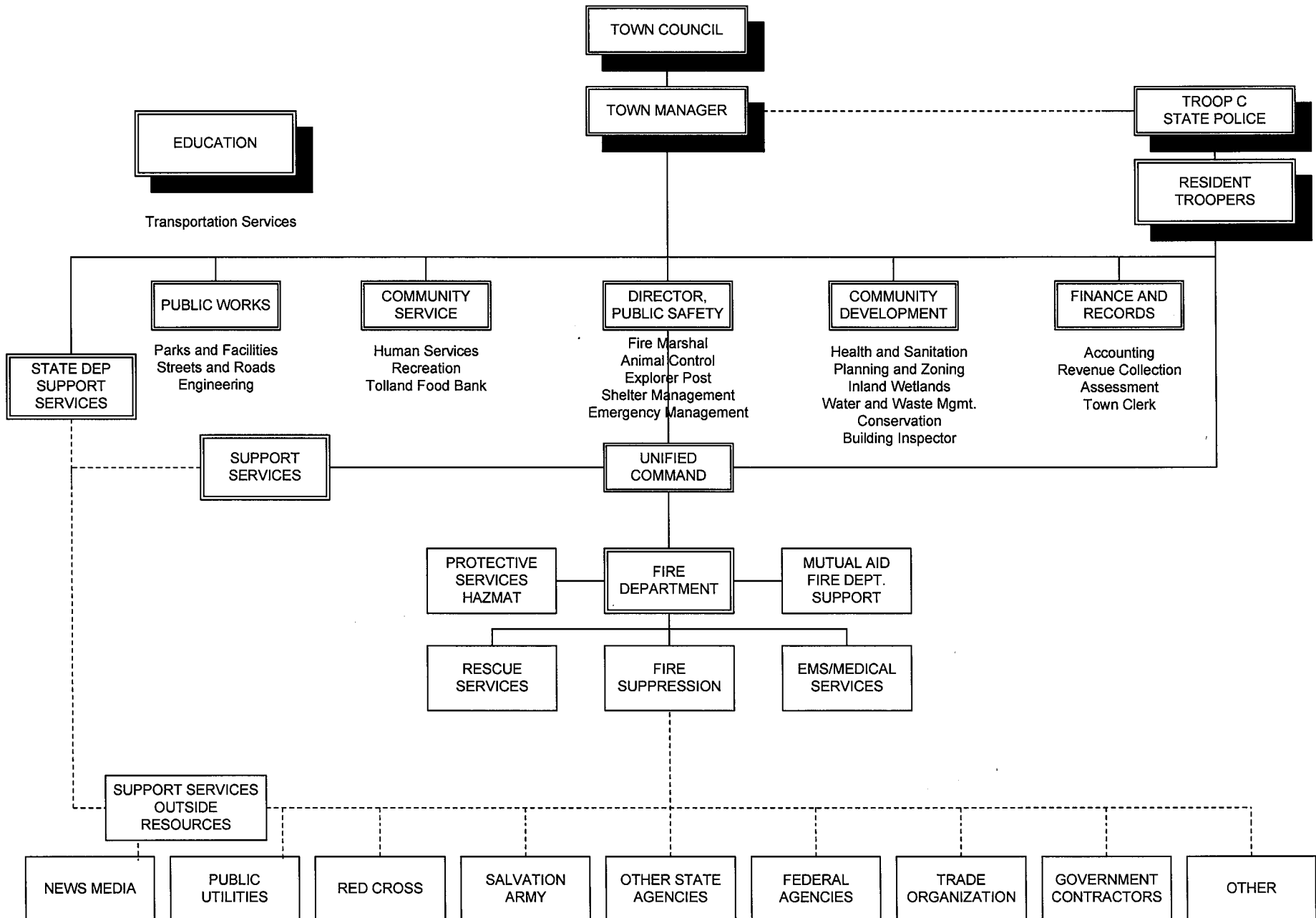
[illegible]

PUBLIC SAFETY SERVICES

The Town's Public Safety Services include Police, Ambulance, Fire and Animal Control. The Town contracts with the Connecticut State Police for the provision of law enforcement services throughout the Town, which includes an administrative officer and three troopers. This contingent of officers coordinates closely with the Tolland-based State Police barracks to provide public safety services to residents and businesses. The Town employs a Public Safety Director to administer all fire, ambulance and emergency services throughout the Town. The Director also serves as the Tolland Fire Department's Fire Chief. The Fire Department consists of both paid and volunteer firefighters operating out of four firehouses located strategically throughout the Town to minimize response time during emergency situations. In an effort to provide funding for replacement vehicles, ambulance revenues that exceed \$39,140 are earmarked for Public Safety equipment replacement in the Capital Improvements Fund. The Capital budget provides for a reserve for Public Safety Capital Equipment Reserve.

Account Code	Descriptions	2018-2019 Department Request	2018-2019 Manager Proposed	2018-2019 Adopted Budget
700-00	Water Supply	96,686	96,686	96,686
710-00	Ambulance Services	374,883	364,762	364,762
720-00	Animal Control Services	70,057	70,057	70,057
730-00	Civil Preparedness	14,347	14,347	14,347
740-00	Fire Prevention	74,083	74,083	74,083
750-00	Fire Suppression	622,781	614,696	614,696
755-00	Certified Emergency Response Team	2,000	2,000	2,000
760-00	Law Enforcement	534,078	902,473	902,473
	Subtotal -- Public Safety Services	1,788,915	2,139,104	2,139,104

Functional Organization of Town Public Safety Operations and Emergency Operations for Hazardous Material Incidents



PROGRAM	WATER SUPPLY	700-00
----------------	---------------------	---------------

Program Explanation:

This budget covers fire hydrant utility fees for 45 hydrants serving a portion of the community as well as an 8" internal fire protection connection for 104 Old Post Road which are owned and maintained by the Connecticut Water Company. Not part of the budget however listed in the overall hydrant count are approximately 24 additional CT Water hydrants located in town which are privately owned and maintained. Separately the Tolland Water Company owns and maintains 100 hydrants. Additionally there are 15 non-pressurized or Dry Hydrants located at various ponds.

Budget Change Commentary:

There were no changes to budget.

Program Objectives and Goals FY 2019:

- Consider removing this program budget from being included among the Public Safety/Fire Department budgets. These expenditures should be considered a town utility and categorized accordingly.
- There is an anticipated increase of two hydrants.
- Monitor decisions with regard to the Tolland Water System and be cognizant of the responsibility and potential financial impact on the Town should it be sold – **Council Goal**

Program Accomplishments FY 2018:

- Maintained current system
- Updated hydrant count data

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
CT Water Hydrants - Billed to Town	97	98	45	47	47
CT Water Hydrants – Privately Owned/Maintained			24	24	24
Tolland Water Company Owned/Maintained Hydrants			100	100	100
Non-pressurized Dry Hydrants	8	8	15	15	15

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Safety Services	Water Supply			Water Supply				700-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
HYDRANTS	77,448	80,872	88,000	96,686	96,686	96,686	96,686	
OPERATING EXPENDITURES	77,448	80,872	88,000	96,686	96,686	96,686	96,686	
TOTAL WATER SUPPLY	77,448	80,872	88,000	96,686	96,686	96,686	96,686	0.00%

PROGRAM	AMBULANCE SERVICES	710-00
----------------	---------------------------	---------------

Program Explanation:

The Town of Tolland is very fortunate to have a combination department responding to its fire, rescue, medical and emergency needs. Having a combination department, with both career and volunteer staff, provides the Town with a substantial cost savings while still providing exceptional service. The career staff consists of six paid Public Safety Officers covering Monday through Friday from 7:00 am to 4:30 pm. A staff of highly trained and dedicated volunteers covers nights, weekends and holidays. Tolland's Ambulance Services are designated as first-responders, responsible to provide basic life support, cardiac defibrillation, allergic reaction epi-pen intervention and mutual aid advanced life support among the most common interventions. These services are provided to residents, businesses and travelers in Tolland through the use of highly trained volunteers and career personnel. The Ambulance Services program provides funding for communications equipment, regular payroll, professional services, dues and memberships, disposable medical supplies, machinery and mechanical parts for the ambulances in an effort to maintain the equipment to the highest degree possible.

Budget Change Commentary:

The overall budget decreased \$12,435. The salary account reflects an increase of \$5,183 due to the impact of the annual and contractual wage increases. Program Costs were reduced by \$17,618. The volunteer reimbursement stipend category was reduced in Professional Services (-\$8,500). Communications realized an overall decrease of \$2,989. The elimination of alpha-numeric pagers (-\$5,265) and the renegotiation of the Public Eye service (-\$263) accounted for the greatest reduction totaling \$5,528. The addition of the Active 911 app, which replaces alpha-numeric pagers, increased the Communications line in the amount of \$563. A significant increase in the Communications line was the addition of FirstNet in the amount of \$2000. FirstNet is a product of the U.S. 9/11 Commission's recommendation that a dedicated public safety interoperable, nation-wide mobile broadband network be created to enable continued communication during a disaster or other large-scale event or emergency. Under federal law, each state, including Connecticut, had to either opt into the FirstNet/AT&T system or opt out and build its own system. Governor Malloy opted into the FirstNet Plan, announcing his decision on December 22, 2017. Training & Development saw an overall decrease of \$4,780 primarily due to the elimination of Target Solutions (-\$3,980), an on-line training program. Computer Software was reduced by \$915 when a different software vendor for EMS scheduling of duty crews was selected. The Fuel & Oil account increased 25% or \$2,070 due to fuel higher prices. The Other Equipment line item was reduced by \$2,450 after the one-time purchase of a replacement manikin. Other minor increases/decreases contributed to the Program Costs budget being reduced by 8.9%.

Program Objectives and Goals FY 2019:

- Enhance recruitment for volunteer Emergency Medical personnel to address the rise in medical calls – **Council Goal**
- Continue to seeking and evaluating new EMS products that may improve delivery of patient care and safety, and efficiency of personnel as a way to maintain and expand our service with minimal financial impact – **Council Goal**
- Train and implement new programs through our Med Control to improve delivery of EMS services; this will include new drugs and other various changes
- Ideally, the department would like to add a third ambulance to our fleet to ensure we have two ambulances in service at all times. Tolland is one of the few area communities operating with only two ambulances. Vernon, Coventry, Mansfield and Stafford are all operating with a minimum of three ambulances.
- Support the completion of identified projects within the Town's Capital Improvement Plan - **Council Goal**
- Continue development of a plan to have area departments form group purchasing strategies to improve purchasing power of equipment, supplies as well as training from the same suppliers in order to receive discounts for buying in bulk – **Council Goal**

Program Accomplishments FY 2018:

- Continued with an ambulance duty crew schedule Monday through Thursday from 6:00 pm to 6:00 am and Friday 6:00 pm through Monday 6:00 am. This schedule ensures that any first medical call is covered with the minimum volunteer staff needed to operate the ambulance. There has been a drastic reduction in response times, mutual aid and general response time.
- Several members continue to become cross-trained between EMS and Fire. Cross-trained staff maximizes the amount of personnel that are available to mitigate any type of emergency.
- As a retention incentive the volunteer stipend was increased \$100 per title. This is the first increase for the volunteers in ten years.
- Continue the interaction and exchange of information between Town Council, Town staff, Public Safety and State Police.
- Continue hosting informational meetings with businesses and residents to inform them of the services provided by both volunteer and career staff.
- New vendors have been established to reduce expenditures.
- To reduce costs, a different software vendor for EMS scheduling of duty crews was selected. The new software continues to allow volunteer staff to easily schedule, track and swap duty shifts.
- Chief Littell continues working with Med-Control to review Narcan protocols. These protocols allow EMTs to carry and administer Narcan to overdose victims. This is a significant service level upgrade for Basic Life Support providers. Staff has successfully administered Narcan numerous times with positive outcomes.
- Department staff has continued the maintenance program established for all Town of Tolland Automated External Defibrillators. Maintaining our own AEDs reduces the overall amount spent on this invaluable program.

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
1	.33	0	0	Assistant Public Safety Director	0	0
3	3.0	3	3.0	Firefighter/EMT	3	3.0
2	1.07	2	1.07	Executive Secretary/Administrative Secretary II	2	1.07

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Fire	525	465	478	492	507
Medical	1,320	1,307	1,378	1,378	1,419
Hazardous Materials	46	29	36	36	40
Motor Vehicle Accidents	131	139	121	121	125
Other Emergency/Service Calls	298	237	332	332	342
Non-Emergency	2,627	2,680	2,863	2,949	3,038
Total Activity	4,947	5,046	5,208	5,308	5,471

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Safety Services	Fire and Ambulance			Ambulance Services				710-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
REGULAR PAYROLL	144,029	135,659	134,137	156,320	152,636	161,503	161,503	
Administrative Secretary II (.5)								
Public Safety Officer (3)								
OVERTIME	27,853	23,144	26,546	23,136	23,136	23,136	23,136	
TEMPORARY HELP	0	0	0	0	0	0	0	
PROFESSIONAL SERVICES	45,376	49,044	40,260	61,500	61,500	53,000	53,000	
COMMUNICATIONS	49,624	50,385	52,623	57,423	57,423	54,434	54,434	
SERVICE CONTRACTS	1,122	84	908	1,145	1,145	1,050	1,050	
PRINTING	0	276	0	475	475	475	475	
EQUIPMENT RENTAL	1,623	1,933	1,004	1,950	1,950	1,950	1,950	
DUES AND MEMBERSHIPS	75	90	130	245	245	245	245	
OTHER SERVICES AND FEES	1,003	467	597	1,320	1,320	1,320	1,320	
TRAINING AND DEVELOPMENT	12,332	10,104	11,377	14,705	14,705	9,925	9,925	
OFFICE SUPPLIES	412	974	1,785	850	850	850	850	
MEDICAL SUPPLIES	11,472	14,267	13,000	13,000	13,000	13,000	13,000	
COMPUTER SOFTWARE	5,163	2,237	3,713	3,413	3,413	2,498	2,498	
MINOR TOOLS	0	13	300	300	300	300	300	
MACHINERY AND EQUIPMENT PARTS	4,697	3,646	2,186	5,425	5,425	5,425	5,425	
REPAIRS	6,274	6,007	19,085	7,500	7,500	7,500	7,500	

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Safety Services	Fire and Ambulance			Ambulance Services				710-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Department Proposed	2018-2019 Manager Proposed	% Increase (Decr) Over Adopted
BUILDING MATERIALS	874	1,149	1,390	1,500	1,500	1,500	1,500	
FOOD AND CLOTHING	9,268	8,119	7,199	8,100	8,100	8,100	8,100	
AGRICULTURAL AND CUSTODIAL	150	142	130	200	200	200	200	
FUEL AND OIL	9,809	7,637	4,569	8,280	8,280	10,350	10,350	
PROGRAM MATERIALS	0	120	0	650	650	650	650	
BOOKS AND SUBSCRIPTIONS	0	388	526	500	500	500	500	
FURNITURE AND FIXTURES	0	1,260	372	1,200	1,200	1,200	1,200	
OFFICE MACHINES	360	30	528	500	500	500	500	
OTHER EQUIPMENT	4,274	4,084	12,696	7,560	7,560	5,151	5,151	
PAYROLL EXPENDITURES	171,882	158,803	160,682	179,456	175,772	184,639	184,639	
OPERATING EXPENDITURES	163,908	162,457	174,376	197,741	197,741	180,123	180,123	
TOTAL AMBULANCE SERVICES	335,790	321,259	335,058	377,197	373,513	364,762	364,762	-3.30%

PROGRAM	ANIMAL CONTROL	720-00
----------------	-----------------------	---------------

Program Explanation:

The Animal Control Program provides funding for personnel and supplements the income of the Dog Fund for additional equipment and improvements to the dog pound that dog licenses and fees cannot cover. The Officers maintain the pound, enforce licensing of pets and answer complaints and inquiries about dogs, other domestic animals, livestock and wildlife.

Budget Change Commentary:

The overall budget increased by \$1,049. The payroll account increased by \$622 and the program budget increased \$427. Due to renegotiating the Public Eye contract (-\$263) an overall decrease of \$168 was seen in the area of Communications. This renegotiation helped to offset the addition of \$95 for Alpha-Numeric pagers which were previously obtained at no charge. An increase of \$690 was seen in Fuel & Oil due to higher fuel prices.

Program Objectives and Goals FY 2019:

- Continue to consult with surrounding Towns to advocate the sharing of personnel, equipment and services. Discussions with the town of Willington have been ongoing for years – **Council Goal**
- Continue to promote proper licensing and the importance of vaccinating pets on a regular schedule – **Council Goal**
- Continue to mitigate neighbor vs. neighbor complaints which continue to rise
- Continue to investigate complaints and provide related information for domestic animals, livestock, and wildlife issues as warranted

Program Accomplishments FY 2018:

- Officers attended continuing education and training classes as required by the State of Connecticut
- Received donations of animal food and toys that helped offset expenses
- Applied for and was awarded several grants from pet supply companies for animal food and animal toys
- Continued use of the Tolland Animal Control Facebook page to advertise missing and found animals, animals available for adoption, and to keep residents informed of any ongoing animal related events
- Officers conducted the annual door-to-door license survey which entitled the Town to retain an additional 10% of licensing fees
- In June a low-cost rabies vaccination clinic was held. Dr. Heidi Morey, DVM of Fenton River Veterinary Hospital volunteered her time and administered over 77 vaccinations to dogs and cats. We thank Dr. Morey for her time and dedication towards helping us keep our residents' pets protected.

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
2	.86	2	.86	Animal Control Officer	2	.86

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Dogs impounded	63	55	53	60	60
Cats impounded	13	14	18	15	15
Other animals impounded	3	16	3	8	8
Dogs redeemed	48	42	44	45	45
Cats redeemed	3	1	2	2	2
Other animals redeemed	1	14	3	8	8
Dogs sold as pets	14	7	9	8	8
Cats sold as pets	4	6	10	5	5
Other animals sold as pets	0	0	1	0	0
Dogs euthanized	2	3	1	1	1
Cats euthanized	3	1	2	2	2
Other animals euthanized	1	0	0	0	0
Redemption fees	\$570	\$420	\$480	\$550	\$550
Sold as pet fees	\$385	\$460	\$410	\$450	\$450
Complaints received	966	1,051	969	1,060	1,060
Notices to license	276	299	447	280	280
Summons issued	24	40	48	30	30
Dog bites	15	10	8	13	13
Cat bites	1	1	1	1	1
Other animal bites	0	0	0	1	1
Wildlife killed by dogs	12	5	2	7	7
Wildlife killed by cats	0	0	0	1	1
Dogs found deceased	0	1	0	1	1
Cats found deceased	4	2	2	4	4

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Safety Services	Fire and Ambulance			Animal Control Services				720-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
REGULAR PAYROLL	38,373	38,927	38,575	41,280	41,280	41,902	41,902	
Animal Control Officer (2)								
COMMUNICATIONS	0	0	2,359	5,103	4,603	4,935	4,935	
ADVERTISING	0	0	0	0	500	0	0	
OTHER SERVICES AND FEES	93	550	3,873	795	795	700	700	
TRAINING AND DEVELOPMENT	0	0	218	1,500	1,500	1,500	1,500	
MACHINERY AND EQUIPMENT PARTS	0	0	105	1,000	1,000	1,000	1,000	
REPAIRS	0	0	1,772	3,000	3,000	3,000	3,000	
FOOD AND CLOTHING	0	0	1,098	1,500	1,500	1,500	1,500	
FUEL AND OIL	0	0	2,696	4,830	4,830	5,520	5,520	
OTHER EQUIPMENT	0	0	0	0	0	0	0	
TRANSFER OUT	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
PAYROLL EXPENDITURES	38,373	38,927	38,575	41,280	41,280	41,902	41,902	
OPERATING EXPENDITURES	10,093	10,550	22,121	27,728	27,728	28,155	28,155	
TOTAL ANIMAL CONTROL SERVICES	48,465	49,477	60,696	69,008	69,008	70,057	70,057	1.52%

PROGRAM	EMERGENCY PREPAREDNESS	730-00
----------------	-------------------------------	---------------

Program Explanation:

Emergency Preparedness is the coordination of effective planning and training to limit damage and speed recovery in the event of a major disaster. The Director of Public Safety oversees Emergency Preparedness. Fifty percent of the Director of Public Safety's stipend for his services is funded by a Federal Grant.

Budget Change Commentary:

The overall budget decreased by \$263 due to minor changes in the Communications account.

Program Objectives and Goals FY 2019:

- Identify and create a permanent space for the Town's Emergency Operations Center (EOC) and equipping it properly
- Conduct more informational meetings and training sessions on emergency preparedness – **Council Goal**
- Conduct training opportunities to enhance local businesses' knowledge for their roles in emergencies– **Council Goal**
- Once activated and assigned their tasks, have the CERT team be able to operate in a more independent manner– **Council Goal**
- The Director of Public Safety/Emergency Management Director plans to conduct a series of C.E.R.T. (Community Emergency Response Team) classes for residents. CERT is a national program that trains ordinary people how to support first-responders in the event of a town-wide disaster and encourages them to volunteer on CERT teams within town. It is important to note that while adding additional volunteer staff will undoubtedly be beneficial, please keep in mind that this is additional staff that will need to be managed and require equipment, supplies and separate training to enhance and maintain their skills – **Council Goal**
- Continue taking the lead on group purchasing initiatives with other towns when purchasing equipment, supplies and training services – **Council Goal**

Program Accomplishments FY 2018:

- Annual updates of all Town Plans
- Annual updates of Special Needs files
- The Director continuously monitors WebEOC and was alerted on numerous occasions when the State EOC was activated
- Public Safety staff credentialed safety and security drills in the public schools throughout the year. At the conclusion of each drill, school administrators and Public Safety Officials met to discuss the drill and highlight what went well and what needs improvement.
- The Director procured significant donations of equipment including workstations that were installed as part of the Emergency Operations Center. Many laptops were also received as donations to our program.
- Continued to educate and build emergency teams within businesses
- Developed and implemented one church's Emergency Operations Plan; due to its successfulness this church is being used as an example and will take the lead among other area churches in helping them develop and implement their Emergency Operation Plans
- The Director held numerous emergency management educational seminars

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Drills conducted	40	40	45	45	45
Operations plans prepared	45	45	40	25	25
Emergencies attended	20	20	25	25	25
Instructional sessions	45	45	50	45	45

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Safety Services	Fire and Ambulance			Emergency Preparedness				730-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
REGULAR PAYROLL	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
Public Safety Director (stipend)								
COMMUNICATIONS	613	613	1,875	2,110	2,110	1,847	1,847	
OTHER EQUIPMENT	2,061	2,000	2,539	2,500	2,500	2,500	2,500	
PAYROLL EXPENDITURES	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
OPERATING EXPENDITURES	2,674	2,613	4,414	4,610	4,610	4,347	4,347	
TOTAL EMERGENCY PREPAREDNESS	12,674	12,613	14,414	14,610	14,610	14,347	14,347	-1.80%

[illegible]

PROGRAM	FIRE PREVENTION	740-00
----------------	------------------------	---------------

Program Explanation:

The Fire Marshal is responsible for fire code compliance to prevent loss of life, limit injury to building occupants, and minimize damage to structures from hostile fires. Authority is derived from applicable sections of Chapter 541, Sec.29-297 of the Connecticut General Statutes, currently enforcing Connecticut Fire Safety Code, Connecticut Fire Prevention Code, International Fire Code, Uniform Fire Code and applicable standards by National Fire Protection Association (NFPA). These goals are accomplished through plan review for new and remodeled structures, periodic inspection of existing buildings, and public education.

Budget Change Commentary:

The overall budget increased by \$1,235. The salary account reflects an increase of \$1,218 due to a 2% wage increase. The Program costs budget increased by \$17. The Communications line was reduced by \$263. Dues and Memberships was reduced by \$350 with the elimination of the Assistant Director of Public Safety's membership in the Connecticut State Fire Marshal's Association. Other Services & Fees was reduced by \$700 due to eliminating the purchase of smoke detectors (-\$500) as well as eliminating funds for the annual fire prevention poster contest winners (-\$200). Books & Subscriptions increased by \$1,330 for the purchase of updated Code Enforcement books.

Program Objectives and Goals FY 2019:

- Identify our high-risk life safety hazards and implement a progressive plan for annual inspections
- Increase the amount of mandated annual inspections this office is able to complete
- Identify and classify all occupancy types in town. Share this data with the Building Official and Planning Department
- Continue to advocate for back-up Fire Marshal services from neighboring towns to cover in the event of the primary Fire Marshal's absence – **Council Goal**

Program Accomplishments FY 2018:

- Investigated multiple dwelling fires for cause and origin determination
- Completed annual fire inspections of the Tolland Public Schools
- Completed several plan reviews
- Worked with Planning and Development and the Building Official to complete several commercial "Certificate of Occupancy" inspections
- Approved several blasting permits
- Inspected condominium and apartment complexes as required
- Implemented a Fire Marshal Fee Schedule for required inspections and plan reviews

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
1	.33	0	0	Assistant Public Safety Director/Deputy Fire Marshal	0	0
1	1.0	1	1.0	Fire Marshal/ Asst. to Public Safety Director	1	1.0

Performance Measurements	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Inspections	422	500	575	650	750
Blasting permits	4	2	3	2	5
Fires investigated	61	69	60	75	100
Underground storage tanks	30	1	1	2	2
Hazardous material surveys	12	14	14	14	15
Sara Title III meetings	0	0	0	0	0
Training classes (hours)	30	30	30	30	30
Plans reviewed	20	40	50	65	100
Liquor permit inspections	9	10	12	20	25
Meetings with other Town staff	100	100	150	180	200
Response to residents' complaints	18	6	6	30	50
Abatement of hazards	30	200	200	200	300
Modification of relief from fire code	0	0	6	1	4

FUNCTION		ACTIVITY			PROGRAM			CODE
Public Safety Services		Fire and Ambulance			Fire Prevention			740-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
REGULAR PAYROLL	49,256	75,998	60,878	60,890	61,827	62,108	62,108	
Fire Marshal								
COMMUNICATIONS	648	612	2,111	3,183	3,183	2,920	2,920	
PRINTING	0	229	0	500	500	500	500	
DUES AND MEMBERSHIPS	700	296	300	825	825	475	475	
OTHER SERVICES AND FEES	90	90	3,286	2,200	2,200	1,500	1,500	
TRAINING AND DEVELOPMENT	89	410	1,110	500	500	500	500	
OFFICE SUPPLIES	325	489	546	800	800	800	800	
BOOKS AND SUBSCRIPTIONS	549	1,421	462	1,950	1,950	3,280	3,280	
OTHER EQUIPMENT	600	1,688	2,130	2,000	2,000	2,000	2,000	
PAYROLL EXPENDITURES	49,256	75,998	60,878	60,890	61,827	62,108	62,108	
OPERATING EXPENDITURES	3,002	5,234	9,945	11,958	11,958	11,975	11,975	
TOTAL FIRE PREVENTION	52,257	81,232	70,823	72,848	73,785	74,083	74,083	1.70%

PROGRAM	FIRE SUPPRESSION	750-00
----------------	-------------------------	---------------

Program Explanation:

The Tolland Fire Department is responsible for protecting life and property. The Fire Department responds to all fire, explosion, heavy rescue, technical rescue, search and rescue, dive rescue, special hazard and medical emergencies within the community. The Fire Department also provides mutual aid assistance to our surrounding communities and participates in regional and statewide mutual aid plans. The Town of Tolland is fortunate to have a combination career and volunteer Fire Department. Combination career and volunteer Fire Departments are an extremely cost effective delivery of service that ensures the community is always protected with a highly trained and dedicated staff. Tolland's staff consists of six career Public Safety Officers that protect the town Monday through Friday from 7:00 AM to 4:30 PM. Our volunteer staff consists of approximately 65 members that protect the town during nights, weekends and major holidays. Depending on the availability of our staff and the nature of the emergency, volunteers will supplement the career staff and the career staff will be called back to supplement the volunteer staff. The Fire Suppression program provides funding for communications equipment, regular payroll, professional services, dues and memberships, machinery and maintenance and mechanical parts for the fire apparatus and equipment. Maintenance of Fire Department apparatus and equipment is important to ensure operational readiness as well as maximizing the apparatus and equipment service life.

Budget Change Commentary:

The overall budget decreased \$2,342. The salary account reflects an increase of \$8,832 due to the impact of the annual and contractual wage increases. Program costs were reduced by \$11,174. The volunteer reimbursement stipend category was reduced in Professional Services (-\$8,000) based on three year averages. Communications realized an overall decrease of \$3,213. The elimination of alpha-numeric pagers and the renegotiation of the Public Eye service contract accounted for the greatest reduction totaling -\$7,088. The addition of the Active 911 app, which replaces alpha-numeric pagers, increased the Communications line in the amount of \$563. A significant increase in the Communications line was the addition of FirstNet in the amount of \$3,000. FirstNet is a product of the U.S. 9/11 Commission's recommendation that a dedicated public safety interoperable, nationwide mobile broadband network be created to enable continued communication during a disaster or other large-scale event or emergency. Under federal law, each state, including Connecticut, had to either opt into the FirstNet/AT&T system or opt out and build its own system. Governor Malloy opted into the FirstNet Plan, announcing his decision on December 22, 2017. Service Contracts saw a modest increase of \$759 in the area of Hose Testing. Other Services & Fees was reduced by \$600 by eliminating the TB testing line item and incorporating the cost of the testing into the price of physicals. Training & Development saw an overall decrease of \$6,500 primarily due to the elimination of Target Solutions, an on-line training program (-\$3,980). Pump Operator classes (-\$420) and Haz-Mat recertification classes (-\$1,000) were eliminated. The number of Firefighter I classes available was reduced (-\$1,100). The Fuel & Oil account increased \$4,250 due to higher prices. The Other Equipment line item realized an overall Increase of \$2,265 after last year's one-time purchases of replacement fire hooks (-\$875), Meters (-\$3,650) and forcible entry tools (-\$1,040) were removed. Other additions to this line item include: Replacement of Life Safety rope (\$1,650), Replacement of confined space equipment and tri-pod (\$4,900) and replacement of Confined Kits for tri-pods and rescue (\$1,280). Other minor increases/decreases contributed to the Program Costs budget being reduced by 3.79%.

Program Objectives and Goals FY 2019:

- Continue the recruitment of volunteer fire-rescue personnel to address the rise in fire and rescue calls – **Council Goal**
- Continue the interaction and exchange of information between Town Council, Public Safety, State Police and Town staff – **Council Goal**
- Continue hosting informational meetings with businesses and residents to inform them of the services provided by both volunteer and career staff – **Council Goal**

- Continue seeking innovative ways to maintain and expand our service with minimal financial impact – **Council Goal**
- Support the completion of identified projects within the Town's Capital Plan - **Council Goal**
- Continue development of a plan to have area departments form group purchasing strategies to improve purchasing power of equipment, supplies as well as training from the same suppliers in order to receive discounts for buying in bulk – **Council Goal**

Program Accomplishments FY 2018:

- The new Service 140 project was completed and placed into service
- Joseph Duval Jr. was appointed to the position of Public Safety Officer. PSO Duval Jr. filled the A vacancy created by the resignation of Angelo Fichera after more than 6 years of service to the Town
- As a retention incentive the volunteer stipend was increased \$100 per title. This is the first increase for the volunteers in ten years.
- Maintained the @TollandAlert Twitter and Instagram accounts
- Explorer Post 40 continues to expand and run themselves with the assistance and guidance of advisors.
- Continue use of the Everbridge Mass Notification system
- The Department sponsored the fifth annual Festival of Lights parade. This parade is an annual tradition.
- Public Safety Officers continue to use the fire extinguisher training simulator, which was purchased through a private grant that Chief Littell procured, to provide simulated training scenarios to educate and train residents, businesses people and students in the proper use of fire extinguishers

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Director of Public Safety	1	1.0
1	.34	0	0	Assistant Public Safety Director	0	0
3	3.0	3	3.0	Firefighter/EMT	3	3.0
1	.50	1	.50	Executive Secretary	1	.50

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Fire	525	465	478	492	507
Medical	1,320	1,307	1,378	1,378	1,419
Hazardous Materials	46	29	36	36	40
Motor Vehicle Accidents	131	139	121	121	125
Other Emergency/Service Calls	298	237	332	332	342
Non-Emergency	2,627	2,680	2,863	2,949	3,038
Total Activity	4,947	5,046	5,208	5,308	5,471

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Safety Services	Fire and Ambulance			Fire Suppression				750-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-208 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
REGULAR PAYROLL	269,763	295,876	280,036	285,187	287,934	294,019	294,019	
Public Safety Director								
Public Safety Director (volunteer stipend)								
Public Safety Officer (3)								
Executive Secretary								
OVERTIME	16,846	25,602	25,945	20,289	20,289	20,289	20,289	
TEMPORARY HELP	29,567	20,545	15,962	15,462	15,462	15,462	15,462	
SPECIAL SERVICES	645	1,005	0	1,000	1,000	1,000	1,000	
PROFESSIONAL SERVICES	40,141	40,434	41,259	61,000	61,000	53,000	53,000	
COMMUNICATIONS	54,675	49,990	55,078	54,746	54,746	51,533	51,533	
SERVICE CONTRACTS	25,687	27,094	45,238	28,825	28,825	29,584	29,584	
PRINTING	0	0	10	240	240	240	240	
EQUIPMENT RENTAL	0	28	0	653	653	653	653	
DUES AND MEMBERSHIPS	1,754	1,928	1,649	1,880	1,880	1,795	1,795	
OTHER SERVICES AND FEES	10,732	13,612	12,587	17,380	17,380	16,730	16,730	
TRAINING AND DEVELOPMENT	6,753	12,538	12,898	13,900	13,900	7,400	7,400	
OFFICE SUPPLIES	440	1,044	495	600	600	600	600	
COMPUTER SOFTWARE	2,500	2,880	2,694	2,750	2,750	2,750	2,750	
MINOR TOOLS	0	270	1,100	750	750	750	750	
MACHINERY AND EQUIPMENT PARTS	25,376	33,324	29,264	26,500	26,500	26,500	26,500	

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Safety Services	Fire and Ambulance			Fire Suppression				750-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Department Proposed	2018-2019 Manager Proposed	% Increase (Decr) Over Adopted
REPAIRS	21,855	39,526	23,741	17,880	17,880	17,880	17,880	
BUILDING MATERIALS	1,246	2,114	1,690	2,000	2,000	2,000	2,000	
FOOD AND CLOTHING	19,177	20,473	23,711	19,150	19,150	19,150	19,150	
AGRICULTURAL AND CUSTODIAL	700	206	136	700	700	700	700	
FUEL AND OIL	26,462	20,965	13,794	24,831	24,831	29,081	29,081	
PROGRAM MATERIALS	700	0	700	700	700	700	700	
BOOKS AND SUBSCRIPTIONS	0	268	120	700	700	700	700	
FURNITURE AND FIXTURES	147	1,462	0	1,500	1,500	1,500	1,500	
OTHER EQUIPMENT	25,495	47,289	23,521	17,015	17,015	19,280	19,280	
EXPLORER POST	504	650	1,400	1,400	1,400	1,400	1,400	
PAYROLL EXPENDITURES	316,820	343,029	321,943	321,938	324,685	330,770	330,770	
OPERATING EXPENDITURES	264,342	316,093	291,085	295,100	295,100	283,926	283,926	
TOTAL FIRE SUPPRESSION	581,162	659,121	613,028	617,038	619,785	614,696	614,696	-0.38%

PROGRAM	COMMUNITY EMERGENCY RESPONSE TEAM	755-00
----------------	--	---------------

Program Explanation:

Community Emergency Response Team (C.E.R.T.) is a national program that educates people about disaster preparedness and trains them in basic disaster response skills, such as fire safety, light search and rescue, and disaster medical operations. Using their training, C.E.R.T. graduates are able to assist others in their neighborhood or workplace following an event and can take a more active role in preparing their community.

Citizens participate in a nationally recognized Department of Homeland Security training program designed to improve community preparedness in the event of a disaster. C.E.R.T. members are trained in a partnering effort between emergency services and the people they serve. The 24-hour training course covers topics such as Introduction to Disaster Preparedness, First Aid, Light Search and Rescue, Fire Suppression and Disaster Psychology. Upon completion of their training, graduates can elect to become part of Tolland's C.E.R.T. 40 Team, take a loyalty oath and be included in the emergency response resources for Tolland. Joining Tolland's team (Tolland C.E.R.T. 40) is not a requirement of participation.

Our mission is to serve the community of Tolland and surrounding areas upon activation. When activated by the Emergency Management Director, Tolland C.E.R.T. 40 can support local emergency service agencies in disaster, crisis and emergency response as well as promote safety education, emergency and disaster preparedness.

Budget Change Commentary:

In an effort to be fiscally responsible the overall budget was reduced by \$2500 due to the elimination of the Training & Development line item.

Program Objectives and Goals FY 2019:

- Continue to increase the level of training and knowledge of Tolland C.E.R.T. 40 volunteer team members – **Council Goal**
- Sharing resources by training alongside Fire, EMS and Animal Control personnel, when appropriate – **Council Goal**
- Teach Tolland C.E.R.T. 40 team members how to assist Emergency Management and First Responders in meeting the needs of the community during a disaster and learn to be part of an important team serving the community. When activated, Tolland C.E.R.T. 40 volunteers can relieve the pressure otherwise placed on Firefighters and EMTs for certain tasks such as staffing the EOC – **Council Goal**
- Once activated and assigned their tasks, have the CERT team be able to operate in a more independent manner – **Council Goal**
- It is important to note that while adding additional volunteer staff will undoubtedly be beneficial, please keep in mind that this is additional staff that will need to be managed and require equipment, supplies and separate training to enhance and maintain their skills – **Council Goal**
- Continue taking the lead on group purchasing initiatives with other towns when purchasing equipment, supplies and training services – **Council Goal**

Program Accomplishments FY 2018:

- Continued management of Tolland C.E.R.T. 40 program and volunteers
- Organized additional C.E.R.T. Team 40 training modules
- Tolland C.E.R.T. 40 members participated in a large-scale search assisting the Connecticut State Police in their mission to recover evidence.

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Number of Tolland C.E.R.T. 40 Volunteer Members	35	40	29	40	40
Activations	2	4	4	10	10

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Safety Services	Community Emer Response Team			Community Emergency Response Team				755-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
TRAINING AND DEVELOPMENT	0	500	0	2,500	2,500	0	0	
FOOD AND CLOTHING	0	1,500	4,185	2,000	2,000	2,000	2,000	
OPERATING EXPENDITURES	0	2,000	4,185	4,500	4,500	2,000	2,000	
TOTAL CERTIFIED EMERGENCY RESPONSE TEAM	0	2,000	4,185	4,500	4,500	2,000	2,000	-55.56%

[illegible]

PROGRAM	LAW ENFORCEMENT	760-00
----------------	------------------------	---------------

Program Explanation:

This program is for preventing, detecting and investigating crime as well as apprehending violators both criminal and motor vehicle. It controls traffic, assists motorists, conducts security checks and completes collision investigations. The program provides a catalyst for proactive policing through strategies such as the Tolland Explorer Post Program, Holiday Toy Drive, public speaking engagements, School Constable Program, close community contact and regular communication and coordination of resources with elements of the town's Public Safety Department. The Resident Trooper Secretary processes all temporary pistol permit applications while the Administrative Resident Trooper conducts extensive background investigations of all applicants.

These services are furnished by Resident State Troopers through a contract with the Connecticut State Police. The Administrative Resident Trooper, a post currently held by Trooper Kevin Eklund, serves as Tolland's de facto Chief of Police and provides administrative oversight over the local troopers and Constables/School Resource Officers. Unlike the troopers that operate out of Troop C barracks in Tolland, resident troopers are assigned exclusively to the public safety and law enforcement needs of the citizens and businesses in Tolland.

Budget Change Commentary:

The overall budget reflects an increase of \$158,345. The program budget increased mainly due to the addition in the number of troopers from 2 to 4 and for a Speed Control sign. The Town Manager had contracted with a consulting firm that specializes in police services to work with a Study Committee appointed by the Town Council to consider future options for providing police services to the Town. The recommended option to put forth by the Town Manager is to have 4 Resident State Troopers with as opportunity arise in future years supplement with part-time Constables to ensure two officers on duty during day and evening shifts. The Town should also continue to discuss with interested Towns the option of contracted services and determine the cost/benefits of that option versus the Resident Trooper Program.

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.

The Salary account is a decrease of \$11,233 as a result of contractual wage increases for the Administrative Secretary offset by a reduction in the overtime account. It is anticipated that the DUI grant will once again be paid at 100% and not require a municipal match.

Program Objectives and Goals FY 2019:

- Continue review of statistics to determine areas of high collision frequency and reduce accidents through education, road improvements and enforcement
- Implement the recommendation of the Police Study to increase the number of State Resident Troopers from 2 to 4 – **Council Goal**
- Submit applications for grants as they become available
- Continue participation in aggressive DWI enforcement efforts through the use of a state awarded DWI Detection and Apprehension grant
- Continue to place high priority on customer satisfaction

- Purchase and install at least 1 speed sign within Tolland that will detract speeding and in addition will allow us to collect data for Trooper review. These signs are intended to curb speeding violations and accidents. \$4,500 has been added to Minor Tools to purchase this sign.

Program Accomplishments FY 2018:

- Conducted community policing efforts through participation in programs such as traffic control at charity road races, and town parades. Coordinated and participated in the “Stuff-A-Cruiser” event held in town, Celebrate Tolland Day, and the Stephen Davis Memorial scholarship fund program.
- Applied for and received Federal Funds of \$39,000 from the impaired driving enforcement grant.
- Maintained all documentation within the Tolland Resident Troopers office to remain prepared for inspection by DESPP Professional Standards.
- Conducted the intake, processing, background investigation and issuance of 130 temporary pistol permits (fiscal year 16/17).
- The Resident Trooper Secretary handled 251 Waste/Recycling calls (fiscal year 16/17).
- Provided information for the Police Study Committee.

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
3	3.0	1	1	State Police Troopers	3	3
1	1.0	1	1	State Police Trooper (Admin. Resident Trooper)	1	1
1	.71	1	.97	Administrative Secretary	1	.97

Performance Measurements	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Accidents	316	266	288	300	280
Criminal Investigations	458	502	456	500	450
Burglaries	N/A	8	16	20	15
Larcenies	N/A	47	33	40	35
Non Reportable Matters	N/A	14,787	14,620	14,700	14,700
DUI's	N/A	42	46	50	50
Traffic Citations	N/A	4,487	3,804	3,800	3,800
Written Warnings	N/A	832	811	820	820
Calls for Service	22,729	21,731	20,074	21,000	21,000

FUNCTION	ACTIVITY			PROGRAM				CODE
Public Safety Services	Law Enforcement			Law Enforcement				760-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
REGULAR PAYROLL	23,690	24,505	24,915	32,863	32,863	35,130	35,130	
Administrative Secretary								
OVERTIME	28,499	28,500	28,500	18,500	18,500	5,000	5,000	
PROFESSIONAL SERVICES	659,471	528,209	689,824	664,767	664,767	832,125	832,125	
COMMUNICATIONS	18,141	19,003	18,623	20,923	20,923	20,043	20,043	
SERVICE CONTRACTS	1,125	1,300	1,200	1,200	1,200	1,200	1,200	
PRINTING	0	0	0	0	0	0	0	
TRAINING AND DEVELOPMENT	0	0	0	500	500	500	500	
OFFICE SUPPLIES	791	1,524	1,556	400	400	400	400	
MINOR TOOLS	840	669	479	1,725	1,725	6,225	6,225	
REPAIRS	34	0	0	200	200	200	200	
FOOD AND CLOTHING	0	0	0	700	700	700	700	
PROGRAM MATERIALS	839	696	2,292	700	700	700	700	
BOOKS AND SUBSCRIPTIONS	147	104	104	150	150	150	150	
OTHER EQUIPMENT	0	0	0	100	100	100	100	
EXPLORER POST (POLICE AND FIRE)	1,157	5,575	1,399	1,400	1,400	0	0	
PAYROLL EXPENDITURES	52,190	53,005	53,415	51,363	51,363	40,130	40,130	
OPERATING EXPENDITURES	682,543	557,079	715,476	692,765	692,765	862,343	862,343	
TOTAL LAW ENFORCEMENT	734,733	610,084	768,892	744,128	744,128	902,473	902,473	21.28%

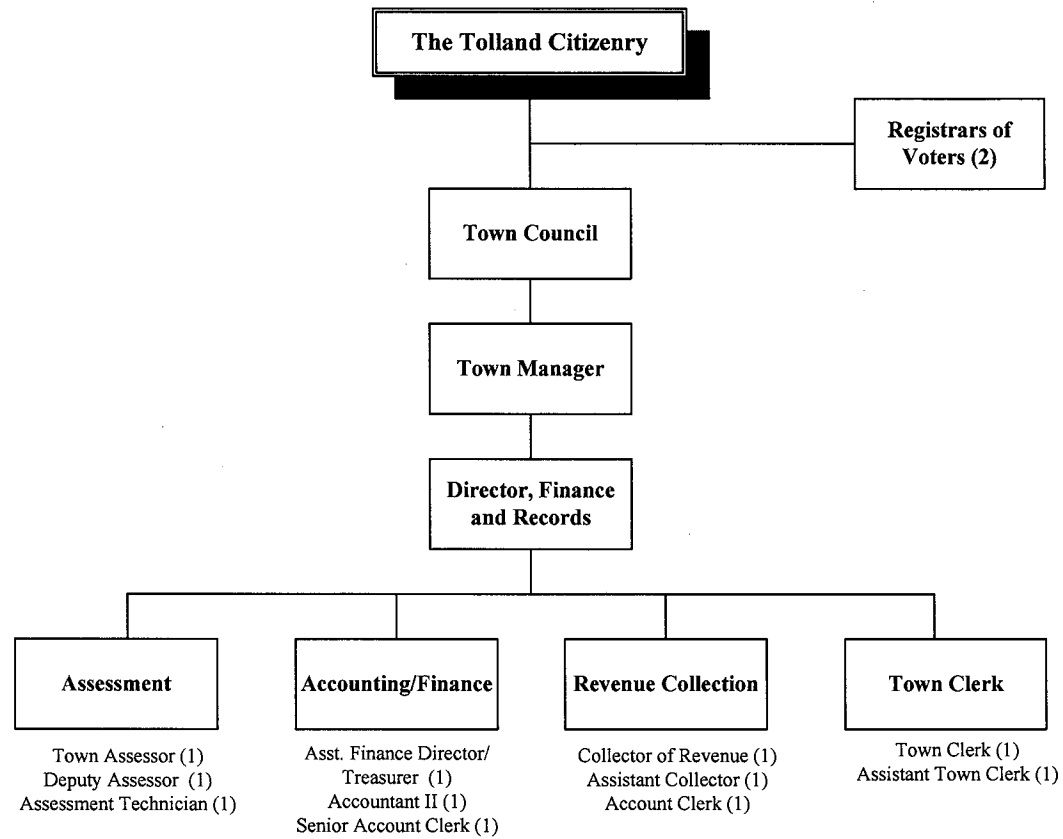
FINANCE AND RECORDS

The Town's financial operations, which include Accounting Services, Assessment Services, Revenue Collection and Town Clerk, operate from several independent offices, all under the supervision of the Director of Finance and Records. The Accounting Office handles all financial transactions and administers financial control by balancing appropriations and expenditures with revenues. The Office of the Assessor compiles and updates valuation of all property within Tolland's borders. It is also responsible for preparing a yearly Grand List that identifies all taxable Real and Personal Property located in Tolland. The Collector of Revenue is responsible for the billing and the prompt collection of all levied taxes. This department is also responsible for the billing of miscellaneous accounts. The Town Clerk's Office renders professional, timely and courteous service to all residents and the general public with an emphasis on providing accurate information pursuant to state and local laws.

Account Code	Descriptions	2018-2019 Department Request	2018-2019 Manager Proposed	2018-2019 Adopted Budget
810-00	Accounting Services	337,812	337,812	337,812
820-00	Assessment Services	219,658	219,658	219,658
830-00	Board of Assessment Appeals	590	590	590
850-00	Independent Audit	25,250	25,250	25,250
860-00	Registrar of Voters	60,465	60,465	60,465
870-00	Revenue Services	160,471	160,471	160,471
880-00	Town Clerk	146,886	146,886	146,886
890-00	Contingency	142,579	144,579	144,579
	Subtotal -- Finance and Records	1,093,711	1,095,711	1,095,711

Division of Finance and Records

Organization Chart



PROGRAM	ACCOUNTING SERVICES	810-00
----------------	----------------------------	---------------

Program Explanation:

The primary responsibility of the Accounting Department is to maintain accurate records of all receipts and disbursements of the Town of Tolland. It administers financial control by certifying the availability of funds for proposed expenditures and manages funds to provide for an adequate cash flow while attaining the greatest investment return possible. It is responsible for preparing payroll and paying bills in a timely manner. This department also assists the Town Manager in preparing the annual budget, prepares quarterly and annual financial reports, maintains the inventory of Town property and reconciles bank statements.

Budget Change Commentary:

The overall budget remained level. The salaries account increased by \$1,597 for wage increases. The program budget decreased overall by \$1,597. This decrease is due to decreases of \$1,597 in annual financial software maintenance agreements. Our vendor, Tyler Technologies, worked with us to reduce the amount of the normal increase for our software maintenance.

Program Objectives and Goals FY 2019:

- Work with the Department Heads, Town Manager & Town Council to ensure sustainability of programs predicted on the State of Connecticut budget and its impact on municipal support - **Council Goal**
- Support the completion of identified projects within the Town's Capital Improvement Plan through accounting & cash management - **Council Goal**
- Continue to achieve the GFOA Distinguished Budget Award and CAFR Award
- Assist with other Town Council goals where the department is indirectly related

Program Accomplishments FY 2018:

- Received the award for excellence in financial reporting for the FY 2017 Comprehensive Annual Financial Report
- Received the GFOA Distinguished Budget Award for FY 2018 budget document
- Implemented a new Town Wide VOIP Telephone System in conjunction with the Board of Education– **Council Goal**
- Provide liaison support to the Charter Revision Commission and input regarding proposed changes – **Council Goal**
- Worked with Department staff and the Town Manager to develop a budget with very limited resources and a minimal impact on the taxpayers
This was a highly unusual year where we created several different budget proposals due to the State's delay in adopting a budget. Limited information was provided for municipal revenue funding from the State which made the process very difficult

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Director of Finance and Records/Treasurer	1.0	1.0
1	1.0	1	1.0	Assistant Finance Director	1.0	1.0
1	1.0	1	1.0	Accountant II	1.0	1.0
1	1.0	1	1.0	Senior Account Clerk/IT Technician	1.0	1.0

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Accounts payable checks issued	3,974	4,148	3,864	3,900	3,900
Purchase orders issued	516	464	536	550	550
Invoices processed	8,143	8,388	7,913	8,000	8,000
Percentage of vendor invoices paid within 7 days	78%	85%	90%	90%	90%
Percentage of vendor invoices paid within 30 days	98%	98%	98%	98%	98%
Total number of payroll checks and direct deposits	3,580	3,464	3,758	3,700	3,750
% of payroll that is direct deposit	90%	95%	98%	98%	99%
Percentage of bank deposits made within 24 hours*	99%	99%	99%	99%	99%
Reconcile bank statements within 1 week after month end	100%	100%	98%	99%	100%
Issue CAFR within 6 months following the end of the fiscal year	Dec.	Dec.	Dec.	Dec.	Dec.
G.O. bond rating (Standard and Poors/Fitch)	AAA/AA+	AAA/AA+	AAA/AAA	AAA/AAA	AAA/AAA
Long Term Bonded Debt per capita**	2,482	2,262	2,038	2,382	2,056
Unassigned Fund Balance as % of expenditures	11.9	12.0	12.3	11.5	11.2

* Town follows the Revenue policy approved by the Director of Finance and Records. Deposits which are not placed in the bank within 24 hours consist of library or recreation miscellaneous deposits.

**Based on Ratio of Bonded Debt to Grand List and Bonded Debt Per Capita

FUNCTION	ACTIVITY			PROGRAM				CODE
Finance and Records	Accounting Services			Accounting Services				810-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
REGULAR PAYROLL	278,923	277,209	292,146	292,594	292,594	294,344	294,344	
Director of Finance and Records / Treasurer								
Assistant Finance Director / Assistant Treasurer								
Accountant II								
Senior Account Clerk / IT Administrator								
PROFESSIONAL SERVICES	30,979	41,979	30,687	33,678	34,778	31,928	31,928	
COMMUNICATIONS	600	1,082	1,267	1,315	1,315	1,315	1,315	
PRINTING	0	0	1,865	2,150	2,150	2,150	2,150	
DUES AND MEMBERSHIPS	428	45	235	530	330	530	530	
OTHER SERVICES AND FEES	1,065	0	1,100	1,100	0	1,100	1,100	
TRAINING AND DEVELOPMENT	3,987	6,795	5,681	4,000	4,000	4,000	4,000	
TRAVEL REIMBURSEMENT	363	173	384	300	500	300	300	
OFFICE SUPPLIES	1,599	1,600	949	950	950	950	950	
BOOKS AND SUBSCRIPTIONS	885	915	935	1,195	1,195	1,195	1,195	
PAYROLL EXPENDITURES	278,923	277,209	292,146	292,594	292,594	294,344	294,344	
OPERATING EXPENDITURES	39,905	52,589	43,104	45,218	45,218	43,468	43,468	
TOTAL ACCOUNTING SERVICES	318,828	329,797	335,250	337,812	337,812	337,812	337,812	0.00%

PROGRAM	ASSESSMENT SERVICES	820-00
----------------	----------------------------	---------------

Program Explanation:

The Office of the Assessor is a department within the Division of Finance and Records. The Assessor's primary duty is to determine the market value of all taxable and tax exempt Real and Personal Property for the purpose of equitable tax distribution throughout the Town of Tolland. Real Property is assessed at 70% of market value as established by the last completed revaluation in 2014. Taxable Personal Property and Motor Vehicles are assessed at 70% of the annual market value. All exemptions are reviewed annually. A Grand List of all taxable and exempt property is printed annually. All record cards are updated annually to reflect any change in ownership or mailing addresses. Tax maps are updated annually to reflect property boundary line changes or subdivisions.

Budget Change Commentary:

The overall budget decreased by \$906. The payroll line item increased by \$3,744 due to wage increases. The program budget decreased \$4,650 from the prior year primarily from a \$4,004 savings due to the elimination of Personal Property audits and minor increases from other vendors.

Program Objectives and Goals FY 2019:

- Begin process of In-House 2019 Full Measure & List Revaluation - **Council Goal**
- Continue to explore new ways of becoming more efficient and cost effective – **Council Goal**
- Increase taxpayer awareness/convenience through town website - **Council Goal**

Program Accomplishments FY 2018:

- Continued success with Building Official on shared CO inspections - **Council Goal**
- Attended multiple CRCOG meetings as a member on the subcommittee for Crumbling Basements
- Became Tolland County Representative for the Assessors Association
- Became Chairman of the Revaluation Committee for the Assessors Association
- Attended off-site training for our administrative and CAMA software
- Was part of an advisory group for building new CAMA software in order to receive 25% discount on software - **Council Goal**

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Assessor	1	1.0
1	1.0	1	1.0	Deputy Assessor	1	1.0
1	1.0	1	1.0	Assessment Technician	1	1.0

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Building Permits Reviewed	1,358	832	748	650	700
Field Inspections	6,500	668	556	650	700
Elderly Circuit Breaker/Disabled Program Participants	203	203	182	200	200
Personal Property	786	795	763	750	750
Motor Vehicles	15,741	15,815	15,723	15,500	15,500
Property Transfers	346	484	490	450	500
Property Splits	8	6	14	10	10
Decreases	5,085/REVAL	91	106	100	100
Meetings Attended	56	51	58	60	60
Elderly (Freeze/Reapplications)	201	196	200	200	200
Supplemental Motor Vehicle List	2,546	2,560	2,532	2,575	2,500
Sales Ratio Analysis Completed	181	346	220	225	175
Map Revisions	21	26	38	30	35

FUNCTION	ACTIVITY			PROGRAM				CODE
Finance and Records	Assessment Services			Assessment Services				820-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
REGULAR PAYROLL	177,407	183,246	185,636	187,234	188,559	190,978	190,978	
Assessor								
Deputy Assessor								
Assessment Technician								
PROFESSIONAL SERVICES	46,133	65,600	24,184	24,785	24,785	20,180	20,180	
COMMUNICATIONS	0	0	263	300	300	300	300	
SERVICE CONTRACTS	84	84	84	95	95	95	95	
PRINTING	221	245	221	250	250	250	250	
ADVERTISING	187	179	184	260	260	260	260	
DUES AND MEMBERSHIPS	505	460	445	500	500	520	520	
TRAINING AND DEVELOPMENT	3,076	2,436	3,157	3,175	3,175	3,040	3,040	
OFFICE SUPPLIES	240	934	460	250	250	250	250	
BOOKS AND SUBSCRIPTIONS	3,513	4,193	3,703	3,715	3,715	3,785	3,785	
TRANSFER OUT TO CNRE			217,615	0	0	0	0	
PAYROLL EXPENDITURES	177,407	183,246	185,636	187,234	188,559	190,978	190,978	
OPERATING EXPENDITURES	53,959	74,131	250,316	33,330	33,330	28,680	28,680	
TOTAL ASSESSMENT SERVICES	231,366	257,377	435,952	220,564	221,889	219,658	219,658	-0.41%

PROGRAM	BOARD OF ASSESSMENT APPEALS	830-00
----------------	------------------------------------	---------------

Program Explanation:

The Board of Assessment Appeals consists of three appointed members plus two alternates. The responsibility of this Board is to make decisions concerning taxpayer appeals of assessments.

Budget Change Commentary:

The program budget was reduced by \$10 compared to prior year.

Program Objectives and Goals FY 2019:

- 50 appeals are expected to be filed with the board requesting a review/reduction on Real Estate, Motor Vehicle and Personal Property
- Maintain a full board with 3 members and 2 alternates – **Council Goal**
- New members to attend training classes – **Council Goal**

Program Accomplishments FY 2018:

- Scheduled 3 hearing dates in March and 1 day in September. Assessor's Office reserved space for meetings and provided all necessary documents
- 44 appeals were heard overall, 28 were received for Real Estate, 15 Motor Vehicles and 1 for Personal Property
- Reductions were granted for 26 accounts
- 830,590 reduction in assessments were granted

Performance Data	Actual 2015-2016 2014 GL	Actual 2016-2017 2015 GL	Actual 2017-2018 2016 GL	Estimated 2018-2019 2017 GL	Anticipated 2019-2020 2018 GL
Assessor's Valuation	1,255,231,338	1,264,756,967	1,276,083,617	1,278,985,708	1,279,000,000
Sessions Conducted	4	4	4	4	4
Appeals Heard	41	41	44	50	50
Increases	0	0	0	0	0
Reductions	19	12	23	30	30
Additions in \$ (assessments)	0	0	0	0	0
Reductions in \$ (assessments)	77,422	304,900	830,590	750,000	750,000
Supplemental Motor Vehicle List	15,670,611	17,411,816	16,983,969	16,000,000	16,000,000
Final Net Grand List	1,270,824,527	1,281,863,883	1,292,236,996	1,294,235,708	1,294,250,000

[illegible]

PROGRAM	INDEPENDENT AUDIT	850-00
----------------	--------------------------	---------------

Program Explanation:

The Town Council designates a Certified Public Accountant or firm of Independent Public Accountants to audit the books and accounts of the Town of Tolland. This audit is performed in accordance with generally accepted accounting standards and the standards applicable to financial audits contained in the Government Auditing Standard – a publication issued by the Comptroller General of the United States.

Budget Change Commentary:

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 two years. The Town and Board of Education pay 50% each of the total audit cost. The annual cost is \$50,500.

Program Objectives and Goals FY 2019:

- To complete the FY 2017-2018 audit review in a timely manner with a clean opinion

Program Accomplishments FY 2018:

- The audit was completed and the CAFR was issued in December 2017. There were no findings of material weaknesses and a clean opinion was issued

FUNCTION	ACTIVITY			PROGRAM				CODE
Finance and Records	Independent Audit			Independent Audit				850-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
PROFESSIONAL SERVICES	23,500	25,250	25,250	25,250	25,250	25,250	25,250	
OPERATING EXPENDITURES	23,500	25,250	25,250	25,250	25,250	25,250	25,250	
TOTAL INDEPENDENT AUDIT	23,500	25,250	25,250	25,250	25,250	25,250	25,250	0.00%

PROGRAM	REGISTRARS OF VOTERS	860-00
----------------	-----------------------------	---------------

Program Explanation:

The Registrars of Voters are elected officials authorized by the Connecticut General Statutes to conduct elections, maintain the records of all registered voters and to hold special registration sessions for new voters. Voter information is maintained by the Registrars on a statewide database. The Registrars supervise and run all elections, primaries and special referendums for the Town of Tolland in accordance with State Statutes and maintain voting machine use in these elections.

Budget Change Commentary:

The overall budget increased by \$6,755 or 12.58%. This is because we are going from a Municipal election year to a State election year plus we are budgeting for a Dual Primary.

The payroll budget increased \$2,800 in Temporary Help due to increase of number and type of elections.

The program budget increased \$3,315 because of increases in number of ballots (\$2,200) because of type and number of elections and food (\$220) for increased number of poll workers.

Program Objectives and Goals FY 2019:

- Continue to implement Election Management System (EMS) for faster election results reporting
- Add computers for Moderators in polling place to access voter information "live"

Program Accomplishments FY 2018:

- Conducted 3 elections in 3 weeks—2 budget referenda and 1 Municipal election
- Moved budget referenda voting to the Program room in the Library reducing expense of having referenda in 2 locations
- Continued to implement efficiencies where possible

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
2	.71	2	.71	Registrars of Voters	2	.71

Performance Data				Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Registered Voters (active)				9,400	9,100	10,260	10,000	10,300

FUNCTION	ACTIVITY			PROGRAM				CODE
Finance and Records	Registrar of Voters			Registrar of Voters				860-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
REGULAR PAYROLL Registrar of Voter (2)	22,631	30,000	35,000	35,000	36,193	35,640	35,640	
TEMPORARY HELP	7,300	9,920	11,150	7,900	7,900	10,700	10,700	
PROFESSIONAL SERVICES	3,060	1,386	3,650	2,400	2,400	4,800	4,800	
COMMUNICATIONS	2,265	1,952	1,038	1,750	1,750	0	0	
PRINTING	4,689	4,015	7,100	3,100	3,100	5,675	5,675	
DUES AND MEMBERSHIPS	150	160	160	170	170	170	170	
OTHER SERVICES AND FEES	95	197	90	100	100	0	0	
TRAINING AND DEVELOPMENT	1,870	1,631	5,571	2,390	2,390	2,360	2,360	
OFFICE SUPPLIES	488	879	466	400	400	400	400	
FOOD AND CLOTHING	631	855	799	500	500	720	720	
RELOCATING POLLING PLACE	1,186	0	0	0	0	0	0	
PAYROLL EXPENDITURES	29,931	39,920	46,150	42,900	44,093	46,340	46,340	
OPERATING EXPENDITURES	14,434	11,076	18,874	10,810	10,810	14,125	14,125	
TOTAL REGISTRAR OF VOTERS	44,365	50,996	65,024	53,710	54,903	60,465	60,465	12.58%

PROGRAM	REVENUE SERVICES	870-00
----------------	-------------------------	---------------

Program Explanation:

The Office of the Collector of Revenue is a part of the Division of Finance and Records. The Collector operates in accordance with the General Statutes of Connecticut (Sec. 12-130 et seq.) to bill, collect, process, deposit and account for property taxes. This office is the central depository of revenue for all Town departments and is also responsible for the billing and collection of special assessments for sewer and water, Tolland Non-Profit Housing, Rehab Loans and potentially other types of projects. The Collector must enforce payment of delinquent taxes as required by State Statute. The office must maintain accurate collection records and controls. The office also secures the maximum collection of revenue due to the Town of Tolland.

Budget Change Commentary:

The overall budget increased by \$2,241. The Salaries account increased by \$2,590 which was offset by a decrease in the Professional Services line by \$349.

Program Objectives and Goals FY 2019:

- Continue to improve cash flow and efficiency
- Continue to improve visibility and security
- Enforce delinquent collections with the tools approved by the Town Council, including Tax Sales
- Continue to promote on-line access to the Tax Collection database for online Credit Card/ACH payments for efficiency and enhanced customer Service – **Council Goal**
- Continue to fine-tune utility accounts listing; work with other agencies to clarify issues and needs

Program Accomplishments FY 2018:

- Collection rates were retained and/or surpassed
- Online ACH and Credit Card payments have surpassed prior years
- Continuation of the \$5 reporting fee for unpaid motor vehicle accounts reported to DMV
- Water and sewer accounts have been flagged in the tax software to help staff assist title searchers, mortgage companies and homeowners
- Continued monthly reconciliation of accounts between Tax and Finance to improve efficiency
- Tax Office Procedure Manual has been updated as needed
- Suspense List sent to a Collection Agency to increase collections

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Collector of Revenue	1	1.0
2	2.0	1	1.0	Assistant Collector of Revenue	1	1.0
		1	.69	Account Clerk I	1	.69

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Tax Bills Sent	24,844	25,092	25,000	25,073	25,100
Current Taxes Collectible per Budget	40,039,972	41,413,829	42,824,686	43,519,553	N/A
Current Taxes Collected	40,094,577	41,642,291	42,996,306	43,656,919	N/A
Percent Collected of Current Tax Budget	100.14	100.55	100.00	100.30	100.00
Prior Year Taxes Collectible per Budget	300,000	300,000	333,536	284,359	325,529
Prior Year Taxes Collected	274,389	354,280	273,460	255,000	N/A
Interest and Fees Collectible per Budget	213,414	209,423	155,000	155,000	160,000
Interest and Fees Collected	155,086	187,098	62,561	174,000	N/A
Taxes Suspended	23,526	10,000	18,276	N/A	N/A
Motor Vehicle Reporting Fee	8,500	12,000	15,000	15,000	16,000
Motor Vehicle Reporting Fees Collected	15,927	18,500	18,356	15,000	N/A

FUNCTION	ACTIVITY			PROGRAM				CODE
Finance and Records	Revenue Services			Revenue Services				870-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
REGULAR PAYROLL	135,163	127,444	111,766	129,543	129,543	132,133	132,133	
Collector of Revenue								
Assistant Collector of Revenue								
Account Clerk								
PROFESSIONAL SERVICES	11,915	10,750	10,950	11,050	11,050	10,701	10,701	
COMMUNICATIONS	6,750	6,750	7,849	7,550	7,550	7,550	7,550	
SERVICE CONTRACTS	225	225	225	225	225	225	225	
PRINTING	5,875	5,675	6,274	6,275	6,275	6,275	6,275	
ADVERTISING	1,180	1,180	1,180	1,180	1,180	1,180	1,180	
DUES AND MEMBERSHIPS	205	205	205	205	205	205	205	
TRAINING AND DEVELOPMENT	878	1,002	1,000	1,302	1,302	1,302	1,302	
TRAVEL REIMBURSEMENT	328	615	200	200	200	200	200	
OFFICE SUPPLIES	545	1,000	700	700	700	700	700	
PAYROLL EXPENDITURES	135,163	127,444	111,766	129,543	129,543	132,133	132,133	
OPERATING EXPENDITURES	27,901	27,402	28,583	28,687	28,687	28,338	28,338	
TOTAL REVENUE SERVICES	163,064	154,846	140,349	158,230	158,230	160,471	160,471	1.42%

PROGRAM	TOWN CLERK	880-00
----------------	-------------------	---------------

Program Explanation:

The Town Clerk's Office is responsible for the maintenance and preservation of town records such as the Town Code Book (charter, ordinances and policies). We record, scan and microfilm all land records, maps, meeting minutes and servicemen's discharges; issue trade name certificates, peddler's permits, liquor licenses, dog licenses and sports licenses; record sexton reports and notary certificates; assist in the registration of new electors; swear in newly elected officials and Justices of the Peace; assist in the preparations for all elections, primaries, and referenda including ballot preparation and issuing absentee ballots.

As Registrar of Vital Statistics, the Town Clerk's Office issues birth certificates for home births, marriage licenses, burial and cremation permits; creates certified copies of birth, marriage and death certificates; and provides certified copies of vital records to the State of Connecticut and other towns for events occurring within the Town of Tolland.

Budget Change Commentary:

The overall budget increased by \$288 due to a \$500 increase in the State Preservation Grant which will be offset by an increase of \$500 in revenue. The salaries account increased \$2,223 for wage increases. Printing decreased by -\$4,000 in response to budgetary constraints which highlighted a need to scale back on ongoing projects in the vault. Code Updates increased \$1,650 in consideration of the ongoing current Charter Review Commission. Various other line items were increased/decreased in order to accurately reflect fluctuations in normal operating costs.

Program Objectives and Goals FY 2019:

- Apply for a \$4,500 State Preservation Grant to continue work on the land records re-indexing project
- Evaluate land record software providers in order to ensure that we are receiving the highest quality service at the most affordable rate possible from our current provider and if not, identify a new provider in preparation of the upcoming expiration of our current contract

Program Accomplishments FY 2018:

- Received a \$4,000 State Preservation Grant used to restore and preserve survey maps from volume one and a town minutes book from the 1700s
- Installed a POS terminal offering customers the convenience of paying for services provided at the customer service counter with their credit and debit cards
- Identified grant and town funds and began re-indexing work expanding the Town's historical indices and images available online and through our public access terminal back to 1964

Assigned Positions:

2016-2017		2017-2018		Position Title	2018-2019	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Town Clerk/Registrar of Vital Statistics	1	1.0
1	1.0	1	1.0	Assistant Town Clerk/Assistant Registrar of Vital Statistics	1	1.0

Performance Data	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Anticipated 2018-2019
Land Instruments Recorded	2,565	2,626	2,639	2,725	2,700
Births Recorded	75	68	122	115	110
Marriages Recorded	79	91	72	105	90
Deaths Recorded	131	143	145	150	150
Servicemen's Discharge Papers (DD 214's)	27	20	20	20	20
Dog and Kennel Licenses (includes replacement tags & transfers from other towns)	2,355	2,265	2,235	2,325	2,300
Sport Licenses Issued	294	261	214	75	75
Trade Name Certificates	49	34	34	35	35
Liquor Licenses Recorded	12	7	4	6	6
Marriage Licenses Issued	41	47	49	50	50
Maps Recorded	47	31	23	25	30
Peddler's Licenses Issued	1	12	10	15	12
Elections, Referenda & Primaries	2	4	1	3	4
Notaries Recorded	36	44	35	40	40

FUNCTION	ACTIVITY			PROGRAM				CODE
Finance and Records	Town Clerk			Town Clerk				880-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
REGULAR PAYROLL	105,385	109,200	110,456	111,133	112,191	113,356	113,356	
Town Clerk								
Assistant Town Clerk								
PROFESSIONAL SERVICES	5,000	3,000	4,000	4,000	4,000	4,500	4,500	
SERVICE CONTRACTS	84	84	84	95	95	95	95	
PRINTING	22,999	23,700	22,000	22,000	22,000	18,000	18,000	
CODE UPDATES	7,350	5,838	6,350	5,350	5,350	7,000	7,000	
DUES AND MEMBERSHIPS	130	150	180	235	235	235	235	
OTHER SERVICES AND FEES	292	1,672	341	400	400	400	400	
TRAINING AND DEVELOPMENT	633	1,514	1,599	1,485	1,485	1,600	1,600	
OFFICE SUPPLIES	1,183	1,994	1,150	1,000	1,000	1,100	1,100	
PROGRAM MATERIALS	2,021	1,091	622	900	900	600	600	
PAYROLL EXPENDITURES	105,385	109,200	110,456	111,133	112,191	113,356	113,356	
OPERATING EXPENDITURES	39,692	39,043	36,325	35,465	35,465	33,530	33,530	
TOTAL TOWN CLERK	145,077	148,243	146,782	146,598	147,656	146,886	146,886	0.20%

PROGRAM	CONTINGENCY	890-00
----------------	--------------------	---------------

Program Explanation:

The overall program budget decreased by \$46,355 in the Personnel Adjustment account. The previous year's budget included estimated wage increases for an unsettled union contract which has now been settled and the wages are budgeted within the appropriate department line items. The previous year's budget also included funds to hire a consultant for the search and recruitment of a new Town Manager which will not be needed this year.

FUNCTION	ACTIVITY			PROGRAM				CODE
Finance and Records	Contingency			Contingency				890-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
CONTINGENCY	28,491	43,874	31,630	35,000	35,000	35,000	35,000	
PERSONNEL ADJUSTMENT	79,369	860	175,726	134,734	120,521	88,379	88,379	
TOWN HISTORIAN	0	0	107	200	200	200	200	
PERMANENT CELEBRATION COMMITTEE	5,499	5,999	6,000	6,000	6,000	6,000	6,000	
HISTORIC DISTRICT COMMISSION	280	681	836	0	0	0	0	
PRIOR YEAR TAX REFUNDS	21,538	4,927	4,277	15,000	15,000	15,000	15,000	
OPERATING EXPENDITURES	135,177	56,341	218,577	190,934	176,721	144,579	144,579	
TOTAL CONTINGENCY	135,177	56,341	218,577	190,934	176,721	144,579	144,579	-24.28%

BOARD OF EDUCATION

The Tolland School System will educate and challenge students to achieve their potential by providing a variety of educational experiences to enable them to be productive citizens in an ever-changing society.

Account Code	Descriptions	2018-2019 Department Request	2018-2019 Manager Proposed	2018-2019 Adopted Budget
900-00	Board of Education	39,642,607	39,642,607	39,642,607
	Subtotal -- Board of Education	39,642,607	39,642,607	39,642,607

PROGRAM	BOARD OF EDUCATION	900-00
----------------	---------------------------	---------------

Board of Education's Message:

The Board of Education's (BOE) adopted budget for FY 2018-2019 of \$39,642,607 represents a 0.78% increase over the FY 2017-2018 budget of \$39,333,948. On February 15, 2018 the Board of Education adopted budget was conveyed to the Town Manager as required by Town charter.

Most labor contracts are resolved. The BOE adopted budget has been adjusted for health insurance, transportation and contracts. The BOE adopted budget provides for cost-avoidance in the areas of special education, compliance with state requirements of Scientifically Researched Based Interventions/Response to Intervention needs, groundwork for the Next Generation Science Standards (NGSS) and related state testing, and the evolution of our business program. Four positions (4.0 FTE) are requested in the proposed budget: 1.0 FTE Business Educator, 1.0 FTE Science Educator, 1.0 Math Interventionist, and 1.0 Special Education. All requested staff will help resolve challenges for Tolland that currently result in a loss of resources for the Town and district and set the stage for the development of curriculum pathways that will help retain students and reduce attrition to magnet and charter schools. The BOE adopted budget maintains the progress made in the last few years with a consistent math program, Writers Workshop, reading programs, curriculum work, professional development and in material supports.

The Special Education allocation in the BOE adopted budget has been netted out for the anticipated Excess Cost reimbursement from the State. In other words, the funds provided by the State for Special Education are needed to balance the budget. Under the legislation in force at the time the BOE budget was adopted the actual reimbursement rate received varies depending upon the number of students of special education state-wide. In the past, the school reimbursement rate for special education has varied. The Board of Education budget assumes a reimbursement rate of 73% of funds spent for each student above a state provided threshold. For example (with an estimated figure) if Tolland spent under the \$68,522 threshold the funds would come directly from the BOE operating budget. For any student for which *more* than \$68,522 was spent, the Town and school district would receive 73% of the dollars back spent *above* \$68,522 for that student. Although funding can fluctuate, Federal mandates for these services do not go away.

The BOE worked with the Town/BOE consultant to determine the health insurance figure. The insurance line item was adjusted for the number of employees covered; including the elimination of health insurance for the positions eliminated in the BOE adopted budget, as well as an adjustment for an increase in the employees' share of health insurance. Salary line items have been updated for all known existing employees, degree changes, step increases and other contractual requirements. The adopted budget as of this writing contains the anticipated retirement of four teachers with their replacement typically hired at a lower level. The bus contract begins the 5th year of a 5 year contract starting July 1, 2018, and the new rates have been incorporated into the FY 2018-2019 budget. Gasoline and diesel prices have been built into the proposed budget. New rates were acquired in cooperation with the Town for gasoline and diesel.

For more details please go to <http://www.tolland.k12.ct.us>.

Budget Development Process:

The Superintendent held five Community Budget Workshops, and three additional Board of Education meetings to develop the budget. A website was established for the public to review the process and access information (see: <http://www.tolland.k12.ct.us> Superintendent, and Budget links). Through these community workshops and board meetings the students, staff, and parents were encouraged to be partners in the development of a sound plan for the coming year. Student needs and respective requests that come from the school and community will sometimes exceed the financial resources available. Therefore, the Superintendent works with the Board of Education to establish spending priorities and to submit a budget to the Town that meets the needs of the district while accounting for financial constraints. After the Town Council has set the budget allocation for the School District within the overall Town Budget, a referendum is set for the first Tuesday in May. Upon subsequent approval of the Town Budget, the Board of Education, if necessary, meets to adjust the budget to the level allocated by the approved Town Budget referendum. A final budget is adopted by the Board of Education no later than June 30th.

Assigned Positions in the BOE adopted budget (does not include additional reductions if required by the Town in response to the Governor's Proposed Budget):

2016-17	2017-18	Position Title	2018-19
*FTE	*FTE		*FTE
202.4	199.7	All Schools – Teachers	196.9
76.3	76.1	All Schools – Paraprofessionals & Nurses	78.5
24.5	23.5	Facilities Services	22
43.5	42.5	All Other Positions	44.5
346.7	341.8	TOTAL	341.9

*Using proposed BOE funded FTE counts.

Program Objectives and Goals FY 2019:

- Work closely with the Town on their goals for the school system as a whole, and especially in regard to critical infrastructure and building/facility improvements – **Council Goal**
- Support the completion of identified projects within the Town's Capital Improvement Plan- **Council Goal**

[illegible]

FY2016-17 Actual	Obj #	Object Description	FY2017-18 Adopted 11/14/2017	FY2018-19 Proposed	% Change	Dollar Change
\$17,098,980	111	Certified Salaries	\$16,910,798	\$17,479,377	3.36%	\$568,579
\$1,807,689	112	Non-Certified Salaries	\$1,764,528	\$1,852,530	4.99%	\$88,002
\$1,048,094	113	Paraprofessional Salaries	\$1,284,230	\$1,263,663	-1.60%	(\$20,567)
\$356,199	115	Certified Substitutes	\$366,699	\$357,061	-2.63%	(\$9,638)
\$802,168	118	Maintenance/Custodial Salaries	\$750,470	\$787,625	4.95%	\$37,155
\$197,953	122	Non-Certified Substitutes	\$173,542	\$205,701	18.53%	\$32,159
\$170,896	151	Stipends	\$166,553	\$173,616	4.24%	\$7,063
\$184,275	195	Severance Pay	\$115,000	\$99,950	-13.09%	(\$15,050)
\$338,522	197	Pensions/OPEB	\$280,340	\$291,653	4.04%	\$11,313
\$5,433,338	202	Health Insurance	\$5,364,318	\$4,866,485	-9.28%	(\$497,833)
\$355,135	209	HI - HSA Deductible	\$553,975	\$684,800	23.62%	\$130,825
\$82,438	211	Life Insurance	\$100,972	\$101,472	0.50%	\$500
\$560,802	221	Medicare/FICA	\$649,669	\$626,919	-3.50%	(\$22,750)
\$20,000	250	Course Reimbursement-Degree Changes	\$50,000	\$50,000	0.00%	\$0
\$22,210	260	Unemployment Compensation	\$56,681	\$56,681	0.00%	\$0
\$274,988	270	Workers' Compensation	\$283,612	\$273,612	-3.53%	(\$10,000)
\$96,425	300	Purchased Prof. Technical Consulting Ser.	\$116,982	\$107,112	-8.44%	(\$9,870)
\$12,160	321	Tutors	\$24,725	\$24,850	0.51%	\$125
\$498,138	325	PD & Other Prof Educ Svcs	\$288,950	\$191,190	-33.83%	(\$97,760)
\$75,838	330	Pupil Services Testing & Prof Services	\$108,312	\$113,312	4.62%	\$5,000
\$163,766	342	Audit, Legal & Consultation Services	\$219,087	\$243,287	11.05%	\$24,200
\$40,913	351	Athletic Officials	\$71,737	\$71,737	0.00%	\$0
\$293,661	359	Prof Services Tech.Online & Maint. Contrac	\$403,538	\$385,118	-4.56%	(\$18,420)
\$394,911	430	Facilities Maintenance & Repair Services	\$377,688	\$383,181	1.45%	\$5,493
\$28,493	432	Technology Rep/Maintenance	\$40,195	\$38,564	-4.06%	(\$1,631)
\$169,661	442	Rentals of Equipment	\$148,552	\$148,964	0.28%	\$412
\$2,360,128	510	Student Transp Svcs	\$2,483,447	\$2,609,578	5.08%	\$126,131
\$65,189	516	Athletic & Student Activity Transp.	\$68,135	\$66,885	-1.83%	(\$1,250)
\$196,467	520	Property/Liability Insurance	\$190,160	\$196,336	3.25%	\$6,176
\$36,117	530	Telephone & Internet Services	\$26,700	\$35,920	34.53%	\$9,220
\$57,194	535	Postage/Advertising/Printing	\$58,459	\$58,991	0.91%	\$532
\$1,668,965	560	Tuition Educ Agency	\$1,759,842	\$1,931,669	9.76%	\$171,827
\$468,677	561	Tuition Schl Dist w/in State	\$629,432	\$491,890	-21.85%	(\$137,542)
\$375,540	564	Tuition Educ Agncy w/in State	\$558,073	\$541,641	-2.94%	(\$16,432)
\$21,554	580	Travel and Conference	\$37,731	\$32,807	-13.05%	(\$4,924)
\$7,158	591	Public Safety Officers & Trooper Assign.	\$14,322	\$14,002	-2.23%	(\$320)
\$76,463	592	School Resource Officer	\$72,000	\$72,000	0.00%	\$0
\$432,981	611	Instr Supl/Mtls	\$241,382	\$203,523	-15.68%	(\$37,859)
\$274,817	608	Operation/Maintenance Supplies	\$210,309	\$195,881	-6.86%	(\$14,428)
\$108,830	612	Office & Classroom Supl/Mtls	\$151,495	\$134,368	-11.31%	(\$17,127)
\$1,147,662	620	Electricity - Eversource/TransCanada	\$1,285,153	\$1,282,859	-0.18%	(\$2,294)
\$217,511	624	Heating Oil & Gas	\$127,316	\$153,635	20.67%	\$26,319
\$116,011	626	Diesel/Gasoline (Vehicles)	\$199,412	\$198,612	-0.40%	(\$800)
\$99,086	641	Textbooks	\$116,445	\$106,015	-8.96%	(\$10,430)
\$19,498	642	Library & Professional Books	\$26,715	\$25,883	-3.11%	(\$832)
\$17,960	645	Testing, Evaluations & PSAT	\$31,622	\$25,387	-19.72%	(\$6,235)
\$18,441	646	Curriculum Workbook Mtls	\$45,846	\$54,764	19.45%	\$8,918
\$311	650	Films and Videos Supl	\$650	\$550	-15.38%	(\$100)
\$85,030	660	Computer Software License Agreements	\$42,621	\$73,719	72.96%	\$31,098
\$58,414	690	Athletic, Graduation, Student Activity Suppl	\$59,906	\$55,645	-7.11%	(\$4,261)
\$380,876	730	Equip Instruct - New	\$172,586	\$151,798	-12.05%	(\$20,788)
\$50,703	810	Dues and Fees - Misc Expense	\$53,036	\$49,789	-6.12%	(\$3,247)
\$38,889,236		TOTAL BASE	\$39,333,948	\$39,642,607	0.78%	\$308,659
\$38,889,236		GRAND TOTAL	\$39,333,948	\$39,642,607	0.78%	\$308,659

DEBT SERVICE

The Town has developed a Debt Management Plan which provides for relatively level debt service, while still funding those Capital projects that do not have alternative revenue sources other than the issuance of debt. The plan proposes a financing strategy that conforms to the 5-year Capital Improvements Program and projects debt service levels for future borrowing 20 years out. At a glance, the impact of issuing debt can be seen and planning can be done before the project is approved.

In 2015, the Town Council established a Debt Service Fund to build reserves to strategically offset future debt impact on the budget as part of the debt management plan.

Account Code	Descriptions	2018-2019 Department Request	2018-2019 Manager Proposed	2018-2019 Adopted Budget
840-00	Debt Service	4,550,000	4,550,000	4,550,000
	Subtotal -- Debt Service	4,550,000	4,550,000	4,550,000

FUNCTION		ACTIVITY			PROGRAM			CODE
Finance and Records		Debt Services			Debt Services			840-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
PRINCIPAL	3,367,612	3,184,649	3,578,935	3,568,567	3,568,567	3,235,247	3,235,247	
INTEREST	1,075,637	920,693	971,156	981,433	981,433	1,243,048	1,243,048	
TRANSFER OUT	99,000	443,669	0	0	0	71,705	71,705	
OPERATING EXPENDITURES	4,542,249	4,549,012	4,550,091	4,550,000	4,550,000	4,550,000	4,550,000	
TOTAL DEBT SERVICES	4,542,249	4,549,012	4,550,091	4,550,000	4,550,000	4,550,000	4,550,000	0.00%

Town of Tolland, Connecticut

Principal Debt Payments

Project	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<i>School Bond & Note Principal</i>						
2005 Bonds Tolland High School (partially refunded 2012)	-	-	-	-	-	-
2006 Bonds Tolland High School	-	-	-	-	-	-
2007 Bonds Tolland High School	-	-	-	-	-	-
2010 Bonds Tolland High School	84,159	84,159	84,158	84,158	84,150	84,158
2011 Bonds TIS HVACs roof, fiber-optic, TMS driveway, asbestos floor	195,000	195,000	195,000	195,000	190,000	190,000
2012 Bonds track resurfacing, lights THS field	21,550	21,550	20,480	20,480	20,480	20,480
2012 refunding of 2004 and 2005 Tolland High School	354,300	354,300	353,300	934,300	929,300	935,200
2014 Refunding of 2005, 2006, 2007	1,092,480	1,093,380	1,093,350	516,880	523,115	537,100
2015 School Bonds	19,000	19,000	19,000	18,000	18,000	18,000
2018 School Bonds		90,092	95,000	95,000	90,000	90,000
Sub-Total School Principal	1,766,489	1,857,481	1,860,288	1,863,818	1,855,045	1,874,938
<i>General Purpose Bond & Note Principal</i>						
Vernon WIT Expansion	-	-	-	-	-	-
Vernon Sewer Line	-	-	-	-	-	-
2006 Bonds Open Space	-	-	-	-	-	-
2007 Bonds Open Space	-	-	-	-	-	-
2008 Bonds Open Space and municipal projects	265,000	-	-	-	-	-
2010 Bonds Open Space	40,841	40,841	40,842	40,842	40,850	40,842
2011 Geothermal project lease net of subsidy	266,667	266,667	266,667	266,667	266,667	266,667
2011 Bond generator, truck, roads and Library, roof, Open Space, Cross Farms 1	200,000	205,000	205,000	207,000	-	-
2012 Bonds Study of facilities, drainage, pavement parking and roads	78,450	78,450	74,520	74,520	74,520	74,520
2012 refunding of 2004 and 2005 Cross Farms and old sewer projects	130,700	130,700	126,700	130,700	130,700	134,800
2014 Refunding of 2005, 2006, 2007	121,100	125,690	130,720	136,500	141,885	142,900
2015 General Purpose projects	366,000	366,000	366,000	367,000	367,000	367,000
2018 General Purpose projects		299,908	295,000	295,000	300,000	300,000
Sub-Total General Purpose Principal	1,468,758	1,513,256	1,505,449	1,518,229	1,321,622	1,326,729
Total General Fund	3,235,247	3,370,737	3,365,737	3,382,047	3,176,667	3,201,667
<i>Sewer Bond & Note Principal</i>						
2006 Sewers	-	-	-	-	-	-
2011 Sewers	50,000	45,000	45,000	43,000	50,000	50,000
2014 Sewers	126,420	125,930	125,930	126,620	-	-
Sub-Total Sewers	176,420	170,930	170,930	169,620	50,000	50,000
Total Principal	3,411,667	3,541,667	3,536,667	3,551,667	3,226,667	3,251,667

Town of Tolland, Connecticut

Interest Debt Payments

Project	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<i>School Bond & Note Interest</i>						
2005 Bonds Tolland High School (partially refunded 2012)	-	-	-	-	-	-
2006 Bonds Tolland High School	-	-	-	-	-	-
2007 Bonds Tolland High School	-	-	-	-	-	-
2010 Bonds Tolland High School	38,553	36,238	33,819	31,294	28,769	26,192
2011 Bonds TIS HVACs roof, fiber-optic, TMS driveway, asbestos floor	37,238	29,438	21,638	14,569	8,550	2,850
2012 Bonds track resurfacing, lights THS field	5,508	5,131	4,608	3,994	3,379	2,765
2012 refunding of 2004 and 2005 Tolland High School	207,225	194,825	182,444	152,021	105,431	63,494
2014 Refunding of 2005, 2006, 2007	228,091	184,374	140,639	108,435	87,635	66,430
2015 School Bonds	9,085	8,515	7,850	7,110	6,390	5,850
2018 School Bonds	77,822	79,817	75,313	70,563	65,813	61,313
Sub-Total School Interest	603,521	538,337	466,310	387,984	305,966	228,894
<i>General Purpose Bond & Note Interest</i>						
Vernon WIT Expansion	-	-	-	-	-	-
Vernon Sewer Line	-	-	-	-	-	-
2006 Bonds Open Space	-	-	-	-	-	-
2007 Bonds Open Space	-	-	-	-	-	-
2008 Bonds Open Space and municipal projects	5,300	-	-	-	-	-
2010 Bonds Open Space	18,710	17,587	16,413	15,187	13,962	12,711
2011 Geothermal project lease net of subsidy (includes 6.60% sequester impact)	37,913	33,015	28,129	23,237	18,345	13,453
2011 Bond generator, truck, roads and Library, roof, Open Space, Cross Farms 12	27,128	19,028	10,828	3,364	-	-
2012 Bonds Study of facilities, drainage, pavement parking and roads	20,042	18,669	16,767	14,531	12,296	10,060
2012 refunding of 2004 and 2005 Cross Farms and old sewer projects	33,875	29,301	24,806	19,005	12,470	6,506
2014 Refunding of 2005, 2006, 2007	48,441	43,506	38,377	33,033	27,465	21,770
2015 General Purpose projects	182,040	171,060	158,250	143,590	128,910	117,900
2018 General Purpose projects	256,591	263,170	248,175	233,425	218,675	203,675
Sub-Total General Purpose Interest	630,041	595,335	541,744	485,372	432,122	386,075
Total General Fund Interest	1,233,561	1,133,672	1,008,054	873,356	738,089	614,969
<i>Sewer Bond & Note Interest</i>						
2006 Sewers	-	-	-	-	-	-
2011 Sewers	13,748	11,848	10,048	8,449	7,000	5,500
2014 Sewers	17,668	12,621	7,583	2,532	-	-
Sub-Total Sewers	31,415	24,468	17,631	10,981	7,000	5,500
Total Interest (General Fund and Sewers)	1,264,976	1,158,140	1,025,685	884,337	745,089	620,469

Debt Management Plan

Fiscal Year	Existing General Fund Principal	Existing GF Interest	TOTAL General Fund Debt (excludes Sewer Assessment Debt & 2013 & 2016 Energy Leases)	Annual Change in Existing Debt Service	Total Proposed Principal	Total Proposed Interest	Total Proposed Debt Service (CIP)	Total Existing Plus Proposed Principal ONLY	Total Existing Plus Proposed Interest ONLY	Projected Bond & BAN Premiums	Existing Plus Proposed DS & Contribution	Amount Budgeted for Debt Service	Annual \$ Change of budget	Budget vs. Actual contribution/use Debt Svc Fund
2019	3,235,247	1,233,560	4,468,807	(177,764)	-	-	-	3,235,247	1,233,560	75,000	4,468,807	4,550,000	0	81,193
2020	3,370,737	1,133,677	4,504,414	35,607	-	-	-	3,370,737	1,133,677	175,000	4,504,414	4,550,000	0	45,586
2021	3,365,737	1,008,054	4,373,790	(130,623)	-	340,200	340,200	3,365,737	1,348,254	50,000	4,713,990	4,550,000	0	(163,990)
2022	3,382,047	873,355	4,255,402	(118,388)	315,000	260,000	575,000	3,697,047	1,133,355	175,000	4,830,402	4,550,000	0	(280,402)
2023	3,176,667	738,088	3,914,755	(340,647)	315,000	421,850	736,850	3,491,667	1,159,938	-	4,651,605	4,550,000	0	(101,605)
2024	3,201,667	614,968	3,816,635	(98,120)	540,000	411,450	951,450	3,741,667	1,026,418	-	4,768,085	4,550,000	0	(218,085)
2025	3,011,667	508,467	3,520,134	(296,501)	545,000	393,738	938,738	3,556,667	902,205	-	4,458,871	4,550,000	0	91,129
2026	2,551,667	420,263	2,971,929	(548,204)	545,000	376,025	921,025	3,096,667	796,288	-	3,892,954	4,550,000	0	657,046
2027	1,560,000	362,088	1,922,088	(1,049,842)	545,000	358,313	903,313	2,105,000	720,400	-	2,825,400	4,550,000	0	
2028	1,330,000	321,713	1,651,713	(270,375)	545,000	340,600	885,600	1,875,000	662,313	-	2,537,313	4,550,000	0	
2029	920,000	289,838	1,209,838	(441,875)	545,000	323,050	868,050	1,465,000	612,888	-	2,077,888	4,550,000	0	
2030	920,000	262,100	1,182,100	(27,738)	545,000	305,500	850,500	1,465,000	567,600	-	2,032,600	4,550,000	0	
2031	920,000	233,188	1,153,188	(28,913)	545,000	287,950	832,950	1,465,000	521,138	-	1,986,138	4,550,000	0	
2032	770,000	207,088	977,088	(176,100)	540,000	270,400	810,400	1,310,000	477,488	-	1,787,488	4,550,000	0	
2033	770,000	183,500	953,500	(23,588)	540,000	252,850	792,850	1,310,000	436,350	-	1,746,350	4,550,000	0	
2034	770,000	159,425	929,425	(24,075)	540,000	235,300	775,300	1,310,000	394,725	-	1,704,725	4,550,000	0	
2035	770,000	135,350	905,350	(24,075)	540,000	217,750	757,750	1,310,000	353,100	-	1,663,100	4,550,000	0	
2036	770,000	110,300	880,300	(25,050)	540,000	200,200	740,200	1,310,000	310,500	-	1,620,500	4,550,000	0	
2037	390,000	90,950	480,950	(399,350)	540,000	182,650	722,650	930,000	273,600	-	1,203,600	4,550,000	0	
2038	390,000	78,763	468,763	(12,188)	540,000	165,100	705,100	930,000	243,863	-	1,173,863	4,550,000	0	
2039	390,000	66,575	456,575	(12,188)	540,000	147,550	687,550	930,000	214,125	-	1,144,125	4,550,000	0	
2040	385,000	53,900	438,900	(17,675)	540,000	130,000	670,000	925,000	183,900	-	1,108,900	4,550,000	0	
2041	385,000	40,425	425,425	(13,475)	540,000	112,450	652,450	925,000	152,875	-	1,077,875	4,550,000	0	
2042	385,000	26,950	411,950	(13,475)	540,000	94,900	634,900	925,000	121,850	-	1,046,850	4,550,000	0	
2043	385,000	13,475	398,475	(13,475)	540,000	77,350	617,350	925,000	90,825	-	1,015,825	4,550,000	0	
2044	-	-	-	(398,475)	540,000	59,800	599,800	540,000	59,800	-	599,800	4,550,000		
2045	-	-	-	-	540,000	42,250	582,250	540,000	42,250	-	582,250	4,550,000		
2046	-	-	-	-	540,000	24,700	564,700	540,000	24,700	-	564,700	4,550,001		
2047	-	-	-	-	220,000	7,150	227,150	220,000		-	227,150	4,550,002		
Total	37,505,433	9,166,058	46,671,491		13,305,000	6,039,075	19,344,075	50,810,433	15,197,983	475,000	66,015,566			

Summary of Debt Management Policy

- The Town may issue debt by resolution of the Town Council up to 5% of the current tax levy. If the debt issue exceeds that threshold then it must be approved by referendum.
- Bond Anticipation Notes may be used to provide interim cash flow, facilitate the timing of bond sales, finance less significant borrowing needs, avoid locking in high long-term interest rates during periods of market turmoil or finance projects whose final cost is uncertain or is expected to be mitigated by grants or investment earnings. Long-term borrowing will be confined to capital projects and will not fund current operations.
- Bonds will be structured to match the useful life of the capital improvement but not exceed 30 years in accordance with CGS. The Town will issue \$10 million or less in tax exempt securities per calendar year to receive “Bank Qualified” status to minimize interest rates to be paid.
- Debt obligations are generally issued through competitive sale. However, if conditions provide that a negotiated sale would provide significant benefits to the Town then the Town Council may approve that method of sale.
- The Town Manager and the Finance Director will analyze the Town’s debt position by using the following measures and report the results annually to the Town Council as part of the Debt Management Plan presentation.
 - ✓ *“Debt measured against population on a per capita basis”* to be capped at \$3,800. Tolland is at \$2,056 for 2018/2019.
 - ✓ *“General Fund bonded debt as a percentage of full market value”* to be capped at 4%. Tolland is in 2018-19 at 1.68%.
 - ✓ *“General Fund debt service as a percentage of total General Fund expenditures”* to be capped at 10%. Tolland is estimated at 7.09%.

Statutory Debt Limitation

Under Connecticut law, municipalities shall not incur indebtedness through the issuance of bonds or notes which will cause aggregate indebtedness by class to exceed the following:

General Purposes:	2.25 times annual receipts from taxation
School Purposes:	4.50 times annual receipts from taxation
Sewer Purposes:	3.75 times annual receipts from taxation

In no case, however, shall total indebtedness exceed seven times the base. “Annual receipts from taxation” (the “base”) are defined as total tax collections (including interest, and late payment of taxes) and state payments from revenue loss under Connecticut General Statutes (CGS) Sections 12-129d and 7-528.

The CGS also provides for exclusion from the debt limit calculation debt issued in anticipation of taxes for the supply of water, gas, and electricity. There are additional exclusions for indebtedness issued in anticipation of receipt of proceeds from assessments levied upon property benefited by any public improvement and for indebtedness issued in anticipation of the receipt of proceeds from State or Federal grants evidenced by a written commitment or contract, but only to the extent such indebtedness can be paid from such proceeds.

Computation of Legal Debt Margin

Total Tax Collections (Including Interest and Lien Fees) for June 30, 2017	\$ 43,429,218
Base for Debt Limitation Computation	\$ 43,429,218
Seven times the base for debt limitations	\$304,004,526
Tolland’s Total Net Indebtedness	\$ 45,685,921

Board of Education debt versus Town debt

Sixty percent of the debt obligation is for School needs which include building the new High School, renovations of the Middle School and other capital improvements. Forty percent of the debt obligation is for Municipal needs such as Open Space acquisitions and other capital improvements.

Proposed Debt Issuance Plan

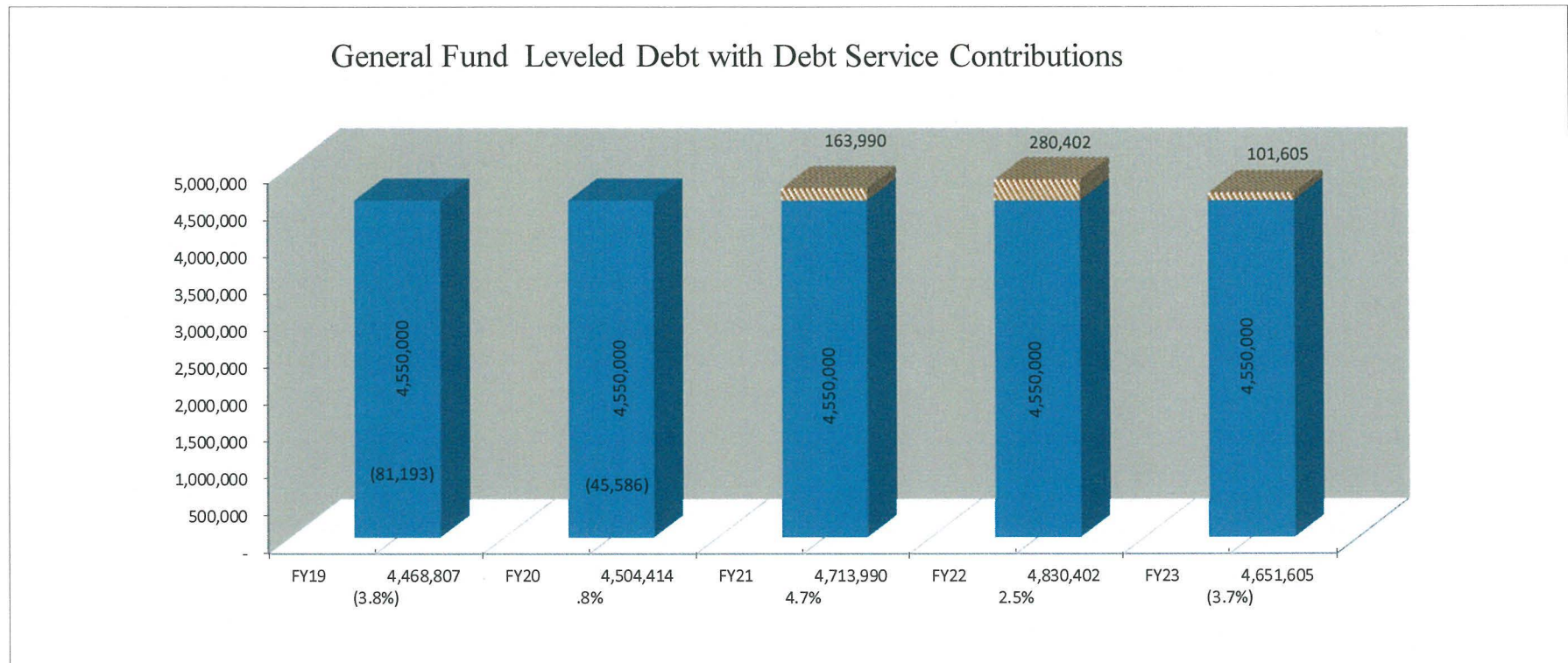
The recommended financing strategy for the authorized-but-unissued debt and proposed capital projects listed above includes a combination of a series of bond anticipation notes and bonds issued within the next five years. Below represents the *Proposed Capital Improvements* emphasizing the connection between a scheduled major capital project and the timing of the borrowing.

\$6,985,000 BANs Dated: 5/19 Due: 5/20 Interest	\$7,985,000 Bond Issue Dated May 2020 Term: 25 Years Rate: 3.25%			\$4,010,000 BANs Dated: 5/21 Due: 5/22 Interest	\$5,320,000 Bonds Dated May 2021 Term: 25 Years Rate: 3.35%			Total Proposed Principal	Total Proposed Interest	Total Proposed Debt Service (CIP)
	Principal	Interest	Total		Principal	Interest	Total			
-	-	-	-	-	-	-	-	-	-	-
175,000	-	-	-	-	-	-	-	-	-	-
-	-	260,000	260,000	80,200	-	-	-	-	340,200	340,200
-	315,000	260,000	575,000	-	-	-	-	315,000	260,000	575,000
-	315,000	249,600	564,600	-	-	172,250	172,250	315,000	421,850	736,850
-	315,000	239,200	554,200	-	225,000	172,250	397,250	540,000	411,450	951,450
-	320,000	228,800	548,800	-	225,000	164,938	389,938	545,000	393,738	938,738
-	320,000	218,400	538,400	-	225,000	157,625	382,625	545,000	376,025	921,025
-	320,000	208,000	528,000	-	225,000	150,313	375,313	545,000	358,313	903,313
-	320,000	197,600	517,600	-	225,000	143,000	368,000	545,000	340,600	885,600
-	320,000	187,200	507,200	-	225,000	135,850	360,850	545,000	323,050	868,050
-	320,000	176,800	496,800	-	225,000	128,700	353,700	545,000	305,500	850,500
-	320,000	166,400	486,400	-	225,000	121,550	346,550	545,000	287,950	832,950
-	320,000	156,000	476,000	-	220,000	114,400	334,400	540,000	270,400	810,400
-	320,000	145,600	465,600	-	220,000	107,250	327,250	540,000	252,850	792,850
-	320,000	135,200	455,200	-	220,000	100,100	320,100	540,000	235,300	775,300
-	320,000	124,800	444,800	-	220,000	92,950	312,950	540,000	217,750	757,750
-	320,000	114,400	434,400	-	220,000	85,800	305,800	540,000	200,200	740,200
-	320,000	104,000	424,000	-	220,000	78,650	298,650	540,000	182,650	722,650
-	320,000	93,600	413,600	-	220,000	71,500	291,500	540,000	165,100	705,100
-	320,000	83,200	403,200	-	220,000	64,350	284,350	540,000	147,550	687,550
-	320,000	72,800	392,800	-	220,000	57,200	277,200	540,000	130,000	670,000
-	320,000	62,400	382,400	-	220,000	50,050	270,050	540,000	112,450	652,450
-	320,000	52,000	372,000	-	220,000	42,900	262,900	540,000	94,900	634,900
-	320,000	41,600	361,600	-	220,000	35,750	255,750	540,000	77,350	617,350
-	320,000	31,200	351,200	-	220,000	28,600	248,600	540,000	59,800	599,800
-	320,000	20,800	340,800	-	220,000	21,450	241,450	540,000	42,250	582,250
-	320,000	10,400	330,400	-	220,000	14,300	234,300	540,000	24,700	564,700
-	-	-	-	-	220,000	7,150	227,150	220,000	7,150	227,150
175,000	7,985,000	3,640,000	11,625,000	80,200	5,320,000	2,318,875	7,638,875	13,305,000	6,039,075	19,344,075

The following is the first year of the projects that are under our debt issuance plan (subject to change based on cash flow needs):

Year 1 - FY 2018-19 (to be issued as a bond in May, 2018)	Remaining Authorized But Unissued	Capital Needs From CIP Plan 12/01/17
TIS Parent Drop Off-BAN Repay	187,492	
Drainage FY 15-16 - BAN Repay	100,000	
Road Bond - BAN Repay	1,000,000	
Town Wide VOIP System - BAN Repay	315,000	
Dump Trucks and Lift for Garage - BAN Repay	273,000	
TIS Roof Replacement (grant also) BAN Repay	726,061	SCHOOL
TIS Roof Replacement (grant also) Additional needed	47,000	SCHOOL
Cafeteria Tables TIS BAN Repay	27,881	SCHOOL
District Wide HVAC & Plumbing Upgrades BAN Repay	2,955	SCHOOL
District Wide HVAC & Plumbing Upgrades	22,000	SCHOOL
THS Resurfacing of all weather track BAN Repay	119,308	SCHOOL
Trucks - BAN Repay	190,300	
Road Bond - BAN Repay	1,000,000	
Public Works Garage FY 1516	1,042,460	
Public Works Garage FY 1617	1,335,877	
Drainage Construction & Design FY16-17 - BAN Repay	100,000	
Public Works Garage FY 1718	1,349,779	
THS Warning Transition Strips-BAN REPAY	231,812	SCHOOL
THS PA system expansion-BAN REPAY	37,374	SCHOOL
BGP Replacement of exterior building doors 35+ BAN Repay	60,441	SCHOOL
BGP Paving Rear Exit to Playground-BAN Repay	46,177	SCHOOL
BOE Boiler Replacement and Fuel Conversion BAN Repay	16,573	SCHOOL
Debt Issuance Costs BAN Repay	25,932	SCHOOL
Old Cathole Road - BAN Repay (176,000)	176,000	
Drainage Construction & Design FY17-18 - BAN Repay (100,000)	100,000	
BGP Expansion of Chain link fence around soccer field BAN Repay	13,070	SCHOOL
DW Snow and Lawn Equipment-BAN Repay	45,624	SCHOOL
School Security- BAN Repay	15,000	SCHOOL
TMS Fire Alarm Panel (grant also)	25,535	SCHOOL
TIS Asbestos removal and replace floor tiles (grant also)	25,000	SCHOOL
DW Snow and Lawn Equipment	15,470	SCHOOL
TMS Press Box & Upper Soccer lacrosse field redesign	45,000	SCHOOL
THS VCT Flooring replacement A Wing Hallway	10,000	SCHOOL
School Bond issuance costs, etc	126,879	SCHOOL
School Security	485,000	SCHOOL
Total	9,340,000	0 9,340,000

Comparative Debt service expenditure level for the next 5 years with the adopted debt management plan assumptions

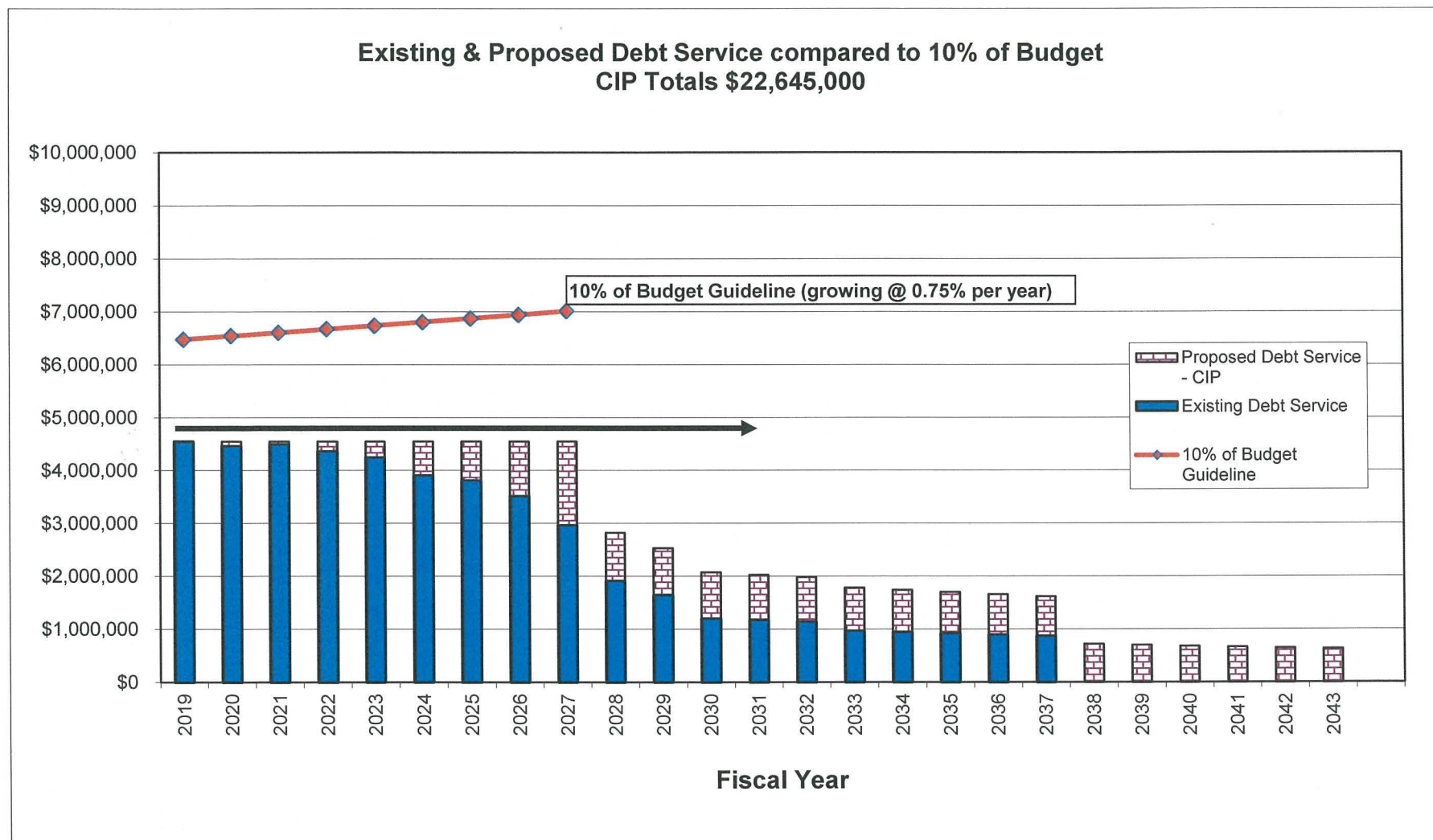


Note: These numbers reflect the actual cost of debt service. Our current Debt Management Plan reflects an amount of \$4,550,000 as part of the general fund budget during each of these years above. The balance will come from our Debt Reserve Fund which was established to ease the burden on the general fund impact for these years.

Financial Indicators

- Tax Reform Act effective January 1, 2018 has negatively impacted the municipal bond market. SALT deduction is capped at \$10,000, corporate tax rates are cut resulting in less demand for tax-exempt securities.
- Advance Refinancing have been eliminated which reduces ability to save on debt service or to restructure existing debt service.
- Federal Reserve has started to raise short-term interest rates and they are expected to continue to increase short-term rates three or four times in 2018.
- Long-term rates are still very low from an historic perspective but have increased since the election, and especially the past few weeks.
- The Town issued Bonds in May 2018 that repaid \$4,810,000 of BANs that matured and \$4,530,000 for previously approved bonding.
- The Town has above average bond ratings: S&P & Fitch both rate the Town “AAA”. These highest possible ratings will allow the Town to borrow at the lowest possible rate.
- Some factors mentioned in the recent S&P and Fitch reports that justify the AAA ratings include: Very Strong Management Practices, Strong Budget Flexibility and Liquidity and Limited Pension and OPEB liabilities.
- The Town has numerous formalized policies including: Fund Balance, Debt Service and Capital Improvement.
- The Town’s existing debt service amortizes aggressively.
- This aggressive debt amortization will help mitigate the impact of the proposed new debt.
- Structured appropriately - the Town’s CIP totaling about \$22,645,000 will have minimal impact on the Town’s existing annual debt requirements.

The following charts show a trend analysis of the Town's debt ratios the past year, current year, and projected years. The Town bond rating is AAA from S & P and AAA Fitch.



CAPITAL IMPROVEMENTS

Everything the Town does, from providing services to its residents and citizens, to equipping employees to effectively perform their jobs, requires the existence of certain basic physical assets. These assets include: streets, parks, buildings, school facilities, large equipment and technology. Assets must be purchased, maintained and replaced on a timely basis or their usefulness in providing public services will diminish. The General Fund allocation for capital improvement projects is only one of many funding sources.

Account Code	Descriptions	2018-2019 Department Request	2018-2019 Manager Proposed	2018-2019 Adopted Budget
910-00	Capital Improvements	61,906	61,906	61,906
	Subtotal -- Capital Improvements	61,906	61,906	61,906

FUNCTION	ACTIVITY			PROGRAM				CODE
Capital Improvements	Capital Improvements			Capital Improvement				910-00
Line Item Description	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Adopted	2017-2018 Amended	2018-2019 Manager Proposed	2018-2019 Adopted Budget	% Increase (Decr) Over Adopted
CAPITAL IMPROVEMENTS/TRANSFER OUT	86,456	183,813	54,578	54,578	54,578	61,906	61,906	
OPERATING EXPENDITURES	86,456	183,813	54,578	54,578	54,578	61,906	61,906	
TOTAL CAPITAL IMPROVEMENTS RESERVE	86,456	183,813	54,578	54,578	54,578	61,906	61,906	13.43%

Purpose of Capital Improvements

In recognition that buildings, infrastructure, technology and major equipment are the physical foundation for providing services to the residents of the Town of Tolland, a five-year Capital Improvement Program (CIP) is prepared and reviewed annually. The purpose of the plan is to budget for the acquisition, replacement or renovation of major fixed assets. The underlying Capital Financing Policy establishes the methodology for including a program or project in the five-year Capital Improvement Program. The policy establishes the general financing goals and the specific elements that comprise a long-range financing strategy.

In accordance with the Town Charter, the Town Manager shall prepare and submit to the Town Council a five-year capital program at least four months prior to the annual budget referendum. The Town Manager and Finance Director prepare a Debt Management Plan (DMP) executive summary report for submission to the Town Council on an annual basis in conjunction with the CIP.

The Town's Charter obligates the Town Council to hold one or more public hearings on the CIP, publish in one or more newspapers the general summary of the capital program, and adopt the capital program with or without amendments after the public hearing for inclusion in the annual budget.

Capital Improvement Program Strategy/Guidelines

The Town's CIP is a comprehensive multi-year capital plan that identifies and prioritizes expected needs based on the Town's strategic plan, establishes project scope and cost, details estimated amounts of funding from various sources, and projects future operating and maintenance costs.

1. The Town will develop a five-year CIP for capital improvements; the first year of which will be adopted annually by the Town Council as the Capital Budget. The CIP shall include those projects that will preserve and provide, in the most efficient manner, the infrastructure necessary to achieve the highest level of public services and quality of life possible within the available financial resources. The Town will make all capital improvements in accordance with the Town Council's annually adopted CIP.
2. The Town will coordinate the development of the CIP with the development of the annual operating budget. Future operating costs associated with new capital projects will be projected and included in the operating budget forecasts. The Town will not construct or acquire a public facility if it is unable to adequately provide for the subsequent annual operation and maintenance costs of the facility.
3. The Town will maintain its assets at a level adequate to protect the Town's capital investment and minimize future maintenance and replacement costs.
4. The Town will identify the estimated cost and potential funding source or financing method for each capital project proposal before it is submitted to the Town Council for approval.
5. The Town Administration will monitor and manage capital project expenditures with all department managers on a monthly basis for each project in the annual Capital Budget.
6. The Town Manager's Office will identify the optimum mix and financing sources for all capital projects, in conjunction with the adopted Debt Management Policy.

Capital Planning Guidelines

The Town's Capital Budget guidelines define a capital project as:

- a. Any new or expanded physical facility, including preliminary design and related professional services.
- b. Land or property acquisition.
- c. Items of a non-recurring nature where the benefits are realized over a long period of time.

A project should also exhibit the following characteristics to be included in the CIP:

- Life Expectancy - the project's outcome, non-recurring in nature, should have a useful life of greater than eight years.
- Cost - cost should be a relatively high, non-operative expenditure for the Town; generally in excess of \$10,000 for equipment or plant facility improvements.

Capital projects can be broken out between recurring and non-recurring. ***Recurring projects*** are those that are included in almost every budget and have a regular replacement cycle. Examples of these projects are **capital equipment replacements and pavement management**. Although the selected roads rotate each year and the capital equipment changes, they are on-going programs with regular replacement schedules. ***Non-recurring projects*** are significant non-routine expenditures such as school construction projects or major building renovations.

In conformity with the Equipment Aging Schedule assigned to Highway Garage and Parks and Facilities Garage, the Town is dedicated to budget the heavy equipment listed in this section.

The amount allocated for Pavement Management is \$773,484, including \$289,335 for road maintenance from a Town Aid Road (TAR) grant, along with \$104,149 from a Local Capital Improvement Program (LOCIP) grant, and \$380,000 from non-referendum borrowing. Drainage Construction and Reconstruction has been allocated \$50,000 for drainage and detention basin repair from a TAR grant. The remaining years of the CIP plan are to continue the ongoing program of resurfacing Tolland roads, and to repair or replace drainage and detention basins. The roads that have been chosen were prioritized by a computer program which assigns a PCI to all roads and the appropriate repaving strategies. All the remaining projects for FY2018-19 under Town Administration and Public Facilities are non-recurring one time projects.

Capital Financing Guidelines

1. *To minimize the reliance on long-term debt*, whenever possible, capital costs should be financed by means other than borrowing and borrowings should be avoided for projects with a cost of less than \$100,000. In addition to soliciting outside grant funding, the Town should utilize pay-as-you-go methods such as regular contributions from the General Fund, use of funds in the Capital and Non-Recurring Expenditure Fund (CNRE), use of Special Revenue funds for appropriate projects.
2. *To make the most of capital financing strategy*, the Town Manager and Finance Director will project the future impact of financing capital projects in accordance with the Town's Debt Management Policy and Town Charter (Section 9-16).

3. *To keep up with maintenance scheduling*, the Town intends to set aside sufficient current revenues to finance on-going maintenance needs and to provide periodic replacement and renewal consistent with its philosophy of keeping its capital facilities and infrastructure systems in good repair, to maximize a capital asset's useful life and to avoid unnecessary borrowing. It is the Town's policy to develop master plans for scheduling this maintenance.
4. *To maintain credit ratings*, the Town will, at all times, manage its debt and sustain its financial position in order to seek and maintain at a minimum a credit rating of AA for Fitch Ratings and AA- for Standard & Poors, or the highest credit rating possible. The Town is currently rated AAA by both agencies and the goal is to maintain that rating.
5. *To build future reserves the Town established CNRE fund* which allows more flexibility in investments and serves as a future source of pay-as-you-go financing of capital projects. The fund may receive contributions from the sale of Town-owned buildings and property, transfers from the General Fund, unexpended balances of completed capital projects in the Capital Fund, and interest from CNRE Fund investments. The actual CNRE capital financing contributions will be determined through the annual Capital Budget process. Unexpended balances from completed capital projects with a remaining balance may, by Town Council resolution, be transferred to the CNRE Fund and added to the reserve fund as a future source of financing for projects.

Funding Sources

Significant Projects funded by the Taxes:

Town Administration	43,558	Replacement of Light Duty vehicles - TOWN & BOE
Capital Equipment:	18,348	Replacement of Light Duty vehicles - Public Works
	<u>\$</u>	<u>61,906</u>

Significant Projects funded by Other Sources :

Town Administration:	30,000	Planning and Zoning - Plan of Conservation and Development - LOCIP Grant
Capital Equipment:	417,122	Public Works - Replacement of Dump Trucks and Torro Mower - Non-Referendum Bonds
Capital Equipment:	12,139	Parks - Replacement of Z Turn Mower - Cemetary Fund
Fire and Ambulance	451,640	Replacement of Thermal Imagers, \$20,000 - Ambulance Reserve Replacement of Self Contained Breathing Apparatus (SCBA), \$431,640 - Assistance to Firefighters Federal Grant applied for.
Public Facilities:	123,000	Municipal Center Pedestrian Pathway, \$23,000 - CNRE, and Replacement of Salt Shed Tarp, \$100,000 - Non-Referendum Bonds
Streets and Roads:	50,000	Construction and Reconstruction - Drainage Construction - TAR Grant
	773,484	Pavement Management - \$289,335 -TAR Grant, \$104,149 - LOCIP Grant, \$380,000 - Non-Referendum Bonds
	<u>\$</u>	<u>1,857,385</u>
	<u>\$</u>	<u>1,919,291</u>

The major funding sources for capital improvements are: General Fund Contributions, Referendum and Non-referendum borrowing, State grants such as Town Aid Road (TAR) and Local Capital Improvement Plan (LOCIP), Capital and Non-Recurring Expenditures (CNRE) Fund, Existing Funds, Ambulance Fees, Recreation Fund Fees and other funding sources and unallocated funds.

- General Fund Contributions will finance 3.55% of the Capital Improvement budget. These contributions are .11% of the total FY2018-19 general fund budget compared to .1% in FY2017-18. Historically the target level has been about 1% of the total operating budget. The reduction in the contribution level for the last five fiscal years reflects the current economic environment.

Comparison of General Fund Contributions to Capital Improvements for FY 2015-2019

<u>Fiscal Years</u>	<u>Amount</u>	<u>% of Total Budget</u>
2014/15	86,456	0.16%
2015/16	183,814	0.34%
2016/17	54,578	0.10%
2017/18	54,578	0.10%
2018/19	61,906	0.11%

- Non-referendum bonds account for 41% of the capital funding and depend on the capacity of the Debt Service plan. The issuance of debt is authorized in a public hearing by resolution of the Town Council. In the aggregate, debt authorizations in a fiscal year cannot exceed 5% of the current tax levy without a referendum vote. Non-referendum borrowing is permissible in 2019, according to the Town Charter, at a level not to exceed \$2,261,123 (based on the Proposed FY 2018-19 grand levy). The budget for fiscal year 2019 recommends \$897,122.
- The Town uses short-term financing in the form of Bond Anticipation Notes (“BANS”) to provide interim cash flow, facilitate the timing of bond sales, avoid locking in high long-term interest rates during periods of market turmoil and to finance projects whose final cost is uncertain or is expected to be mitigated by grants and/or investment earnings.

The Town confines long-term borrowing to capital improvements or projects that cannot be financed with current resources. The Town will not fund current operations from the proceeds of borrowed funds. Whenever appropriate, the beneficiaries of a project or service will pay for it. For example, if a project is a general function of government that benefits the entire community, such as a school or library, the project will be paid for with general tax revenues or financed with general obligation bonds. Projects benefiting specific users, such as water and sewer facilities, will be issued as general obligation bonds by the Town, using its full faith and credit pledge. Revenues will be derived from targeted taxes or assessments which will be used to offset the general obligation debt service. Whenever possible, projects with an estimated cost of less than \$100,000 are not financed with long-term debt.

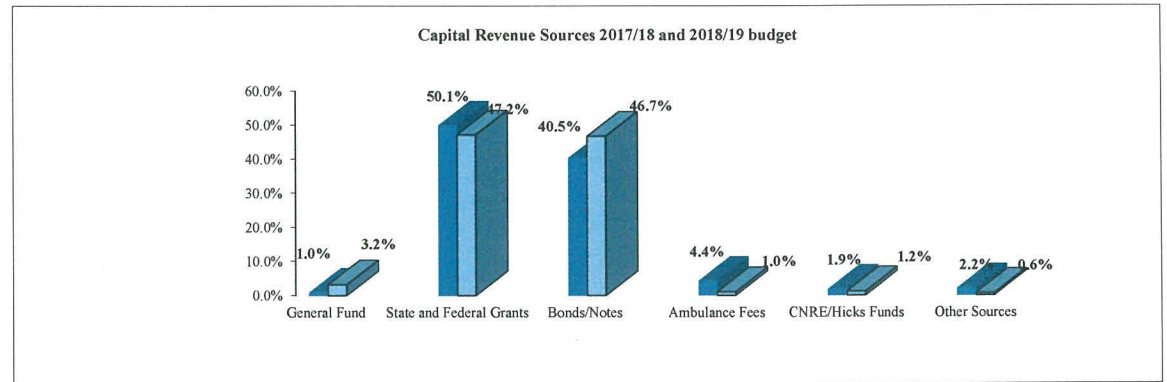
Capital improvements financed through the issuance of debt are financed for a period not to exceed the useful life of the capital project, but in no event to exceed 20 years (30 years for sewer projects) in accordance with Connecticut General Statutes.

- State and Federal grants (Town Aid Road, Local Capital Improvement Plan) account for 47% of the capital budget. The Town attempts to fund capital projects with state and federal grants first, before using other funding sources. The FY2018-19 budget includes Town Aid Road grants of \$339,335, and LOCIP grants of \$134,149.

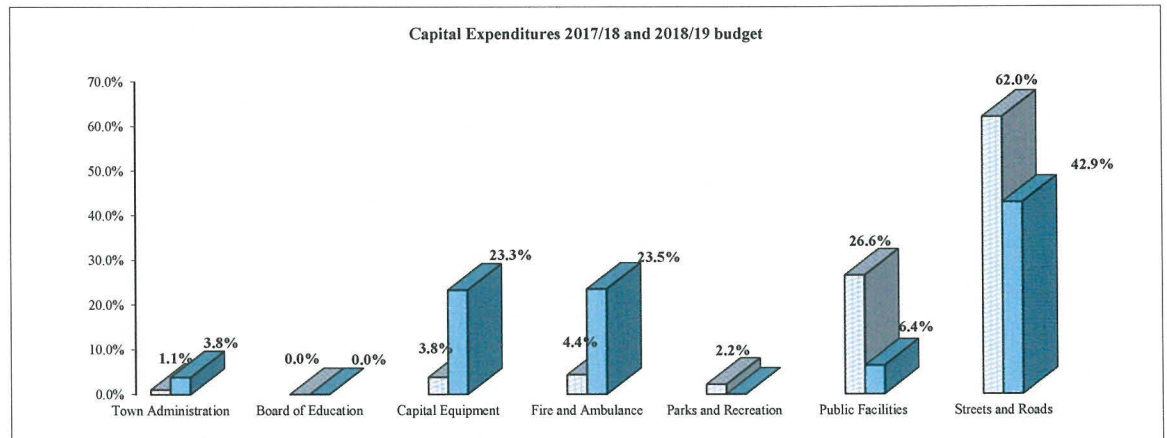
- An Assistance to Firefighters Grant from F.E.M.A. in the amount of \$431,640 has been applied for. This grant is for the replacement of aging Self-Contained Breathing Apparatus (SCBA) equipment for the Fire and Ambulance Department.
- CNRE Fund serves as a source of pay-as-you-go financing for capital projects. The CNRE is an integral part of the Town's capital financing strategy. The Town seeks to grow the fund to a level deemed sufficient to fully fund recurring expenditures for replacing capital equipment and maintaining public facilities that do not meet the Town's general obligation bond issuance guidelines. If the fund is not at its target level, appropriations from the CNRE fund shall not exceed the interest income earned on invested CNRE proceeds. In FY19, there is \$23,000 in funding from the CNRE for the design and construction of an ADA-accessible pedestrian pathway at the Hicks Memorial Municipal Center and Library.
- Existing/ Other Funds account for these balances that have accumulated from on-going multi-year projects or from projects with revised scopes.
- Proceeds from the sale or trade-in of equipment fluctuates from year to year (0%-9%). Equipment and vehicle replacement schedules are an integral part of the capital improvement process.
- Ambulance Fees support ambulance capital equipment replacement, emergency utilities and new vehicles as needed. In FY2019, \$20,000 will be used from the Ambulance Reserve for the replacement of two thermal imagers.
- Other funding sources and unallocated funds consist of unappropriated, unanticipated revenues such as lease financing, reimbursements on previously completed projects.

Comparative Capital Improvement Budgets Summary 2017/2018 & 2018/2019

	2017/2018 Adopted		2018/2019 Proposed	
<u>Revenues:</u>				
General Fund	54,578	1.0%	61,906	3.2%
State and Federal Grants	2,660,602	50.1%	905,124	47.2%
Bonds/Notes	2,150,879	40.5%	897,122	46.7%
Ambulance Fees	231,500	4.4%	20,000	1.0%
CNRE/Hicks Funds	101,624	1.9%	23,000	1.2%
Other Sources	116,517	2.2%	12,139	0.6%
Total Revenues	5,315,700	100%	1,919,291	100.0%



<u>Expenditures:</u>				
Town Administration	55,972	1.1%	73,558	3.8%
Board of Education	-	0.0%	-	0.0%
Capital Equipment	203,952	3.8%	447,609	23.3%
Fire and Ambulance	231,500	4.4%	451,640	23.5%
Parks and Recreation	116,517	2.2%	-	0.0%
Public Facilities	1,411,779	26.6%	123,000	6.4%
Streets and Roads	3,295,980	62.0%	823,484	42.9%
Total Expenditures	5,315,700	100%	1,919,291	100.0%



Operating Cost associated with future Capital Budget

The table below depicts cost implications associated with new projects which is required by the Town Charter § C9-6. “Applicable associated operating costs and estimated tax rate ramifications shall also be included”. Currently a majority of the Town’s capital expenditures are associated with improvements or replacement and not expansions of operations. Only limited numbers of expansions will have a real impact on operating cost. There will also be significant savings recognized by implementing these projects. From the analytical prospective the future operating costs are non-significant in nature, however must be presented to satisfy requirements.

Tolland Capital Improvements Future Annual Increase in Operating Costs or (Savings)

	Plan of Conservation & Development	Municipal Center Pedestrian Pathway	Replacement of Salt Shed Tarp	Pavement Management Program	Capital Equipment Replacement
Contractual Services	see notes below ¹				see notes below ⁵
Maintenance		see notes below ²	see notes below ³		
Utilities					
Debt Service			100,000 ⁴	380,000 ⁴	417,122 ⁴
Totals	-	-	100,000	380,000	417,122

- (1) Plan of Conservation and Development is required by General Statutes 8-23 and must be adopted every 10 years.
The savings realized are in avoidance of penalties for failing to fulfill state mandates.
The Plan will provide an overall strategy for proper planning & sustainable development of the Town. It can assist with the future growth of the Grand List to provide additional funding sources or provide limitations in order to ease the burden of future cost of Town services related to growth.
- (2) The project meets the mandated ADA safety requirement and will assist with avoiding costs that could result from potential safety concerns of residents, visitors or staff trying to move between various properties.
- (3) The project's realized savings are as follows:
 - Avoid higher material and labor costs to maintain the structure in the future.
 - Avoid higher maintenance costs due to repeated repairs.
 - Protect and extend the useful life of an asset (Road Salt).
- (4) The costs for these capital items have been incorporated into our Debt Management Plan (DMP). Since the life of these assets are long-term and their cost is substantial the costs are spread out over several years by utilizing debt which is paid annually from the Town's operating budget. The DMP is structured to incorporate new debt as old debt expires. This allows for a level impact on the Town's operating budget each year.
- (5) The project's realized savings are as follows:
 - Avoid outsourcing costs due to lack of equipment and specialization.
 - Avoid higher material and labor costs to maintain the equipment in the future.

Equipment Aging Schedule for Units Assigned to Parks & Facilities Garage												
2018/2019 proposed 5 year CIP												
updated as of 11/2017												
Vehicle/Eqp #	Description	Year	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 23/24	FY 25/26	FY 26/27	FY 27/28
Trucks:												
63 TOL	GMC 3500	1999	19	20	21	22	23	24	25	26	27	28
37 TOL	GMC 3500	2003	15	16	17	18	19	20	21	22	23	24
38 TOL	Ford F550	2004	14	15	16	17	new					
56 TOL	Ford F250	2006	Replacing with Truck #56			9	10	11	12	13	14	15
53 TOL	Ford F450	2007	11	12	13	14	15	16	17	18	19	20
81 TOL	Ford F250	2007	11	new								
68 TOL	Ford F550	2007	11	12	13	14	15	16	17	18	19	20
75 TOL	3/4 Ton Van	2008	10	11	12	13	14	15	16	17	18	19
55 TOL	Ford F450	2011	8	9	10	11	12	13	14	15	16	17
3 TOL	Ford F250	2012	new	(this will replace Truck #56)								
61 TOL	Ford F250 (mechanics truck)	2013	6	7	8	9	10	11	12	13	14	15
50 TOL	Ford F550	2015	4	5	6	7	8	9	10	11	12	13
80 TOL	Ford F550	2016	2	3	4	5	6	7	8	9	10	11
39 TOL	??											
Scheduled Replacements:												
3 TOL	Ford F250	2018	new	1	2	3	4	5	6	7	8	9
81 TOL	Ford F250	2019		new	1	2	3	4	5	6	7	8
38 TOL	Ford F550	2020					new	1	2	3	4	5
Equipment:												
	Ford Tractor	1970	38	39	40	41	42	43	44	45	46	47
	Sweepstar	1991	27	28	29	30	31	32	33	34	35	36
	Easy Rake	1998	20	21	22	23	24	25	26	27	28	29
	Lazer Lawnmower	1999	new									
	Gravely Snow Blower	1999	19	20	21	22	23	24	25	26	27	28
	Gravely Snow Blower	1999	19	20	21	22	23	24	25	26	27	28
	John Deere Tractor	2001	17	18	19	20	21	22	23	24	25	26
	Easy Rake	2001	17	18	19	20	21	22	23	24	25	26
	Skidsteer New Holland 180	2002	16	17	new							
	4000 Lawnmower	2003	new									
	Easy Rake	2005	14	15	16	17	18	19	20	21	22	23
	Lazer Lawnmower	2005	14	15	16	17	18	19	20	21	22	23
	Gravely Snow Blower	2005	14	15	16	17	18	19	20	21	22	23
	Cat Loader	2006	13	14	15	16	17	18	19	20	21	22
	Gravely Snow Blower	2007	12	13	14	15	16	17	18	19	20	21
	Lazer Lawnmower	2007	12	13	14	15	16	17	18	19	20	21
	Kubota tractor	2007	new									
	4000 Lawnmower	2007	12	13	14	15	16	17	18	19	20	21
	Line Painter	2008										
	Skidsteer New Holland 170	2011	8	9	10	11	12	13	14	15	16	17
	580 Mower #1	2010	8	9	10	11	12	13	14	15	16	17
	Ventrix mower/thrower	2013	7	8	9	10	11	12	13	14	15	16
	ExMark Lazer Lawnmower	2014	5	6	7	8	9	10	11	12	13	14
	ExMark Lazer Lawnmower	2014	5	6	7	8	9	10	11	12	13	14
	ExMark Lazer Lawnmower	2014	5	6	7	8	9	10	11	12	13	14
	ExMark Lazer Lawnmower	2014	5	6	7	8	9	10	11	12	13	14
	Easy Rake/Smithco Groomer	2015	3	4	5	6	7	8	9	10	11	12
	Line Painter	2017	1	2	3	4	5	6	7	8	9	10
Scheduled Replacements:												
	Toro Mower	2018	new	1	2	3	4	5	6	7	8	9
	60" Exmark Mower	2018	new	1	2	3	4	5	6	7	8	9
	Mini Excavator	2019		new	1	2	3	4	5	6	7	8
	Skidsteer New Holland 180	2020			new	1	2	3	4	5	6	7
			recommended end of service					3 years past recommended end of service				
			1 year past recommended end of service					4 years or more past recommended end of service				
			2 years past recommended end of service					scheduled for replacement				

Equipment Aging Schedule for Units Assigned to Highway Garage

2018/2019 proposed 5 year CIP

updated as of 11/2017

Vehicle/Equip #	Description	Year	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
Trucks:												
29 TOL	Mack Dump	1991	27	new								
30 TOL	Mack Dump	1993	new									
12 TOL	International 4700 (Tree Truck)	2000	18	19	20	21	22	23	24	25	26	27
64 TOL	Ford F250	2002	16	17	18	new						
35 TOL	Western Star Dump	2002	16	17	18	new						
8 TOL	Ford Utility	2003	refurbishing- new bed									
9 TOL	Ford F150	2003	15	16	new							
23 TOL	Mack 10 Wheel (refurbished 2015)	2004	14	15	16	17	18	19	20	21	22	23
33 TOL	Mack Dump	2005	13	14	refurbishing							
10 TOL	Ford F250 P/U	2006	12	13	14	15	16	17	18	19	20	21
25 TOL	Ford D-550 Dump	2007	11	12	13	14	15	16	17	18	19	20
14 TOL	GMC 7500	2008	10	11	12	13	14	15	16	17	18	19
21 TOL	Mack Dump	2008	10	11	12	13	14	15	16	17	18	19
27 TOL	International 7400	2008	10	11	12	13	14	15	16	17	18	19
31 TOL	International 7400	2009	9	10	11	12	13	14	15	16	17	18
26 TOL	International 7400	2012	7	8	9	10	11	12	13	14	15	16
32 TOL	International 7400	2012	7	8	9	10	11	12	13	14	15	16
4 TOL	Ford F250	2012	7	8	9	10	11	12	13	14	15	16
51 TOL	International 7400	2013	6	7	8	9	10	11	12	13	14	15
28 TOL	International 7400	2014	5	6	7	8	9	10	11	12	13	14
11 TOL	Ford F350	2015	4	5	6	7	8	9	10	11	12	13
13 TOL	Ford F350 Rack Body	2015	4	5	6	7	8	9	10	11	12	13
2 TOL	Ford F350	2015	4	5	6	7	8	9	10	11	12	13
24 TOL	International 7400	2016	3	4	5	6	7	8	9	10	11	12
6 TOL	International Low Pro 4300	2016	2	3	4	5	6	7	8	9	10	11
Scheduled Replacements:												
30 TOL	Dump Truck	2018	new	1	2	3	4	5	6	7	8	9
8 TOL	Ford Utility- refurbishing-new bed	2018	refurbishing- new bed									
29 TOL	International 7400	2019		new	1	2	3	4	5	6	7	8
9 TOL	Ford F250	2020			new	1	2	3	4	5	6	7
33 TOL	Mack Dump- Refurbishing	2005			refurbishing							
35 TOL	International 7400	2021				new	1	2	3	4	5	6
64 TOL	Ford F250	2021				new	1	2	3	4	5	6
8 TOL	Ford F350	2022					new	1	2	3	4	5
Heavy Equipment:												
	Cat Grader	1972	46	47	48	49	50	51	52	53	54	55
7 TOL	Vac-All	2000	18	19	20	21	22	23	24	25	26	27
20 TOL	Cat 938 Loader	2002	16	17	18	19	new					
19 TOL	Elgin Sweeper	2003	15	16	17	18	19	20	21	22	23	24
	Paver (used)	2007	11	12	13	14	15	16	17	18	19	20
	Roadside Mower	2010	8	9	10	11	12	13	14	15	16	17
	Hyundai Excavator 4500	2011	8	9	10	11	12	13	14	15	16	17
17 TOL	Cat Loader 924	2014	5	6	7	8	9	10	11	12	13	14
22 TOL	Cat Backhoe	2014	5	6	7	8	9	10	11	12	13	14
	Wacker Pro-Line Roller	2017	1	2	3	4	5	6	7	8	9	10
Scheduled Replacements:												
20 TOL	Front End Loader	2022					new					
			recommended end of service					3 years past recommended end of service				
			1 year past recommended end of service					4 years or more past recommended end of service				
			2 years past recommended end of service					scheduled for replacement				

FIVE YEAR CAPITAL IMPROVEMENT PLAN
BUDGET SUMMARIES FOR FISCAL YEARS 2018-2019 THROUGH 2022-2023
Italic indicates the recurring projects

PROJECT SUMMARY DESCRIPTIONS	Project Cost	Existing Funds for next budget	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	Funding Totals FY 2019-2023
TOWN ADMINISTRATION								
Town Administration								
<i>Replacement of Light Duty Vehicles - Town</i>	139,368		30,772	27,176	29,140	26,140	26,140	139,368
<i>Replacement of Light Duty Vehicles - BOE</i>	63,930		12,786	12,786	12,786	12,786	12,786	63,930
Plan of Conservation and Development	30,000		30,000					30,000
Town of Vernon Water Pollution Control Facility Plan	4,146,805			118,540	236,980	235,152	250,000	840,672
SUBTOTAL TOWN ADMINISTRATION	4,380,103	0	73,558	158,502	278,906	274,078	288,926	1,073,970
BOARD OF EDUCATION								
Board of Education								
School Projects	9,600,000	9,600,000						9,600,000
SUBTOTAL BOARD OF EDUCATION	9,600,000	9,600,000	0	0	0	0	0	9,600,000
CAPITAL EQUIPMENT								
Capital Equipment								
<i>Replacement of Light Duty Vehicles</i>	99,348		18,348	20,700	20,050	20,050	20,200	99,348
Replacement of Truck #30	169,122		169,122					169,122
Replacement of Truck #29	175,000		175,000					175,000
Replacement of Toro Mower (Parks)	62,500		62,500					62,500
Replacement of Truck #8	10,500		10,500					10,500
60" Exmark (Parks)	12,139		12,139					12,139
Mini Excavator (Parks)	70,400			70,400				70,400
Replacement of Truck #81 (Parks)	32,000			32,000				32,000
Replacement of Truck #9	33,000				33,000			33,000
Refurbishing of Truck #33	63,900				63,900			63,900
New Holland Skid Steer	74,160				74,160			74,160
Replacement of Truck #35	177,000					177,000		177,000
Replacement of Truck #64	35,000					35,000		35,000
Replacement of Service Truck (Highway)	52,105						52,105	52,105
Replacement of Truck #38 (Parks)	81,900						81,900	81,900
Front End Loader	251,320						251,320	251,320
SUBTOTAL CAPITAL EQUIPMENT	1,399,394	0	447,609	123,100	191,110	232,050	405,525	1,399,394

FIVE YEAR CAPITAL IMPROVEMENT PLAN
BUDGET SUMMARIES FOR FISCAL YEARS 2018-2019 THROUGH 2022-2023

Italics indicates the recurring projects

PROJECT SUMMARY DESCRIPTIONS	Project Cost	Existing Funds	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	Funding Totals FY 2019-2023
FIRE AND AMBULANCE								
Fire and Ambulance								
<i>Contribution to Emergency Services Equipment Reserve</i>								
Replacement of Ambulance 540	214,000	214,000						214,000
Replacement AED Program	35,000	17,500		17,500				35,000
Replacement of Two Thermal Imagers	20,000		20,000					20,000
Self-Contained-Breathing-Apparatus (SCBA)	461,640	30,000	431,640					461,640
Replacement of 2006 Service 240 First Response Vehicle	87,500			87,500				87,500
Replacement of Rescue 240	650,000			650,000				650,000
Refurbishment of ET-140	130,000			130,000				130,000
Replacement of Fire Gear	60,000				60,000			60,000
Replacement of Ambulance 640	285,000					285,000		285,000
Refurbishment of ET-240	140,000						140,000	140,000
Replacement of Ambulance 640	285,000						285,000	285,000
SUBTOTAL FIRE AND AMBULANCE	2,368,140	261,500	451,640	885,000	60,000	285,000	425,000	2,368,140

**FIVE YEAR CAPITAL IMPROVEMENT PLAN
BUDGET SUMMARIES FOR FISCAL YEARS 2018-2019 THROUGH 2022-2023**

Italics indicated recurring projects

PROJECT SUMMARY DESCRIPTIONS	Project Cost	Existing Funds	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023	Funding Totals FY 2019-2023
PARKS AND RECREATION								
Parks and Recreation								
New Playground Area	40,000			40,000				40,000
SUBTOTAL PARKS AND RECREATION	40,000	0	0	40,000	0	0	0	40,000
PUBLIC FACILITIES								
Public Facilities								
Firehouse Improvement Design Phase	100,000				100,000			100,000
Municipal Center Pedestrian Pathway	140,041		23,000	117,041				140,041
Replacement of Salt Shed Tarp	100,000		100,000					100,000
Repainting of Arts Building	26,400			26,400				26,400
Firehouse Improvement Implementation Phase	3,000,000					3,000,000		3,000,000
Replacement of UST's Jail Museum	12,100				12,100			12,100
Firehouse 340 Roof	50,000				50,000			50,000
Replacement of Jail Museum Roof	66,000					66,000		66,000
Pole Shed for Highway Garage	88,000						88,000	88,000
SUBTOTAL PUBLIC FACILITIES	3,582,541	0	123,000	143,441	162,100	3,066,000	88,000	3,582,541
STREETS AND ROADS								
Construction and Reconstruction								
Drainage Construction and Design	812,056		50,000	154,945	199,264	208,264	111,264	723,737
Plains Road Culvert	319,000			319,000				319,000
Pavement Management								
Road Improvements	3,250,000			1,000,000	725,000	800,000	725,000	3,250,000
Cross Farms Parking Lot (Rear)	151,800			151,800				151,800
Various Roads	1,524,264		773,484		275,000	200,000	275,000	1,523,484
SUBTOTAL STREETS AND ROADS	6,057,120	0	823,484	1,625,745	1,199,264	1,208,264	1,111,264	5,968,021
CIP GRAND TOTALS	27,427,298	9,861,500	1,919,291	2,975,788	1,891,380	5,065,392	2,318,715	24,032,066

YEAR 1

2018 – 2019

YEAR 1 CAPITAL BUDGET SUMMARY FISCAL YEAR 2018-2019													
YEAR 1 CAPITAL BUDGET FUNDING CATEGORIES	CAPITAL BUDGET FUNDING SOURCES												
	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
PROJECTED AVAILABILITY OF CAPITAL FUNDS =====>	9,630,000	61,906	398,905	0	897,122	0	134,149	339,335	431,640	0	628,495	12,139	12,533,691
TOWN ADMINISTRATION													
Town Administration	0	43,558	0	0	0	0	30,000	0	0	0	0	0	73,558
BOARD OF EDUCATION													
Board of Education	9,600,000	0	0	0	0	0	0	0	0	0	0	0	9,600,000
CAPITAL EQUIPMENT													
Capital Equipment	0	18,348	0	0	417,122	0	0	0	0	0	0	12,139	447,609
FIRE AND AMBULANCE													
Fire and Ambulance	30,000	0	0	0	0	0	0	0	431,640	0	20,000	0	481,640
PARKS AND RECREATION													
Parks and Recreation	0	0	0	0	0	0	0	0	0	0	0	0	0
PUBLIC FACILITIES													
Public Facilities	0	0	23,000	0	100,000	0	0	0	0	0	0	0	123,000
STREETS AND ROADS													
Construction and Reconstruction	0	0	0	0	0	0	0	50,000	0	0	0	0	50,000
Pavement Management	0	0	0	0	380,000	0	104,149	289,335	0	0	0	0	773,484
SUMMARY PROJECT TOTALS	9,630,000	61,906	23,000	0	897,122	0	134,149	339,335	431,640	0	20,000	12,139	11,549,291
FUNDING SOURCE VARIANCES	0	0	375,905	0	0	0	0	0	0	0	608,495	0	984,400

FUNCTION	ACTIVITY										PROGRAM				CODE
FY 2018-2019 Capital Budget - Year 1	Town Administration										Town Administration				2000-00
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals	
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement.	30,772		30,772											30,772	
List of Town Vehicles: 2018 Ford Explorer - Town Manager (3 years)** 2013 Ford Explorer - Building Inspection (7 years)** 2015 Ford Explorer - Public Works Director (7 years)** 2011 F-150 Pickup Truck - Canine 2005 Jeep Liberty - Assessor 2006 Jeep Grand Cherokee - Pool 2007 Jeep Liberty - Pool/Planner 2011 Ford Expedition - Fire Marshal 2011 Ford Explorer - Recreation 2015 Ford Explorer - Pool 2016 Mini-Van - Elderly															
List of Board of Education Vehicles: 2012 Ford F-150 Pickup 2015 Ford F-250 Pickup 2008 Ford E-250 Van	12,786		12,786											12,786	
** These vehicles are the only ones that get replaced on a three or seven year cycle. Their replacements go into the pooled vehicles.															
Plan of Conservation and Development Funding for the Planning and Zoning Commission to retain consulting services to assist with updating the Plan of Conservation and Development. Municipalities are required to update the plan every 10 years in order to remain eligible for certain State funds and grants.	30,000							30,000						30,000	
TOTAL TOWN ADMINISTRATION	73,558	0	43,558	0	0	0	0	30,000	0	0	0	0	0	73,558	

FUNCTION		ACTIVITY		PROGRAM										CODE
FY 2018-2019 Capital Budget - Year 1		Board of Education		Board of Education										2010-06
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
School Projects Bond referendum was approved 11/2016. Bond referendum for school projects over three years pursuant to the Town's Debt Management Plan. The debt will be issued each year as follows. This is year two. Debt Management Plan: Year One: FY 2017/2018 - \$2,665,128 Year Two: FY 2018/2019 - \$5,421,967 Year Three: FY 2019/2020 - <u>\$1,512,905</u> Total - \$9,600,000	9,600,000	9,600,000												9,600,000
TOTAL BOARD OF EDUCATION	9,600,000	9,600,000	0	0	0	0	0	0	0	0	0	0	0	9,600,000

FUNCTION	ACTIVITY	PROGRAM	CODE											
FY 2018-2019 Capital Budget - Year 1	Capital Equipment	Capital Equipment	2020-00											
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES											Funding Totals	
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Capital Equipment	417,122					417,122								417,122
Replacement of Truck #30 (\$169,122)														
This vehicle is used as a front line vehicle for snow removal operations as well as being used on a daily basis during the constuction season. The current vehicle is a 1993 Mack truck that has 44,392 miles and 7,071 hours on it. Due to extensive corrosion on the frame the truck did not pas CT DOT inspection and has been deemed not fit for road use. This vehicle is considered to be in poor condition.														
Replacement of Truck #29 (\$175,000)														
This truck is a 1990 Mack with 194,300 miles on it. This vehicle was inspected this fall and we were informed that this would be the last year that it will be CT DOT certified. The truck frame has many areas of concern due to excesive rusting from the road salt. Because of this, we have ranked this vehicle in poor condition.														
Replacement of Toro Mower (Parks) (\$62,500)														
This piece of equipment is used on a daily basis for the cutting of our municipal and Board of Education fields as well as for fall leaf collection. The current mower is a 2003 Toro 4000 with a 60" cutting path. It has approximately 2,700 hours on the unit. The engine is showing signs of wear causing it to become more difficult to start, especially in colder weather. It is considered to be in fair to poor condition.														
Replacement of Truck #8 (\$10,500)														
This is a 2005 F-350 truck with a utility body on it for our mechanics to use for road calls and for delivery and retrieval of repaired parts. The current utility body has several areas of rust which have compromised the security and protection from the elements for the tools and equipment housed inside. We are requesting to purchase a new utility body for the current cab and chassis. The truck is in good shape while the body is in poor condition.														
60" Exmark (Parks)	12,139												12,139	12,139
This 60" cut Z Turn mower will replace our current mower that is a 1990 model that has 1,982 hours on it. These mowers are used on rough terrains as well as being exposed to harsh weather such as extreme heat and rain. This unit is our primary mower for the Town Cemeteries. This mower is in need of a new mowing deck and is considered in poor condition. To be funded out of the Cemetery Fund which currently has a balance of \$213,036.														
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation	18,348		18,348											18,348
Funds for municipal vehicle replacement.														
List of Public Works Vehicles:														
2013 F-250 Pickup Truck - Highway														
2018 F-250 Pickup Truck - Parks														
2015 F-350 Truck - Public Works Supervisor														
TOTAL CAPITAL EQUIPMENT	447,609	0	18,348	0	0	417,122	0	0	0	0	0	0	12,139	447,609

FUNCTION FY 2018-2019 Capital Budget - Year 1		ACTIVITY Fire and Ambulance				PROGRAM Fire and Ambulance									CODE 2030-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals	
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds		
Replacement of Two Thermal Imagers Thermal Imaging cameras render infrared radiation as visible light allowing firefighters to see areas of heat through smoke, darkness or heat-permeable barriers. Each of the Department's engines is equipped with this tool. The original cameras were purchased in 1998 as a result of a community-wide fundraising event. Approximately five years ago an additional two units were purchased. Two of the older units are nearing the end of their service life and need to be upgraded this year. Four additional units will need replacing in future years. These cameras are vital tools in locating hot spots in a variety of firefighting applications.	20,000											20,000		20,000	
Self-Contained-Breathing-Apparatus (SCBA) In 2004 the department replaced our Self-Contained-Breathing-Apparatus (SCBA). Our inventory has been in service for 11 years. We are on the last hydrostatic certification cycle for the air cylinders that accompany the SCBA harness. These cylinders contain the air that is supplied to the firefighters face mask. Replacing just the cylinders is approximately \$108,000. Maintenance costs have steadily been increasing the last several years to about \$7,000 annually and \$17,500 every few years to replace the high pressure hoses. Next to personal protective jackets, pants, helmets and boots this is one of the most important pieces of safety equipment that our staff utilizes. SCBAs are worn by firefighters in every environment that is considered to be an Immediate Danger to Life and Health (IDLH). **The department will be applying for a Federal Grant for the majority of the cost. The General Fund Contribution will be used for the required match or increase the amount that is not approved to purchase the cylinders. ***Should the Grant not be received by FY 2020/2021, then \$130,000 will be required for SCBA replacement bottles.	461,640	30,000								431,640				461,640	
TOTAL FIRE AND AMBULANCE	481,640	30,000	0	0	0	0	0	0	0	431,640	0	20,000	0	481,640	

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2018-2019 Capital Budget - Year 1	Parks and Recreation		Parks and Recreation											2040-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/	
NO NEW FY 2018-2019 PROJECTS FOR PARKS AND RECREATION														
TOTAL PARKS AND RECREATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION FY 2018-2019 Capital Budget - Year 1		ACTIVITY Public Facilities				PROGRAM Public Facilities								CODE 2050-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Municipal Center Pedestrian Pathway Design and construction of an ADA-accessible pedestrian pathway to connect the Hicks Memorial Municipal Center and Library with the Tolland Intermediate School, Recreation Center and Parker Place. The town has applied for a grant to fund construction, but grants have not yet been awarded.	140,041			23,000										23,000
Replacement of Salt Shed Tarp The existing cover on the salt shed is approximately 13 years old and is showing signs of deterioration. The cover has some tears and seams that are beginning to pull apart. This is a crucial component to protecting our winter road salt. It is strongly recommended that this tarp be replaced as soon as possible.	100,000					100,000								100,000

FUNCTION	ACTIVITY				PROGRAM									CODE
FY 2018-2019 Capital Budget - Year 1	Streets and Roads				Construction and Reconstruction									2060-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Drainage Construction and Design Funds for drainage and detention basin replacement, repairs and improvements to all or portions of certain town roads identified by the pavement management system. This account will be used for funding the cleaning and maintenance of our detention basins.	50,000								50,000					50,000
TOTAL CONSTRUCTION	50,000	0	0	0	0	0	0	0	50,000	0	0	0	0	50,000

FUNCTION		ACTIVITY							PROGRAM						CODE
FY 2018-2019 Capital Budget - Year 1		Streets and Roads							Pavement Management						2060-00
Project Description		Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Pavement Management Roads will be repaired according to the automated pavement management system recommendations. This process includes a variety of techniques ranging from crack sealing, chip sealing and thin overlay to total reconstruction.		773,484					380,000		104,149	289,335					773,484
TOTAL PAVEMENT MANAGEMENT		773,484	0	0	0	0	380,000	0	104,149	289,335	0	0	0	0	773,484

YEAR 2

2019 – 2020

YEAR 2 CAPITAL BUDGET SUMMARY FISCAL YEAR 2019-2020													
YEAR 2 CAPITAL BUDGET FUNDING CATEGORIES	CAPITAL BUDGET FUNDING SOURCES												
	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
PROJECTED AVAILABILITY OF CAPITAL FUNDS =====>	9,640,500	237,602	345,905	40,000	801,800	1,000,000	135,149	338,796	117,041	0	783,495	70,400	13,510,688
TOWN ADMINISTRATION													
Town Administration	0	158,502	0	0	0	0	0	0	0	0	0	0	158,502
BOARD OF EDUCATION													
Board of Education	9,600,000	0	0	0	0	0	0	0	0	0	0	0	9,600,000
CAPITAL EQUIPMENT													
Capital Equipment	0	52,700	0	0	0	0	0	0	0	0	0	70,400	123,100
FIRE AND AMBULANCE													
Fire and Ambulance	17,500	0	0	0	650,000	0	0	0	0	0	235,000	0	902,500
PARKS AND RECREATION													
Parks and Recreation	0	0	0	40,000	0	0	0	0	0	0	0	0	40,000
PUBLIC FACILITIES													
Public Facilities	23,000	26,400	0	0	0	0	0	0	117,041	0	0	0	166,441
STREETS AND ROADS													
Construction and Reconstruction	0	0	0	0	0	0	135,149	338,796	0	0	0	0	473,945
Pavement Management	0	0	0	0	151,800	1,000,000	0	0	0	0	0	0	1,151,800
SUMMARY PROJECT TOTALS	9,640,500	237,602	0	40,000	801,800	1,000,000	135,149	338,796	117,041	0	235,000	70,400	12,616,288
FUNDING SOURCE VARIANCES	0	0	345,905	0	0	0	0	0	0	0	548,495	0	894,400

FUNCTION	ACTIVITY												CODE	
FY 2019-2020 Capital Budget - Year 2	Town Administration												2000-00	
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement.	27,176		27,176											27,176
List of Town Vehicles: 2018 Ford Explorer - Town Manager (3 years)** 2013 Ford Explorer - Building Inspection (7 years)** 2015 Ford Explorer - Public Works Director (7 years)** 2011 F-150 Pickup Truck - Canine 2005 Jeep Liberty - Assessor 2006 Jeep Grand Cherokee - Pool 2007 Jeep Liberty - Pool/Planner 2011 Ford Expedition - Fire Marshal 2011 Ford Explorer - Recreation 2015 Ford Explorer - Pool 2016 Mini-Van - Elderly														
List of Board of Education Vehicles: 2012 Ford F-150 Pickup 2015 Ford F-250 Pickup 2008 Ford E-250 Van	12,786		12,786											12,786
** These vehicles are the only ones that get replaced on a three or seven year cycle. Their replacements go into the pooled vehicles.														
Town of Vernon Water Pollution Control Plant Upgrade Facility Plan Annual payments as defined by our Inter-Municipal agreement with the Town of Vernon, Tolland is responsible for 5.63% of the prospective costs of the improvements. Payments will be made over 20 years. The total project cost is approximately \$81 million which will be partially funded by grants. Tolland's estimated share over 20 years is \$4,146,805.	4,146,805		118,540											118,540
General Fund pays: Year Two: FY 2019/2020 - \$118,540 Year Three: FY 2020/2021 - \$236,980 Year Four: FY 2021/2022 - \$235,152 Year Five: FY 2022/2023 - \$250,000 (est)														
TOTAL TOWN ADMINISTRATION	4,186,767	0	158,502	0	0	0	0	0	0	0	0	0	0	158,502

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2019-2020 Capital Budget - Year 2	Board of Education		Board of Education											2010-06
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
School Projects Bond referendum was approved 11/2016. Bond referendum for school projects over three years pursuant to the Town's Debt Management Plan. The debt will be issued each year as follows. This is year three. Debt Management Plan: Year One: FY 2017/2018 - \$2,665,128 Year Two: FY 2018/2019 - \$5,421,967 Year Three: FY 2019/2020 - <u>\$1,512,905</u> Total - \$9,600,000	9,600,000	9,600,000												9,600,000
TOTAL BOARD OF EDUCATION	9,600,000	9,600,000	0	0	0	0	0	0	0	0	0	0	0	9,600,000

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2019-2020 Capital Budget - Year 2	Capital Equipment		Capital Equipment											2020-00
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Replacment of Truck #81 (Parks) This vehicle is used as a transport vehicle for snow removal operations and equipment. During the regular season it is primarily used for prepping the ball fields. The current vehicle is a 2007 Ford F-250 that has 108,676 miles on it. Due to the high mileage and body conditions, this vehicle is rated as being in poor condition.	32,000		32,000											32,000
Mini Excavator (Parks) This piece of equipment is used primarily for the excavation of graves within the Town's Cemeteries. Due to the rocky environment that is typically encountered while digging, the use of a machine mounted hammer is required. This lends to the abuse that is experienced by this machine. We are looking to replace our current 2007 Kubota with 3,205 hours on it. The Kubota is rated as being in fair condition. To be funded out of the Cemetery Fund which has an estimated balance of \$230,897.	70,400												70,400	70,400
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement.	20,700		20,700											20,700
List of Public Works Vehicles: 2013 F-250 Pickup Truck - Highway 2018 F-250 Pickup Truck - Parks (to be transferred to replace Truck #56) 2015 F-350 Truck - Public Works Supervisor														
TOTAL CAPITAL EQUIPMENT	123,100	0	52,700	0	0	0	0	0	0	0	0	0	70,400	123,100

FUNCTION	ACTIVITY				PROGRAM									CODE
FY 2019-2020 Capital Budget - Year 2	Fire and Ambulance				Fire and Ambulance									2030-00
Project Description	Estimated Project Cost	CAPITAL BUDGET				FUNDING SOURCES								Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Replacement AED Program More than 10 years ago with the addition of AEDs (Automatic External Defibrillators), the department first qualified as a HEARTSafes Community. The Fire Department was able to expand our fleet of AEDs when those units that weren't being used by a local sports group, were donated to the department. The addition of these units enabled us to equip each station as well as our first-response vehicles with AEDs which allows for quick, easy access and provides greater coverage to the Town. The Department recently initiated replacement of our AED units. This is the second half of the replacement program. We feel this strategy will lessen the financial impact of the program and allow for more manageable spending not only for the units themselves but for the maintenance batteries and pad supply costs as well. The current units are in need of replacement due to changes in technology and some are not able to download the new software.	35,000	17,500										17,500		35,000
Replacement of 2006 Service 240 First Response Vehicle This vehicle will be 13 years old and have approximately 85,000 to 90,000 miles on it. This vehicle is used by line officers, career staff and other members as a first response vehicle. The use of this vehicle prevents unnecessary use of larger and more expensive equipment. Because this vehicle is smaller, it is more versatile to rapidly respond to and assist at various emergencies.	87,500											87,500		87,500
Refurbishment of ET-140 Engine Tank 140 is a Pierce Engine which was purchased in 2000 with an expectation to last 20 years. With the upkeep and current conditions the department has outlined in previous budgets to refurbish this apparatus similar to the other three fire apparatus' we have refurbished. The department is confident that a refurbishment can extend the useful life of this apparatus an additional 10 years.	130,000											130,000		130,000
Replacement of Rescue 240 After several years of justifying the addition of a second aerial device, our department has decided to defer this request until our facility needs have been addressed. At this time, we feel that it is in the best interest of the community to replace Rescue 240. Rescue 240 went into service in 2002. Unfortunately, Rescue 240 requires more maintenance than is desirable and normal for the age of the vehicle. There have been several engineering and design improvements that have become available to our industry since the current truck was specified and ordered in 2001. Replacement of Rescue 240 will ensure that our Rescue Company has a safe and reliable vehicle to operate while improving upon our technical and operational capabilities.	650,000					650,000								650,000
TOTAL FIRE AND AMBULANCE	902,500	17,500	0	0	0	650,000	0	0	0	0	0	235,000	0	902,500

FUNCTION		ACTIVITY		PROGRAM										CODE
FY 2019-2020 Capital Budget - Year 2		Parks and Recreation		Parks and Recreation										2040-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
New Playground Area Install a new playground area outside of the entrance to the building. The playground will replace the previous existing playground that was taken down in past years. The playground was removed due to its condition and to make room for the department's parking lot expansion. The playground would consist of elements for ages 3-5 making it suitable for our preschool program. Our preschool program would benefit greatly by having a suitable, on-site playground area. The playground will have future expenditures for upkeep of safety material (every year/other year of playground fibers) and replacement of equipment (in approximately 10 years). Playground Structure: \$15,000 Preparation and Installation: \$13,000 Playground Fibers (safety fibers): \$2,000 Fencing: \$10,000	40,000				40,000									40,000
TOTAL PARKS AND RECREATION	40,000	0	0	0	40,000	0	0	0	0	0	0	0	0	40,000

FUNCTION		ACTIVITY							PROGRAM						CODE
FY 2019-2020 Capital Budget - Year 2		Public Facilities							Public Facilities						2050-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES													Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds		
Repainting of the Arts Building This building is located on the Town Green and is used frequently. The building has a wooden clapboard siding and wood trim. The entire building, windows included, needs to be scraped, caulked, replacement of any deteriorated wood, primed and then painted. The last time this was addressed was approximately 10-12 years ago.	26,400		26,400											26,400	
Municipal Center Pedestrian Pathway Design and construction of an ADA-accessible pedestrian pathway to connect the Hicks Memorial Municipal Center and Library with the Tolland Intermediate School, Recreation Center and Parker Place. The town has applied for a grant to fund construction, but grants have not yet been awarded.	140,041	23,000								117,041				140,041	
TOTAL PUBLIC FACILITIES	166,441	23,000	26,400	0	0	0	0	0	0	117,041	0	0	0	166,441	

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2019-2020 Capital Budget - Year 2	Streets and Roads		Construction and Reconstruction											2060-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Drainage Construction and Design Funds for drainage and detention basin replacement, repairs and improvements to all or portions of certain town roads identified by the pavement management system. This account will be used for funding the cleaning and maintenance of our detention basins.	154,945							135,149	19,796					154,945
Plains Road Culvert Major repairs have been identified and need to be made to the culvert on Plains Road near the Girl Scout Camp. While the three, 60" concrete pipes are in good shape, the joints within them need to be cleaned out and regouted. Both of the head walls need to be replaced with further reaching concrete walls which will contain more reinforcement rebar within them.	319,000								319,000					319,000

FUNCTION		ACTIVITY		PROGRAM										CODE
FY 2019-2020 Capital Budget - Year 2		Streets and Roads		Pavement Management										2060-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Road Improvements Bond referendum for road improvements over six years pursuant to the Town's Debt Management Plan. (Referendum, November 2018) Debt Management Plan: Year One: FY 2019/2020 - \$1,000,000 Year Two: FY 2020/2021 - \$725,000 Year Three: FY 2021/2022 - \$800,000 Year Four: FY 2022/2023 - \$725,000 Year Five: FY 2023/2024 - \$750,000 Year Six: FY 2024/2025 - \$1,000,000	5,000,000						1,000,000							1,000,000
Cross Farms Parking Lot (Rear) The rear lot located by the Disc Golf/Soccer fields is in need of expansion as well as being reclaimed and repaved. Included in this project will be the necessary curbing and wooden rail fencing to protect the surrounding areas.	151,800					151,800								151,800
TOTAL PAVEMENT MANAGEMENT	5,151,800	0	0	0	0	151,800	1,000,000	0	0	0	0	0	0	1,151,800

YEAR 3

2020 – 2021

YEAR 3 CAPITAL BUDGET SUMMARY FISCAL YEAR 2020-2021													
YEAR 3 CAPITAL BUDGET FUNDING CATEGORIES	CAPITAL BUDGET FUNDING SOURCES												
	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
PROJECTED AVAILABILITY OF CAPITAL FUNDS =====>	1,118,540	311,056	345,905	0	271,060	725,000	135,468	338,796	0	0	723,495	0	3,969,320
TOWN ADMINISTRATION													
Town Administration	118,540	278,906	0	0	0	0	0	0	0	0	0	0	397,446
BOARD OF EDUCATION													
Board of Education	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL EQUIPMENT													
Capital Equipment	0	20,050	0	0	171,060	0	0	0	0	0	0	0	191,110
FIRE AND AMBULANCE													
Fire and Ambulance	0	0	0	0	0	0	0	0	0	0	60,000	0	60,000
PARKS AND RECREATION													
Parks and Recreation	0	0	0	0	0	0	0	0	0	0	0	0	0
PUBLIC FACILITIES													
Public Facilities	0	12,100	50,000	0	100,000	0	0	0	0	0	0	0	162,100
STREETS AND ROADS													
Construction and Reconstruction	0	0	0	0	0	0	0	199,264	0	0	0	0	199,264
Pavement Management	1,000,000	0	0	0	0	725,000	135,468	139,532	0	0	0	0	2,000,000
SUMMARY PROJECT TOTALS	1,118,540	311,056	50,000	0	271,060	725,000	135,468	338,796	0	0	60,000	0	3,009,920
FUNDING SOURCE VARIANCES	0	0	295,905	0	0	0	0	0	0	0	663,495	0	959,400

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2020-2021 Capital Budget - Year 3	Town Administration		Town Administration											2000-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement.	29,140		29,140											29,140
List of Town Vehicles: 2018 Ford Explorer - Town Manager (3 years)** 2021 Ford Explorer - Building Inspection (7 years)** 2015 Ford Explorer - Public Works Director (7 years)** 2021 F-150 Pickup Truck - Canine 2005 Jeep Liberty - Assessor 2013 Ford Explorer - Pool 2007 Jeep Liberty - Pool/Planner 2011 Ford Expedition - Fire Marshal 2011 Ford Explorer - Recreation 2015 Ford Explorer - Pool 2016 Mini-Van - Elderly														
List of Board of Education Vehicles: 2012 Ford F-150 Pickup 2015 Ford F-250 Pickup 2008 Ford E-250 Van	12,786		12,786											12,786
** These vehicles are the only ones that get replaced on a three or seven year cycle. Their replacements go into the pooled vehicles.														
Town of Vernon Water Pollution Control Plant Upgrade Facility Plan Annual payments as defined by our Inter-Municipal agreement with the Town of Vernon, Tolland is responsible for 5.63% of the prospective costs of the improvements. Payments will be made over 20 years. The total project cost is approximately \$81 million which will be partially funded by grants. Tolland's estimated share over 20 years is \$4,146,805.	4,146,805	118,540	236,980											355,520
General Fund pays: Year Two: FY 2019/2020 - \$118,540 Year Three: FY 2020/2021 - \$236,980 Year Four: FY 2021/2022 - \$235,152 Year Five: FY 2022/2023 - \$250,000 (est)														
TOTAL TOWN ADMINISTRATION	4,188,731	118,540	278,906	0	0	0	0	0	0	0	0	0	0	397,446

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2020-2021 Capital Budget - Year 3	Board of Education		Board of Education											2010-06
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
NO NEW FY 2020-2021 PROJECTS FOR BOARD OF EDUCATION														
TOTAL BOARD OF EDUCATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2020-2021 Capital Budget - Year 3	Capital Equipment	Capital Equipment	2020-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES	Funding Totals
		Existing FundsGeneral Fund ContribCNRE FundRecreation Special RevenueNon Refer Notes/ BondsRefer Notes/ BondsLOCIP GrantTAR GrantState & Federal GrantsSchool Const GrantAmbul ReserveOther Funding Sources/ Appr Bonds	
Capital Equipment	171,060		171,060
Replacement of Truck #9 (\$33,000) This truck is a 2003 F-150, 4 wheel drive pick-up truck with 129,000 miles on it. It's primary use is for transportation of the crew, tools and for responding to sreas of concern with cones, barricades etc. The floor has been replaced in both the cab and in the bed of the truck due to excessive rot. The engine is a small V-8 which is becoming weaker and the complete exhaust system, including manifolds are in need of replacement. This is classified as being in poor condition.			
Refurbishing of Truck #33 (\$63,900) This vehicle is a 2005 Mack CV712 with 93,000 miles on it. The cab and chassis are in decent condition but the body is deteriorating due to the exposure to the winter salt. We are proposing to replace the body and have the entire truck sandblasted and painted. This will include a new ground speed control system also. We feel we can get another 8-10 years out of this vehicle. This has been rated as good/poor condition.			
New Holland Skid Steer (Parks) (\$74,160) This piece of equipment is used almost daily on field prep as well as during snow removal operations. We also use it heavily with attachments such as augers, brush hogs and forks for off-loading equipment and supplies. The unit it shall replace is a 2001 with approximately 3,500 hours on it and it is classified as fair condition.			
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement.	20,050	20,050	20,050
List of Public Works Vehicles: 2020 F-250 Pickup Truck - Highway 2018 F-250 Pickup Truck - Parks 2015 F-350 Truck - Public Works Supervisor			
TOTAL CAPITAL EQUIPMENT	191,110	020,05000171,0600000000000	191,110

FUNCTION		ACTIVITY		PROGRAM											CODE
FY 2020-2021 Capital Budget - Year 3		Fire and Ambulance		Fire and Ambulance											2030-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES													Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds		
Replacement of Fire Gear Replacement of Firefighters' Personal Protective Equipment includes helmets, hoods, jacket, gloves, pants and boots to comply with NFPA 1851. Firefighters' personal protective equipment is not certified for use 10 years after date of manufacture or sooner depending on the exposures.	60,000											60,000		60,000	
TOTAL FIRE AND AMBULANCE	60,000	0	0	0	0	0	0	0	0	0	0	60,000	0	60,000	

FUNCTION		ACTIVITY		PROGRAM										CODE
FY 2020-2021 Capital Budget - Year 3		Parks and Recreation		Parks and Recreation										2040-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
NO NEW FY 2020-2021 PROJECTS FOR PARKS AND RECREATION														
TOTAL PARKS AND RECREATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION FY 2020-2021 Capital Budget - Year 3		ACTIVITY Public Facilities				PROGRAM Public Facilities									CODE 2050-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES													Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds		
Replacement of UST'S Jail Museum The existing UST (Underground Storage Tank) is reaching the end of its useful life. It is believed to be approximately 20 years old which is the recommended time of replacement. This project would entail removing the UST and installing two above ground fuel tanks in the Jail's basement. Contaminated soil would impact this projected cost.	12,100		12,100											12,100	
Firehouse 340 Roof Replace Firehouse 340 roof with a truss style roof and also repoint the chimney.	50,000			50,000										50,000	
Firehouse Improvement Design In this step the Town will work with an architect/design firm to develop a scope of work that will bring the three firehouses up to the current building codes, ADA compliance and incorporate some of the requests from the building occupants as well.	100,000					100,000								100,000	
TOTAL PUBLIC FACILITIES	162,100	0	12,100	50,000	0	100,000	0	0	0	0	0	0	0	162,100	

FUNCTION		ACTIVITY		PROGRAM											CODE
FY 2020-2021 Capital Budget - Year 3		Streets and Roads		Construction and Reconstruction											2060-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals	
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds		
Drainage Construction and Design Funds for drainage and detention basin replacement, repairs and improvements to all or portions of certain town roads identified by the pavement management system. This account will be used for funding the cleaning and maintenance of our detention basins.	199,264								199,264					199,264	
TOTAL CONSTRUCTION		199,264	0	0	0	0	0	0	199,264	0	0	0	0	199,264	

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2020-2021 Capital Budget - Year 3	Streets and Roads		Pavement Management											2060-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Pavement Management Roads will be repaired according to the automated pavement management system recommendations. This process includes a variety of techniques ranging from crack sealing, chip sealing and thin overlay to total reconstruction.	275,000							135,468	139,532					275,000
Road Improvements Bond referendum for road improvements over six years pursuant to the Town's Debt Management Plan. (Referendum, November 2018)	5,000,000	1,000,000					725,000							1,725,000
Debt Management Plan: Year One: FY 2019/2020 - \$1,000,000 Year Two: FY 2020/2021 - \$725,000 Year Three: FY 2021/2022 - \$800,000 Year Four: FY 2022/2023 - \$725,000 Year Five: FY 2023/2024 - \$750,000 Year Six: FY 2024/2025 - \$1,000,000														
TOTAL PAVEMENT MANAGEMENT	5,275,000	1,000,000	0	0	0	0	725,000	135,468	139,532	0	0	0	0	2,000,000

YEAR 4

2021 – 2022

YEAR 4 CAPITAL BUDGET SUMMARY FISCAL YEAR 2021-2022													
YEAR 4 CAPITAL BUDGET FUNDING CATEGORIES	CAPITAL BUDGET FUNDING SOURCES												
	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
PROJECTED AVAILABILITY OF CAPITAL FUNDS =====>	2,080,520	294,128	307,405	0	212,000	3,800,000	135,468	338,796	0	0	838,495	0	8,006,812
TOWN ADMINISTRATION													
Town Administration	355,520	274,078	0	0	0	0	0	0	0	0	0	0	629,598
BOARD OF EDUCATION													
Board of Education	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL EQUIPMENT													
Capital Equipment	0	20,050	0	0	212,000	0	0	0	0	0	0	0	232,050
FIRE AND AMBULANCE													
Fire and Ambulance	0	0	0	0	0	0	0	0	0	0	285,000	0	285,000
PARKS AND RECREATION													
Parks and Recreation	0	0	0	0	0	0	0	0	0	0	0	0	0
PUBLIC FACILITIES													
Public Facilities	0	0	0	0	0	3,000,000	66,000	0	0	0	0	0	3,066,000
STREETS AND ROADS													
Construction and Reconstruction	0	0	0	0	0	0	0	208,264	0	0	0	0	208,264
Pavement Management	1,725,000	0	0	0	0	800,000	69,468	130,532	0	0	0	0	2,725,000
SUMMARY PROJECT TOTALS	2,080,520	294,128	0	0	212,000	3,800,000	135,468	338,796	0	0	285,000	0	7,145,912
FUNDING SOURCE VARIANCES	0	0	307,405	0	0	0	0	0	0	0	553,495	0	860,900

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2021-2022 Capital Budget - Year 4	Town Administration		Town Administration											2000-00
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement.	26,140		26,140											26,140
List of Town Vehicles: 2021 Ford Explorer - Town Manager (3 years)** 2021 Ford Explorer - Building Inspection (7 years)** 2015 Ford Explorer - Public Works Director (7 years)** 2021 F-150 Pickup Truck - Canine 2005 Jeep Liberty - Assessor 2013 Ford Explorer - Pool 2007 Jeep Liberty - Pool/Planner 2011 Ford Expedition - Pool/Fire Department 2011 Ford Explorer - Recreation 2015 Ford Explorer - Pool 2018 Ford Explorer - Fire Marshal 2016 Mini-Van - Elderly														
List of Board of Education Vehicles: 2012 Ford F-150 Pickup 2015 Ford F-250 Pickup 2008 Ford E-250 Van	12,786		12,786											12,786
** These vehicles are the only ones that get replaced on a three or seven year cycle. Their replacements go into the pooled vehicles.														
Town of Vernon Water Pollution Control Plant Upgrade Facility Plan Annual payments as defined by our Inter-Municipal agreement with the Town of Vernon, Tolland is responsible for 5.63% of the prospective costs of the improvements. Payments will be made over 20 years. The total project cost is approximately \$81 million which will be partially funded by grants. Tolland's estimated share over 20 years is \$4,146,805.	4,146,805	355,520	235,152											590,672
General Fund pays: Year Two: FY 2019/2020 - \$118,540 Year Three: FY 2020/2021 - \$236,980 Year Four: FY 2021/2022 - \$235,152 Year Five: FY 2022/2023 - \$250,000 (est)														
TOTAL TOWN ADMINISTRATION	4,185,731	355,520	274,078	0	0	0	0	0	0	0	0	0	0	629,598

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2021-2022 Capital Budget - Year 4	Board of Education		District Wide											2010-06
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES											Funding Totals	
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
NO NEW FY 2021-2022 PROJECTS FOR BOARD OF EDUCATION														
TOTAL BOARD OF EDUCATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION FY 2021-2022 Capital Budget - Year 4	ACTIVITY Capital Equipment				PROGRAM Capital Equipment									CODE 2020-00
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Capital Equipment	212,000					212,000								212,000
Replacement of Truck #35 (\$177,000) This vehicle is used as a front line vehicle for snow removal operations as well as being used on a daily basis during the construction season. The current vehicle is a 2002 Western Star that has 13,146 miles and 2,039 hours on it. This vehicle is also designated as our water truck during the summer months and is in fair to poor condition.														
Replacement of Truck #64 (\$35,000) This truck is a 2006 F-250 that is designated as our sign truck. It has approximately 121,000 miles on it and we estimate that it will have roughly 165,000 miles on it by the time we have it on our schedule for replacement. Currently it is listed as in fair condition due to the age and mileage.														
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement.	20,050		20,050											20,050
List of Public Works Vehicles: 2020 F-250 Pickup Truck - Highway 2018 F-250 Pickup Truck - Parks 2015 F-350 Truck - Public Works Supervisor														
TOTAL CAPITAL EQUIPMENT	232,050	0	20,050	0	0	212,000	0	0	0	0	0	0	0	232,050

FUNCTION		ACTIVITY		PROGRAM										CODE
FY 2021-2022 Capital Budget - Year 4		Fire and Ambulance		Fire and Ambulance										2030-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Replacement of Ambulance 640 Standard 5 year replacement program. The department currently has two ambulances. One is located at Station 140, 64 Crystal Lake Road and the other is located at Station 240, 3 Rhodes Road. Each ambulance geographically covers one half of the town. All new equipment needs to be purchased at the same time for example, stretchers, radios, AEDs and ePCR laptops. The capital replacement cost takes those expenses into consideration.	285,000											285,000		285,000
TOTAL FIRE AND AMBULANCE	285,000	0	0	0	0	0	0	0	0	0	0	285,000	0	285,000

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2021-2022 Capital Budget - Year 4	Parks and Recreation		Parks and Recreation											2040-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
NO NEW FY 2021-2022 PROJECTS FOR PARKS AND RECREATION														
TOTAL PARKS AND RECREATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION	ACTIVITY													CODE
FY 2021-2022 Capital Budget - Year 4	Public Facilities													2050-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Replacement of Jail Museum Roof Re-roofing of the Jail Museum building. Due to the age of the shingles and the flat roof dictates that the existing roofing needs to be stripped, covered with water and ice protection and re-shingled.	66,000							66,000						66,000
Firehouse Improvement Implementation Phase During this phase the Town will secure through competitive bidding, a contractor to implement the approved improvements that have been designed for each of the three firehouses (140, 340 & 440). This will require a council approved referendum process. (Amount to be determined, estimated at \$3,000,000) (Referendum, November 2020)	3,000,000						3,000,000							3,000,000
TOTAL PUBLIC FACILITIES	3,066,000	0	0	0	0	0	3,000,000	66,000	0	0	0	0	0	3,066,000

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2021-2022 Capital Budget - Year 4	Streets and Roads		Construction and Reconstruction											2060-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Drainage Construction and Design Funds for drainage and detention basin replacement, repairs and improvements to all or portions of certain town roads identified by the pavement management system. This account will be used for funding the cleaning and maintenance of our detention basins.	208,264								208,264					208,264
TOTAL CONSTRUCTION	208,264	0	0	0	0	0	0	0	208,264	0	0	0	0	208,264

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2021-2022 Capital Budget - Year 4	Streets and Roads		Pavement Management											2060-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Pavement Management Roads will be repaired according to the automated pavement management system recommendations. This process includes a variety of techniques ranging from crack sealing, chip sealing and thin overlay to total reconstruction.	200,000							69,468	130,532					200,000
Road Improvements Bond referendum for road improvements over six years pursuant to the Town's Debt Management Plan. (Referendum, November 2018)	5,000,000	1,725,000					800,000							2,525,000
Debt Management Plan: Year One: FY 2019/2020 - \$1,000,000 Year Two: FY 2020/2021 - \$725,000 Year Three: FY 2021/2022 - \$800,000 Year Four: FY 2022/2023 - \$725,000 Year Five: FY 2023/2024 - \$750,000 Year Six: FY 2024/2025 - \$1,000,000														
TOTAL PAVEMENT MANAGEMENT	5,200,000	1,725,000	0	0	0	0	800,000	69,468	130,532	0	0	0	0	2,725,000

YEAR 5

2022 – 2023

YEAR 5 CAPITAL BUDGET SUMMARY FISCAL YEAR 2022-2023													
YEAR 5 CAPITAL BUDGET FUNDING CATEGORIES	CAPITAL BUDGET FUNDING SOURCES												
	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
PROJECTED AVAILABILITY OF CAPITAL FUNDS =====>	3,115,672	309,126	307,405	0	385,325	725,000	135,468	338,796	0	0	728,495	0	6,045,287
TOWN ADMINISTRATION													
Town Administration	590,672	288,926	0	0	0	0	0	0	0	0	0	0	879,598
BOARD OF EDUCATION													
Board of Education	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL EQUIPMENT													
Capital Equipment	0	20,200	0	0	385,325	0	0	0	0	0	0	0	405,525
FIRE AND AMBULANCE													
Fire and Ambulance	0	0	0	0	0	0	0	0	0	0	425,000	0	425,000
PARKS AND RECREATION													
Parks and Recreation	0	0	0	0	0	0	0	0	0	0	0	0	0
PUBLIC FACILITIES													
Public Facilities	0	0	0	0	0	0	88,000	0	0	0	0	0	88,000
STREETS AND ROADS													
Construction and Reconstruction	0	0	0	0	0	0	0	111,264	0	0	0	0	111,264
Pavement Management	2,525,000	0	0	0	0	725,000	47,468	227,532	0	0	0	0	3,525,000
SUMMARY PROJECT TOTALS	3,115,672	309,126	0	0	385,325	725,000	135,468	338,796	0	0	425,000	0	5,434,387
FUNDING SOURCE VARIANCES	0	0	307,405	0	0	0	0	0	0	0	303,495	0	610,900

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2022-2023 Capital Budget - Year 5	Town Administration		Town Administration											2000-00
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement.	26,140		26,140											26,140
List of Town Vehicles: 2021 Ford Explorer - Town Manager (3 years)** 2021 Ford Explorer - Building Inspection (7 years)** 2015 Ford Explorer - Public Works Director (7 years)** 2021 F-150 Pickup Truck - Canine 2005 Jeep Liberty - Assessor 2013 Ford Explorer - Pool 2007 Jeep Liberty - Pool/Planner 2011 Ford Expedition - Pool/Fire Department 2011 Ford Explorer - Recreation 2015 Ford Explorer - Pool 2018 Ford Explorer - Fire Marshal 2016 Mini-Van - Elderly														
List of Board of Education Vehicles: 2012 Ford F-150 Pickup 2015 Ford F-250 Pickup 2008 Ford E-250 Van (Deferred until next year)	12,786		12,786											12,786
** These vehicles are the only ones that get replaced on a seven year cycle. Their replacements go into the pooled vehicles.														
Town of Vernon Water Pollution Control Plant Upgrade Facility Plan Annual payments as defined by our Inter-Municipal agreement with the Town of Vernon, Tolland is responsible for 5.63% of the prospective costs of the improvements. Payments will be made over 20 years. The total project cost is approximately \$81 million which will be partially funded by grants. Tolland's estimated share over 20 years is \$4,146,805.	4,146,805	590,672	250,000											840,672
General Fund pays: Year Two: FY 2019/2020 - \$118,540 Year Three: FY 2020/2021 - \$236,980 Year Four: FY 2021/2022 - \$235,152 Year Five: FY 2022/2023 - \$250,000 (est)														
TOTAL TOWN ADMINISTRATION	4,185,731	590,672	288,926	0	0	0	0	0	0	0	0	0	0	879,598

FUNCTION	ACTIVITY												PROGRAM	CODE
FY 2022-2023 Capital Budget - Year 5	Board of Education												Board of Education	2010-06
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
NO NEW FY 2022-2023 PROJECTS FOR BOARD OF EDUCATION														
NOTE: It is anticipated to add this to year 5 (FY 23/24) in the FY 19/20 Capital Improvements Plan.														
Bonding Projects: BGP parking lot paving (staff, visitors, bus lane, access road), BGP boiler replacement, TMS removal of modular classrooms, TMS paving of parking lot (excluding access road and exit) and DW wireless access point upgrades. (\$1,104,560)														
(Referendum required in November 2022)														
TOTAL BOARD OF EDUCATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION	ACTIVITY													PROGRAM	CODE
FY 2022-2023 Capital Budget - Year 5	Capital Equipment													Capital Equipment	2020-00
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals	
Capital Equipment	385,325					385,325								385,325	
Front End Loader (\$251,320) This front end loader will replace our current 2002 CAT 938G that has 150,000 hours of use. We intend to utilize the State Bid for a John Deere 644 which is comparable to our CAT 938G. Our machine is our front line loader that is constantly exposed to high levels of salt from loading the vehicles during snow events. This includes "Loadrite" system for weighing the materials. We estimate this will have over 20,000 hours when it comes time to replace it. It is currently in fair condition.															
Replacement of Truck #38 (Parks) (\$81,900) This vehicle is used as a front line vehicle for snow removal operations as well as being used on a daily basis during the field maintenance season. The current vehicle is a 2004 Ford F-350 that has 64,337 miles on it. We intend to purchase a new plow and sander for this truck off of the CT State Bid.															
Replacement of Service Truck (Highway) (\$52,105) This vehicle which is used by the mechanics has a utility body for carrying tools, etc. and a lift gate which provides the ability to put items such as welders, pumps, etc. in the back of the vehicle while providing service calls to equipment out on the road. It will replace a 2003 Ford F-350 which has 90,000 miles on it currently and will have approximately 116,000 on it in 2021. It is in fair condition.															
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement.	20,200		20,200											20,200	
List of Public Works Vehicles: 2020 F-250 Pickup Truck - Highway 2018 F-250 Pickup Truck - Parks 2022 F-350 Truck - Public Works Supervisor															
TOTAL CAPITAL EQUIPMENT	405,525	0	20,200	0	0	385,325	0	0	0	0	0	0	0	405,525	

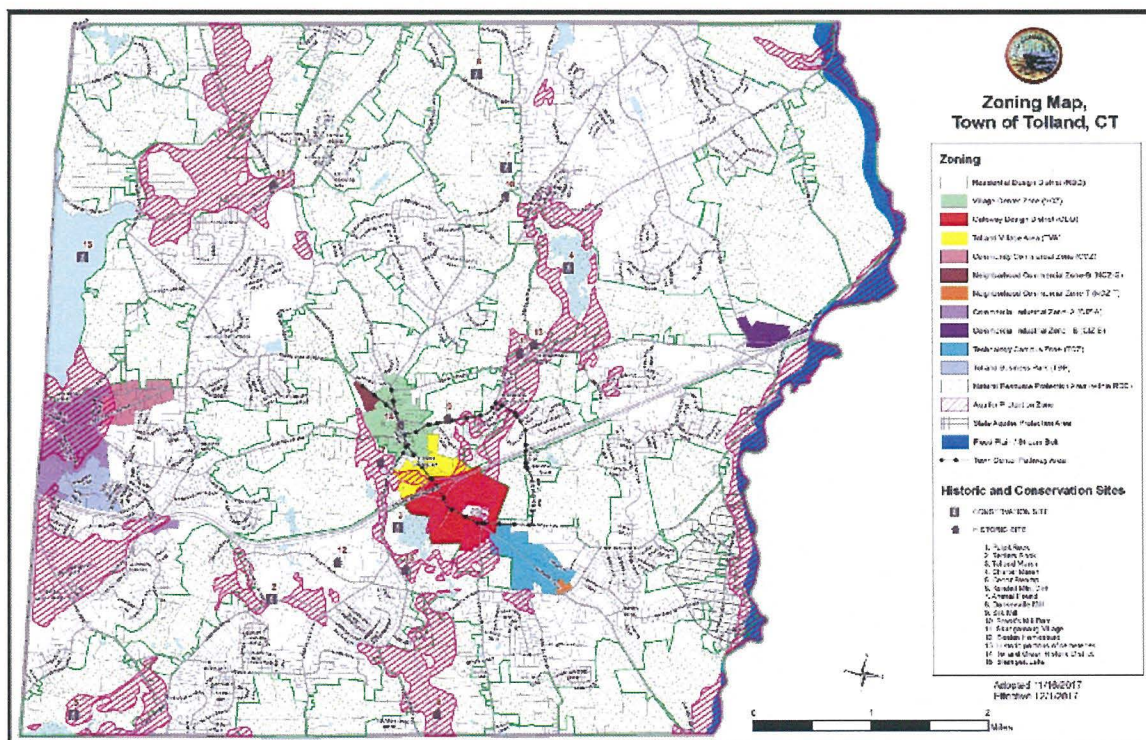
FUNCTION		ACTIVITY		PROGRAM										CODE
FY 2022-2023 Capital Budget - Year 5		Fire and Ambulance		Fire and Ambulance										2030-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Refurbishment of ET-240 Engine Tank 240 is a Pierce Engine which was purchased in 2005 with an expectation to last 20 years. With the upkeep and current conditions the department has outlined in previous budgets to refurbish this apparatus similar to the other three fire apparatus' we have refurbished. The department is confident that a refurbishment can extend the useful life of this apparatus an additional 10 years.	140,000											140,000		140,000
Replacement of Ambulance 540 Standard 5 year replacement program. The department currently has two ambulances. One is located at Station 140, 64 Crystal Lake Road and the other is located at Station 240, 3 Rhodes Road. Each ambulance geographically covers one half of the town. All new equipment needs to be purchased at the same time for example, stretchers, radios, AEDs and ePCR laptops. The capital replacement cost takes those expenses into consideration.	285,000											285,000		285,000

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2022-2023 Capital Budget - Year 5	Parks and Recreation		Parks and Recreation											2040-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/	
NO NEW FY 2022-2023 PROJECTS FOR PARKS AND RECREATION														
TOTAL PARKS AND RECREATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION		ACTIVITY							PROGRAM					CODE
FY 2022-2023 Capital Budget - Year 5		Public Facilities							Public Facilities					2050-00
Project Description	Estimated Project Cost	CAPITAL BUDGET							FUNDING SOURCES					Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Pole Sheds for Highway Garage There are currently eight to ten pieces of equipment being stored outside in the elements due to a lack of room inside the facility. These two pole sheds will be utilized as "cold" storage to keep these vehicles out of the harsh environment that tends to shorten their useful lives.	88,000							88,000						88,000
TOTAL PUBLIC FACILITIES	88,000	0	0	0	0	0	0	88,000	0	0	0	0	0	88,000

FUNCTION	ACTIVITY				PROGRAM									CODE
FY 2022-2023 Capital Budget - Year 5	Streets and Roads				Construction and Reconstruction									2060-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Drainage Construction and Design Funds for drainage and detention basin replacement, repairs and improvements to all or portions of certain town roads identified by the pavement management system. This account will be used for funding the cleaning and maintenance of our detention basins.	111,264								111,264					111,264
TOTAL CONSTRUCTION	111,264	0	0	0	0	0	0	0	111,264	0	0	0	0	111,264

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2022-2023 Capital Budget - Year 5	Streets and Roads		Pavement Management											2060-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Pavement Management Roads will be repaired according to the automated pavement management system recommendations. This process includes a variety of techniques ranging from crack sealing, chip sealing and thin overlay to total reconstruction.	275,000							47,468	227,532					275,000
Road Improvements Bond referendum for road improvements over six years pursuant to the Town's Debt Management Plan. (Referendum, November 2018)	5,000,000	2,525,000					725,000							3,250,000
Debt Management Plan: Year One: FY 2019/2020 - \$1,000,000 Year Two: FY 2020/2021 - \$725,000 Year Three: FY 2021/2022 - \$800,000 Year Four: FY 2022/2023 - \$725,000 Year Five: FY 2023/2024 - \$750,000 Year Six: FY 2024/2025 - \$1,000,000														
TOTAL PAVEMENT MANAGEMENT	5,275,000	2,525,000	0	0	0	0	725,000	47,468	227,532	0	0	0	0	3,525,000



Tolland was named by Money Magazine in 2015 as the 34th Best Place to live in the United States as well as in 2011 as 37th and in 2009 the 27th. The Town of Tolland is 40.4 square miles or 25,792 acres. Approximately 18% of the Town of Tolland has been protected as open space.

In a 2009 telephone survey, residents indicated they chose to live in Tolland due to its convenient location to work or family, its housing stock and town character. They were satisfied with the town's quality of life, with two-thirds indicating that the town's natural areas and open space are significant contributors to Tolland's character and quality of life. Residents also recognized a need to increase business development and to upgrade town infrastructure.

Population:

The population remained below 2,000 residents until the 1950s. Construction of the interstate, which better connected Tolland to Hartford, led to tremendous population growth during the second half of the 20th century. Tolland's population is 14,904 according to the latest census data. This represents a 1% decrease from 2010.

Educational System:

Tolland's school system includes a \$56 million public high school which opened in September 2006. The former High School became the new Middle School for 6th, 7th & 8th grades which opened in September 2007. The Middle School became an Intermediate School for 3rd through 5th grades and Birch Grove Elementary School houses PreK-2nd.

Walking trails within open space and conservation areas:

Campbell's Peaceful Valley Conservation Area	Sage Meadow Open Space
Shafran Conservation Area	Auperin Conservation Area
Weigold Open Space Conservation Area	King Riverside Conservation Area
Stoppeworth Conservation Area	Palmer Conservation Area
Schindler-Schmidt Open Space Conservation Area	Parciak Conservation Area
Knofla Conservation Area	Luce Conservation Area
Baxter Street Conservation Area	Becker Conservation Area
Crystal Peat Conservation Area	

Tolland's Parks:

Crandall Park, Tolland's main park, is centrally located near Tolland Green and includes Crandall Pond for swimming, a pavilion, pickle ball, baseball and softball fields and tennis and basketball courts.

Crandall Park II located directly behind the main park offers soccer fields, walking trails and a lodge for events up to 100 participants.

Heron Cove has fields for sports, hiking and canoe access.

Cross Farms Recreation Complex has fields for sports.

River Park has fields for sports.

Doris & Al Tobiassen Memorial Park which is part of Joshua's Trust.

Senior Center and Elderly Outreach:

The Senior Center offers a variety of programs to residents 60 and older. The Senior Center provides information on aging and assisting family and friends who care for older adults. Some of the programs include: educational series, health clinics, compassionate support for the loss of a loved one or loss of independence as a result of a health related problem, monthly birthday celebrations, weekly luncheons, chorus, exercise programs, book and writing clubs, AARP Tax Aide, AARP driver safety classes, annual inter-generational variety show, monthly newsletter, and volunteer opportunities. The Elderly Outreach Caseworker provides in-home assessments, entitlement and benefits counseling, grief counseling and is a trained CHOICES counselor and has an office located at the Senior Center. This allows for greater access to those services for older adults and their family members.

TOWN OF TOLLAND, CONNECTICUT
MISCELLANEOUS STATISTICAL INFORMATION

Date of Incorporation	1772	Road Miles	132.53
Form of Government	Council / Manager	County	Tolland
Population (estimated 2016)	14,904	High School--1	Grades 9--12
Registered Voters	9,436	Middle School--1	Grades 6--8
Area in square miles	40.4	Intermediate School--1	Grades 3--5
Area in acres	25,792	Primary School--1	Grades Pre-K--2
Population density	376 per sq. mile	Revaluation	October 2014
Altitude above mean sea level	340'--1001'	Bond Ratings	AAA FITCH AAA STANDARD & POOR'S
Annual Average Precipitation	48.1" at Storrs	Pension Plans	ICMA Defined Contribution
Annual Average Temperature	48.2 at Storrs		ICMA Deferred Compensation
Geographic Town Center	41 52' 48" latitude 72 20' 48" longitude		
Median Age (2017)	43		
Households (2017)	5,238		
Median Household Income (2017)	\$110,593		

**Infrastructure Statistics of the Town of Tolland
Last Ten Fiscal Years**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Fire stations	5	5	5	5	5	5	5	5	5	5
Municipal buildings	21	21	21	21	21	21	21	21	21	21
Schools	4	4	4	4	4	4	4	4	4	4
Parks and recreation										
Fields - Municipal	16	16	16	16	16	16	16	16	16	16
Fields - Schools	16	16	16	16	16	16	16	16	16	16
Water										
Water mains (Municipal) (feet)	66,991	66,991	66,991	66,991	66,994	66,994	66,994	66,994	66,994	66,994
Water mains (Private) (feet)	69,772	69,772	69,772	69,772	69,772	69,772	69,772	69,772	69,772	69,772
Fire hydrants (Municipal)	83	83	83	83	83	83	83	83	83	83
Fire hydrants (Private)	14	14	14	14	14	14	14	14	14	14
Wastewater										
Sewer line (feet)	41,532	46,432	46,432	46,432	46,432	46,432	46,432	46,432	46,432	46,432
Highway										
Paved miles	123.11	123.11	123.50	123.60	123.68	123.68	123.68	123.68	123.68	123.68
Unimproved miles	8.85	8.85	8.85	8.85	8.85	8.85	8.85	8.85	8.85	8.85

**Development, Recreation and Safety Activities of the Town of Tolland
Last Ten Fiscal Years**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Planning and community development										
Residential permits (new houses)	20	9	6	8	8	13	17	8	10	11
Commercial permits	25	12	22	11	34	21	22	24	66	69
Subdivisions approved (P&Z Comm)	2	8	2	3	0	0	2	2	2	2
COs issued (P&Z Services)	700	131	146	212	28	195	15	20	14	14
Elderly services										
Senior center attendance	8,000	8,568	7,792	8,029	8,231	8,311	8,070	9,246	9,701	9,782
Library										
Total circulation	148,891	144,512	136,776*	112,356	123,482	122,365	125,480	120,000	98,074	120,000
Attendance at library	94,723	97,219	91,294**	70,000	77,231	77,630	75,996	70,933	60,000	70,000
Recreation										
Youth programs and sports participation	3,221	2,553	2,243	2,213	1,853	1,858	1,835	2,092	1,806	2,030
Adult programs and sports participation	1,333	1,576	1,397	1,061	710	731	755	795	880	920
Refuse and recycling										
Tons of refuse co-generated	5,970	4,595	4,557	4,806	4,348	4,256	4,325	4,347	4,180	4,250
Tons of single stream recycling	1,530	1,824	1,840	1,737	1,772	1,730	1,753	1,711	1,761	1,700
Public safety										
Ambulance medical calls	954	1,031	1,095	1,183	1,135	1,235	1,272	1,307	1,378	1,378
Ambulance non-emergency calls	2,221	2,253	2,343	2,534	2,464	2,563	2,750	N/A	N/A	N/A
Fire calls	427	476	264	540	516	405	450	465	478	492
Fire medical calls*	954	1,031	1,095	1,183	N/A	N/A	N/A	N/A	N/A	N/A
Fire non-emergency calls	2,221	2,253	2,343	2,534	2,464	2,563	2,750	N/A	N/A	N/A
Hazardous Materials	43	43	44	51	46	33	40	29	36	36
Other calls/service calls**					839	368	375	237	332	332
Vehicle Accidents							131	139	121	121
Law enforcement										
Criminal investigations	450	375	214	169	590	396	458	502	456	441
Motor vehicle accident investigations	350	286	252	255	234	251	316	266	288	240
Registrar of voters										
Total registered voters	10,000	9,661	9,300	9,186	9,415	9,271	9,400	9,436	10,128	10,156
Revenue services										
Total taxes collected	36,079,493	36,045,688	36,706,615	37,641,605	38,505,983	38,885,681	40,094,577	41,653,686	42,996,307	25,267,763

* no longer used

** new in 2013

* Lost data when new ILS was implemented

** Door counter inoperable intermittently

TOWN OF TOLLAND, CONNECTICUT

AGE DISTRIBUTION

<u>AGE</u>	<u>TOLLAND</u>	<u>PERCENTAGE</u>	<u>STATE OF CT.</u>	<u>PERCENTAGE</u>
Under 5	437	2.9%	191,445	5.3%
5--14	2,542	17.0%	446,058	12.4%
15--24	1,903	12.7%	492,864	13.7%
25--44	3,208	21.5%	885,518	24.6%
45--64	4,741	31.7%	1,035,059	28.8%
65 and over	<u>2,104</u>	<u>14.1%</u>	<u>542,278</u>	<u>15.1%</u>
Total	14,935	100.0%	3,593,222	100.0%

Source: CERC Town Profile 2017

POPULATION AND DENSITY

<u>YEAR</u>	<u>POPULATION</u>	<u>PERCENT INCREASE</u>	<u>DENSITY</u>
1960	2,950		73
1970	7,857	166.3%	194
1980	9,694	23.4%	240
1990	11,001	13.5%	272
2000	13,146	19.5%	325
2007	14,631	11.3%	362
2009	14,853	1.5%	368
2010	15,052	1.5%	373
2011	14,935	-0.9%	370
2012	14,935	0.3%	371
2014	14,935	-0.06%	371

Sources: CERC Town Profile 2017

Population per square mile: 40.4 square miles

TOWN OF TOLLAND, CONNECTICUT

MAJOR EMPLOYERS

NAME	NATURE OF BUSINESS	APPROXIMATE NUMBER OF EMPLOYEES (1)
1 TOWN OF TOLLAND	MUNICIPALITY	480
2 GERBER SCIENTIFIC	PRECISION INSTRUMENTS	293
3 WOODLAKE AT TOLLAND	NURSING HOME	241
4 BIG Y	SUPERMARKET	179
5 CNC SOFTWARE	SOFTWARE SUPPLIER	152
6 DARI FARMS	SALES	140
7 STATE POLICE TROOP C	LAW ENFORCEMENT	82
8 STAR HILL FAMILY ATHLETIC CENTER	SPORTS COMPLEX	75
9 EVERSOURCE	UTILITIES	62
10 NERAC, INC	RESEARCH	41

(1) FULL-TIME EQUIVALENT

TOWN OF TOLLAND, CONNECTICUT

LABOR FORCE DATA

REPORTING PERIOD	LABOR FORCE	EMPLOYED	UNEMPLOYED	UNEMPLOYMENT RATE		
				TOWN OF TOLLAND	HARTFORD LABOR MARKET	STATE OF CONNECTICUT
2007	8,420	8,143	277	3.3	4.7	4.6
2008	8,451	8,103	348	4.1	5.8	5.7
2009	8,553	8,023	530	6.2	8.3	8.2
2010	8,490	7,960	530	6.2	8.6	8.8
2011	8,558	8,100	458	5.4	14.2	7.6
2012	8,643	8,117	526	6.1	7.4	8.9
2013	8,454	7,954	500	5.9	7.2	8.4
2014	8,343	7,881	462	5.5	6.7	7.8
2015	8,491	8,176	315	3.7	5.7	5.6
2016	8,465	8,086	379	4.5	5.6	6.6
2017	8,504	8,184	320	3.8	4.9	5.7

CERC Town Profile 2017

**TOWN OF TOLLAND, CONNECTICUT
SCHOOL INFORMATION
2017**

CONNECTICUT MASTERY TEST PERCENT ABOVE GOAL

	GRADE 3		GRADE 4		GRADE 8	
	TOWN	STATE	TOWN	STATE	TOWN	STATE
MATH	65.5	52.8	70.9	47.9	67.7	40.3
ELA	64.6	63.9	70	55.5	69.4	55.5

4-YEAR COHORT GRADUATION RATE

	ALL	MALE	FEMALE
CONNECTICUT	87%	84%	90%
TOLLAND SCHOOL DISTRICT	95%	94%	96%

RATE OF CHRONIC ABSENTEEISM

	ALL	K-3	4-8	9-12
CONNECTICUT	9.6%	N/A	N/A	N/A
TOLLAND SCHOOL DISTRICT	4.9%	N/A	N/A	N/A

CERC Town Profile 2017

TOWN OF TOLLAND, CONNECTICUT

**ANALYSIS OF SCHOOL ENROLLMENT HISTORY
2009-2018**

AS OF OCTOBER 1	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
SCHOOL ENROLLMENT BY GRADE										
Pre-K--2	657	616	582	565	543	560	529	499	470	483
3--5	707	691	666	619	580	581	551	541	562	502
6--8	750	740	688	689	665	684	666	603	582	574
9--12	<u>940</u>	<u>930</u>	<u>901</u>	<u>860</u>	<u>834</u>	<u>851</u>	<u>852</u>	<u>841</u>	<u>851</u>	<u>827</u>
TOTAL	3,054	2,977	2,837	2,733	2,622	2,676	2,598	2,484	2,465	2,386
ANNUAL GAIN/LOSS BY GRADE GROUPING										
Pre-K--2	(49)	(41)	(34)	(17)	(22)	17	(31)	(30)	(29)	13
3--5	(23)	(16)	(25)	(47)	(39)	1	(30)	(10)	21	(60)
6--8	(21)	(10)	(52)	1	(24)	19	(18)	(63)	(21)	(8)
9--12	<u>(2)</u>	<u>(10)</u>	<u>(29)</u>	<u>(41)</u>	<u>(26)</u>	<u>17</u>	<u>1</u>	<u>(11)</u>	<u>10</u>	<u>(24)</u>
OVERALL CHANGE	(95)	(77)	(140)	(104)	(111)	54	(78)	(114)	(19)	(79)
SCHOOL ENROLLMENT BY GRADE										
Pre-K--K	232	219	208	211	201	213	174	180	193	181
1	202	195	178	170	170	171	184	131	145	154
2	223	202	196	184	172	176	171	188	132	148
3	244	224	201	191	182	191	177	169	188	133
4	221	244	221	205	192	188	190	181	182	186
5	242	223	244	223	206	202	184	191	192	183
6	246	246	212	239	219	226	206	181	193	190
7	256	243	241	214	237	239	222	203	186	195
8	248	251	235	236	209	219	238	219	203	189
9	240	223	219	207	209	218	203	210	217	202
10	247	228	208	219	198	206	218	200	205	217
11	232	249	231	211	222	220	213	212	202	206
12	<u>221</u>	<u>230</u>	<u>243</u>	<u>223</u>	<u>205</u>	<u>207</u>	<u>218</u>	<u>219</u>	<u>227</u>	<u>202</u>
TOTAL	3,054	2,977	2,837	2,733	2,622	2,676	2,598	2,484	2,465	2,386

SOURCE: TOLLAND BOARD OF EDUCATION

TOWN OF TOLLAND, CONNECTICUT
ANALYSIS OF EXPENDITURES
BOARD OF EDUCATION AND GENERAL GOVERNMENT
2010-2019

FISCAL YR. ENDED JUNE 30	<u>BOARD OF EDUCATION</u>			<u>GENERAL GOVERNMENT</u>		<u>TOTAL EXPENDITURES</u>
	<u>DEBT SERVICE</u>	<u>OPERATING EXPENSE</u>	<u>CAP IMP RSVE FUND</u>	<u>DEBT SERVICE</u>	<u>OPERATING EXPENSE</u>	
2010	3,044,491	33,473,797	204,650	1,499,526	10,627,602	48,850,066
2011	3,445,104	33,808,535	266,700	1,177,815	10,622,032	49,320,186
2012	3,467,304	34,637,431	305,708	1,284,492	10,832,492	50,527,427
2013	3,300,554	35,702,228	231,877	1,342,231	10,845,344	51,422,234
2014	3,238,129	36,059,250	141,991	1,497,496	10,907,859	51,844,725
2015	3,004,195	37,299,689	86,456	1,537,981	11,247,511	53,175,832
2016	3,089,390	38,297,831	183,814	1,452,786	11,575,109	54,598,930
2017	2,723,188	39,333,948	54,578	1,826,812	11,868,056	55,806,582
2018	2,703,753	39,333,948	54,578	1,846,247	11,781,721	55,720,247
2019	2,636,015	39,642,607	61,906	1,913,985	11,916,184	56,170,697

TOWN OF TOLLAND, CONNECTICUT
GENERAL FUND EXISTING DEBT RETIREMENT
2019-2028

FISCAL YR. ENDED JUNE 30	PRINCIPAL			INTEREST			PRINCIPAL TOTAL	INTEREST TOTAL	TOTAL DEBT SERVICE
	BONDS	NOTES	CAPITAL LEASE	BONDS	NOTES	CAPITAL LEASE			
2019	2,968,580	0	266,667	861,235	0	38,057	3,235,247	899,292	4,134,539
2020	2,714,070	0	266,667	757,669	0	33,147	2,980,737	790,816	3,771,553
2021	2,709,070	0	266,667	656,438	0	28,236	2,975,737	684,674	3,660,411
2022	2,725,380	0	266,667	546,131	0	23,325	2,992,047	569,456	3,561,503
2023	2,520,000	0	266,667	435,256	0	18,415	2,786,667	453,671	3,240,338
2024	2,545,000	0	266,667	336,528	0	13,504	2,811,667	350,032	3,161,699
2025	2,355,000	0	266,667	254,418	0	8,594	2,621,667	263,012	2,884,679
2026	1,895,000	0	266,667	190,606	0	3,683	2,161,667	194,289	2,355,956
2027	1,170,000	0	0	147,800			1,170,000	147,800	1,317,800
2028	940,000	0	0	119,125	0	0	940,000	119,125	1,059,125

+ Schedule includes only current bond and note issues. Any anticipated future borrowing is not part of this schedule.

TOWN OF TOLLAND, CONNECTICUT

**RATIO OF BONDED DEBT TO GRAND LIST AND BONDED DEBT PER CAPITA
LAST TEN YEARS**

FISCAL YR. ENDED JUNE 30	(1) POPULATION	(2) NET TAXABLE GRAND LIST	TOTAL ASSESSED VALUE	(3) LONG TERM BONDED DEBT	RATIO OF LONG TERM BONDED DEBT TO ASSESSED VALUE	LONG TERM BONDED DEBT PER CAPITA
2010	15,071	1,231,679,185	1,243,352,541	37,720,000	3.03	2,566
2011	15,216	1,268,414,724	1,280,167,955	40,760,000	2.71	2,355
2012	15,216	1,282,095,781	1,294,453,716	39,587,000	2.63	2,602
2013	15,216	1,293,289,310	1,293,943,240	36,458,667	2.82	2,396
2014	15,216	1,295,852,986	1,297,115,111	37,928,210	2.92	2,493
2015	14,931	1,300,921,026	1,312,488,194	41,716,413	3.18	2,794
2016	14,972	1,255,231,338	1,412,389,007	38,497,584	2.73	2,571
2017	14,971	1,265,008,557	1,276,069,192	35,312,935	2.77	2,359
2018	15,000	1,276,083,617	* 1,822,976,596	37,603,421	2.06	2,507
2019	14,935	1,278,985,708	* 1,827,122,440	33,027,664	1.81	2,211

(1) Source: 2017 CERC Town Profile State of Connecticut, Office of Policy and Management & Department of Public Health

(2) October 1 Grand List

(3) Includes only bonded debt; excludes water assessment bonds

* Includes adjustment to posted grand list that will be corrected through Board of Assessment Appeals for exemption for renewable energy units.

TOWN OF TOLLAND, CONNECTICUT

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
TO TOTAL GENERAL FUND EXPENDITURES
2010-2019**

FISCAL YR. ENDED JUNE 30	(1) PRINCIPAL	(1) INTEREST	(2) TOTAL DEBT SERVICE	(2) TOTAL GENERAL FUND EXPENDITURES	RATIO OF DEBT SERVICE TO GENERAL FUND EXPENDITURES
2010	3,028,647	1,515,370 *	4,544,017 *	48,850,066	9.30%
2011	3,210,490	1,454,036 **	4,664,526 **	47,880,673	9.74%
2012	3,277,371	1,441,859	4,719,230	50,527,427	9.34%
2013	3,252,923	1,389,862	4,642,785	51,422,234	9.03%
2014	3,455,015	1,280,610	4,735,625	51,844,725	9.13%
2015	3,367,612	1,174,564	4,542,176	53,175,832	8.54%
2016	3,184,649	1,357,527	4,542,176	54,598,930	8.32%
2017	3,432,775 ***	1,117,225	4,550,000	55,972,582	8.13%
2018	3,568,567 ****	981,433	4,550,000	55,720,247	8.17%
2019	3,235,247 *****	899,365	4,550,000	56,170,697	8.10%

(1) Includes long term bonds, notes and bans; excludes 2006 and 2011 sewer bonds

(2) General Fund expenditures, including debt service, are actuals presented on a budgetary basis; except 2012 and 2013 are estimated

* Includes \$114,053 deduction for interest earnings on high school bond proceeds

** Includes \$56,492 deduction for interest earnings on high school bond proceeds

*** Includes \$146,146 reduction from Debt Service Fund

**** Includes \$25,838 reduction from Debt Service Fund

***** Includes \$71,561 contribution from Debt Service Fund and estimated new issue of \$343,827

TOWN OF TOLLAND, CONNECTICUT
PRINCIPAL TAXPAYERS-2017 GRAND LIST

	<u>NAME</u>	<u>NATURE OF BUSINESS</u>	<u>TAXABLE VALUATION</u>	<u>PERCENTAGE OF NET TAXABLE GRAND LIST (1)</u>
1	Eversource	Public Utility	14,955,420	1.17%
2	Capitol Ventures LLC(AKA Big Y plaza)	Shopping Center	13,848,900	1.08%
3	Gerb CT QRS 14-73 Inc(Gerber International)	Manufacturing	8,789,300	0.69%
4	Summers & Summers Realty(CNC Software)	Holding Company	7,504,490	0.59%
5	Silvas Real Estate LLC(Dari Farms)	Holding Company/Dari-Farms	6,157,190	0.48%
6	ECHN Eldercare svcs at Woodlake	Nursing and Rehabilitation Center	5,950,000	0.47%
7	Norwegian Woods LLC	Apartments	4,841,820	0.38%
8	CT Water Company	Utility	4,216,670	0.33%
9	Ivy Woods LLC	Apartments	4,173,800	0.33%
10	MJB Realty LLC (Star Hill Athletic Facility)	Sports Complex	3,873,450	0.30%
		<u>Total</u>	<u>74,311,040</u>	<u>5.81%</u>

TOWN OF TOLLAND, CONNECTICUT
ANALYSIS OF TAX RATES, LEVIES AND COLLECTIONS
2009-2018

<u>FISCAL YR. ENDED JUNE 30</u>	<u>GRAND LIST YEAR</u>	<u>MILL RATE</u>	<u>TOTAL CURRENT ADJUSTED TAX LEVY</u>	<u>CURRENT COLLECTIONS</u>	<u>PERCENT OF LEVY</u>	<u>NET DELINQUENT TAXES COLLECTED</u>	<u>TOTAL TAXES COLLECTED</u>	<u>PERCENTAGE OF TOTAL TAX COLLECTED TO TAX LEVY</u>	<u>OUT- STANDING DELINQUENT TAXES</u>	<u>PERCENTAGE OF DELINQUENT TAXES TO TOTAL TAX LEVY</u>
2009	2007	29.51	36,187,284	35,860,934	99.10	252,159	36,113,093	99.79	451,703	1.25
2010	2008	29.49	36,341,124	36,045,689	99.19	292,152	36,337,841	99.99	458,294	1.26
2011	2009	29.15	37,018,564	36,700,079	99.14	303,408	37,003,487	99.96	470,738	1.27
2012	2010	29.73	38,100,458	37,735,202	99.04	297,589	38,032,791	99.82	365,257	0.96
2013	2011	29.99	38,831,162	38,481,041	99.10	344,131	38,825,172	99.98	523,739	1.35
2014	2012	30.19	39,263,225	38,885,680	99.04	375,175	39,260,855	99.99	412,796	1.05
2015	2013	31.05	40,469,270	40,094,577	99.07	245,433	40,340,010	99.68	154,048	0.38
2016	2014	33.36	41,981,338	41,653,686	99.22	348,759	42,002,445	100.05	149,476	0.36
2017*	2015	34.19	43,430,320	42,991,650	98.99	273,343	43,264,993	99.62	187,775	0.43
2018*	2016	34.48	44,235,074	24,993,818	56.50	273,945	25,267,763	57.12	351,522	0.79

* Year to date 12/1/17 Tax Collector report

TOWN OF TOLLAND

**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
2009-2018**

FISCAL YR. ENDED JUNE 30	REAL ESTATE		PERSONAL PROPERTY				TOTALS		ASSESSED VALUE TO TOTAL ESTI. VALUE (2)
	ASSESSED VALUE (1) (4)	ESTIMATED ACTUAL VALUE (2)	M. V. ASSESSED VALUE (1) (6)	PERS. PROP. ASSESSED VALUE (1) (5)	TOTAL ASSESSED VALUE	TOTAL ESTI. ACTUAL VALUE (3)	ASSESSED VALUE (1)	ESTIMATED ACTUAL VALUE	
2009	1,078,226,820	1,804,563,716	123,761,918	32,363,826	156,125,744	223,036,777	1,234,352,564	2,065,862,032	59.74
2010	1,091,783,150	1,819,638,583	118,042,045	33,527,346	151,569,391	216,527,701	1,243,352,541	2,036,166,284	61.06
2011	1,132,401,370	1,665,296,132 (7)	120,408,733	27,357,855	147,766,588	211,095,126	1,280,167,958	1,876,391,258	68.30
2012	1,142,714,900	1,567,151,863	126,100,000	25,638,816	151,738,816	216,769,737	1,294,453,716	1,783,921,600	72.56
2013	1,147,650,990	1,627,873,745	132,446,367	25,791,953	158,238,320	226,054,742	1,305,889,310	1,853,928,487	70.50
2014	1,150,683,695	1,643,833,850	132,639,313	26,055,411	158,694,724	226,706,748	1,309,378,419	1,870,540,599	73.62
2015*	1,153,559,570	1,647,942,243	134,824,899	27,043,572	161,868,471	231,240,673	1,315,428,041	1,879,182,916	73.00
2016**	1,104,541,199	1,577,915,999	137,134,911	29,171,246	166,306,157	237,580,224	1,270,847,356	1,815,496,223	68.60
2017***	1,106,946,632	1,581,352,331	144,981,536	30,240,615	175,222,151	250,317,358	1,282,168,783	1,831,669,690	69.80
2018****	1,114,025,207	1,591,464,581	143,597,879	35,252,570	178,850,449	255,500,641	1,292,875,656	1,846,965,223	70.24

(1) Assessed values were taken from Board of Assessment Appeal corrected abstracts for the respective year.

(2) Ratios are predicted on the State of Connecticut Office of Policy and Management Sales/Ratio study.

(3) Personal Property value is based on a 70% assessment ratio.

(4) Grand list total for fiscal year ended 2005, 2011 reflects a townwide revaluation.

(5) Personal Property was adjusted to reflect newly enacted exemption for Manufacturing/Research Equipment starting with 1991 list.

(6) Motor Vehicle assessed value includes motor vehicle supplement.

(7) Real Estate values declined around 4% in 2010.

* 2015 Assessed values are Assessor's value as of October 1, 2013 Grand List after BOAA

** 2016 Assessed values are Assessor's value as of October 1, 2014 Grand List after BOAA (Revaluation Year - 3.5% overall)

*** 2017 Assessed values are Assessor's value as of October 1, 2015 before BOAA and Estimated Supplemental Motor Vehicle

**** 2018 Assessed values are Assessor's value as of October 1, 2016 before BOAA and Estimated Supplemental Motor Vehicle

TOWN OF TOLLAND, CONNECTICUT
PROPERTY VALUE AND CONSTRUCTION
LAST TEN YEARS

FISCAL YR. ENDED JUNE 30	CONSTRUCTION (1)				PROPERTY VALUES			
	NON-RESIDENTIAL UNITS	RESIDENTIAL VALUE	RESIDENTIAL UNITS	RESIDENTIAL VALUE	(2) COMMERCIAL	(3) RESIDENTIAL	RESIDENTIAL (4) WITH VACANT LAND	NON- TAXABLE
2009	0	0	9	1,914,000	79,051,660	1,003,522,200	1,007,277,110	121,902,410
2010	2	4,427,036	9	1,957,878	84,228,160	1,010,452,510	1,015,782,340	122,341,360
2011	8	396,900	5	1,345,955	82,136,510	1,050,874,000	1,057,775,910	141,689,975
2012	22*	850,646	6	2,077,566	82,455,510	1,061,031,500	1,067,592,840	142,164,915
2013	23*	978,150	5	1,498,243	82,713,410	1,063,203,050	1,067,827,335	143,011,715
2014	27*	1,108,977	21	6,494,340	83,032,310	1,065,942,150	1,070,568,235	144,359,015
2015	24	863,200	10	2,887,827	94,079,910	1,007,103,407	1,012,741,382	146,371,115
2016	24	3,117,571	8	2,105,905	95,543,110	1,009,852,877	1,015,382,572	146,492,115
2017**	19	7,376,440	5	1,501,556	102,587,410	1,010,879,297	1,016,129,897	146,765,715
2018**	16*	4,763,180	11	2,719,200	102,587,410	1,010,087,897	1,015,309,897	146,765,715

(1) Source: Town of Tolland Building and Planning and Zoning Department.

(2) Source: Grand List as compiled by the assessor's office; includes commercial and industrial property only. After BAA adjustments.

(3) Source: Grand List as compiled by the assessor's office; includes residential, condos, apartments and lots; acreage not included. After BAA adjustments.

(4) Source: Grand List as compiled by the assessor's office; includes all residential property. After BAA adjustments.

* Includes Substantial Interior Renovations and alterations for non-residential only.

** Estimated

TOWN OF TOLLAND, CONNECTICUT

BREAKDOWN OF LAND USE

LAND USE CATEGORY	ACRES	PERCENT OF TOWN
Residential	12,298	47.6%
Commercial & Industrial	622	2.4%
Open Space & Parks*	5,161	20.0%
Agriculture	1,169	4.5%
Town Land & Institutional	475	1.8%
Other	1,694	6.6%
Vacant Land**	4,442	17.2%
Total	25,861	100%

* Includes privately owned open space that is not permanently protected. Excludes conservation easements.

** Vacant land is undeveloped land that is not preserved as open space or currently used for and known purpose.

Source: Planning and Development geographic information system analysis, 2018.

Protected Open Space

Protected Open Space*	4,313	17%
-----------------------	-------	-----

* Land that is generally protected from development due to ownership or deed restrictions.

Total includes municipal recreation lands.

Construction of the interstate through Tolland spurred rapid residential growth in the second half of the 20th century. This growth caused the town to reassess its zoning regulations and ultimately update the regulations to ensure that those qualities that drew residents to Tolland were retained. The new regulations offered stronger protection of open space and natural resources as development occurred. Residential single-family growth has slowed down. This is due in part to changes in demographics and housing demand but also because much of the more readily-development residential land has already been developed. The town is seeing interest in multi-family development, with the approval of 87 town-home style units which have not been built yet.

The zoning regulations allow for appropriate business development in the various business zones in town. Business zones comprise three percent of the land area in Tolland. In the last eight years, Tolland rezoned two key areas to promote specific development patterns. The Tolland Village Area is intended to support mixed use, village style development while the Technology Zone promotes coordinated campus style business development.

Public sentiment has strongly supported open space acquisition. This sentiment resulted in a successful bonding initiative to establish funds for open space acquisition. With these funds and state grants, Tolland has been able to continually acquire and preserve ecologically valuable parcels of land.

TOWN OF TOLLAND, CONNECTICUT

ANALYSIS OF HOUSING DISTRIBUTION BY TYPE UNITS

HOUSING TYPES: GRAND LIST YR. AS OF 10/01	TOTAL UNITS	SINGLE FAMILY	MULTI- FAMILY	MOBILE	TWO FAMILY	FISCAL YEAR	TOTAL ESTIMATED VALUATION* # OF PERMITS	VALUE
2008	5,398	5,110	261	3	2	2010	745	10,207,828
2009	5,438	5,114	261	3	2	2011	871	8,337,237
2010	5,582	5,218	239	1	4	2012	1,078	12,855,208
2011	5,581	5,217	239	1	4	2013	1,177	9,776,438
2012	5,585	5,219	239	1	1	2014	914	11,237,362
2013	5,590	5,141	168	1	4	2015	1,137	15,299,492
2014	5,654	5,166	183	1	4	2016	1,096	10,602,381
2015	5,658	5,190	178	1	5	2017	960	11,021,999
2016	5,665	5,191	178	1	5	2018	1,056	16,739,714
2017	5,639	5,181	178	1	5			

* Includes commercial, condominiums and miscellaneous permits
Source: Town Assessor and Building Official

MEDIAN SALES PRICES OF HOUSES:

YEAR ENDING	SINGLE FAMILY HOMES	CONDO- MINIUMS	MOBILE	TWO FAMILY HOMES	THREE FAMILY HOMES
2002	232,000	66,500	0	0	0
2003	244,800	76,800	0	0	0
2004	260,400	97,000	0	0	0
2005	272,500	98,500	0	170,000	0
2006	290,300	125,000	0	170,000	160,000
2007	285,000	179,900	0	0	336,000
2008	298,400	157,000	0	0	0
2009	230,000	168,900	0	0	0
2010	260,000	162,000	0	0	0
2011	268,000	169,000	0	0	0
2012	275,200	103,500	0	328,000	0
2013	254,650	245,000	0	0	0
2014	275,000	322,450	0	0	0
2015	291,000	151,250	0	0	0
2016	260,000	187,450	0	0	0
2017	270,350	155,000	0	0	0

** Figures estimated

GLOSSARY

There are many specialized terms used in governmental budgeting and accounting. The following is an abbreviated list of some of the more common terms one may encounter in reviewing Tolland's Budget.

Appropriation

A legal authorization granted by a legislative body (the Town Council, for example) to make expenditures and to incur obligations for specific purposes. All General Fund appropriations lapse at the end of the fiscal year.

Assessment/Assessed Valuation

A valuation set upon real estate or other property by a government as a basis for levying taxes.

Balanced Budget

A budget wherein the revenues equal the expenditures for any given year.

Basis of Accounting

The procedures that record, classify and report on the finances and operations of a business, government or other entity.

Cash Basis of Accounting: Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

Modified Accrual Basis of Accounting: Basis of accounting that the Town of Tolland uses which records revenues in the accounting period in which they become available and measurable and records expenditures in the accounting period in which goods or services are received.

Board of Education

The Board of Education is the elected body responsible for developing educational policy for the Tolland Public School System. It is a nine-member body whose members are elected every two years. The Board of Education hires a Superintendent to administer the school system.

Bond

A debt investment in which an investor loans money to an entity (corporate or governmental) that borrows the funds for a defined period of time at a fixed interest rate. Bonds are used by companies, municipalities, states and U.S. and foreign governments to finance a variety of projects and activities. Bonds are commonly referred to as fixed-income securities.

Budget

A financial operating plan for one year embodying estimated expenditures for providing services and the proposed means of financing them. A balanced budget limits expenditures to available resources.

The Capital Budget is the first year of a five-year Capital Improvement Program, and is funded as part of the annual budget appropriation. It includes all equipment or facility improvements or modifications for both the Town Government and Board of Education costing more than \$10,000 and having a life expectancy of more than eight years (Capital Projects).

School Operating Budget

This budget relates to services provided by the Board of Education for the Town School System. These include: Instruction, Property and Employee Insurance, Operation of Plant, Pupil Transportation, Maintenance of Plant, General Control, Expenditures to Other Schools, Student Body Activities, Health Services and Capital Outlay, as well as Special Federal Funds, Cafeteria Proceeds and Student Activity Fees. These categories of expenditures are defined by the State of Connecticut Board of Education, and are uniform for all school systems within the State.

Town Operations Budget

This term relates to the services which are provided by the Town Government. These services include: Administration and Support Services, Community Development, Community Services, Public Works, Public Safety, Finance and Records and Debt Service.

Capital Improvement Program (CIP)

The Capital Improvement Program is a comprehensive multi-year capital plan that identifies and prioritizes expected needs of the Town which are proposed for the Town within the next five years. The first year of the program is called the Capital Budget and is adopted annually with the General Fund budget.

Capital and Non-Recurring Expenditure Fund (CNRE)

The CNRE fund was established to allow more flexibility in investments and to serve as a future source of pay-as-you-go financing of capital projects.

Capital Outlay

An object classification in the Town's General Fund Budget for capital items of equipment, or facility improvements of less than \$10,000 and/or a life expectancy of less than five years. In the Board of Education budget, Capital Outlay is a major expenditure classification defined by the State of Connecticut Board of Education.

Capital Project

A Capital Improvement Program project or piece of equipment costing more than \$10,000 and having a life expectancy of more than eight years.

Education Reference Groups (ERGs)

A classification system used in the State of Connecticut in which towns that have public school systems with similar socio-economic status and needs are grouped together. Seven variables (income, education, occupation, poverty, family structure, home language and school district enrollment) are used to categorize Connecticut communities into ERGs.

Depreciation

A noncash expense that reduces the value of an asset as a result of wear and tear, age, or obsolescence. Most assets lose their value over time (in other words, they depreciate), and must be replaced once the end of their useful life is reached.

Encumbrances

Purchase orders, contracts or salary commitments that must be covered by an appropriation.

Expenditure (Modified Accrual Basis)

Cost of goods received or services rendered, whether cash payments have been made or not.

Equalized Mill Rate

The Equalized Mill Rate, or the Effective Tax Rate, is calculated by dividing the adjusted tax levy by the Equalized Net Grand List. Dollars of tax per \$1,000 market value; can be calculated by multiplying the mill rate by the assessment ratio.

Equalized Net Grant List

The Equalized Net Grand List is the estimate of the market value of all taxable property in a municipality. Municipalities revalue their Grand Lists based on schedules established by the Connecticut General Assembly (CGS 12-62). Thus, there can be a marked difference between the market value of all property and the assessed value. The State Office of Policy and Management calculates the Equalized Net Grand List from sales and assessment ratio information and grand list reports filed by the municipality.

Fiscal Year

The 12 month period at the end of which a government determines its financial condition and the results of operations and closes its books. For the Town of Tolland, the fiscal year begins on July 1st and ends on June 30th.

Funds

Governmental accounting systems are organized and operated on a fund basis. A fund is an independent financial and accounting entity. It has a self-balancing set of accounts and records, cash and other financial resources, together with all related liabilities and residual equities or balances which

are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Though funds are independent entities within the financial records of a government, there need not be physical segregation of assets. Funds may be established by the State Constitution, State Statute, Town Charter, Town Ordinances, or administrative decisions. Funds used by the Town of Tolland include: General Fund, Capital Projects Funds, Special Revenue Funds, Enterprise Funds and Trust and Agency Funds.

The General Fund: is the primary operating fund for the Town of Tolland and accounts for all financial resources except those required to be accounted for in another fund. It is the only fund with a legally adopted budget.

Fund Balance

The difference between assets and liabilities reported in governmental funds.

Generally Accepted Accounting Principles (GAAP)

The conventions, rules and procedures that serve as the norm for the fair presentation of financial statements. The various sources of GAAP for state and local government are set forth by SAS No. 69, *The Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles" in the Independent Auditor's Report*.

Grand List

The Grand List is the compilation, by value, of all taxable and tax exempt property within the municipality.

LoCIP

Local Capital Improvements Program is a State grant awarded for the purpose of assisting a municipality with the cost of State approved capital projects.

Mill Rate

The Mill Rate is the tax rate expressed as a monetary unit. One mill equals one dollar of tax per thousand dollars of assessed value of property. Taxes levied are equal to the mill rate times the assessed value of property.

Object Codes

A uniform classification identifying the transactions of the government by the nature of the goods or services purchased.

Other Post Employment Benefits (OPEB)

Other post employment benefits provided by an employer to plan participants, beneficiaries and covered dependents through a plan or arrangement separate from a retirement plan. OPEB may include health care benefits, life insurance and other assistance programs.

Other Financing Use

A decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends. The use of the other financial uses category is limited to items so classified by GAAP.

Program

Group activities, operations or organizational units directed to attaining specific purposes or objectives.

Revenue

All amounts of money received by a government entity, net of refunds and other correcting transactions, other than from the issuance of debt or the liquidation of investments.

State Treasurer's Investment Fund (STIF)

The State Treasurer's Investment Fund is a Standard and Poor's AAAM rated investment pool of high quality, short-term money market instruments analyzed by the Cash Management Division of the State Treasurer's Office.

Superintendent of Schools

The Superintendent of Schools is appointed by the Board of Education and is responsible to the Board of Education for administering the Tolland Public School System.

Surplus

This term refers to the Unappropriated General Fund balance. These funds are usually excess revenues received above those budgeted and unexpended funds from the Town and School budgets. The rating agencies of Standard and Poor's and Moody's Investors Service regard about 10% fund balance as adequate to meet the unforeseen needs of the community.

Town Council

The Town Council is the elected legislative body of the Town of Tolland responsible for appointive, legislative and contractual duties, as outlined in the Town Charter and State Law. The Council is composed of seven members elected at large, on a partisan basis, every two years. The Town Council hires a Town Manager to administer the affairs of the Town.

Town Manager

The Town Manager is appointed by the Town Council and is the Chief Administrative Officer of the Town. The Town Manager has such powers and duties as the Town Charter, State Statutes, and Town Council may prescribe for the Chief Executive Officer of a municipality.

Unassigned Fund Balance

Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e., commitments)

Water Pollution Control Authority (WPCA)

The Water Pollution Control Authority is the oversight Commission for the Town's sewer operations.

LISTING OF ACRONYMS

ADA – Americans with Disabilities Act
ACS – Affiliated Computer Service
BOE – Board of Education
CAFR – Comprehensive Annual Financial Report
CCM – Connecticut Conference of Municipalities
CT DOT – Connecticut Department of Transportation
CGS – Connecticut General Statutes
CSEA – Connecticut State Employee Association
DECD – Department of Economic and Community Development
ECS – Education Cost Sharing
EDC – Economic Development Commission
GAAP – General Acceptable Accounting Principals
GASB – Governmental Accounting Standard Board
GFOA – Government Finance Officers Association
EHHD – Eastern Highlands Health District
FEMA – Federal Emergency Management Agency
H.V.C.C. – Hockanum Valley Community Council
MUTCD – Manual of Uniform Traffic Control Devices
OPV – Old Post Village
OPEB – Other Post Employment Benefits
P&ZC – Planning and Zoning Commission
TECDC – Tolland Economic and Community Development Corporation
VNHC – Visiting Nurse & Health Service of CT
WPCA – Water Pollution Control Authority