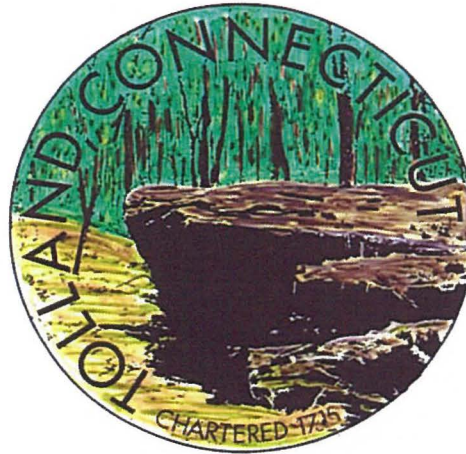


TOWN OF TOLLAND CONNECTICUT



FY 2014-2015 OPERATING AND CAPITAL BUDGET INCLUDING 5 YEAR CAPITAL IMPROVEMENT PLAN

Adopted May 6, 2014

Equal Opportunity Employer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

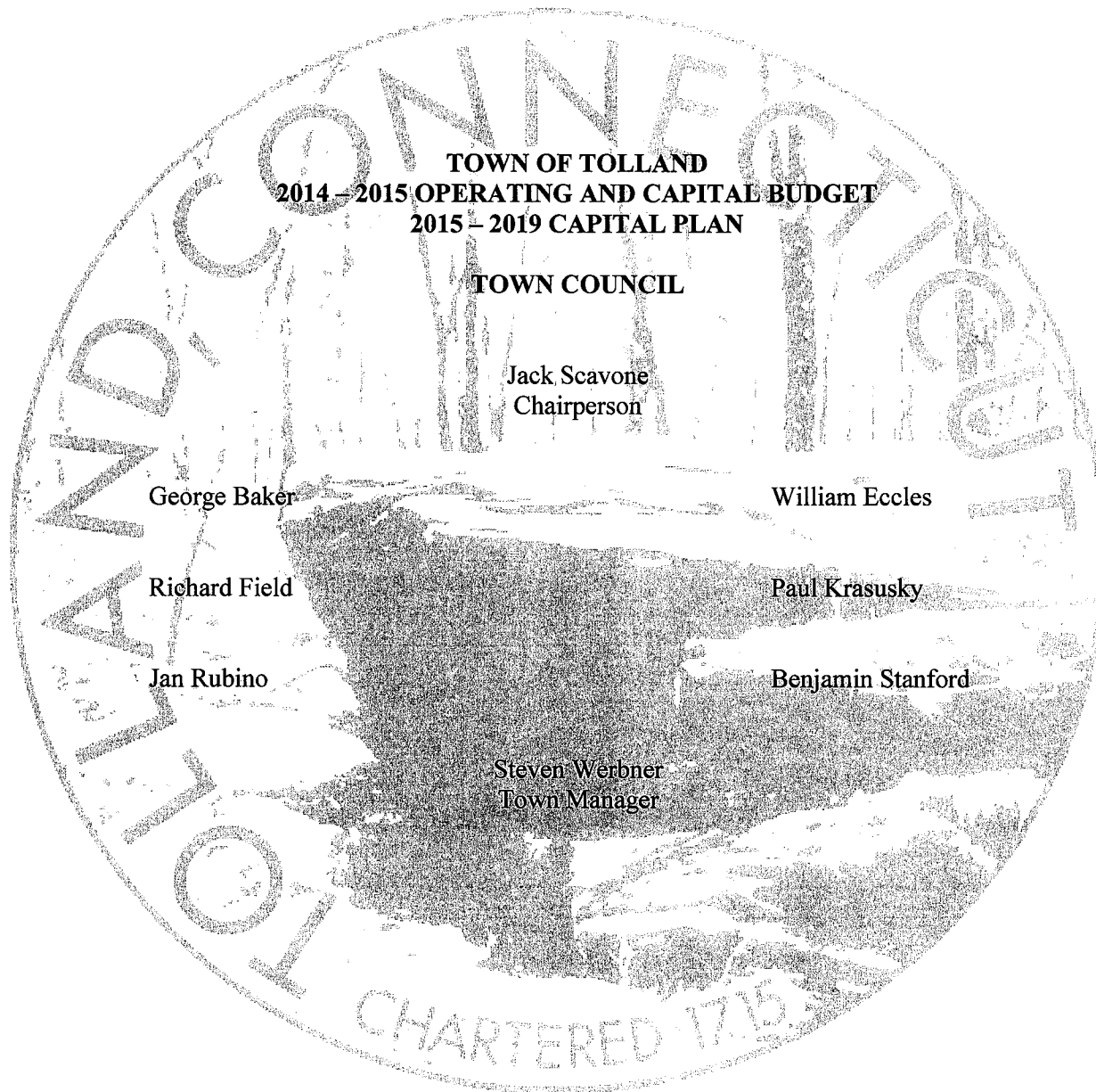
**Town of Tolland
Connecticut**

For the Fiscal Year Beginning

July 1, 2013

Jeffrey R. Egan

Executive Director



**TOWN OF TOLLAND
2014 – 2015 OPERATING AND CAPITAL BUDGET
2015 – 2019 CAPITAL PLAN**

TOWN COUNCIL

Jack Scavone
Chairperson

George Baker

William Eccles

Richard Field

Paul Krasusky

Jan Rubino

Benjamin Stanford

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	1
BUDGET SUMMARY	
General Fund Budget Summary	11
Three Year Revenue and Expenditure Comparison	12
Percentages of Total Revenues and Expenditures	14
CITIZENS' GUIDE TO THE BUDGET	
Introduction to the Budget Document	15
Description and History of the Town	16
Municipal Government	16
Public Schools	18
Municipal and Board of Education Employees	18
Town Organization Chart	19
Municipal Employees - Full-Time Equivalents	20
Board of Education Employees – Full-Time Equivalents	21
Local Economy	22
Major Initiatives	23
Budget Process and Budget Timelines	25
Financial Planning Framework	27
◇ Balanced Budget	27
◇ Long-Range Planning	27
◇ Long-Term Goals of Town Council - 2013-2015	30
◇ Financial Policies	31
Fund Balance	32
Fund Structure, Basis of Accounting & Measurement Focus	34
Description of Funds	37
REVENUES	
Overview	39
Revenue Summary Statements	40
Projected Decreases/Increases for 2014/2015 from Non-Tax Revenue Sources	43
Overview of Total Revenues	44
Trends in General Fund Revenue Sources	46
Property Taxes	47
Intergovernmental – State and Federal Grants	50
Other Sources	52
Revenue Descriptions	53

EXPENDITURES

Overview	55
Expenditure Summary Statements	56
Comparative Expenditures Charts	59
Town Operating Budget	60
Board of Education Operating Budget	63
Debt Service Budget	64
Capital Improvement Fund Budget	64

GENERAL GOVERNMENT

Overview	65
Organization Chart	66
100-00 Town Council	67
110-00 Town Manager	70
120-00 Economic Development Commission	73
130-00 HR and Benefit Administration	75
140-00 Miscellaneous Support Services	80
150-00 Insurance	84
160-00 Legal Services – Town Attorney and Personnel	88
170-00 Probate Services	92

PLANNING AND COMMUNITY DEVELOPMENT

Overview	94
Organization Chart	95
200-00 Building Inspection Services	96
210-00 Zoning Board of Appeals	99
230-00 Public Health Services	101
240-00 Planning and Zoning Services	103
250-00 Inland Wetlands Commission	107
260-00 Planning and Zoning Commission	109
270-00 Conservation Commission	112

COMMUNITY SERVICES

Overview	115
Organization Chart	116
310-00 Senior Center Services	117
320-00 Human Services	120
400-00 Library Services	124
500-00 Recreation and Adult Education	128

PUBLIC WORKS

Overview	131
Organization Chart	132
600-00 Engineering Services	133
610-00 Parks and Facilities	136
630-67 Refuse and Recycling Services	153
640-00 Sewage Disposal	155
650-00 Streets & Roads	157

PUBLIC SAFETY

Overview	169
Organization Chart	170
700-00 Water Supply	171
710-00 Ambulance	173
720-00 Animal Control	177
730-00 Emergency Preparedness	180
740-00 Fire Prevention	182
750-00 Fire Suppression	185
760-00 Law Enforcement	189

FINANCE & RECORDS

Overview	192
Organization Chart	193
810-00 Accounting Services	194
820-00 Assessment Services	198
830-00 Board of Assessment Appeals	201
850-00 Independent Audit	203
860-00 Registrars of Voters	205
870-00 Revenue Services	207
880-00 Town Clerk	210
890-00 Contingency	213

BOARD OF EDUCATION

Overview	215
900-00 Board of Education	216

DEBT SERVICE

Overview	220
840-00 Debt Service	221
Principal and Interest Schedule	222
Changes in Indebtedness for the Year Ending June 30, 2014	223
Summary of Debt Management Policy	224

Statutory Debt Limitation	225
Chart of Debt Service breakdown between School and Municipal	226
Proposed Debt Issuance Plan	227
Proposed Debt for Capital Improvements	227
Comparative Chart of Debt Service Levels	228
Financial Indicators	229

CAPITAL IMPROVEMENTS

Overview	230
910-00 Capital Improvements	231
Purpose of Capital Improvements	232
Capital Improvement Program Strategy/Guidelines	232
Capital Planning Guidelines and Excerpt from Town Manager Recommendation	233
Capital Financing Guidelines	237
Funding Sources	238
Comparative Revenues and Expenditures and 2014/2015 Charts	240
Significant Projects Funded by the General Fund and by Other Sources	241
Associated Operating Costs for Five-Year Capital Budget	241
Equipment Aging Schedule for Units Assigned to Parks & Facilities	242
Equipment Aging Schedule for Units Assigned to Highway Garage	243
Five-Year Capital Improvement Plan for Fiscal Years 2014-2015 through 2018-2019	245
FY 2014-2015 Capital Improvement Program	249
Administration	250
Board of Education	251
Capital Equipment	255
Fire and Ambulance	256
Parks and Recreation	257
Public Facilities	258
Public Works	259
Streets and Roads	260
FY 2015-2016 Capital Improvement Program	263
FY 2016-2017 Capital Improvement Program	278
FY 2017-2018 Capital Improvement Program	292
FY 2018-2019 Capital Improvement Program	306

STATISTICS

Overview	318
Miscellaneous Statistical Information	320
Infrastructure Statistics of the Town of Tolland	321
Development, Recreation and Safety Activities of the Town of Tolland	322
Tolland's Age, Population and Density	323
Major Employers	324

Labor Force Data	325
School Information	326
Analysis of School Enrollment History	327
Analysis of Expenditures – Board of Education & General Government	328
General Fund Debt Retirement	329
Ratio of Bonded Debt to Grand List and Bonded Debt per Capita	330
Ratio of Annual Debt Service Expenditures to Total General Fund Expenditures	331
Tolland's Principal Taxpayers	332
Analysis of Tax Rates, Levies and Collections	333
Assessed and Estimated Actual Value of Taxable Property	334
Property Value, Construction and Bank Deposits	335
Breakdown of Land Use	336
Analysis of Housing Distribution by Type Units	337

GLOSSARY

Glossary	338
Listing of Acronyms	344

BUDGET MESSAGE

May 7, 2014

Dear Residents:

I am pleased that the residents of the community have passed, at the first referendum, the Town Council's recommended budget for fiscal year 2014-2015. At the State level there is talk of modest budget surpluses which while not translating into additional municipal aid, at least ensures the status quo in terms of municipal funding. Over the long-term, it remains to be seen if the economic recovery is sustainable at the State level so as to address projected budget deficits in years 2015-2016 and beyond.

The recently adopted State budget basically maintained the amount of general fund tax related State aid that we receive at an equal level. In addition, other slight revenue increases brings the amount of revenue in the next fiscal year in comparison to the current fiscal year to an increase of \$135,778. Unfortunately, this relatively modest increase along with a similar modest increase in the grand list continues to intensify the pressure on the property tax to fund local expenditures. Based on the economic realities of the times, it continues to be necessary to minimize, to the extent practical, the cost of Town and Board of Education operations while retaining the quality of programs, services and facilities and implement improvements as opportunities arise. Budgets must focus less on the wants of the organization and more on our ability to sustain over time essential services and programs as well as absolute needs for improvement and to be positioned for opportunities, no matter how long that may take. In these turbulent times it is essential that we all grasp the necessity to have multi-year plans and carry out our mission based on the realities as they are, not as it was in the past or how we wish it could be in the future. Saying all that, this community over the last three years has had average percentage increases in the mill rate of 1.18% which is considerably lower than the average consumer price index for the same period of 2.0%. In addition increases in general government spending averaged .89%. Tolland has certainly done its part to hold the line during periods of a depressed economy.

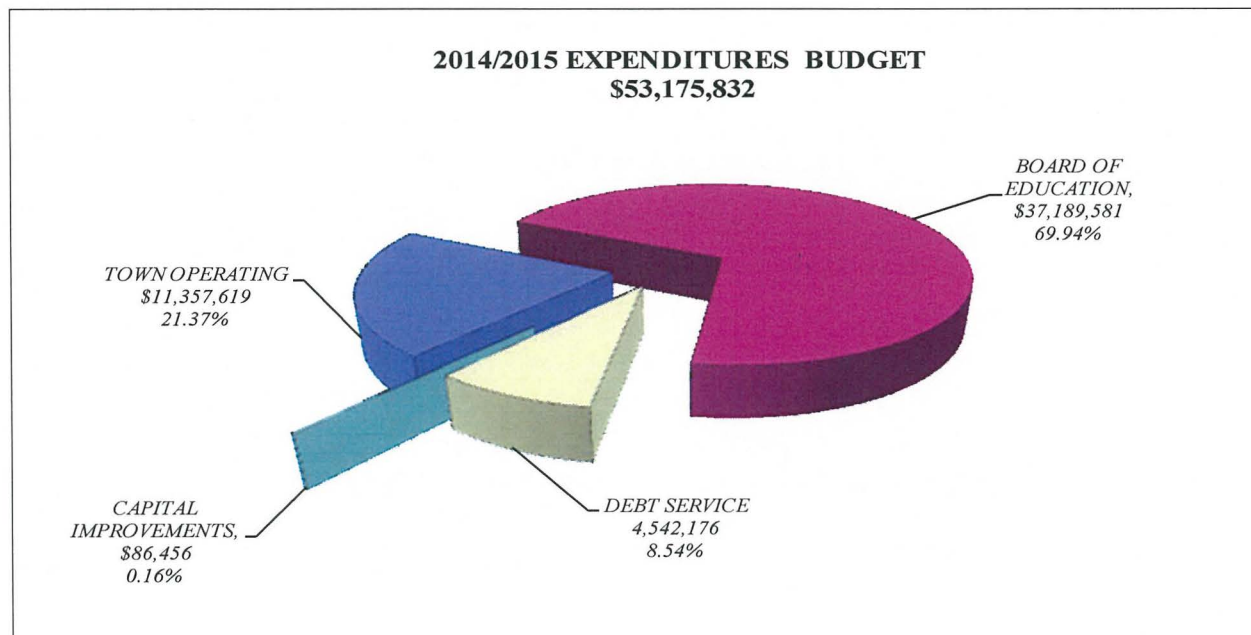
While holding the line on expenditures, the Town through the dedicated leadership of its employees and elected officials has been able during the current fiscal year to achieve many significant results including:

- Received a Triple A Financial rating from Standard and Poors which places us in a category with only a few other Towns in the State such as West Hartford, Ridgefield, Greenwich, Avon and Farmington.
- Completed the All-Weather Turf Field Project at the High School.
- Completed the construction of the concession and bathroom facility at Cross Farms.
- Paved \$1.7 million worth of roads and improved drainage facilities.
- Commenced work on the \$10.2 million ESCO Project to upgrade HVAC facilities at the Town and Board of Education.
- Received approval from voters to expand the Library into the former Hicks Gymnasium and received approval from the State Library for a \$1 million grant for the project.
- Completed the conversion of the Town Hall building to a geothermal based heating and cooling system.

- Worked through numerous weather related events, and to the extent possible, submitted and received reimbursements from FEMA.

For us to continue the quality of services offered at all levels of our Town government will require that we face economic and other challenges directly, acknowledge them and decide a course of action acceptable to the community. It will be difficult for the Town to sustain the quality of services offered without an increase in expenditures that is at least more reflective of the CPI and makes up to some extent for the conservative approach taken over the last five years due to the necessity of the times. The Town Council certainly recognizes the need to balance spending with the pressures that it places on an already overburdened property tax. The adopted budget does exactly that in addressing the absolute needs of this community while minimizing to the extent possible the increase in the property tax.

Each year we should look at our budget as a multi-year document and be cognizant of expenditure commitments made today and whether they can be sustained in future years. Each year the Town and the Board of Education have legitimate needs, the cost of which substantially exceeds the community's willingness to pay. While the Town Council could fully justify presenting a budget with a much higher expenditure request, the impact on the majority of residential taxpayers would in our opinion be unacceptable. **Therefore, the budget approved by the Town Council and adopted by the residents continues basic services, both in the Town as well as the Board of Education and addresses absolute needs which can no longer be ignored, while at the same time, limits overall expenditure increases to 2.57% with Town operating expenses being an increase of 4.12% and the Board of Education an increase of 3.13%. The tax increase necessary to support this budget is a 2.85% increase or .86 mill increase which is impacted greatly by limited increases in the grand list and State revenues.**



While no one enjoys paying more taxes, the increase on the average low, middle and higher assessed homes is only \$105, \$169 and \$323 respectfully on an annual basis.

Property Tax Impact of the Town Manager's Recommended Budget for Three Average Assessments				
2009 Assessment	Market Value	Taxes at 30.19	Taxes at 31.05	Difference
\$121,972	\$174,246	\$3,682	\$3,787	\$105
\$196,130	\$280,186	\$5,921	\$6,090	\$169
\$375,384	\$536,262	\$11,333	\$11,656	\$323

The Town budget is not constructed so that it can withstand additional reductions without significant program implications. Town programs and line items have been reviewed numerous times over the last several months in an effort to minimize expenses. The Town's expenditures, even taking into consideration the increased cost of personnel, health insurance and commodities, remains at levels similar to that budgeted in 2009. This budget proposes Town operating expenditures at \$11,247,511 which is considerably lower than the Statewide average for Towns with populations between 10,000-30,000 which is \$23,274,052. In order to achieve Town expenditure levels recommended over the last four years has resulted in an approximate 9% reduction in the size of Town staff.

Expenditure drivers in the Town operating budget include:

- Insurances - \$105,320
- Salaries - \$103,663
- Fuel - \$75,000
- Fire/Ambulance - \$65,918
- Legal Services - \$20,000
- Tax refunds - \$16,000
- Revaluation - \$26,000

In order to offset some of the impact of these expenditures drivers, the following will be implemented:

- For the third consecutive year, eliminate contractual street sweeping for a savings of \$23,000. The Town owns one street sweeper and will, over the spring and summer, attempt to sweep the streets using Town equipment and personnel.
- Extend the Solid Waste Collection and Disposal Contracts with Willimantic Waste up to an additional four years to 2019 to coincide with our Single Stream Recycling Contract. In so doing, we will receive a 5% reduction in our collection cost for a savings of approximately \$40,000 in each of the next five years.
- By performing the 2014/15 revaluation in-house we saved approximately \$60,000. This savings has been applied to what we budget each year for the next revaluation which will be a full physical revaluation at a cost of approximately \$200,000. This is a savings of \$12,000 per year over the next five years.

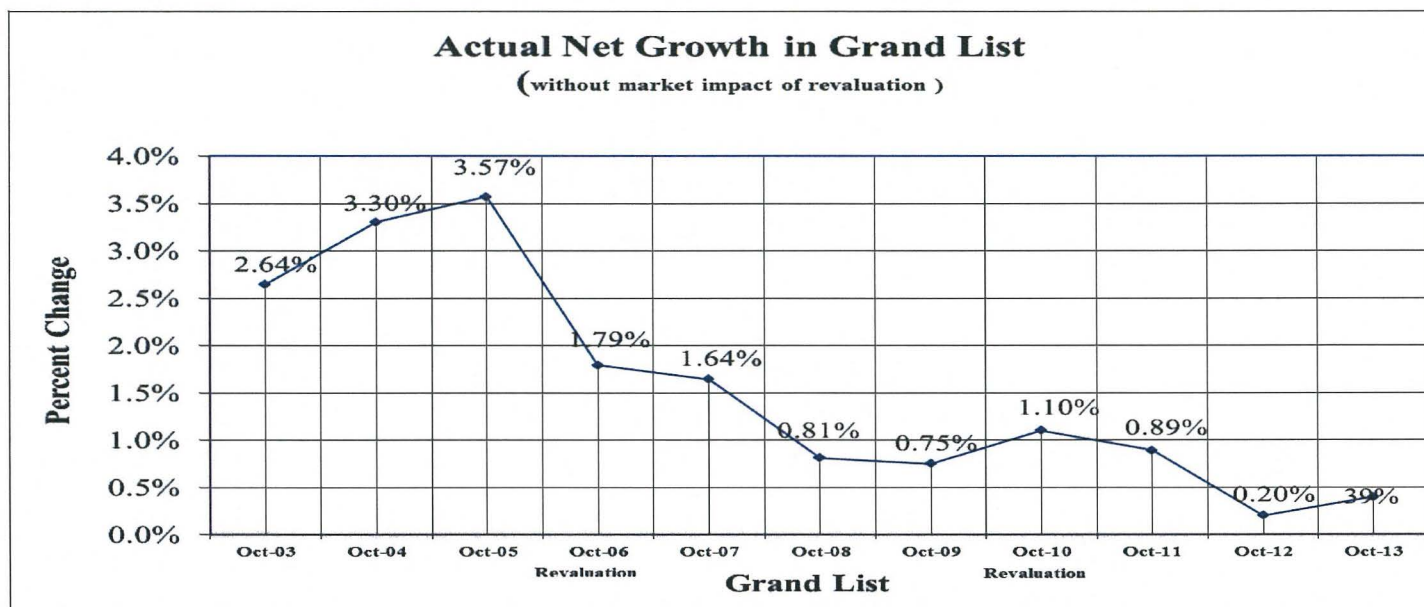
- Reduced the budgeted amount for health insurance by 2% through prudent use of reserves accrued in our ECHIP account. The use of reserves has been approved by our Health Benefits Advisor and the funds used if not replenished through positive experience may require slight increases in future rate projections to ensure appropriate reserve levels.

Other major program initiatives recommended in this budget include:

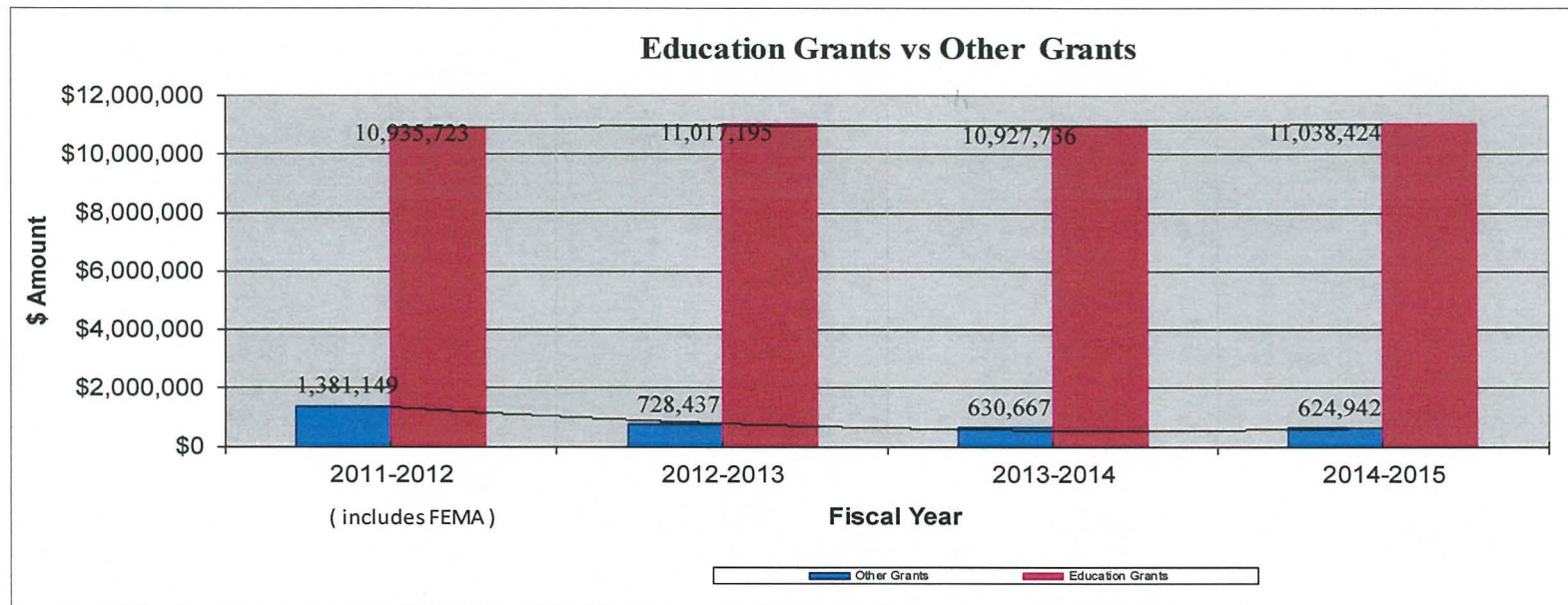
- Initial phase of the development of a combined Town and BOE Facility Unit which will focus on oversight of HVAC systems. The Honeywell/ESCO Project is allowing for the installation of \$10.2 million of energy related equipment in our Town and BOE facilities to be paid for over twenty years through energy savings. To manage these systems going forward, dedicated personnel and properly funded contractual arrangements for on-call and preventative maintenance services must be funded. In the next year the salary and benefits of a person to oversee HVAC systems can be paid out of the project and many of the systems will be on warranty. In the subsequent year the costs for this program will increase and will eventually necessitate the funding of a Facility Manager as well to allow for the establishment of a full service facility unit that maintains not only HVAC systems but all other aspects of Town and Board of Education buildings excluding cleaning.

The Town in an effort to minimize cost increases and program reductions has taken other steps to improve efficiencies during the last fiscal year such as by continuing to be actively involved in the Eastern Connecticut Health Insurance Program (ECHIP). ECHIP is the first and only Health Care Cooperative in the State and includes five other Municipalities and Board of Educations, which initially saved Tolland approximately \$400,000 through lesser administrative fees. The success of this Cooperative, which the Town Manager chairs, can be seen in our ability to use reserves accrued in just the first year to reduce the increase in our Administrative budget from the 11.6% liability to a recommended 9.6%.

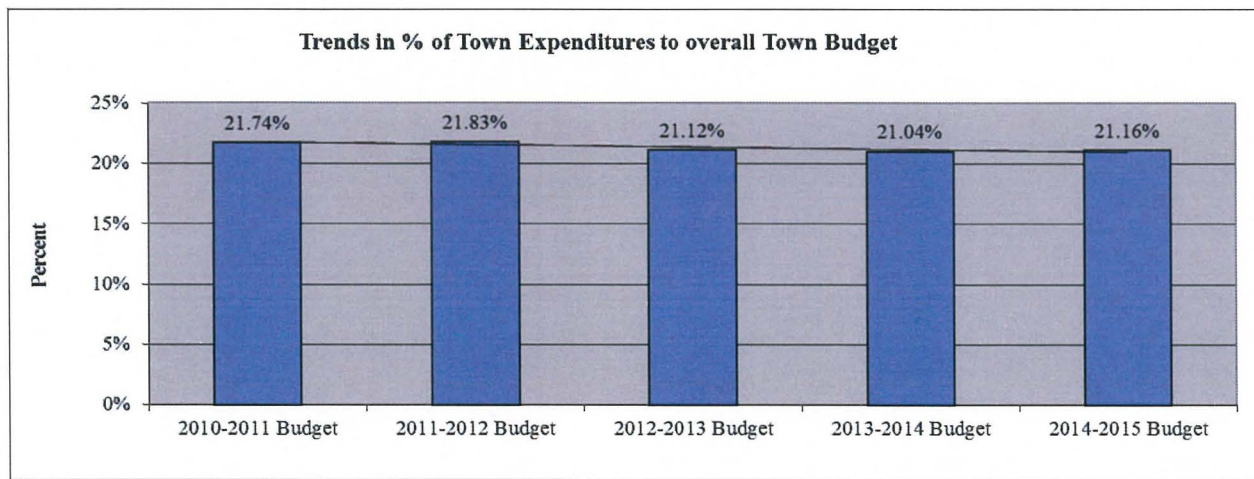
The Town's overall grand list growth is .391%. After adjustments for the tax collection rate additional Town revenue from grand list growth is \$153,004. All indications are that absent a dramatic change in the economy, this type of limited grand list growth will be the norm for the foreseeable future. This is the fourth year out of the last five years that grand list growth has been under 1%. In the next year the Town is mandated by the State to do a statistical (revaluation) update on the value of all property. Other communities who have performed such updates in the past year are finding sizable decreases in the grand list due to depressed housing values. This will possibly require an increase in the 2015/16 mill rate which will be offset by lower property assessments by many. More information on this process will be forthcoming.

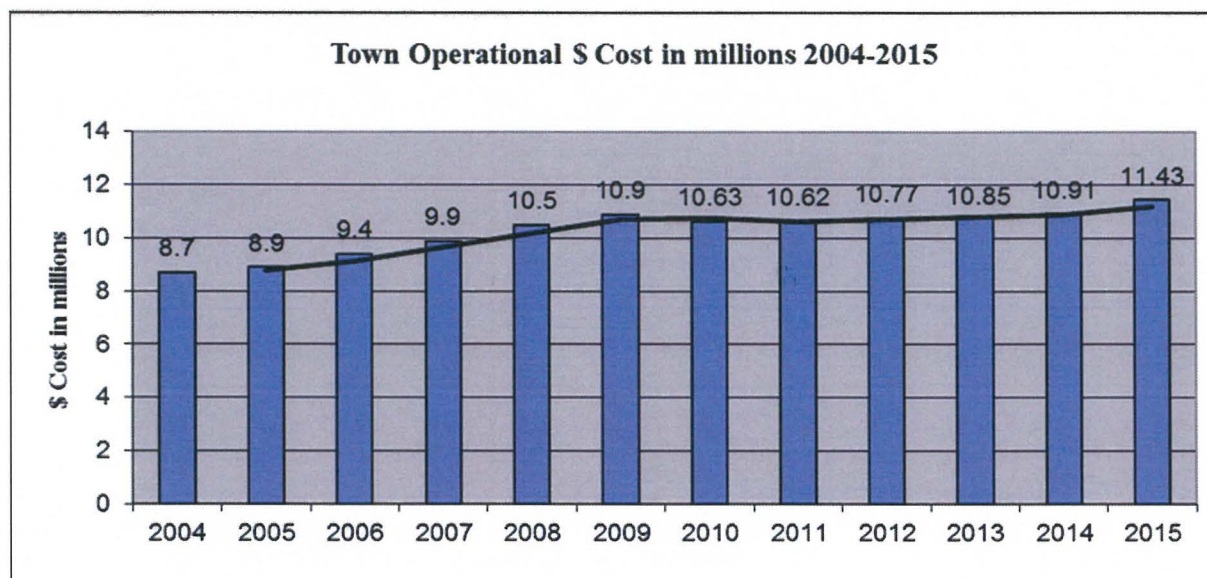


It would be unrealistic to expect over the next several fiscal years any substantial growth in state aid to lessen the burden on our local taxpayers, who are already overburdened by reliance on property tax as the main source to fund municipal expenses. While current revenue projections are on target, it should be remembered that revenues have been budgeted at reduced amounts from the previous years. For example in 2007-08, we received \$419,106 in interest income. Today we are budgeting \$45,000. Pequot funds were at \$87,657 and next year they are \$40,904. Conveyance tax was at \$191,624 and next year is projected to be \$120,000. Yet, even with this continued decrease in revenue, Town expenditures have increased only slightly so that the impact on taxes is minimized. To help offset the loss of revenue, the Town Council approved the use of fund balance in the next fiscal year in the amount of \$259,000. Approximately \$59,000 of this amount comes from a bond premium that is mandated by the IRS to be used to offset debt service costs. Use of fund balance should be carefully monitored and should only be used as a source of revenue in extraordinary economic times such as those which have encountered over the last several years. Fortunately, while use of fund balance has been programmed over the last several years, we have not had to use the funds as a revenue source due to other revenue increases or expenditure decreases. Hopefully that trend will continue and over the next several years we can further reduce our reliance on fund balance as a source of revenue.



The Town's ability to produce a budget with a limited expenditure increase is only made possible as a result of the compounding impact of actions taken in the past years as well as adjustments for the next fiscal year. Examples of actions taken over the last few years which are continuing to provide cost relief are the bidding of refuse collection and disposal and movement to automated collection, single stream recycling and reduction to six collections per year from twelve for bulky waste pick-up and reductions in staff over the last few years has resulted in an employee count which is 7.41 less today at 76.49 FTEs than the 83.90 FTEs five years ago.





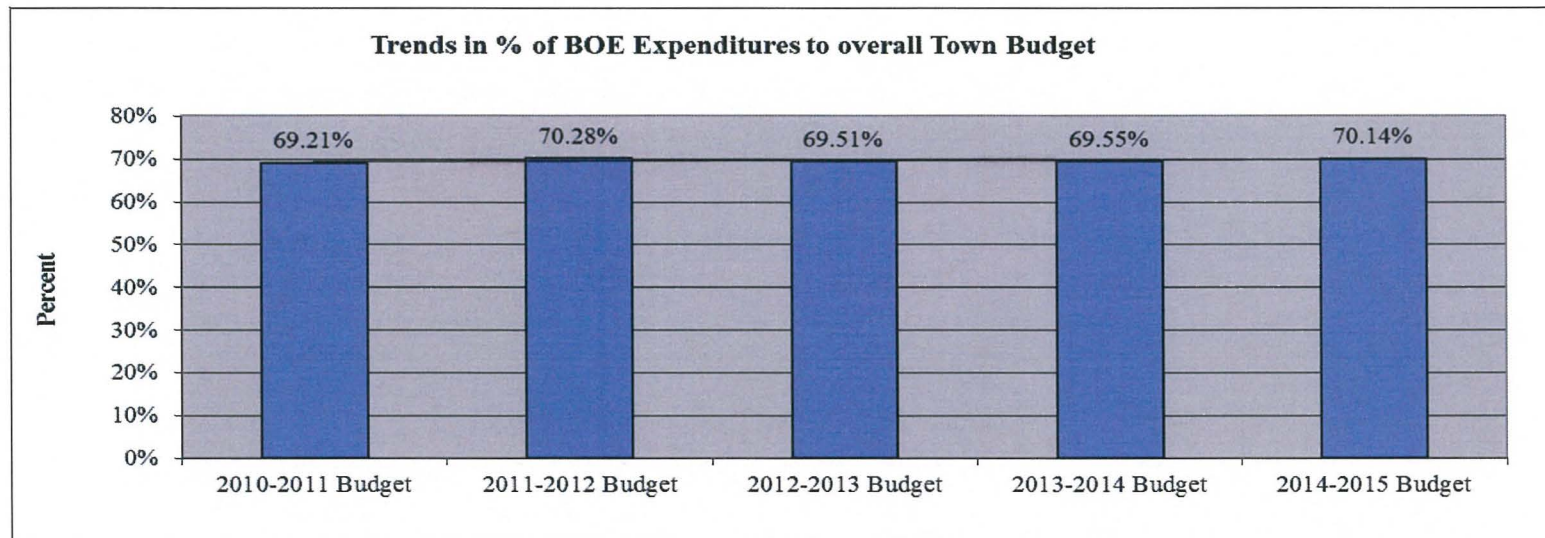
The recommended funding level for the Board of Education is \$37,189,581 or 3.13% over current year budgeted amounts. The total dollar increase is \$1,130,331. The Town Council is a strong supporter of a sound education system that can properly prepare our children to compete in this global economy. The Board of Education should be applauded for the process that they have used to guide their budget process. Being mostly new members, they have been thrust into a budget process which for most is a new experience. The learning curve is substantial but they are attempting to become familiar with as many of the challenges as possible in a very short period of time. Issues such as curriculum concerns, common core implementation, technology concerns and facility issues are just some of the challenges that have become focal points.

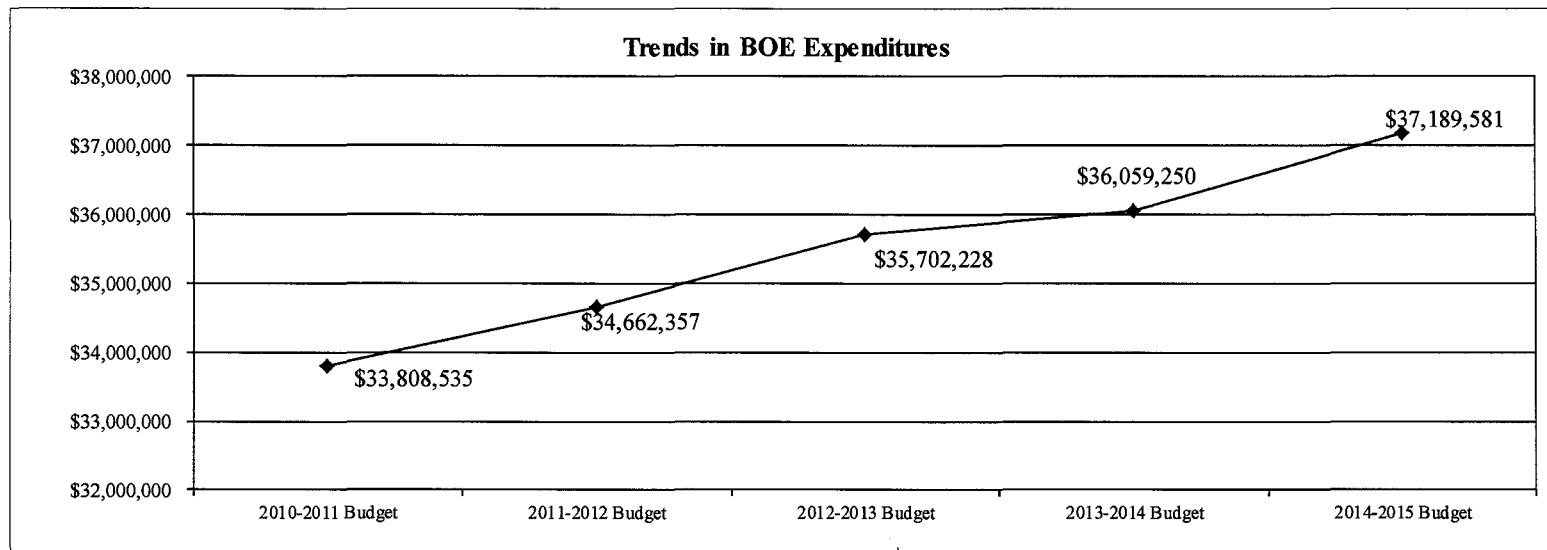
While from a financial perspective some of the major initiatives desired by the Board of Education would be better suited for the 2015-16 budget, the program needs do not always match the financial realities. The issue of All-Day Kindergarten, from purely a financial perspective is a good example to use. Next year there is a class of 152 kindergarten aged children, who potentially could benefit from the expanded curriculum offered in an All-Day Kindergarten setting which will help better prepare them for the rigors of the new common core standards in grades 1-3 and beyond. However, the following year the class is projected to be 110 students which could result in a reduction in the number of kindergarten teachers needed. The Superintendent of Schools has stated that at least four teacher positions could be reduced. Expanding All-Day Kindergarten in the year you are reducing teachers can allow for the program to be brought on-line in a cost neutral fashion. Many communities around the State have taken advantage of just such a financial scenario in implementing their All-Day Kindergarten Program. However, if the intent is to implement the program in the next year or two, then it is difficult to justify to the incoming class why they can't benefit immediately from the enhanced program. As stated previously, better long range planning could possibly have avoided the position which the Board of Education is in on this issue and the financial implications to the Town, however, dwelling on that concern doesn't help to address the immediate issue. Therefore, if the Board of Education decides this is a result they want to achieve, it should be done in the next fiscal year and funds are included for that purpose.

The second initiative which the Town Council, Board of Education and Administration are working collaboratively on is that of a School Resource Officer and the implementation of an overall Behavioral Improvement Program for all grades. While some may see this as a Security Guard, we see it as much more. A comprehensive program to help address along with our Human Services Department, School Social Worker and other School Staff the many

social and behavioral pressures facing our young adults today. In addition there are a significant number of calls for service from the Resident Troopers to the school system already taking place. The Town Council believes from a cost/benefit perspective that it is appropriate to assign one Trooper to dedicate the majority of their time helping to improve the lives of our school aged children. We have the ability to make the transfer now, the need for the service is there, and this program potentially can result in a major improvement in the overall school environment.

The Superintendent and Board of Education should be commended for their ability to continually provide a high quality of education services with one of the lowest per pupil expenditures in the State. Based on information provided by the school system, residents should continue to be pleased that in almost every category students' standardized test scores exceed Statewide levels as well as schools in our reference group. However, with no additional State assistance for education funding, it will be difficult to provide on a yearly basis the type of funding which the Board of Education feels is necessary to fully support our education system. To ensure that Tolland can continue to offer a high level of education programming, at an affordable cost, will necessitate continued discussions between the Board of Education and Town Council concerning additional ways to save money in those line items not directly related to education programs and to have plans in place to better take advantage of funding opportunities.





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 solely on merit. Based on the economic realities, we have approved an average of not more than 2.0% for all employees involved. It is important for succession purposes and for fair compensation that we ensure going forward that our ranges and salaries within ranges are competitive with the general marketplace. Therefore, we have also approved that the maximum of the ranges be increased by 2.0%.

All too often in difficult budget years there is a tendency to try and save money by deferring maintenance of facilities and equipment. The Town Council in the current year's budget 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 and the use of heavy equipment much longer than its useful life. The recommended general fund expenditure for capital improvements of \$86,456 is only .16% of the requested operating budget.

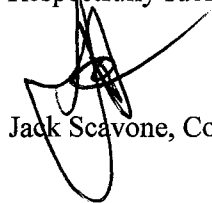
The Capital Improvement Fund should normally be budgeted at a funding level which addresses the identified needs of the Town and not be used as a balancing mechanism to achieve a desired mill rate increase. In future years, efforts should be made to increase the amount of general fund dollars allocated for this purpose to a level equal to approximately 1.5% of the operating budget. A detailed presentation on the Capital Plan for the next fiscal year is available on the Town's web page.

The Town of Tolland remains a community seen as a desirous place to live. The unique charm of the community, the recreational and cultural amenities, the preservation of open space, the sensitivity of plan design so as not to intrude on the rural village atmosphere and a strong education system are just some of the reasons people are willing to make a significant financial investment to locate in the community. Continued change in this community is inevitable, and the impact of some of the change may be that additional dollars are needed for municipal services even during difficult financial 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 operations 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.

The input of staff has been critical to the development of this document. The Town Council wishes to express thanks to Town Manager, Steven R. Werbner, Finance Director, Lisa A. Hancock, Director of Administrative Services, Mike Wilkinson, Assistant Finance Director and Treasurer, Agata Herasimowicz, Executive Assistant, Lynn Bielawiec who were invaluable during this process and Accountant, Laura Schwabe who has input much of the financial data.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Jack Scavone', with a large, stylized flourish extending from the bottom left.

Jack Scavone, Council Chairperson

BUDGET SUMMARY

TOWN OF TOLLAND GENERAL FUND BUDGET SUMMARY					
2012-2013 Final Budget	2013-2014 Original Budget	BUDGET APPROPRIATIONS:	2014-2015 Manager Proposed	2014-2015 Adopted Budget	PERCENT CHANGE FROM PRIOR BUDGET
2,531,448	2,682,217	General Government	2,801,870	2,801,870	
363,196	328,591	Planning and Community Development	353,538	353,538	
867,450	833,114	Community Services	827,609	827,609	
4,513,916	4,379,539	Public Works and Environmental Maintenance	4,435,067	4,435,067	
1,582,908	1,645,131	Public Safety Services	1,727,735	1,837,843	
971,610	1,039,267	Finance and Records	1,101,692	1,101,692	
10,830,528	10,907,859	TOTAL -- TOWN GOVERNMENT	11,247,511	11,357,619	4.12%
35,702,228	36,059,250	Board of Education Operations	37,299,689	37,189,581	
35,702,228	36,059,250	TOTAL -- BOARD OF EDUCATION	37,299,689	37,189,581	3.13%
46,532,756	46,967,109	TOTAL OPERATING TOWN AND BOARD OF EDUCATION	48,547,200	48,547,200	3.36%
4,642,785	4,735,625	Debt Service	4,542,176	4,542,176	-4.08%
310,853	141,991	General Fund Contribution for Capital Improvements	86,456	86,456	-39.11%
4,953,638	4,877,616	TOTAL -- CAPITAL IMPROVEMENTS/DEBT SERVICE	4,628,632	4,628,632	
51,486,394	51,844,725	TOTAL TOWN APPROPRIATIONS	53,175,832	53,175,832	2.57%
12,747,137	12,715,377	LESS: Estimated Revenues from Non-Tax Sources	12,876,860	12,876,860	
321,976	361,042	LESS: General Fund Balance Applied	259,000	259,000	
38,417,281	38,768,306	AMOUNT TO BE RAISED BY CURRENT TAXES	40,039,972	40,039,972	
51,486,394	51,844,725	TOTAL TOWN REVENUES	53,175,832	53,175,832	2.57%
1,293,289,310	1,295,852,986	NET GRAND LIST	1,300,921,026	1,300,921,026	
8,416,848	8,237,875	LESS: Senior Tax Relief Program	7,838,334	7,838,334	
4,030,000	3,500,000	LESS: Corrections, and Assessment Appeals	3,525,000	3,525,000	
13,100,000	500,000	PLUS: New Construction	500,000	500,000	
	12,500,000	PLUS: Motor Vehicle Supplement	12,500,000	12,500,000	
1,293,942,462	1,297,115,111	NET TAXABLE GRAND LIST	1,302,557,692	1,302,557,692	
1,265,992,486	1,284,143,960	NET ADJUSTED COLLECTIBLE GRAND LIST @ 99.0%	1,289,532,115	1,289,532,115	
29.99	30.19	MILL RATE	31.05	31.05	2.85%

THREE YEAR REVENUE AND EXPENDITURE COMPARISON

	2012-2013 Actual	2013-2014 Adopted Budget	2014-2015 Adopted Budget	\$ Change 2013/14 to 2014/2015	% Change 2013/14 to 2014/2015
PROPERTY TAXES	39,100,634	39,280,516	40,577,886	1,297,371	3.30%
STATE & FEDERAL GRANTS	728,437	630,667	624,942	(5,725)	-0.91%
LICENSES, PERMITS & FEES	209,524	214,926	229,100	14,174	6.59%
CHARGES FOR CURRENT SERVICES	394,644	383,839	381,480	(2,359)	-0.61%
INVESTMENT INCOME/OTHER REVENUE	149,504	46,000	65,000	19,000	41.30%
EDUCATION GRANTS	11,017,195	10,927,736	11,038,424	110,688	1.01%
CONTRIBUTION FROM FUND BALANCE	-	361,042	259,000	(102,042)	-28.26%
REVENUE TOTALS	<u><u>51,599,938</u></u>	<u><u>51,844,725</u></u>	<u><u>53,175,832</u></u>	<u><u>1,331,107</u></u>	<u><u>2.57%</u></u>
 TOTAL TOWN OPERATING	 10,834,820	 10,907,859	 11,357,619	 449,760	 4.12%
BOARD OF EDUCATION OPERATING	35,685,928	36,059,250	37,189,581	1,130,331	3.13%
DEBT SERVICE	4,642,785	4,735,625	4,542,176	(193,449)	-4.08%
CAPITAL IMPROVEMENTS	171,877	141,991	86,456	(55,535)	-39.11%
EXPENDITURES TOTALS	<u><u>51,335,410</u></u>	<u><u>51,844,725</u></u>	<u><u>53,175,832</u></u>	<u><u>1,331,107</u></u>	<u><u>2.57%</u></u>

GENERAL FUND FINANCIAL RESULTS AND ADOPTED BUDGET

	2011-2012	2012-2013	2013-2014	2013-2014	2014-2015
	Actual	Actual	Original Budget	Projected Actual	Adopted Budget
Revenues:					
Property taxes	\$ 38,322,762	39,100,634	39,280,516	39,339,865	40,577,886
Intergovernmental	12,316,872	11,745,632	11,558,403	11,732,303	11,663,366
Charges for services, Licenses, Permits and Fees	580,757	604,168	598,765	621,355	610,580
Investment income	48,551	58,432	27,000	58,000	20,000
Other revenues	20,197	24,951	19,000	70,000	45,000
Total revenues	<u>51,289,139</u>	<u>51,533,817</u>	<u>51,483,683</u>	<u>51,821,523</u>	<u>52,916,832</u>
Expenditures:					
Current:					
Administrative	2,426,893	2,531,429	2,682,217	2,686,266	2,801,870
Planning and community development	354,477	361,990	328,591	333,024	353,538
Community services	860,832	866,631	833,114	829,713	827,609
Public works	4,529,746	4,505,476	4,364,539	4,395,977	4,420,067
Public safety services	1,530,589	1,582,877	1,641,131	1,649,269	1,833,843
Record and financial services	887,126	903,899	866,109	865,636	909,802
Contingency and other	117,398	67,518	173,158	161,319	191,890
Disaster Recovery- Storms Irene & Alfred	558,479				
Board of Education	34,667,151	35,685,928	36,059,250	36,059,250	37,189,581
Debt service	<u>4,751,795</u>	<u>4,642,785</u>	<u>4,735,625</u>	<u>4,735,625</u>	<u>4,542,176</u>
Total expenditures	<u>50,684,486</u>	<u>51,148,533</u>	<u>51,683,734</u>	<u>51,716,079</u>	<u>53,070,376</u>
Excess of Revenues over Expenditures	<u>604,653</u>	<u>385,284</u>	<u>(200,051)</u>	<u>105,444</u>	<u>(153,544)</u>
Other Financing Sources (Uses) :					
Sources:					
Bond Premium	140,862	59,681			
Cancellation of prior year purchase orders	15,520	6,440			
Contribution of fund balance			250,000		199,320
Contribution of fund balance -Bond Premium Restricted Funds Use			111,042		59,680
Contribution of Fund Balance for Storm Fund Assigned Balance					
Uses:					
Additional appropriation bond premium					
Transfer to Capital Improvement fund from General Fund	(247,310)	(171,877)	(141,991)	(141,991)	(86,456)
Transfers out (General Fund to new Storm Reserve Fund)		(121,976)			
Transfers out (Dog and Sewer Fund)	(18,500)	(17,000)	(19,000)	(19,000)	(19,000)
Funds Use)					
Net other financing (Uses) Sources	<u>(109,428)</u>	<u>(244,732)</u>	<u>200,051</u>	<u>(160,991)</u>	<u>153,544</u>
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	<u>495,225</u>	<u>140,552</u>	<u>-</u>	<u>(55,547)</u>	<u>0</u>
Fund Balance at Beginning of Year	6,434,332	6,929,557	7,070,109	7,070,109	7,014,562
Fund Balance, budgetary basis at End of Year	<u>\$ 6,929,557</u>	<u>7,070,109</u>	<u>7,070,109</u>	<u>7,014,562</u>	<u>7,014,562</u>
Fund Balance as a percentage of budgetary expenditures	13.6%	13.77%		13.52%	13.2%
Fund Balance, GAAP basis:					
Encumbrances included as expenditures in budgetary basis	950,046	584,517		584,517	584,000
Prior year Encumbrances	159,434	251,941		251,941	252,000
Assigned and Unassigned fund balance, GAAP basis at the End of the Year	<u>\$ 8,039,037</u>	<u>\$ 7,906,567</u>		<u>\$ 7,851,020</u>	<u>\$ 7,850,563</u>
Assigned with designation for specific purpose in future budget	(200,000)	(111,041)		(199,320)	(200,000)
Assigned for encumbrances	(1,109,480)	(1,086,458)		(1,086,458)	(1,086,000)
Restricted for use of Bond Premium for Debt Payments	(140,862)	(59,681)		(59,681)	
Unassigned and available Fund Balance (GAAP Basis)	<u>6,588,695</u>	<u>6,649,387</u>		<u>6,505,561</u>	<u>6,564,563</u>
GAAP Basis Expenditures (Includes Teachers Retirement & Excess Cost)	55,736,331	56,482,370		56,344,725	57,675,832
Unassigned Fund Balance as a percentage of GAAP expenditures	11.82%	11.77%		11.55%	11.38%

TOWN OF TOLLAND
PERCENTAGES OF TOTAL REVENUES AND EXPENDITURES

	2009/10	2010/11	2011/12	2012-2013	2013-2014	2014-2015
<i>Revenues</i>	Actual	Actual	Actual	Actual	Adopted Budget	Adopted Budget
Property Taxes	74.06	75.05	74.49	75.78	75.52	
State and Federal Grants	1.53	1.44	2.68	1.41	1.40	1.22
Licenses, Permits and Fees	0.32	0.36	0.36	0.41	0.50	0.41
Charges for Current Services	0.63	0.79	0.77	0.76	0.70	0.74
Investment Interest/Other	0.44	0.27	0.44	0.29	0.09	0.09
Educational Related Grants	22.71	22.09	21.26	21.35	21.40	21.08
Use of Fund Balance	0.31	0.00	0.00	0.00	0.39	0.70
	100.00	100.00	100.00	100.00	100.00	24.24

<i>Expenditures</i>	2009/10	2010/11	2011/12	2012/13	2012/13	2013/14
Town Operating						
General Government	5.15	5.05	5.05	5.05	4.93	5.08
Planning & Community Development	0.73	0.74	0.74	0.74	0.71	0.63
Community Services	1.70	1.86	1.86	1.86	1.69	1.70
Public Works	9.29	9.51	9.51	9.51	8.81	8.45
Public Safety	2.90	2.94	2.94	2.94	3.08	3.17
Records/Financial	1.83	1.84	1.84	1.84	1.76	1.67
Contingency/Other	0.16	0.17	0.17	0.17	0.13	0.33
Total Town Operating	21.76	22.11	22.11	22.11	21.11	21.04
Education	68.52	67.24	67.24	67.24	69.52	69.55
Debt Service	9.30	9.88	9.88	9.88	9.04	9.14
Capital Improvements	0.42	0.77	0.77	0.77	0.33	0.27
	100.00	100.00	100.00	100.00	100.00	100.00

Mill Rate	29.49	29.15	29.15	29.99	30.19	31.05
-----------	-------	-------	-------	-------	-------	-------

Grand Levy	35,909,276	36,412,908	36,412,908	36,412,908	38,805,334	40,444,416
------------	------------	------------	------------	------------	------------	------------

Mill Rate Percentage Changes	0%	-1.15%	0%	2.88%	0.67%	2.85%
------------------------------	----	--------	----	-------	-------	-------

CITIZENS' GUIDE TO THE BUDGET

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 Citizen's 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 15,216 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. Tolland was ranked 37th on Money Magazine's 2011 "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. 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. 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.

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 a National 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.

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/government/boards-commissions/>). The Town Manager appoints department heads. 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. The Town Engineer whether employee or through contract service provides engineering services to Planning and Community Development as well as Public Works. In addition, acts as support to the Tolland Water Commission and Water Pollution Control Authority.
- 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 and Cemeteries.
- Finance and Records: This division includes Town Clerk, Town Assessment Services, Revenue Collection 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.

The Town of Tolland provides water and sewer services to a small sector of the community. Approximately 507 residences and 19 businesses are serviced by the Tolland Water System, while 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, and have recently been expanded down Old Post Road to the schools and through the Gateway Zone to the new high school. The latest extension, through the Technology Corridor Zone was completed two years ago.

Public Schools

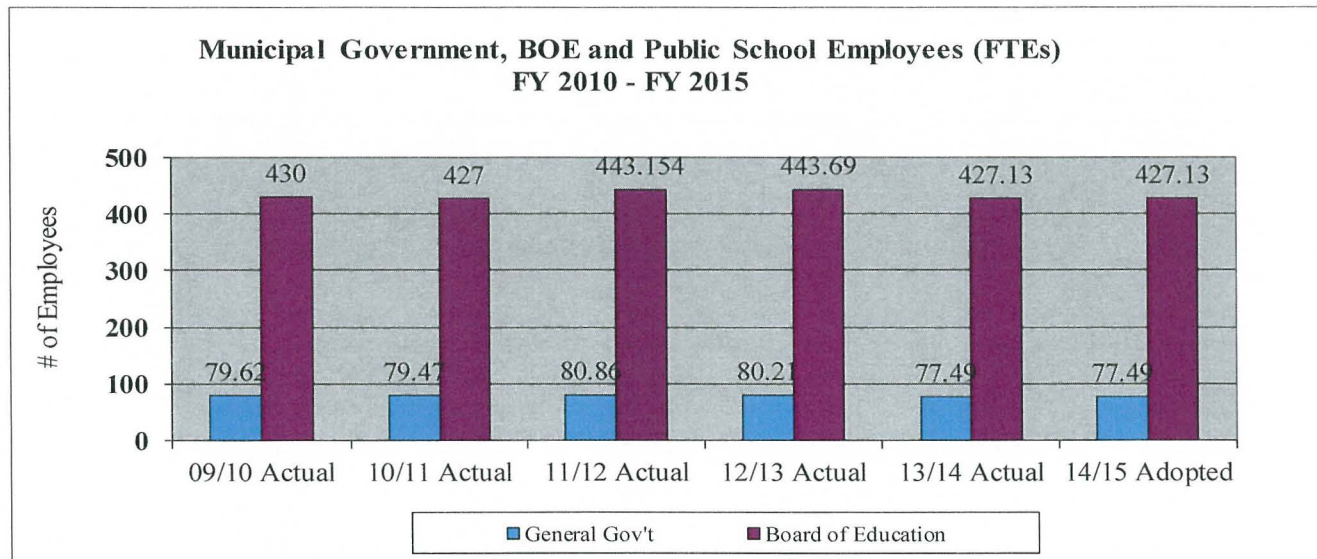
An elected Board of Education of nine members makes the policy for the Town's kindergarten through grade twelve educational systems. It appoints the Superintendent of Schools who has responsibility for administration of the Tolland School System. Tolland schools, as of October 2013, had an enrollment of approximately 2,622 students being taught in four facilities:

Birch Grove Primary School (grades pre-K–2)	543 students
Tolland Intermediate School (grades 3–5)	580 students
Tolland Middle School (grades 6–8)	665 students
Tolland High School (grades 9–12)	834 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

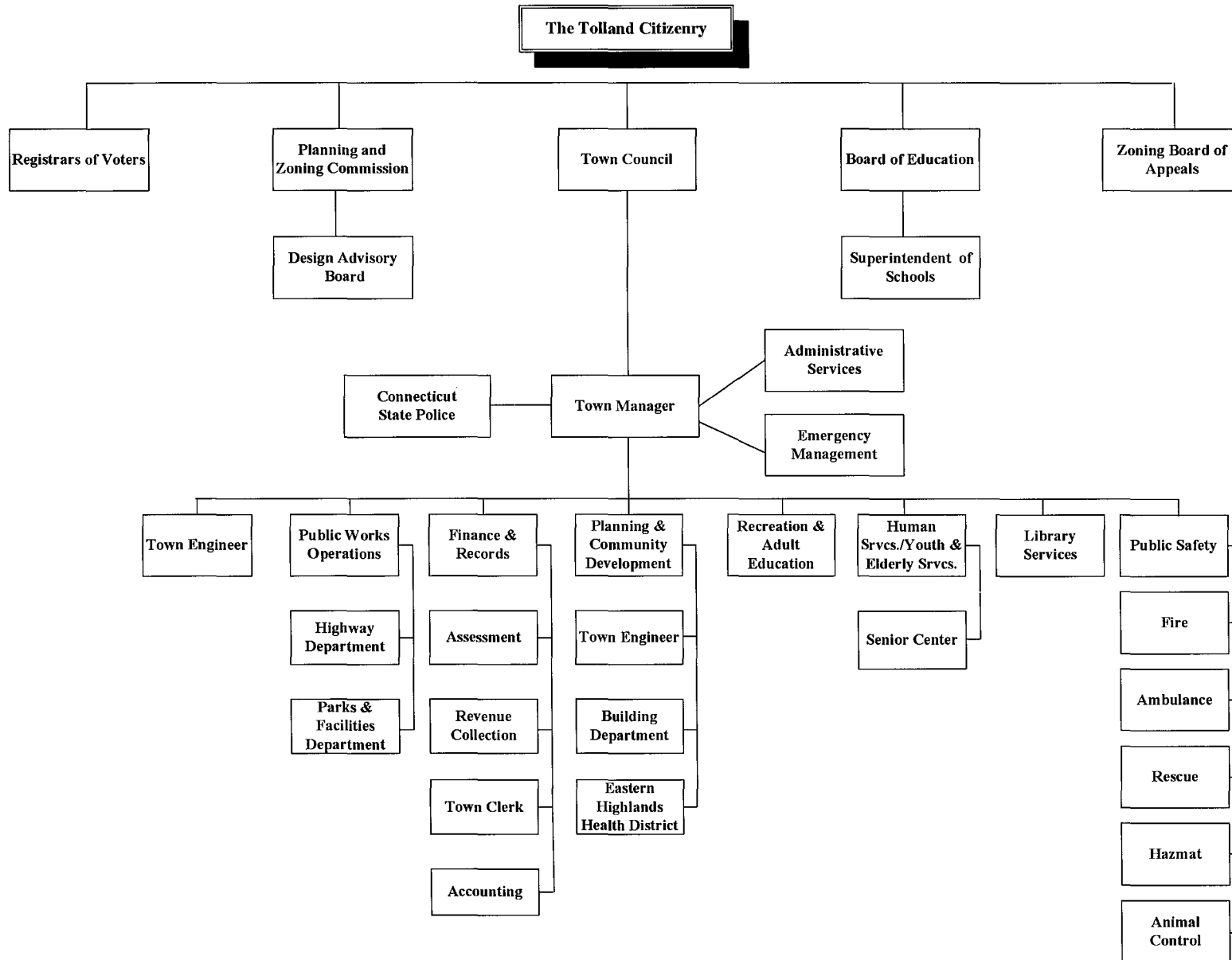
The following chart shows totals for full-time and full-time equivalent employees over the last six fiscal years.



- General Gov't Personnel includes all municipal staff, which includes Administration, Planning and Community Development, Community Services, Public Works, Public Safety, Finance and Town Engineer: 73.49 tax supported and 4 other self-supporting funding.
- Board of Education Personnel includes all teaching staff, support services, facilities services: 356.92 tax supported position, 70.21 Non-Board funded positions.

Town of Tolland

Organization Chart



TOWN OF TOLLAND
MUNICIPAL EMPLOYEES – FULL-TIME EQUIVALENTS

Position Title	Actual 2011- 2012	Actual 2012- 2013	Actual 2013- 2014	Adopted 2014- 2015	Position Title	Actual 2011- 2012	Actual 2012- 2013	Actual 2013- 2014	Adopted 2014- 2015
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	10.00	10.00	12.00	11.00
Director of Administrative Services	1.00	1.00	1.00	1.00	Admin. Secretary-Highway	.11	0.00	0.00	0.00
					Custodian	1.00	.63	.60	.60
					Custodian	.50	.50	.50	.50
					Mechanic	3.00	3.00	3.00	3.00
					Truck Driver	7.00	7.00	4.00	5.00
					Equipment Operator	4.00	4.00	4.00	4.00
PLANNING & COMMUNITY DEVELOPMENT:					PUBLIC SAFETY:				
Building Inspector	1.00	1.00	1.00	1.00	Public Safety Director	1.00	1.00	1.00	1.00
Administrative Secretary	.66	.66	1.00	1.00	Asst. Public Safety Director	1.00	1.00	1.00	1.00
Director of Planning & Community Development	1.00	1.00	1.00	1.00	Firefighter/EMT	6.00	6.00	6.00	6.00
Inland Wetlands Agent/Zoning Officer	1.00	1.00	0.00	0.00	Admin. Sec. (Fire/Troopers)	1.71	1.71	1.71	1.71
Executive Secretary	1.00	1.00	1.00	1.00	Animal Control Officer	.86	.86	.86	.86
					Fire Marshal	.43	.43	.43	.43
COMMUNITY SERVICES:					FINANCE & RECORDS:				
Asst. Director Human Services <i>(part funded by Grant)</i>	1.00	1.00	1.00	1.00	Dir. of Finance & Records	1.00	1.00	1.00	1.00
Senior Center Director	1.00	1.00	1.00	1.00	Asst. Finance Director/ Treasurer	1.00	1.00	1.00	1.00
Elderly Outreach Caseworker	1.00	1.00	1.00	1.00	Accountant II	1.00	1.00	1.00	1.00
Director of Human Services	1.00	1.00	1.00	1.00	Senior Account Clerk/IT Technician	1.00	1.00	1.00	1.00
Human Services Case Manager	1.00	1.00	1.00	1.00	Assessor	1.00	1.00	1.00	1.00
Administrative Secretary-Human Services	.71	.71	.71	.71	Deputy Assessor	1.00	1.00	1.00	1.00
Library Director	1.00	1.00	1.00	1.00	Assessment Technician	1.00	1.00	1.00	1.00
Adult Services/Reference Librarian	1.00	1.00	1.00	1.00	Collector of Revenue	1.00	1.00	1.00	1.00
Children/Young Adult Librarian	1.00	1.00	1.00	1.00	Asst. Collector of Revenue	2.00	2.00	2.00	2.00
Technical Services Assistant/Coordinator	1.00	1.00	1.00	1.00	Town Clerk/Registrar of Vital Statistics	1.00	1.00	1.00	1.00
Library Circulation Assistant	3.14	2.97	2.97	2.97	Asst. Town Clerk/Asst. Registrar of Vital Statistics	1.00	1.00	1.00	1.00
Director of Recreation & Adult Education	1.00	1.00	1.00	1.00	Registrars of Voters	.71	.71	.71	.71
Assistant Director of Recreation & Adult Education	1.00	1.00	0.00	0.00					
Administrative Secretary <i>(funded by Recreation)</i>	1.00	1.00	1.00	1.00					
ENGINEERING:									
Town Engineer	1.00	1.00	1.00	1.00					
Engineering Technician <i>(funded by TWC & WPCA)</i>	.69	.69	0.00	0.00					
Administrative Secretary	.34	.34	0.00	0.00					
PUBLIC WORKS:									
Public Works Director	1.00	1.00	1.00	1.00					
Public Works Supervisor	2.00	2.00	2.00	2.00					
Administrative Secretary-Parks & Facilities	1.00	1.00	1.00	1.00					
Working Foreman/Facilities Mgr. <i>(funded by ESCO)</i>	0.00	0.00	1.00	1.00					
					TOTALS	80.86	80.21	77.49	77.49

TOLLAND PUBLIC SCHOOLS
2014-2015 Budget Personnel Position Summary

Districtwide

Staff Positions	Actual FY 2012-13	Actual FY 2013-14	Adopted FY 2014-15	Difference Bgtv Act
<i>Birch Grove Primary School</i>				
Certified Regular Education	31.66	29.16	29.16	0.00
Certified Special Education	10.55	11.95	11.95	0.00
Non-Certified	29.71	30.38	30.38	0.00
<i>Tolland Intermediate School</i>				
Certified Regular Education	41.66	39.66	39.66	0.00
Certified Special Education	9.70	9.10	9.10	0.00
Non-Certified	16.42	14.92	14.92	0.00
<i>Tolland Middle School</i>				
Certified Regular Education	48.73	46.73	46.73	0.00
Certified Special Education	10.00	10.00	10.00	0.00
Non-Certified	18.50	17.33	17.33	0.00
<i>Tolland High School</i>				
Certified Regular Education	63.50	61.50	61.50	0.00
Certified Special Education	6.40	6.60	6.60	0.00
Non-Certified	9.67	9.67	9.67	0.00
INSTRUCTION TOTAL	296.50	287.00	287.00	0.00
Building Operations	23.50	20.50	20.50	0.00
Building Maintenance	3.00	3.00	3.00	0.00
FACILITIES SERVICES TOTAL	26.50	23.50	23.50	0.00
Business Services	5.00	5.00	5.00	0.00
Principals' Office	24.10	24.10	24.10	0.00
Superintendent's Office	3.00	3.00	3.00	0.00
Systemwide	14.32	14.32	14.32	0.00
SUPPORT SERVICES TOTAL	46.42	46.42	46.42	0.00
TOTAL BOE FUNDED POSITIONS	369.42	356.92	356.92	0.00
<i>Grant/Self-funded</i>				
Certified Grant Regular Education	1.52	1.52	1.52	0.000
Certified Grant Special Education	1.20	0.72	0.72	0.000
Non-Certified Grant	31.56	27.98	27.98	0.000
Family Resource Ctr Grant	1.69	1.69	1.69	0.000
FRC Before & After School Program	15.86	15.86	15.86	0.000
Food and Nutrition Services	22.440	22.440	22.440	0.000
TOTAL GRANT/SELF-FUNDED POSITIONS	74.269	70.213	70.213	0.000
GRAND TOTAL	443.693	427.13	427.13	0.000

Local Economy

Although Tolland continues to be a town with strong emphasis on land preservation, it has taken great steps to expand and encourage commercial growth in the Business Park and the Gateway Design District. Over the years, the award of State grants has enabled roads to be extended in the Business Park allowing the 80,000-square-foot Dari Farms to relocate and expand its business. In addition, NESTEEL has completed an expansion of 45,000 square feet, and Wilson Woodworking has constructed a new building of 15,700 square feet. A further extension of the road within the Business Park has allowed for the creation of three additional lots, one of which was sold to Star Hill for its 140,000 square foot athletic facility. In late 2009, Star Hill Family Athletic Center began its operation and now offers residents' athletic fields, a swimming pool, fitness equipment, locker rooms and meeting rooms.

The Town's Gateway Design District is in the vicinity of exit 68 off Interstate 84 which serves as the main access point to Tolland and also as the primary vehicular connection to the University of Connecticut's main campus which is approximately seven miles southeast along Route 195. Due to the expansion plans of the university, including the development of a research park, the Town anticipates the expansion of economic development opportunities in the Gateway Design District, and land masses within the areas known as the Tolland Village Area and the Technology Campus Zone, all within close proximity to the interstate.

The Phase I of sewer expansion, a \$2.5 million project extending public sewers along Old Post Road, brought sewers to two of the Town's public schools as well as to some private residences along the way. The second extension continued from Old Post Rd. through the Gateway to the new High School. Importantly, it brought the sewer network closer to an underdeveloped commercial that constitutes the Gateway Design District, which greatly expanded the business area beginning with a commercial campus in the south-west quadrant of the Gateway Design District. This 133,000-square-foot development includes a Big Y supermarket of 60,000 square feet and three smaller business buildings housing a new branch for a bank, a medical facility, a restaurant and other retail stores. Phase III was completed in 2010 extending the sewer line farther down Route 195 in the area identified as the Technology Campus Zone.

Prospects for development of the area north of I-84, now known as the Tolland Village Area, a planned Transit Oriented Development (TOD) mixed-use zone, as well as south of I-84 now known as the Technology Campus Zone are favorable. The Town has been working with property owners, developers and residents to create a vision of the development in both areas that will take advantage of public water and sewer recently installed. The Town's Planning and Zoning Commission adopted zoning regulations associated with the Technology Campus Zone in July 2012.

In addition, the Planning and Zoning Commission completed amendments to the local zoning regulations to provide more flexible standards for the development of commercial properties and to create an additional "village style" mixed-use node along Routes 30 & 74 in the westerly part of town.

The Planning and Zoning Commission has also adopted an updated Plan of Conservation and Development which includes a residential/commercial build-out analysis as well as a review of the economic development goals of the community.

Tolland's attractiveness to new business and general population, as evidenced by its growth, has been the topic of publication as of late. Government statistics show a well-educated citizenry with a median household income of \$108,564. Tolland's unemployment rate decreased from 6.0 % as of June 2012 to 5.9 % compared at June 2013. The State of CT unemployment rate decreased from 8.1 % (June 2012) to 8% as of June 2013.

Major Initiatives

The Town has completed the adoption process for regulations for the Tolland Village Area as well as conceptual design elements. This multi-use planned transit oriented development consists of some 75 acres of developable land just off the interstate and serves as a gateway into the community. The regulations are intended to encourage development which is consistent with the desires of the community. The Planning and Zoning Commission adopted finalizing zoning regulations for the Technology Campus Zone on Route 195, the main thoroughfare to the University of Connecticut which hopefully will provide economic development opportunities for technology or research businesses that have relationships with the University. UCONN is making a major investment in a research park which will bring related business to the area as well as a need for additional housing.

The Town has completed a study of traffic improvements in the Tolland Green using funds obtained through the Capital Region Council of Governments. The Town received an STP-Urban grant for \$2.5 million for the design and construction funds to implement recommendations with construction anticipated in 2017.

In an effort to provide more efficient services the Town over the past several years has implemented single stream recycling which allows for the sorting of recycled materials to be done at the trash plant rather than curb side. This method has increased our recycling rate by over 10% which will mean an approximate reduction in our solid waste fees of \$35,000.

In 2011, the Town embarked on the construction phase for the replacement of the HVAC system in its Town Hall. The 40,000 square foot building had an outdated system which has been replaced with a geothermal system and the project was essentially completed by November, 2012. This new system will eliminate the need for heating oil and will create efficiency savings.

The Town is moving forward with a 10.2 million dollar energy improvement program in Town and Board of Education facilities. The lease payments required will be paid over 20 years from energy savings realized and guaranteed by Honeywell Corp who is overseeing all related improvements.

The Town had on the November, 2013 ballot a referendum question to allow for the expansion of the library into the former gymnasium in the Hicks Memorial Building. This expansion was approved by the voters and will provide additional programing space for the library to meet future demand for service.

The Town has recently completed the installation of an artificial turf field and lights at the high school. This project was paid for with State grants and donations from local sports groups and is proving to be a true community asset. We are also completing a concession facility and pavilion at Cross Farms Athletic complex which also was funded with State 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 state's publications Estimates of State Formula Aid to Municipalities. The Town of Tolland aggressively pursues competitive grants which unlike formula grants are discretionary grant award funds. The award process involves reviewing and selecting from the list of proposals, one which best conforms to the guidelines as proposed by the State or Federal government. Following this process, grant funds are then awarded and appropriated as revenue for the town. Please see the list below of the grants awarded to the Tolland for the last six years.

COMPARISON OF 2010 THRU 2014 STATE AND FEDERAL GRANTS								
Program/Description	2014 Awards/Budget	2013 Awards/Actual	2012 Actual	2012 Actual	2011 Actual	2010 Actual	Towns' Department Involved	Grantor
COMPETITIVE GRANTS								
Tolland Green design of traffic calming federal grant - to be used in conjunction with STE grant adjustment		(297,000)					Planning & Develop.	DOT
Tolland Green construction of traffic calming state grant - to be used in conjunction with design grant		2,500,000					Planning & Develop.	Surface Transportation Program thru CRCOG/DOT
Design and Installation of lighting at athletic High School field -		200,000					Planning & Develop.	DEEP
Design and Installation of artificial Turf at athletic High School field -STEAP		500,000					Planning & Develop.	DEEP
Cross Farms Building with Bathroom			394,350					
Public Education - video equipment					3,082		Admin. Services	DPUC
Justice Assistance Grant for traffic safety signs and equipment						9,075	Admin. Services	ARRA Passed Through OPM
Energy Grant - Design and Bid Documents for replacement of HVAC at the Town Hall and Energy Efficiency		20,000			67,365		Human Services	ARRA Passed Through OPM
Incentive Housing Zone - consulting fees for development of housing zones						50,000	Planning & Develop.	OPM
Open Space Program approved for King, Auperin, Knofla and Luce Land Acquisition					1,073,000			DEP
Clean Water Fund, sewer facility project phase I & II a public sewer in areas that may not support septic system					82,996		Human Services	ARRA Passed Through DECI
Clean Water Fund, sewer facility project phase I & II to evaluate engineering services for the Wastewater Facility Plan		44,550					Human Services	DEEP
Leaking Underground Storage Tanks Program, to clean up the site contamination at the Highway Garage			118,000				Engineering	DEEP
Community Development Block Grant/Entitlement - Hicks Memorial Center ADA Improvements				477,759			Human Services	HUD Passed Through DECI
Community Development Block Grant/Entitlement - Housing Rehabilitation for Low-to-Moderate Income residents					300,000			HUD Passed Through DECI
Community Development Block Grant/Entitlement - Housing Rehabilitation for Low-to-Moderate Income residents		300,000			300,000			HUD Passed Through DECI
Community Development Block Grant - Library ADA grant	400,000							
Library Expansion - referendum Nov 2013	1,000,000							State Library
Small Town Economic Assistance Program - Library Expansion	500,000							
Small Town Economic Assistance Program - Sewer Extension of public sewer on Rt.195 from Goose Lane to Anthony Rd					200,000			OPM
Water extension line from New High School to Intermediate School (former old High School)						82,196		DPH
FEMA grant - estimate based on 75% reimbursement rate		207,578		713,000	69,845		Public Works/Fire Dept./BOE	DEM and Homeland Security
Public Assistance Grants - supplemental equipment: station radios, laptops, flat screen TV					4,000		Fire Department	DEM and Homeland Security
Help America Vote Act - reimbursement for phone lines							Register Voters	CT Secretary of State
Tolland Speeding and Aggressive Driving Initiative Grant to address the growth of traffic and the number of collisions					4,350	4,061	Public Safety	DOT
Youth Services Bureau - state troopers work with students to address issues of bullying, substance abuse and teen suicide	10,000	10,000	10,000	10,000			Human Services	OPM, Criminal Justice
Youth Services Bureau - Enhancement Grant support existing youth services					5,000	2,500	Human Services	SDE
Geothermal Test well - administration and coordination of feasibility study					20,000	18,000		CT Historical Preservation
DOT Dial-A-Ride Grant	29,382	19,055	19,055	19,055	26,471	26,471	Human Services	Dept of Transportation
Veterans Assistance - Cemetery markers		600		300	200	100	Public Works	DVA
	1,939,382	3,504,783	541,405	1,220,114	2,156,309	192,403		

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. The 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 24, 2013	Capital Improvement Plan data for Department Heads and Boards & Commissions submitted to Manager
Month of November	Capital Budget Review Committee meetings
Week of Dec. 16, 2013	Manager submits Capital Improvement Plan to Council (by January 6 per Charter requirement)
January 2, 2014	Department Heads submit Budget to Manager (by Feb. 21 per Charter requirement)
February 6, 2014	Board of Education submits Budget to Manager (by Feb. 21 per Charter requirement)
February 19, 2014	Community Conversation on Town Budgetary Matters – Fire Training Center – 7:00 p.m.
February 20, 2014	Capital Budget Public Hearing – Council Chambers – 7:30 p.m.
March 4, 2014	Manager convenes joint meeting between Council & Board of Education (by April 11 per Charter requirement) – Council Chambers – 7:00 p.m.
March 11, 2014	Manager submits Budget to Council (by March 27 per Charter requirement)
March 12, 2014	Manager discusses Budget w/Council – Council Chambers – 7:30 p.m.
March 13, 2014	Advertise Public Hearing
March 19, 2014	Manager discusses Budget w/Council – Council Chambers – 7:30 p.m.
March 20, 2014	Manager discusses Budget w/Council – Council Chambers – 7:30 p.m.
March 26, 2014	PUBLIC HEARING on Manager's Recommended Budget: Board of Education, Town Government, Capital Improvement Plan – THS Auditorium – 7:30 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.

April 1, 2014	Council Discussion – Budget finalized – Council Chambers – 7:30 p.m.
April 10, 2014	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, 2014	<u>ANNUAL BUDGET PRESENTATION MEETING</u> – THS Auditorium – 7:30 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, 2014	Budget Presentation – Senior Center – 12:30 p.m.
May 6, 2014	Annual Budget Referendum
By May 13, 2014	Council Establish Mill Rate upon referendum adoption

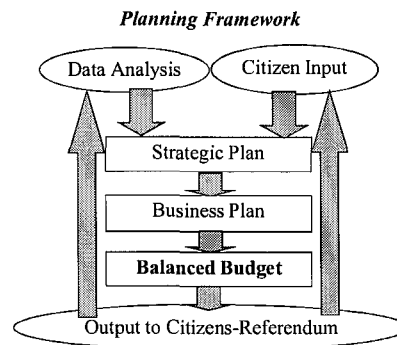
Sufficient copies of said annual budget shall be made available for general distribution in the office of Town Clerk and the Town Manager, and, at least five (5) days prior to said **Annual Budget Referendum**. The budget shall become effective when passed at the Annual Budget Referendum to be held on 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. Below is the fiscal trend report but it is not complete as of the printing of this book. The Town has estimated a 2% increase for each of the next two years and revenues are based on the best available information and trend history. In Fiscal Year 2014-2015 the Board of Education will be undertaking a more intensive projection analysis for future expenditures. Those results will be incorporated into this trend report and then projected mill rates and budget impacts will be calculated.

FISCAL TREND ANALYSIS OF FUTURE TOWN BUDGETS & MILL IMPACTS

Grand List (Estimated 2015-2017)		1,284,143,960	1,289,532,115	1,235,874,975	1,248,233,724	
	FISCAL YEARS:	Adopted 2012-2013	Adopted 2013-2014	Adopted 2014-2015	Estimated 2015-2016	Estimated 2016-2017
PROPERTY TAXES		38,824,459	39,280,516	40,577,886	938,476	947,563
Current Taxes		38,039,407	38,390,931	39,651,847	??	??
Prior Year Taxes		250,000	285,000	300,000	300,000	300,000
Interest and Lien Fees		122,678	196,710	213,414	203,091	206,250
Motor Vehicle Supplement		377,874	377,375	388,125	410,885	416,813
Suspense		1,500	500	500	500	500
Telecommunications Access Line		33,000	30,000	24,000	24,000	24,000
Subtotal – Property Taxes		38,824,459	39,280,516	40,577,886	938,476	947,563
STATE AND FEDERAL GRANTS		720,747	630,667	624,942	534,347	525,114
Elderly Circuit Breaker		65,000	65,000	65,000	65,000	65,000
State Property Pilot		52,937	0	43,637	43,686	43,686
Interest Subsidy		43,731	35,860	28,023	20,238	13,608
Bond Subsidy		296,740	296,740	294,137	288,931	286,328
SDE/MH & AS/DEEP Grants		34,218	24,218	24,338	24,338	24,338
Manufacturer's Equipment Pilot		75,000	0	0	0	0
Civil Defense Grant		5,000	5,000	5,000	5,000	5,000
Mashantucket Pequot		45,038	0	40,904	44,154	44,154
Miscellaneous		29,393	29,393	30,000	30,000	30,000
Disability Grant		1,690	1,690	1,600	1,700	1,700
Veterans		7,500	7,200	7,300	7,300	7,300
Town Clerk record preservation		4,000	4,000	5,000	4,000	4,000
Municipal Revenue Sharing		60,500	161,566	80,003	0	0
Subtotal – State & Federal Grants		720,747	630,667	624,942	534,347	525,114
INVESTMENT INCOME		48,632	46,000	65,000	55,000	55,000
Interest Income		30,000	27,000	45,000	35,000	35,000
Other Revenues		18,632	19,000	20,000	20,000	20,000
Subtotal – Investment Income		48,632	46,000	65,000	55,000	55,000
LICENSE, PERMITS & FEES		224,800	214,926	229,100	208,100	208,100
Zoning Permit Fees		7,500	7,500	8,500	7,500	7,500
Building Permit Fees		160,000	160,000	180,000	160,000	160,000
Fines, Fees and Licenses		1,500	1,000	600	600	600
Pistol Permits		5,000	5,500	5,500	5,500	5,500
DMV Reporting Fees		15,000	10,000	8,500	8,500	8,500
Town Clerk Fees		20,000	20,000	16,000	16,000	16,000
Library Fees		14,000	10,000	10,000	10,000	10,000
Counseling Fees		1,800	926	0	0	0
Subtotal – Licenses, Permits & Fees		224,800	214,926	229,100	208,100	208,100
CHARGES FOR CURRENT SERVICES		366,902	383,839	381,480	378,480	378,480
Planning and Zoning and IWWC		6,500	5,000	8,000	5,000	5,000
Rents/PILOTS		11,322	12,159	11,800	11,800	11,800
Property Conveyance Tax		110,000	120,000	120,000	120,000	120,000
Document Recording Fees		85,000	85,000	85,000	85,000	85,000
Map and Copy Sales		12,000	12,000	12,000	12,000	12,000
Town preservation		8,000	8,000	9,000	9,000	9,000
Zoning Board of Appeals		3,000	3,000	3,000	3,000	3,000
Public Safety Services		875	1,000	1,000	1,000	1,000
Solid Waste Fees		35,000	46,000	40,000	40,000	40,000
Ambulance		89,705	91,680	91,680	91,680	91,680
Sewer fees		5,500	0	0	0	0
Subtotal – Subtotal for Current Services		366,902	383,839	381,480	378,480	378,480

FISCAL TREND ANALYSIS OF FUTURE TOWN BUDGETS & MILL IMPACTS

FISCAL YEARS:	Adopted 2012-2013	Adopted 2013-2014	Adopted 2014-2015	Estimated 2015-2016	Estimated 2016-2017
EDUCATION GRANTS	10,976,694	10,927,736	11,038,424	11,038,424	11,038,424
Tuition					
Transportation Grant	132,619	0	126,784	126,784	126,784
Adult Education	9,792	9,766	9,155	9,155	9,155
ECS Education Grant	10,834,283	10,917,970	10,902,485	10,902,485	10,902,485
Subtotal -- Education Grants	10,976,694	10,927,736	11,038,424	11,038,424	11,038,424
OTHER REVENUES					
CONTRIBUTITON FROM FUND BALANCE	200,000	361,042	259,000	200,000	200,000
FISCAL YEARS:					
TOWN OPERATING BUDGET	10,845,344	10,907,859	11,357,619	11,584,771	11,816,467
	0.74%	0.58%	4.12%	2.00%	2.00%
EDUCATION OPERATING BUDGET	35,702,228	36,059,250	37,189,581	??	??
	3.00%	1.00%	3.13%		
TOTAL TOWN & BOE OPERATING BUDGETS	46,547,572	46,967,109	48,547,200	??	??
PERCENTAGE CHANGE FOR OPERATIONS ONLY	2.46%	0.90%	3.36%		
DEBT SERVICE	4,642,785	4,735,625	4,542,176	4,540,957	4,587,594
	-2.29%	2.00%	-4.08%	-0.03%	1.03%
CAPITAL IMPROVEMENT FUND	171,877	141,991	86,456	249,595	199,423
	-30.50%	-17.39%	-39.11%	188.70%	-20.10%
TOTAL EXPENDITURES	51,362,234	51,844,725	53,175,832		
REQUIRED MILL RATE TO BALANCE BUDGET	29.99	30.19	31.05		
PROJECTED MILLS INCREASE TO BALANCE BUDGETS	0.26	0.20	0.86		
PROJECTED ANNUAL TAX INCREASE (%)	0.875%	0.667%	2.849%		

Assumptions:

Grand List Growth .391% for 2014-15; 5% reduction 2015-16 (Revaluation year); 1% increase for 2016-17

Used most recent State of CT grant information

Worked with Planning to try to estimate potential development revenues

Doesn't include possibility of State Legislature removing Motor Vehicle Taxes

Debt Service is based on Debt Management Plan as associated with the FY 14-15 CIP plan

Use of Fund Balance of \$200,000 plus \$59,000 to be allocated towards debt in 2014-15; \$200,000 other years

FY 15-17 Board of Education is creating new expenditure projections which are not completed at this time. This plan will be updated

Town of Tolland Long-Term Goals of Town Council – 2013-2015

Goal One:

Improve appearance and functionality of Town infrastructure through various capital projects and improvements.

Strategy: Implement CCM's Solar PPA program (solar farm) on a Town owned property (on-going – Town Engineer)

Goal Two:

Improve efficiency of government operations by streamlining government functions. This will be achieved through continued efforts to evaluate current procedures and implement new protocols that can reduce time and cost required for business activities.

Strategy: Draft a plan that the Town Council and Board of Education can support to uncover and implement the consolidation of Town and BOE functions and services (i.e. accounting software, IT services, building operations and systems monitoring, maintenance and operations etc.). (On-going, ESCO project, Utility Fund - Finance office, Town Manager-January 2014)

Goal Three:

Develop strategic plans that will optimize the success of future efforts and operations.

Strategy: Implement a strategy with the Economic Development Commission, Town Council, Planning & Zoning Commission, the Development Office and the stakeholders that are sufficiently specific to allow for the proper marketing and to ensure development opportunities of the Tolland Village Area, the Tech Zone and other developable properties. (On-going, Planning and Zoning)

Strategy: Develop a benchmarking system of measurement that will ensure that the above goals are achieved.

Goal Four:

Improve existing public services for residents.

Strategy: Expand the review of operational policies for increased revenue potentials and/operational cost savings (i.e. the renting of Town facilities, schools, ball fields, parks to private groups, etc.) (On-going, Finance/BOE – Artificial Turf Field contract-September 2013, Finance -Revenue policy updated as of March 2014)

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 \$2,870 for 2013/2014 with a five-year projected average of \$2,733.
 - b. *"General Fund bonded debt as a percentage of full market value"* to be capped at 4%. Tolland is at 2.43%.
 - c. *"General Fund debt service as a percentage of total General Fund expenditures"* to be capped at 10%. Tolland is currently at 8.54%.

- **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 8% to 17% of General Fund operating expenditures, including non-spendable, restricted, committed, assigned and unassigned.
- **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.

$$\begin{array}{rcl}
 & \text{Fund Balance at the Beginning of a Fiscal Year} & \\
 \text{Minus} & & \text{(Expenditures + Transfers Out)} \\
 \text{Plus} & \underline{\hspace{2cm}} & \text{Revenues + Transfers In} \\
 & \text{Fund Balance at the End of a Fiscal Year} &
 \end{array}$$

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.

It is the Town of Tolland's policy to maintain a level of fund balance ranging from 8% to 17% of its General Fund operating budget including reserved, designated and undesignated funds. The unreserved and undesignated portion of fund balance for the General Fund at June 30, 2013 was \$6,649,387 or 11.8% of GAAP expenditures. Fund balance may be used by the Town only in accordance with the Town Charter.

Under new GASB 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
- 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.

ANALYSIS OF GENERAL FUND BALANCE (GAAP BASIS) with new Classification GASB 54 as of 2015

	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	ESTIMATED 2013-2014	ESTIMATED 2014-2015
Fund Balance, beginning of the year	7,296,427	7,811,267	8,039,037	7,906,567	7,851,020
Excess of Revenues and Other Financing Sources				(55,547)	
Fund Balance, end of the year - GAAP	7,811,267	8,039,037	7,906,567	7,851,020	7,851,020
Assigned with designation for specific purpose in future budget		(200,000)		(199,320)	(199,320)
Reserved, end of year :					
Assigned for encumbrances, end of year	(1,601,935)	(1,109,480)	(1,086,458)	(1,086,458)	(1,086,000)
Restricted for use of Bond Premium for Debt Payments		(140,862)	(170,722)	(59,680)	
Unreserved and Undesignated, end of year					
Unassigned, end of year	6,209,332	6,588,695	6,649,387	6,505,562	6,565,700
GAAP Expenditures and Other Financing Uses	51,380,440	55,736,331	56,482,370	56,344,725	57,675,832
Unassigned Fund Balance as % of Total Expenditures	12.09%	11.82%	11.77%	11.55%	11.38%
Increase (Decrease) Fund Balance	7.1%	6.1%	-1.6%	-0.7%	0.0%
Increase (Decrease) Unreserved & Undesignated Portion of Fund Balance	1.5%	2.9%	0.9%	-2.2%	0.9%

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 percent 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:

	Fund #	Fund Name	Reporting category	Fund Type	Basis of Accounting	Description of Funds Functions
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.
	2010	C I BOE - BG, TIS, TMS, THS capital needs	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.
	2020	C I Cap Equipment - ongoing equipment/vehicle replacement				
	2030	C I Fire & Ambulance - Emergency/Fire Service needs				
	2040	C I Parks & Rec - leisure service capital needs				
	2000	C I Administration - replacement of Town and BOE pooled vehicles and other	Major Fund	Capital Projects Funds Nonrecurring	Modified Accrual	The Capital Nonrecurring Fund accounts for revenues to be used for major capital asset construction and/or purchases funded substantially by grants and General Fund appropriations.
	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	Special Revenue	Modified Accrual	Special Revenue Funds account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditures for specified purposes.
	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			
	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			
	3133	Hicks Elevator	Major Fund /Grants			
	3134	I2 Housing Rehab	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			
	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			

	<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>
FIDUCIARY FUNDS	4010	BOE-SEC 125	Donations, fees, fundraisings	Agency Funds	Modified Accrual - Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.	The Agency Funds account for monies held on behalf of students, employees and other community groups and amounts held for performance bonds.
	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 governments.
	5040	Other Post Employment Benefits	Contribution from General Fund/Users	Public Trust		
PROPRIETARY FUNDS	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.
	6050	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.

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, Troopers 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.

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 to be held in 2015.

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.

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.

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.

REVENUES

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

	2012-2013 Actual	2013-2014 Adopted Budget	2014-2015 Adopted Budget	\$ Change 2013/2014 to 2014/15 Budget	% Change 2013/2014 to 2014/15 Budget	Percentage of total budget
PROPERTY TAXES	39,100,634	39,280,516	40,577,886	1,297,371	3.30%	76.30%
STATE & FEDERAL GRANTS	728,437	630,667	624,942	(5,725)	-0.91%	1.18%
LICENSES, PERMITS & FEES	209,524	214,926	229,100	14,174	6.59%	0.43%
CHARGES FOR CURRENT SERVICES	394,644	383,839	381,480	(2,359)	-0.61%	0.72%
INVESTMENT INCOME /OTHER	149,504	46,000	65,000	19,000	41.30%	0.12%
EDUCATION GRANTS	11,017,195	10,927,736	11,038,424	110,688	1.01%	20.76%
CONTRIBUTION FROM FUND BALANCE	-	361,042	259,000 *	(102,042)	-28.26%	0.49%
REVENUE TOTALS	<u>51,599,938</u>	<u>51,844,725</u>	<u>53,175,832</u>	<u>1,331,107</u>	<u>2.57%</u>	<u>100.00%</u>

*Contribution from fund balance includes \$59,681 that the Town Council voted to restrict the use to pay bond interest in FY 14-15 as required under Federal Law.

REVENUE SUMMARY STATEMENTS

Fiscal Year 2014-2015

2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Estimated Actual	Account Code	Code Descriptions	2014-2015 Department Proposed	2014-2015 Manager Proposed	2014-2015 Adopted Budget	\$ Change 2013/2014 Adopted Budget to 2014/2015
PROPERTY TAXES									
37,391,842	38,132,515	38,390,931	38,403,000	110-10	Current Taxes	39,045,796	39,651,847	39,651,847	1,260,916
347,342	356,041	285,000	313,500	110-20	Prior Year Taxes	300,000	300,000	300,000	15,000
199,545	209,320	196,710	200,000	110-30	Interest and Lien Fees	201,421	213,414	213,414	16,705
351,389	373,468	377,375	398,597	110-40	Motor Vehicle Supplement	375,440	388,125	388,125	10,750
364	807	500	768	110-50	Suspense	500	500	500	0
32,280	28,483	30,000	24,000	110-60	Telecommunications Access	24,000	24,000	24,000	(6,000)
									0
38,322,762	39,100,634	39,280,516	39,339,865		Subtotal -- Property Taxes	39,947,157	40,577,886	40,577,886	1,297,371
STATE AND FEDERAL GRANTS									
65,913	70,595	65,000	71,147	210-20	Elderly Circuit Breaker	65,000	65,000	65,000	0
1,695	1,732	1,690	1,649	210-40	Disability Grant	1,700	1,600	1,600	(90)
55,247	57,208	0	50,923	210-50	PILOT: State Owned Property	43,686	43,637	43,637	43,637
51,637	43,731	35,860	35,860	210-60	Interest Subsidy	28,023	28,023	28,023	(7,837)
299,343	296,740	296,740	296,740	210-70	Bond Subsidy	294,137	294,137	294,137	(2,603)
34,218	24,214	24,218	24,338	211-00	Youth Services Grants	24,338	24,338	24,338	120
67,508	67,508	0	0	211-10	Manufacturer's Equipment Pilot	0	0	0	0
5,000	5,000	5,000	5,000	211-30	Civil Defense Grant	5,000	5,000	5,000	0
44,618	45,575	0	42,518	211-40	Pequot-Mohegan Grant	42,518	40,904	40,904	40,904
32,288	36,537	29,393	36,738	211-50	Miscellaneous	30,000	30,000	30,000	607
7,182	7,433	7,200	7,874	211-70	Veterans	7,300	7,300	7,300	100
3,500	4,000	4,000	4,000	211-90	Town Clerk Preservation Grant	5,000	5,000	5,000	1,000
	68,164	161,566	80,003	211-80	MRSA: Municipal Projects	80,000	80,003	80,003	(81,563)
713,000	0	0		211-50	FEMA Reimbursement - Storms				0
1,381,149	728,437	630,667	656,790		Subtotal -- State & Federal Grants	626,702	624,942	624,942	(5,725)

REVENUE SUMMARY STATEMENTS

Fiscal Year 2014-2015

2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Estimated Actual	Account Code	Code Descriptions	2014-2015 Department Proposed	2014-2015 Manager Proposed	2014-2015 Adopted Budget	\$ Change 2013/2014 Adopted Budget to 2014/2015
LICENSES, PERMITS AND FEES									
131,652	149,866	160,000	175,000	310-20	Building Permit Fees	180,000	180,000	180,000	20,000
6,800	8,675	7,500	8,000	310-30	Zoning Permit Fees	8,500	8,500	8,500	1,000
1,142	560	1,000	500	310-40	Fines, Fees and Licenses	600	600	600	(400)
8,170	8,610	5,500	8,000	310-50	Pistol Permits	5,500	5,500	5,500	0
22,619	15,229	20,000	15,000	310-70	Town Clerk Fees	16,000	16,000	16,000	(4,000)
10,655	11,266	10,000	10,000	310-80	Library Fees	10,000	10,000	10,000	0
2,032	1,779	926	49	310-90	Counseling Fees	0	0	0	(926)
	13,539	10,000	8,000	310-95	DMV Reporting Fee	8,500	8,500	8,500	(1,500)
183,070	209,524	214,926	224,549		Subtotal -- Licenses, Permits & Fees	229,100	229,100	229,100	14,174
CHARGES FOR CURRENT SERVICES									
3,291	3,936	5,000	10,000	410-10	Planning and Zoning and IWWC	8,000	8,000	8,000	3,000
11,318	11,671	12,159	12,000	410-20	Rents/PILOTs	11,800	11,800	11,800	(359)
121,570	114,790	120,000	120,000	410-30	Property Conveyance Tax	120,000	120,000	120,000	0
86,857	94,813	85,000	85,000	410-40	Document Recording Fees	85,000	85,000	85,000	0
13,085	14,646	12,000	12,000	410-50	Map and Copy Sales	12,000	12,000	12,000	0
9,168	9,546	8,000	8,000	410-55	Town Preservation	9,000	9,000	9,000	1,000
2,020	3,668	3,000	2,000	410-60	Zoning Board of Appeals	3,000	3,000	3,000	0
2,191	1,910	1,000	1,500	410-70	Public Safety Services	1,000	1,000	1,000	0
43,162	34,531	46,000	40,000	410-80	Solid Waste Fees / Bulky Waste Fees	40,000	40,000	40,000	(6,000)
89,705	90,050	91,680	91,680	410-90	Ambulance	91,680	91,680	91,680	0
15,320	14,695	0	13,826	410-95	Tuition	0	0	0	0
0	388	0	800	410-51	Notary Fees	0	0	0	0
397,687	394,644	383,839	396,806		Subtotal -- Charges for Current Services	381,480	381,480	381,480	(2,359)

REVENUE SUMMARY STATEMENTS

Fiscal Year 2014-2015

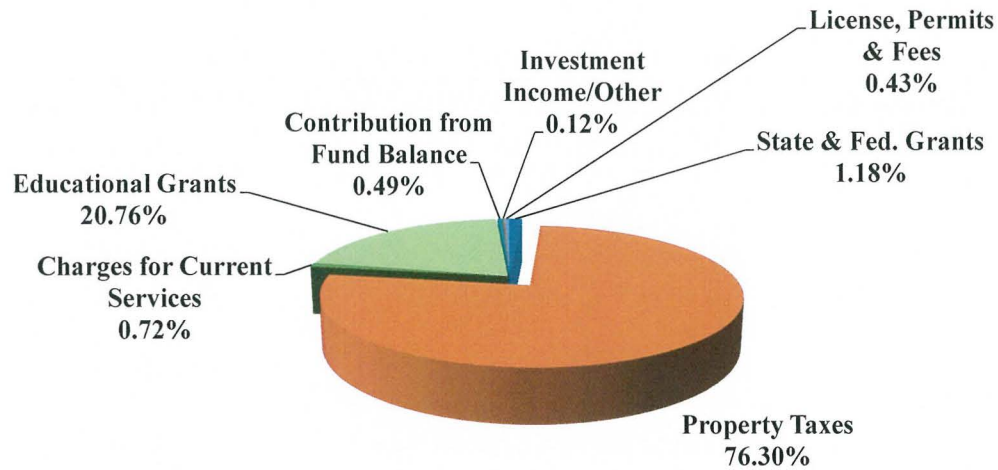
2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Estimated Actual	Account Code	Code Descriptions	2014-2015 Department Proposed	2014-2015 Manager Proposed	2014-2015 Adopted Budget	\$ Change 2013/2014 Adopted Budget to 2014/2015
INVESTMENT INCOME AND OTHER									
48,551	58,432	27,000	58,000	510-10	Interest Income	35,000	45,000	45,000	18,000
35,717	31,391	19,000	70,000	510-30	Other Revenues	20,000	20,000	20,000	1,000
140,862	59,681			510-10	Bond Sale Premium				
225,130	149,504	46,000	128,000		Subtotal -- Investment Income	55,000	65,000	65,000	19,000
EDUCATION GRANTS									
140,903	124,599	0	132,637	610-20	Public School Transportation Grant	130,014	126,784	126,784	126,784
9,804	9,367	9,766	9,602	610-30	Adult Education Grant	9,517	9,155	9,155	(611)
10,778,986	10,883,229	10,917,970	10,933,274	610-40	ECS Education Grant	10,902,485	10,902,485	10,902,485	(15,485)
6,030				610-70	Other Grants	0	0	0	0
10,935,723	11,017,195	10,927,736	11,075,513		Subtotal -- Education Grants	11,042,016	11,038,424	11,038,424	110,688
CONTRIBUTION FROM FUND BALANCE									
0	0	361,042	0	710-10	Contribution from Fund Balance	259,000	259,000	259,000	(102,042)
0	0	361,042	0		Subtotal -- Contribution from Fund Balance	259,000	259,000	259,000	(102,042)
51,445,521	51,599,938	51,844,725	51,821,523	FY 2014-2015 REVENUE TOTALS		52,540,455	53,175,832	53,175,832.00	1,331,107

**PROJECTED DECREASES/INCREASES FOR 2014/2015
FROM NON-TAX REVENUE SOURCES**

(DECREASES)/INCREASES:

State Aid for Education		110,688
• ECS	(15,485)	
• Transportation	126,784	
• Adult Education	(611)	
Non-Education State and Federal Grants		(5,725)
• Mashantucket Pequot	40,904	
• Property Tax Relief Grant	(81,563)	
• PILOT State – Owned Property	43,637	
• Bond and Interest Subsidy	(10,440)	
• Miscellaneous Grants	1,737	
Interest Income/Other Revenue		19,000
Licenses, Permits & Fees		14,174
Charges for Current Services		<u>(2,359)</u>
NET REVENUE INCREASE		\$135,778

2014/2015
Total Revenue \$53,175,832



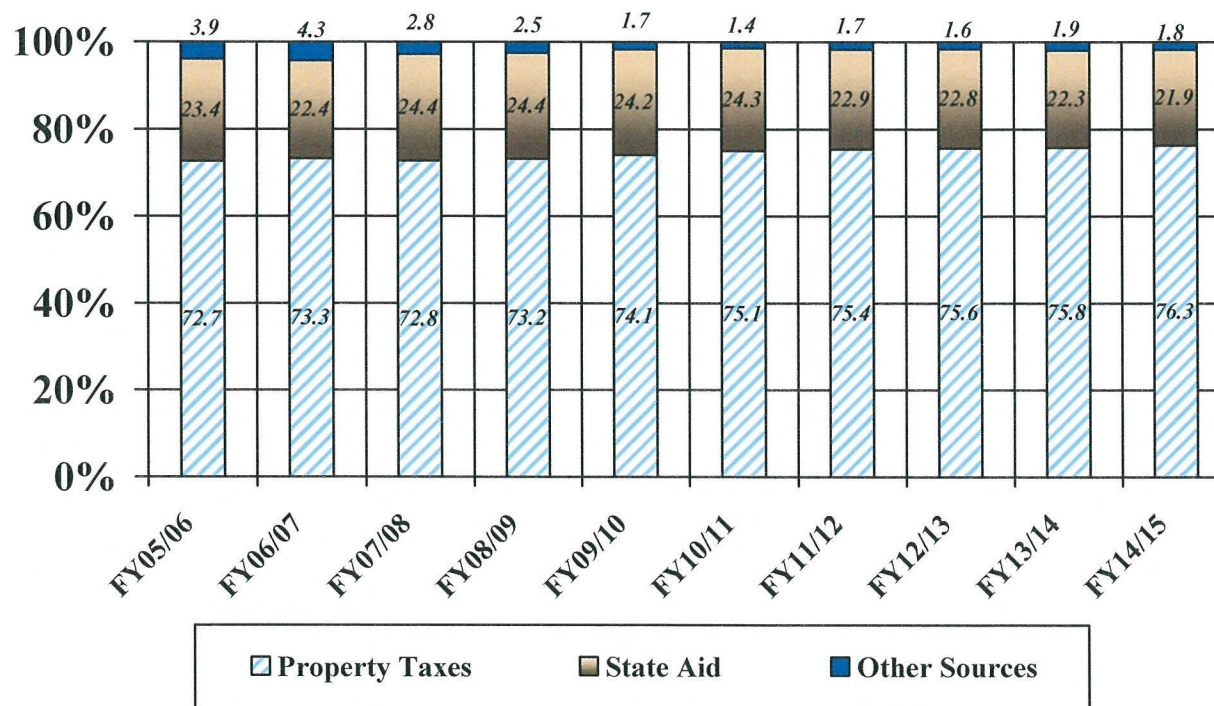
\$624,942	State & Fed. Grants	\$40,577,886	Property Taxes	\$381,480	Charges for Current Services
\$11,038,424	Educational Grants	\$259,000	Contribution from Fund Balance	\$65,000	Investment Income/Other
\$229,100	License, Permits & Fees				

To provide a balanced budget, estimated revenues must match estimated expenditures. With this in mind, projections of 2015 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 grew by \$5,068,040 which represents a .39% increase in Tolland's taxable property value. The new taxes after adjustments for new construction, motor vehicle supplement, elderly exemptions, at the current mill rate are \$154,671. The current collection rate for 2013/14 is 99.00% and the same rate is being projected for 2014/15. Prior Year Taxes as well as interest and liens are estimated to be higher than the current budget but closer to current year estimated collections. Overall, Property Taxes and tax related revenues are estimated to increase 3.30% or \$1,297,371 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 available information, the revenue stream from the State will be decreased by .09%, in the amount of \$5,725. During the fiscal year 2013/14 budget process the Governors estimated revenue was used in our budget projection. After our budget was finalized the Legislature restored several areas of municipal aid and eliminated the Hold Harmless funds. The budget reduction of the Hold Harmless/ Property Tax Relief Grant was \$161,566, as well as a reduction is anticipated in the interest subsidy on School Construction Debt payment revenue (\$7,837). A portion of these reductions are offset by the Legislature's action of restoration of the Mashantucket Pequot grant (\$40,904), the State Property PILOT grant (\$43,637) and the addition of a municipal projects grant for \$80,003.
- *Licenses, Permits and Fees* represent fees set by Charter which range from building permit fees to pistol permits to library fees. This year Licenses, Permits and Fees will increase revenue by \$14,174 or 6.59%. Building permit revenue is expected to increase by \$20,000 offset by decrease of \$4,000 in Town Clerk fees.
- *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 decrease a total of \$2,359 or .62%.
- *Interest on investments* is expected to increase by \$19,000 from the conservative 2013/14 budget estimates. There has been minimal upturn in interest rates with a very slow economic recovery. The average interest rate is currently at 0.36%.
- *Education Grants* are funds provided by the State on a formula basis. Since projected local expenditures form the basis of the grant calculation, actual revenue may vary from the estimates shown based on the results of final expenditures as audited. Current estimates reflect an increase for 2014/15 of \$110,689 or 1%. A majority of the change is due to an increase of \$126,784 in the in the Transportation Grant reinstated by the State Legislature.
- *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 2014/2015, use of Fund Balance is projected at \$199,320 due to shortfalls in other revenue streams, but still keeping fund balance above the 10% benchmark. In addition to the budgetary contribution, the bond premium restricted by the Town Council in year 2014 for supplementing Debt Service payments in the amount of \$59,680 has also been allocated as legally required by the Federal Government. Current debt expenditures are presented at the actual level but this funding source offsets the impact of the increased debt expenditures in the mill rate calculation so that property taxes are not impacted by this amount of the increased debt.

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.

Property Taxes

Assessments

As required by state statutes the 2013 Grand list has been completed. The Town Clerks Office received the signed list on 01/30/2014. The net taxable list before the Board of Assessment Appeals is \$1,300,921,026. This represents a net increase of \$5,068,040 or .391 %. Additional revenues generated at the current mill rate of .03019 will result in a \$153,004.13 increase in tax dollars over the current budgeted income.

The 2013 real estate net assessments of \$1,153,560,970 increased by \$2,827,275 or .246%. The total number of real estate accounts decreased by 42 to 6340 due to consolidation of previously subdivided lots and Tolland open space purchases. Real estate comprises 88.7% of the grand list. The residential portion is 81.10 % with commercial and industrial properties at 7.60%.

The net assessment of vehicles registered in Tolland is \$120,316,484. This represents an increase in value of \$1,257,834 or 1.05 %. The total number of vehicles decreases by 31 which would indicate that many residents purchased new or newer vehicles during the past year and removed less valuable vehicles from the list. Motor vehicles assessments represent 9.25% of the 2013 grand list.

Personal property represents 2% of the grand list or \$27,043,572. The increase over the previous list is \$982,931 or 3.77%. The number of accounts decreased by 22 from the previous year's number of 831. The decrease is due to companies going out of business, and the increase in value is due to some new equipment added while old equipment has been disposed of. The 2013 grand list reflects the 100 % exemption of all newly purchased manufacturing equipment.

All figures are subject to change by action of the Board of Assessment of Appeals which will meet during the month of March 2014 for adjustment on the 2013 grand list and 2012 automobile supplement list.

The total of all exempted real estate is \$144,251,515.

The current 2012 Grand List totals compared with 2013 Grand List totals are as follows:

<u>Assessment</u>	<u>2012 Grand List *</u>	<u>2013 Grand List</u>	<u>% of 2013 List</u>	<u>\$ Change</u>	<u>% Change</u>
Real Estate	\$ 1,150,733,695	\$ 1,153,560,970	88.7%	\$ 2,827,275	0.25%
Motor Vehicle	\$ 119,058,650	\$ 120,316,484	9.25%	\$ 1,257,834	1.06%
Personal Property	\$ 26,060,641	\$ 27,043,572	2.08%	\$ 982,931	3.77%
TOTAL	\$ 1,295,852,986	\$ 1,300,921,026	100.00%	\$ 5,068,040	0.391%

*Before BAA adjustments

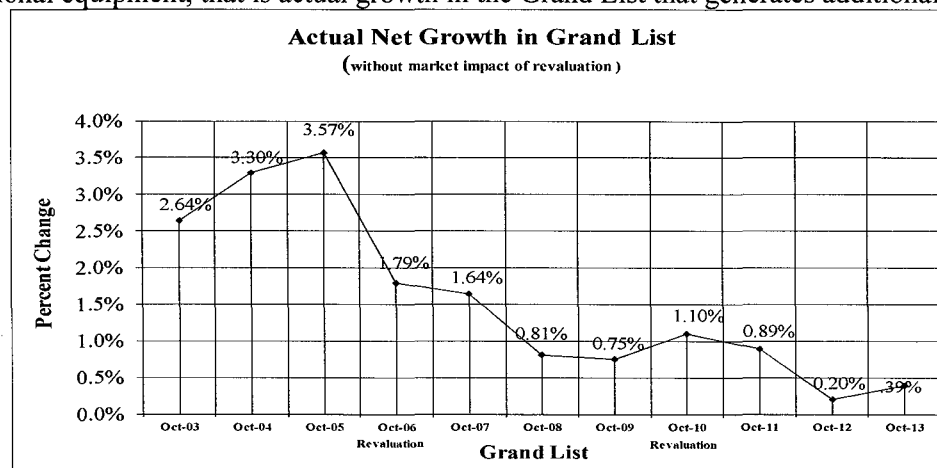
Section 12-62s of the General Statutes mandates assessment of all property at 70 percent of fair market value in the year of revaluation (i.e., a property with a fair market value of \$100,000 would be assessed for tax purposes at \$70,000).

Top Ten Taxpayers

Reliance on a single commercial/industrial taxpayer is irrelevant to the Town of Tolland since the largest taxpayer only accounts for .95% 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.

	<u>NAME</u>	<u>NATURE OF BUSINESS</u>	<u>TAXABLE VALUATION</u>	<u>PERCENTAGE OF NET TAXABLE GRAND LIST (1)</u>
1	Capitol Ventures LLC(AKA Big Y plaza)	Shopping Center	12,335,300	0.95%
2	Conn Light & Power Co.	Public Utility	11,420,920	0.88%
3	MJB Realty LLC(Star Hill Athletic facility)	Sports Complex	6,495,620	0.50%
5	Silvas Real Estate LLC(Dari Farms)	Holding Company/Dari-Farms	5,381,610	0.41%
4	Gerb CT QRS 14-73 Inc(Gerber International)	Manufacturing	5,294,540	0.41%
6	Summers & Summers Realty(CNC Software)	Holding Company	4,836,360	0.37%
7	Ivy Woods LLC	Apartments	3,964,000	0.30%
8	Norwegian Woods LLC	Apartments	3,741,000	0.29%
9	Carriage Crossing LLC	Builder/Developer	3,730,900	0.29%
10	Tomlen LLC	Real Estate Development	2,943,525	0.23%
	<u>Total</u>		<u>60,143,775</u>	<u>4.62%</u>

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 that generates additional revenue.



Tax Rate

The tax rate is expressed in terms of “mills” with one mill equivalent to one dollar of tax for every one thousand dollars of assessed value. The tax levy is a computation of the total amount of budgeted tax revenue necessary to be raised from property taxes taking into account allowances for estimated uncollectible taxes. This year’s collection rate is 99.00% reflecting current collection trend. The General Fund will yield \$40,039,972 in current taxes for fiscal year 2014-2015. Next year’s mill rate recommended by the Town Council is 31.05, which is an increase of 0.86 mills or 2.85% over 2013/2014 rate.

The chart below demonstrates how tax revenue is calculated once the expenditure level and non-tax revenue sources have been determined. The amount of tax to be raised next year is \$40,039,972. The value of one mill is \$1,302,557 based on a 99.00% collection rate. Dividing the total taxes needed by the value of 1 mill yields the mill rate of 31.05.

	<u>2012 Grand List</u>	<u>2013 Grand List</u>	<u>Variance (*)</u>
NET GRAND LIST	1,295,852,986	1,300,921,026	5,068,040
LESS: Senior Tax Relief Program	8,237,875	7,838,334	-399,541
LESS: Corrections, and Assessment Appeals	3,500,000	3,525,000	25,000
PLUS: New Construction	500,000	500,000	0
PLUS: Motor Vehicle Supplement	12,500,000	12,500,000	0
NET TAXABLE GRAND LIST	1,297,115,111	1,302,557,692	5,442,581
NET ADJUSTED COLLECTIBLE GRAND LIST @ 99%	1,284,143,960	1,289,532,115	5,388,155
(*)The variance due to BAA adjustments of the original Net List			
Mill Rate Calculation			
<u>AMOUNT TO BE RAISED BY CURRENT TAXES @ 99% COLLECTIBLE RATE</u>	<u>40,039,972</u>	<u>0.03105</u>	<u>MILL RATE</u>
<u>NET TAXABLE GRAND LIST @ 99% COLLECTIBLE RATE</u>	<u>1,289,532,115</u>		
<u>AMOUNT TO BE TAXED BY CURRENT TAXES @ 100% (40,039,972/99%)</u>	<u>40,444,416</u>	<u>0.03105</u>	<u>MILL RATE</u>
<u>NET TAXABLE GRAND LIST @ 100 %</u>	<u>1,302,557,692</u>		

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 state's publication Estimates of State Formula Aid to Municipalities. Fiscal Year 2014-2015 projection was provided to the Town by the State of Connecticut Office of Policy and Management in February 2014 and will be updated in August 2014. The budgeted grant amounts for fiscal year 2014-2015 reflect estimates provided by the State in February 6th 2014 in 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.

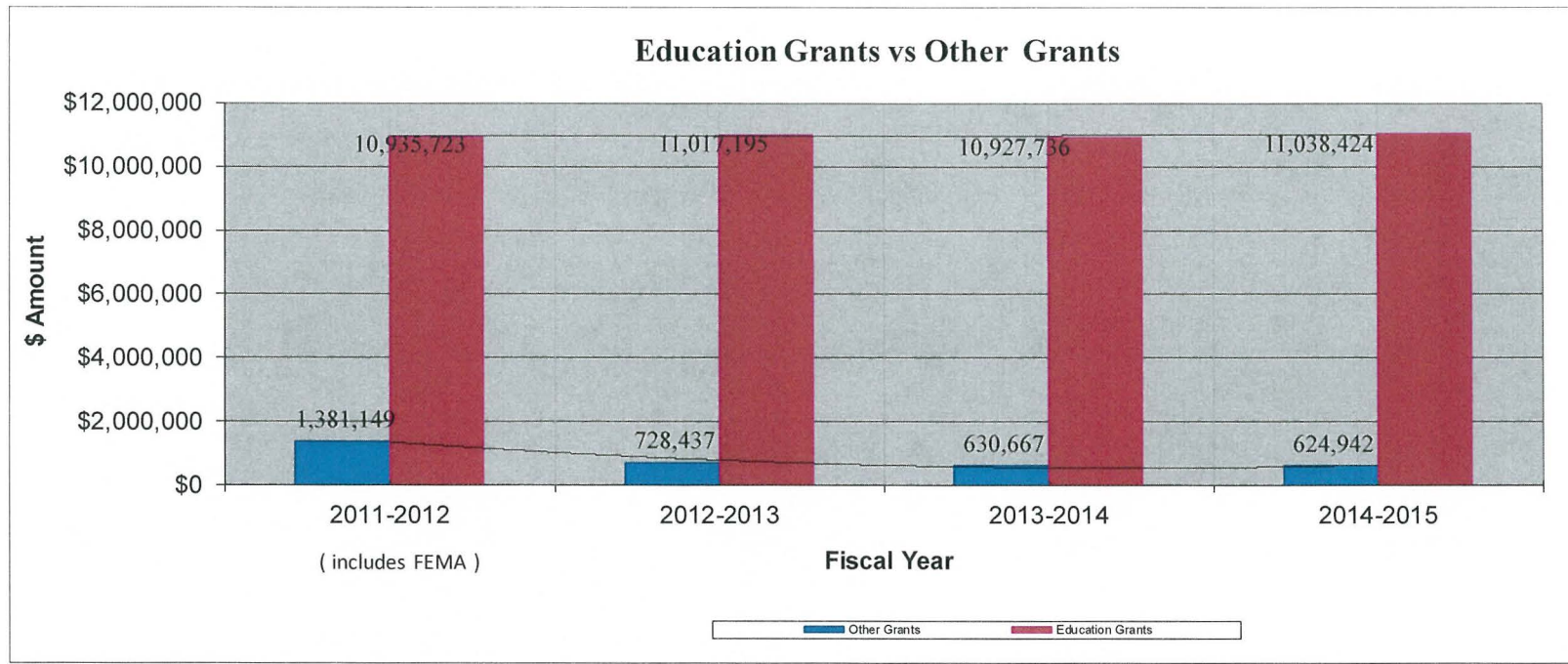
COMPARISON OF 2012 THRU 2015 STATE AND FEDERAL GRANTS

	2011-2012 Actual Received	2012-2013 Actual Received	2013-2014 Adopted Budget	2014-2015 Estimated Grant Amount	\$ Change 2014 Adopted to 2015 Adopted	% Change
STATE & FEDERAL GRANTS						
Elderly Circuit Breaker	65,913	70,595	65,000	65,000	-	0.0%
Disability Grant	1,695	1,732	1,690	1,600	(90)	-5.3%
PILOT: State Owned Property	55,247	57,208	0	43,637	43,637	0.0%
Interest Subsidy	51,637	43,731	35,860	28,023	(7,837)	-21.9%
Bond Subsidy	299,343	296,740	296,740	294,137	(2,603)	-0.9%
Library Grant	34,218	0	0	-	-	-
Youth Services Grants	67,508	24,214	24,218	24,338	120	0.5%
Manufacturer's Equipment Pilot	0	67,508	0	0	-	0.0%
Boat Tax Reimbursement	5,000	0	0	0	-	0.0%
Civil Defense Grant	44,618	5,000	5,000	5,000	-	0.0%
Pequot-Mohegan Grant	32,288	45,575	0	40,904	40,904	0.0%
Miscellaneous	7,182	36,537	29,393	30,000	607	2.1%
Veterans	3,500	7,433	7,200	7,300	100	1.4%
Town Clerk Preservation Grant	0	4,000	4,000	5,000	1,000	25.0%
MRSA: Municipal Projects	0	68,164	161,566	80,003	(81,563)	100.0%
FEMA Reimbursements - Storms	713,000	0	0	0	-	-
Subtotal -- State & Federal Grants						
- non education	1,381,149	728,437	630,667	624,942	-5,725	-0.9%
EDUCATION GRANTS						
Public School Transportation Grant	140,903	124,599	0	126,784	126,784	0.0%
Adult Education Grant	9,804	9,367	9,766	9,155	(612)	-6.3%
ECS Education Grant*	10,778,986	10,883,229	10,917,970	10,902,485	(15,485)	-0.1%
Aid to the Blind	6,030	0	0	-	-	-
Other Grants	0	0	0	0	-	-
Subtotal -- Education Grants	10,935,723	11,017,195	10,927,736	11,038,424	110,688	1.0%
Total Federal and State Grants	12,316,872	11,745,632	11,558,403	11,663,366	104,963	0.9%

*In 2011-2012 there were no Federal ARRA funds and the expenditures were once again budgeted in the General Fund.

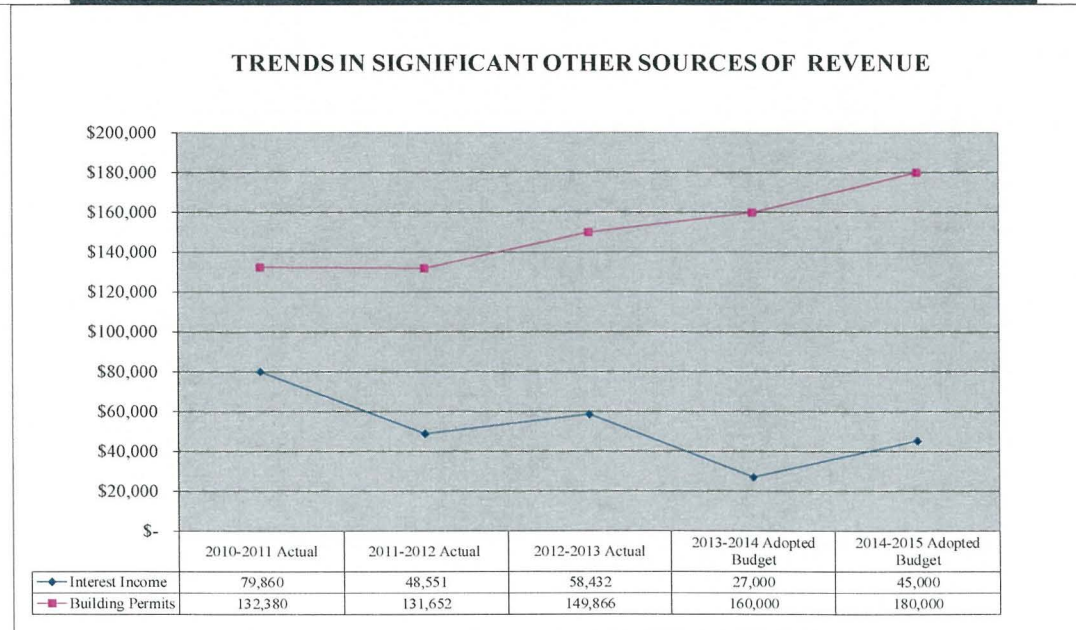
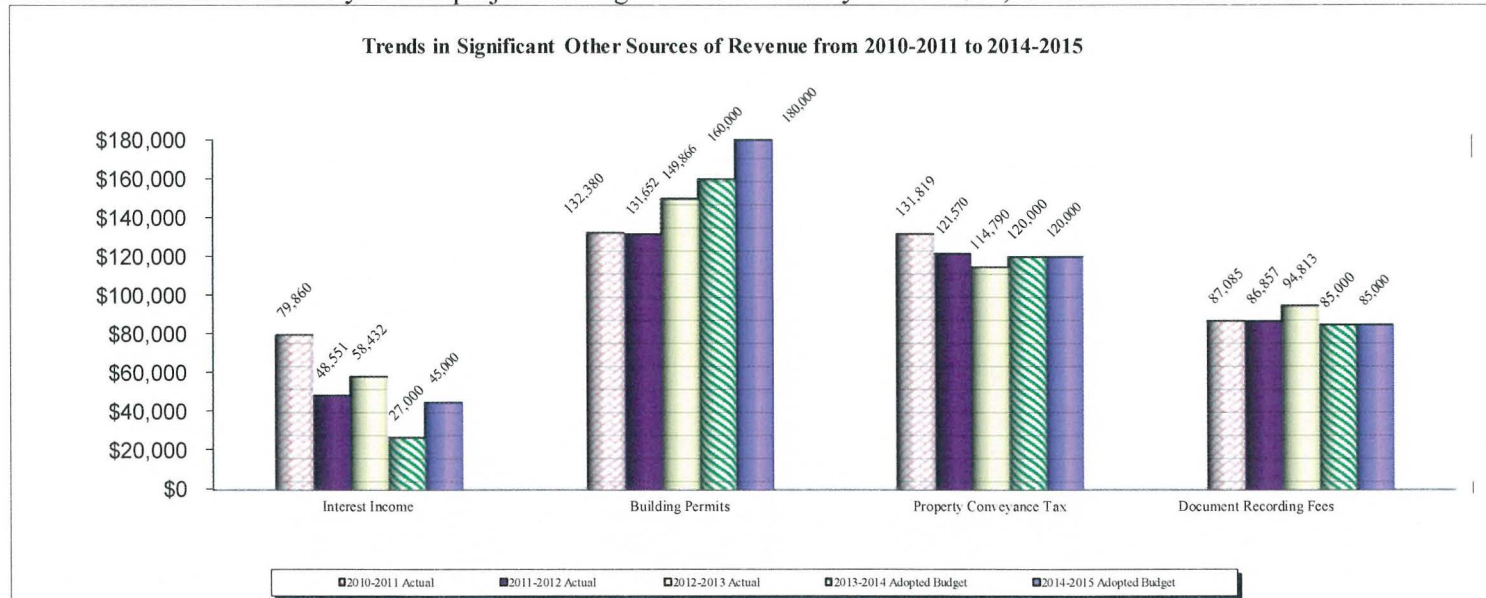
The major source of aid for education is the Education Cost Sharing Grant, which is decreased by \$15,485 this year. However major changes will be the restatement of Transportation Grant, State Property Pilot Grant, Mashantucket Pequot Grant and decrease of the Property Tax Relief Grant.

The chart below represents actual figures up to 2012 fiscal year and projected numbers for fiscal years 2014 and 2015.



Other Sources of Revenue

Licenses, Permits and Fees, Charges for Current Services, Investment Income/Other revenue and Contribution from Fund Balance represent 1.73% of the total 2015 Budget. License, Permits and Fees are projected to increase this year due to increases in Building Permit fees offset by decrease Town Clerk fees with increase result of \$ 14,174. An overall increase of 6.59% is expected. Property Conveyance Tax is one of the largest revenues in Charges for Current Services and is projected to stay flat as well as \$6,000 decrease in Solid Waste Fees is anticipated. More attractive interest rates were available in current year and projected budget was increased by another \$18,000 over reduced revenue in 2014.



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.

110-40 – 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.

211-10 – Manufacturer's Equipment Pilot – Connecticut General Statutes Sec. 12-81 (72) provides for a five-year 100% property tax exemption for certain manufacturing machinery and equipment. New and newly-acquired used manufacturing machinery and equipment is eligible for this exemption, provided it was acquired (by purchase, lease or self-construction) on or after October 2, 1993. The proposed 2013 Governors State budget eliminates this grant.

211-20 – Boat Tax Reimbursement – fee collected for boat registrations as of the 1978 Grand List. This grant was eliminated in 2012.

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

211-40 – Mashantucket Pequot – % of State proceeds from the Mashantucket Pequot and Mohegan slot revenues. The proposed 2013 Governors State budget eliminates this grant.

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 sale tax and State's portion of the Property Conveyance tax. The proposed 2013 Governors State budget eliminates this grant. The grant is replaced with a "Hold Harmless" grant being proposed by the Governor to bring each Town to level State funding equal to the previous year.

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

Licenses, Permits & Fees

- 310-20 – Building Permit Fees** – fees collected for issuance of building permits as required by law. \$20 for first \$1,000 of assessed value, \$12 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 firearm 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 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 \$91,680 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** – photocopies, sale of surplus equipment and unanticipated revenues

Education Grants

- 610-20 – Transportation Grant** – formula grant to assist Town with pupil transportation costs. The proposed 2013 Governors State budget eliminates this grant.
- 610-30 – Adult Education Grant** – grant from Department of Education, reimbursed on sliding scale similar to 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 undesignated General Fund balance

EXPENDITURES

EXPENDITURES

Overview

There are four major expenditures budgeted for FY 2015: Town Operating, Board of Education Operating, Debt Service and Capital Improvements.

COMPARISON THREE YEARS EXPENDITURE

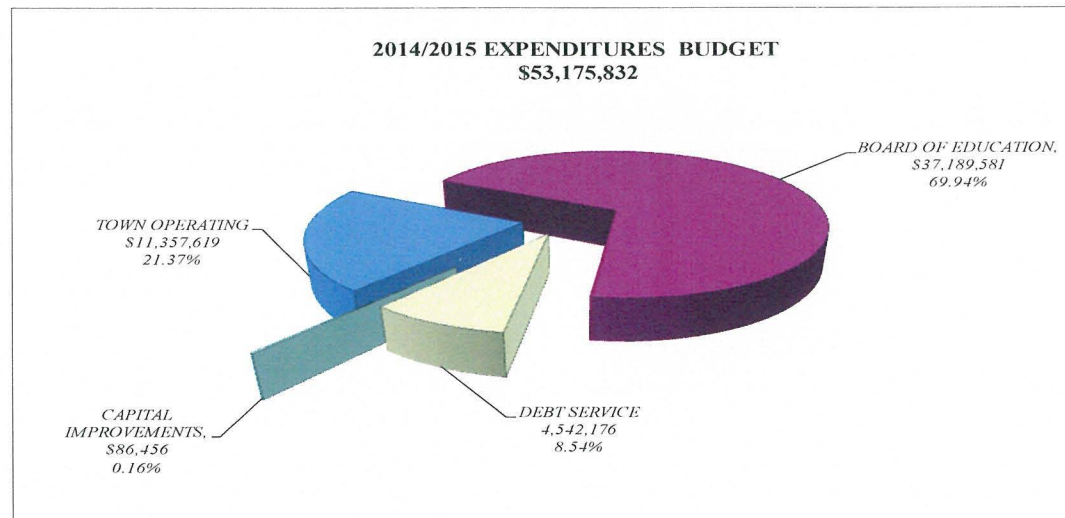
	2012-2013 Actual	2013-2014 Adopted Budget	2014-2015 Adoted Budget	\$ Change 2013/14 to 2014/2015	% Change 2013/14 to 2014/2015	Percentage of total budget
TOWN OPERATING						
General Government	2,531,429	2,682,217	2,801,870	119,653	4.46%	5.27%
Planning and Community Development	361,990	328,591	353,538	24,947	7.59%	0.66%
Community Services	866,631	833,114	827,609	(5,505)	-0.66%	1.56%
Public Works	4,520,476	4,379,539	4,435,067	55,528	1.27%	8.34%
Public Safety Services	1,582,877	1,645,131	1,837,843	192,712	11.71%	3.46%
Finance and Records	903,899	866,109	909,802	43,693	5.04%	1.71%
Contingency	67,518	173,158	191,890	18,732	10.82%	0.36%
TOTAL TOWN OPERATING	<u>10,834,820</u>	<u>10,907,859</u>	<u>11,357,619</u>	<u>449,760</u>	<u>4.12%</u>	<u>21.37%</u>
BOARD OF EDUCATION OPERATING	35,685,928	36,059,250	37,189,581	1,130,331	3.13%	69.94%
DEBT SERVICE	4,642,785	4,735,625	4,542,176	(193,449)	-4.08%	8.54%
CAPITAL IMPROVEMENTS	171,877	141,991	86,456	(55,535)	-39.11%	0.16%
EXPENDITURES TOTALS	<u>51,335,410</u>	<u>51,844,725</u>	<u>53,175,832</u>	<u>1,331,107</u>	<u>2.57%</u>	<u>100%</u>

EXPENDITURE SUMMARY STATEMENTS									
Fiscal Year 2014-2015									
2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Estimated Actual	Account Code	Descriptions	2014-2015 Department Request	2014-2015 Manager Proposed	2014-2015 Adopted Budget	\$ Change 2013/2014 Adopted Budget to 2014/2015 Adopted
GENERAL GOVERNMENT									
36,501	37,823	36,609	36,609	100-00	Town Council	37,169	37,169	37,169	560
216,759	222,216	222,258	223,797	110-00	Town Manager	223,735	213,735	213,735	(8,523)
3,655	7,234	22,250	22,250	120-00	Economic Development Commission	11,250	4,250	4,250	(18,000)
1,773,987	1,856,209	1,963,505	1,966,015	130-00	Human Resources and Benefits Administration	2,118,915	2,068,825	2,068,825	105,320
43,380	43,627	53,521	53,521	140-00	Miscellaneous Support Services	57,660	56,460	56,460	2,939
110,848	87,536	122,752	122,752	140-10	Information Technology and Telecommunications	130,052	132,352	132,352	9,600
174,867	185,347	193,925	193,925	150-13	Insurance	201,540	199,540	199,540	5,615
57,486	82,014	57,000	57,000	160-19	Legal Services	91,500	79,000	79,000	22,000
9,410	9,423	10,397	10,397	170-00	Probate Services	10,539	10,539	10,539	142
2,426,893	2,531,429	2,682,217	2,686,266		Subtotal -- General Government	2,882,360	2,801,870	2,801,870	119,653
PLANNING AND COMMUNITY DEVELOPMENT									
90,001	92,189	102,621	106,615	200-00	Building Inspection Services	167,289	123,371	123,371	20,750
3,228	4,013	3,560	3,560	210-00	Zoning Board of Appeals	3,560	3,660	3,660	100
66,852	68,188	69,143	69,143	230-00	Public Health Services	72,200	72,200	72,200	3,057
177,817	181,274	136,457	136,896	240-00	Planning and Zoning Services	140,147	137,497	137,497	1,040
3,199	3,825	4,065	4,065	250-00	Inland Wetlands Commission	4,065	4,065	4,065	0
4,565	8,893	8,655	8,655	260-00	Planning and Zoning Commission	8,655	8,655	8,655	0
8,815	3,608	4,090	4,090	270-00	Conservation Commission	9,090	4,090	4,090	0
354,477	361,990	328,591	333,024		Subtotal -- Planning and Community Development	405,006	353,538	353,538	24,947

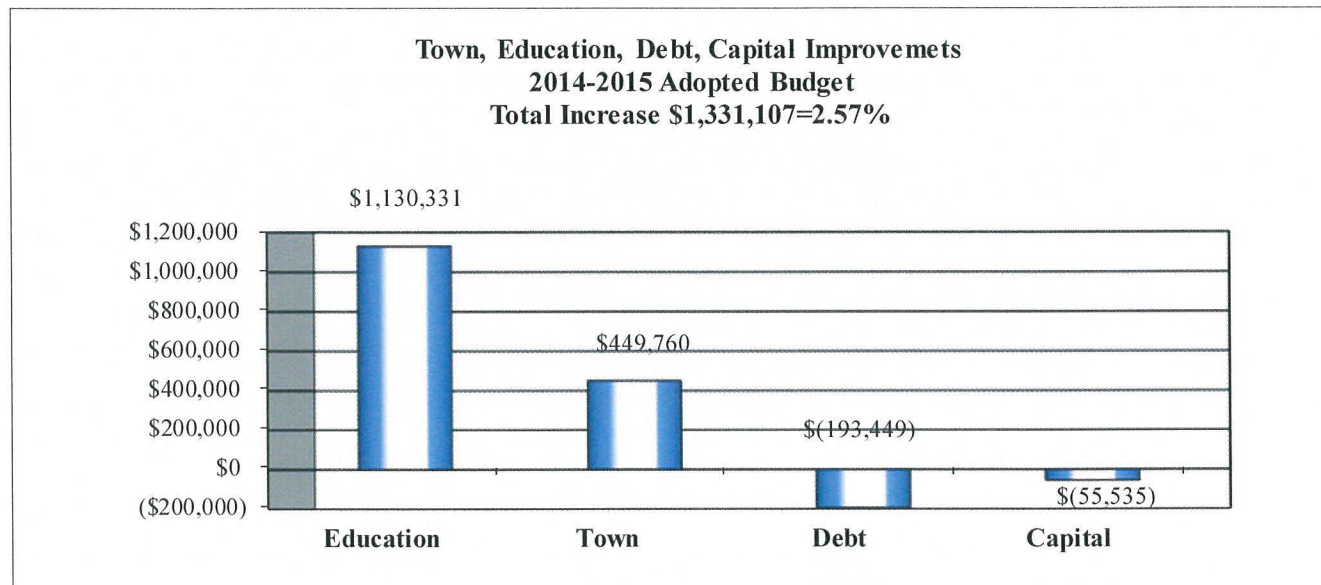
EXPENDITURE SUMMARY STATEMENTS									
Fiscal Year 2014-2015									
2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Estimated Actual	Account Code	Descriptions	2014-2015 Department Request	2014-2015 Manager Proposed	2014-2015 Adopted Budget	\$ Change 2013/2014 Adopted Budget to 2014/2015 Adopted
COMMUNITY SERVICES									
46,065	46,353	46,872	46,872	310-00	Senior Center Services	46,568	46,568	46,568	(304)
316,942	316,858	317,707	312,897	320-00	Human Services	311,841	311,841	311,841	(5,866)
379,333	382,550	383,607	385,016	400-00	Library Services	384,272	384,272	384,272	665
118,492	120,870	84,928	84,928	500-00	Recreation and Adult Education	84,928	84,928	84,928	0
860,832	866,631	833,114	829,713		Subtotal -- Community Services	827,609	827,609	827,609	(5,505)
PUBLIC WORKS									
91,727	101,494	107,876	91,551	600-00	Engineering Services	112,351	105,210	105,210	(2,666)
1,294,602	1,264,480	1,223,128	1,252,559	610	Parks and Facilities	1,329,073	1,303,481	1,303,481	80,353
1,305,579	1,264,843	1,223,106	1,223,106	630-67	Refuse and Recycling Services	1,224,888	1,184,888	1,184,888	(38,218)
15,000	15,000	15,000	15,000	640-67	Sewage Disposal	15,000	15,000	15,000	
1,837,838	1,874,659	1,810,429	1,828,761	650	Streets and Roads	1,876,006	1,826,488	1,826,488	16,059
4,544,746	4,520,476	4,379,539	4,410,977		Subtotal -- Public Works	4,557,318	4,435,067	4,435,067	55,528
PUBLIC SAFETY SERVICES									
75,847	75,470	78,498	78,498	700-00	Water Supply	78,498	78,498	78,498	0
253,838	265,690	301,709	303,312	710-00	Ambulance Services	357,105	323,484	323,484	21,775
39,790	36,589	44,204	44,832	720-00	Animal Control Services	57,228	52,728	52,728	8,524
12,013	11,400	12,663	12,663	730-00	Emergency Preparedness	12,663	12,663	12,663	0
28,352	49,879	46,938	47,823	740-00	Fire Prevention	57,463	48,153	48,153	1,215
512,508	540,524	541,683	546,705	750-00	Fire Suppression	617,278	588,818	588,818	47,135
611,741	603,325	619,436	619,436	760-00	Law Enforcement	723,686	623,391	733,499	114,063
1,534,089	1,582,877	1,645,131	1,653,269		Subtotal -- Public Safety Services	1,903,921	1,727,735	1,837,843	192,712

EXPENDITURE SUMMARY STATEMENTS									
Fiscal Year 2014-2015									
2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Estimated Actual	Account Code	Descriptions	2014-2015 Department Request	2014-2015 Manager Proposed	2014-2015 Adopted Budget	\$ Change 2013/2014 Adopted Budget to 2014/2015 Adopted
FINANCE AND RECORDS									
292,053	296,641	301,122	304,204	810-00	Accounting Services	308,150	308,150	308,150	7,028
238,970	234,761	193,900	197,100	820-00	Assessment Services	223,983	223,983	223,983	30,083
728	849	850	850	830-00	Board of Assessment Appeals	750	750	750	(100)
27,500	23,500	23,500	23,500	850-00	Independent Audit	23,500	23,500	23,500	0
33,801	44,640	40,075	40,375	860-00	Registrar of Voters	47,378	47,378	47,378	7,303
156,752	166,693	166,226	158,163	870-00	Revenue Services	160,957	160,957	160,957	(5,269)
137,322	136,815	140,436	141,444	880-00	Town Clerk	144,084	145,084	145,084	4,648
675,877	67,518	173,158	161,319	890-00	Contingency	275,376	191,890	191,890	18,732
1,563,003	971,417	1,039,267	1,026,955		Subtotal -- Finance and Records	1,184,178	1,101,692	1,101,692	62,425
		10,907,859	10,940,204		Subtotal--Town Government	11,760,392	11,247,511	11,357,619	449,760
BOARD OF EDUCATION									
34,667,151	35,685,928	36,059,250	36,059,250	900-00	Board of Education	36,059,250	37,299,689	37,189,581	1,130,331
34,667,151	35,685,928	36,059,250	36,059,250		Subtotal -- Board of Education	36,059,250	37,299,689	37,189,581	1,130,331
DEBT SERVICE									
4,751,795	4,642,785	4,735,625	4,735,625	840-00	Debt Service	4,542,176	4,542,176	4,542,176	(193,449)
4,751,795	4,642,785	4,735,625	4,735,625		Subtotal -- Debt Service	4,542,176	4,542,176	4,542,176	(193,449)
CAPITAL IMPROVEMENTS									
247,310	171,877	141,991	141,991	910-00	Capital Improvements	178,637	86,456	86,456	(55,535)
247,310	171,877	141,991	141,991		Subtotal -- Capital Improvements	178,637	86,456	86,456	(55,535)
TRANSFERS OUT									
	123,976			910-00	Storm Fund Transfer				
50,950,296	51,459,386	51,844,725	51,877,070		FY 2014-2015 EXPENDITURE TOTALS	52,540,455	53,175,832	53,175,832	1,331,107

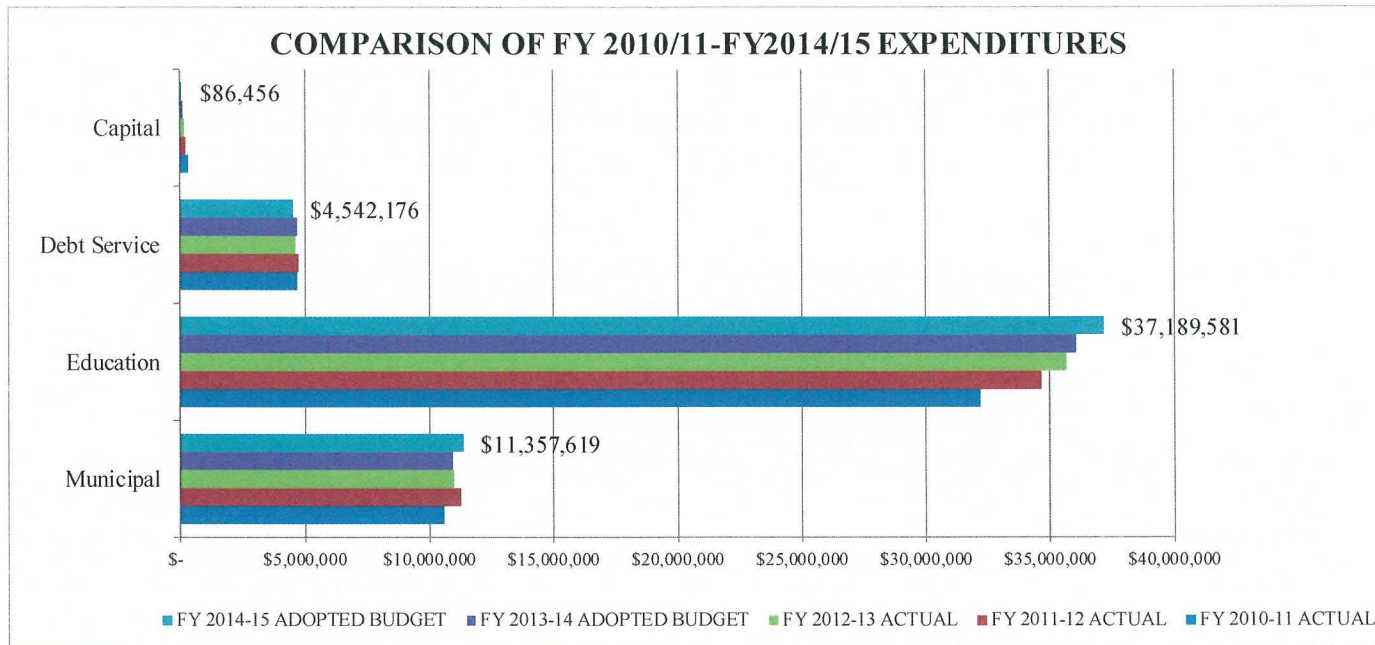
The chart below represents Tolland's four major expenditure components of the budget.



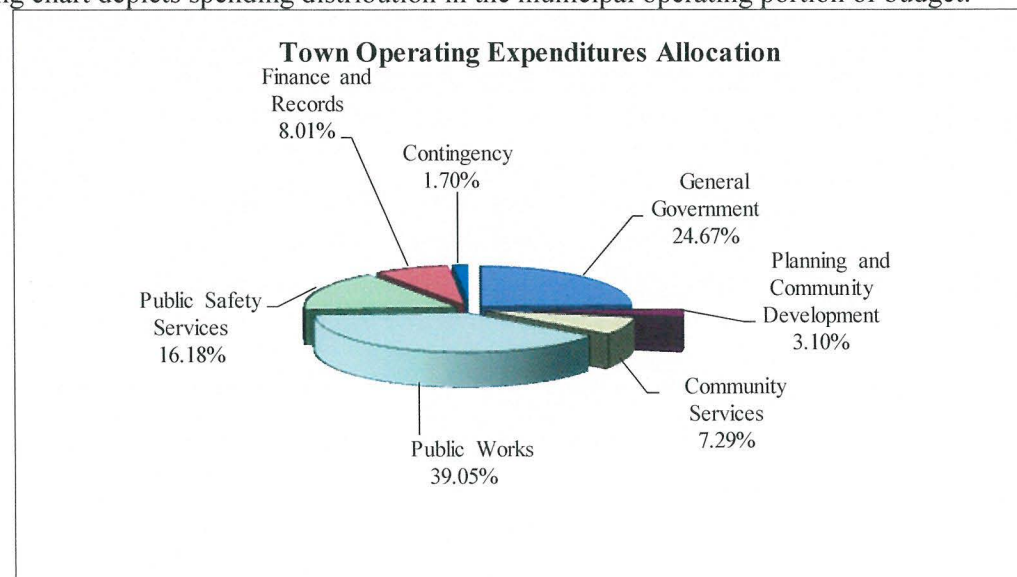
The graph below represents current budget increases by major expenditure categories.



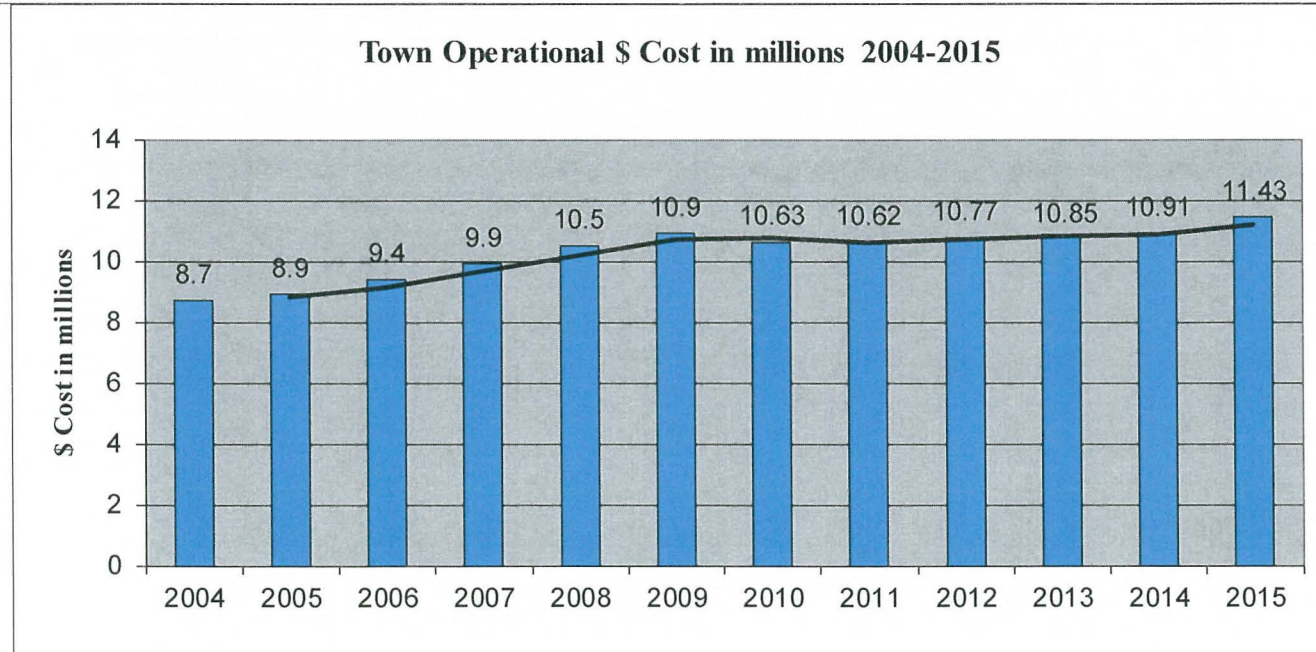
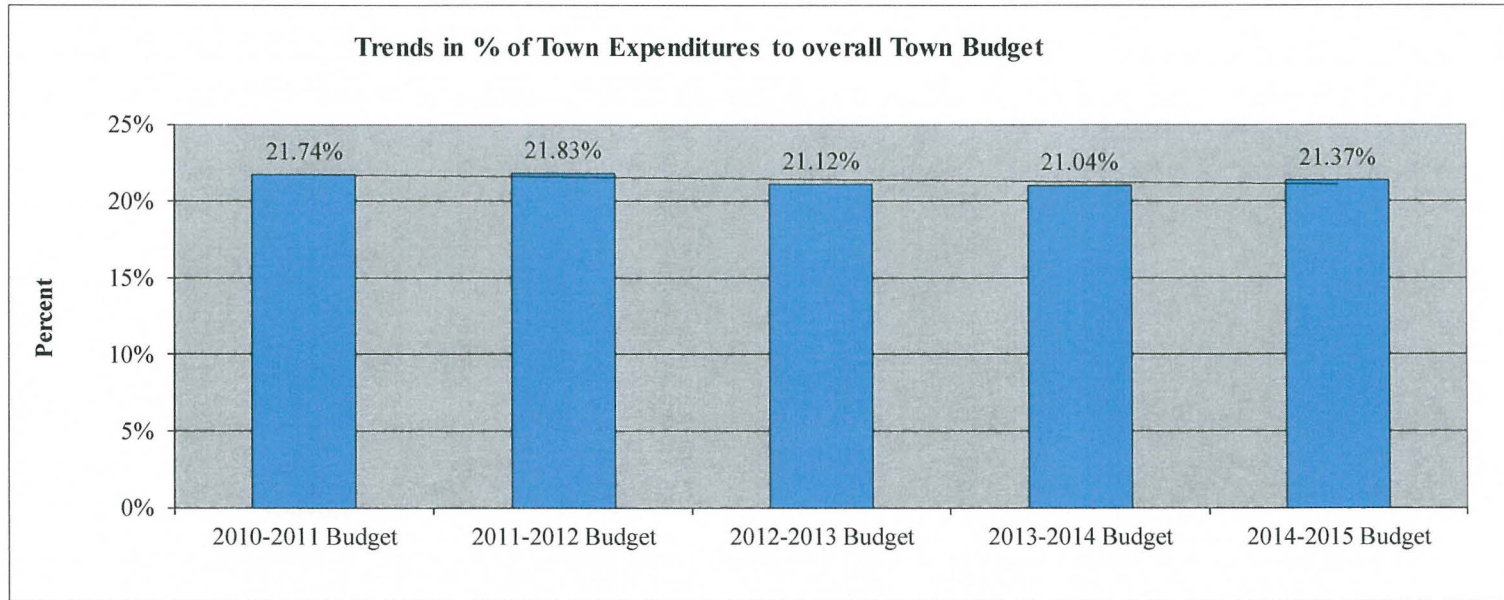
The chart below illustrates the appropriations made to each of these areas throughout the past five years.



Town Operating budget is recommended in the amount of \$11,357,619. This is an increase of \$449,760 or 4.12% from the adopted budget for the 2014 fiscal year. The following chart depicts spending distribution in the municipal operating portion of budget.



Even though the Town's operating expenditures have increased in fiscal year 2015, due to previous decline trends since the 2010/2011 budget.



- *General Government budget* increased overall by \$119,653 or 4.46%. The primary drivers of the increase are health insurance which increased by \$89,561 due to premium increases and an increase in legal services of \$22,000.
- *Planning and Community Development budget* increased overall by \$24,947 or 7.59% which is mainly due to Building Inspection Services payroll accounts which increased \$10,000 for regular wages due to the shifting the cost of an Administrative Secretary from Building Inspection to the Town Manager's office, a \$7,000 increase in temporary services for outside assistance with the increased workload of building inspection requirements and \$3,057 for Tolland's share of the Public Health District fees.
- *Community Services budget* decreased by .66% or \$5,505 due to reducing the Counselor position in the Human Services office to Part-time and increasing the Administrative Secretary position to full time. There was a net savings of \$12,045 which helped offset increases in other accounts including an increase of \$7,345 in the Dial a Ride program (H.V.C.C.). Although there is an increase in the Dial a Ride program cost there is also an increase for the same amount in the grant revenue that is received which will offset the impact on tax dollars.
- *Public Works budget*, which is the largest operating budget, increased by 1.27% or \$55,528.

In the **Streets and Roads** portion, the overall budget increased by \$16,059 with most of that due to an increase in the snow and ice removal outside services.

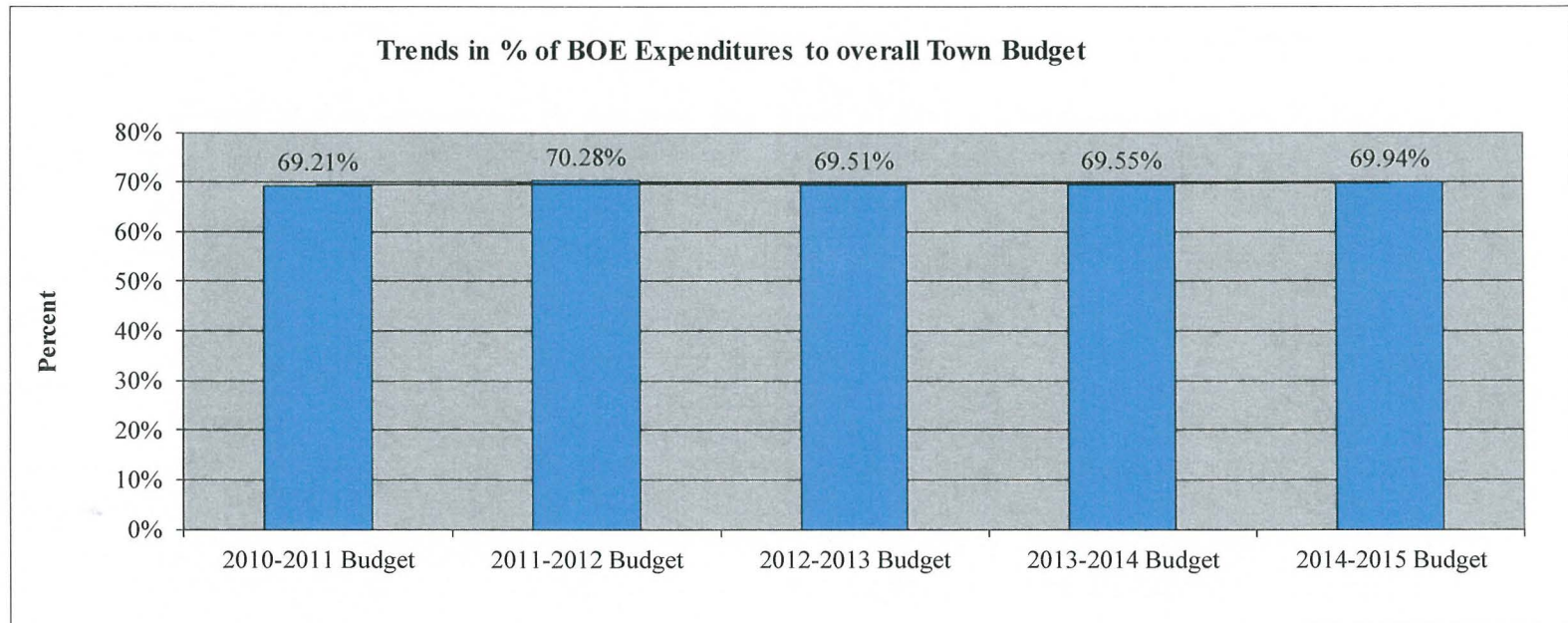
The decrease in the **Refuse and Recycling budget** of \$38,218 is due to negotiated contractual fee changes.

The increase of \$80,353 in the **Parks and Facilities** portion of Public Works was mainly due to \$17,968 in service contract increases, \$10,500 increase for repair parts and \$44,434 for increased fuel and oil costs.

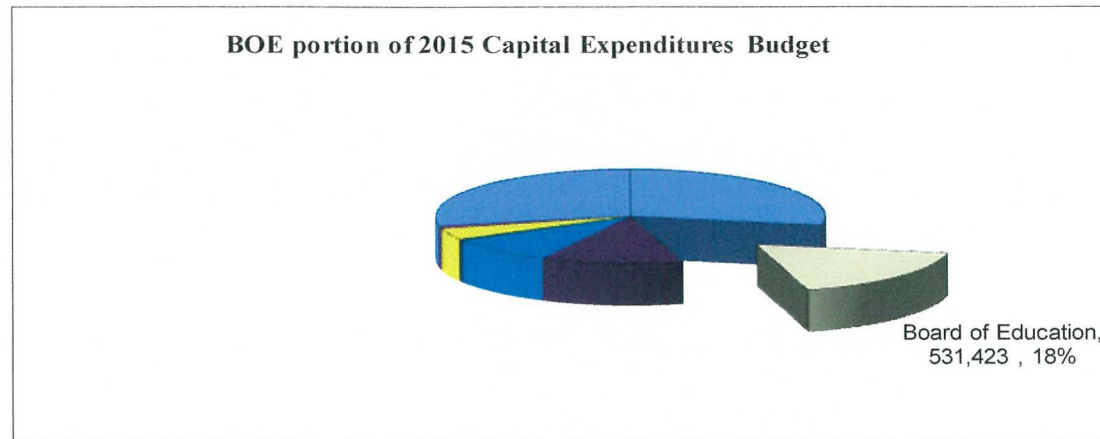
- *Public Safety Services budget* increased 5.02% or \$82,604 resulting from a combination of increases and decreases in the Law Enforcement, Fire Suppression, Fire Prevention, Ambulance and Canine Control budgets. **Law Enforcement** had an overall net increase of \$101,750 due to the increase in the State contract for Resident Troopers. The Town Manager has been working with the Superintendent of Schools to try to implement a school resource officer in the school system. This program will reallocate one Trooper from the normal Town police duties to school system during the school year and then will be assigned to other Town policing needs when school is not in session. The Town's share of one trooper has been estimated by 80% which would not be part of the Board of Education Expenditures. **Fire Suppression** increased by \$47,135 and **Ambulance Services** include increases of \$21,775 mainly due to increased costs for supplies, repairs, repair parts and negotiated salary increases. Animal Control is increased by \$8,524 due to an increased amount needed to be transferred to the Dog Fund to pay for increasing **Animal Control** and Pound costs.
- *Finance and Records budget* increased by \$43,693 or 5.04% overall due to various departmental changes. In **Assessment Service** the increase of \$30,083 is mainly due to the funds that need to be reserved for physical revaluation of property. The increase of 7,028 in **Accounting Services** is due to an increase in contracted financial system support and maintenance fees and wage increases. The increases in **Town Clerk** of \$4,648 resulted by increase scanning and printing expenditures. **Revenue Collection** has a decrease of \$5,269 due to the retirement of the Revenue Collector and replacement with lower paid personnel.

- *Contingency* program budget has increased by \$18,732 or 10.82%. This account includes personnel adjustments for union and non-union employee wage increases which will be allocated to the individual budgets after adoption of the budget and new union contracts. During the 2014/2015 budget process the union employee salaries were in negotiation and an estimated amount is included in personnel adjustments. The account also includes an increase of \$15,000 for unanticipated financial needs.

Board of Education operating budget represents about 69.94% of the total Town of Tolland budget. This budget proposes an increase of \$1,130,331 or a 3.13% increase. The Town Manager is recommending the Board of Education's funding for maintaining current level of services. The budget amount is \$37,189,581.

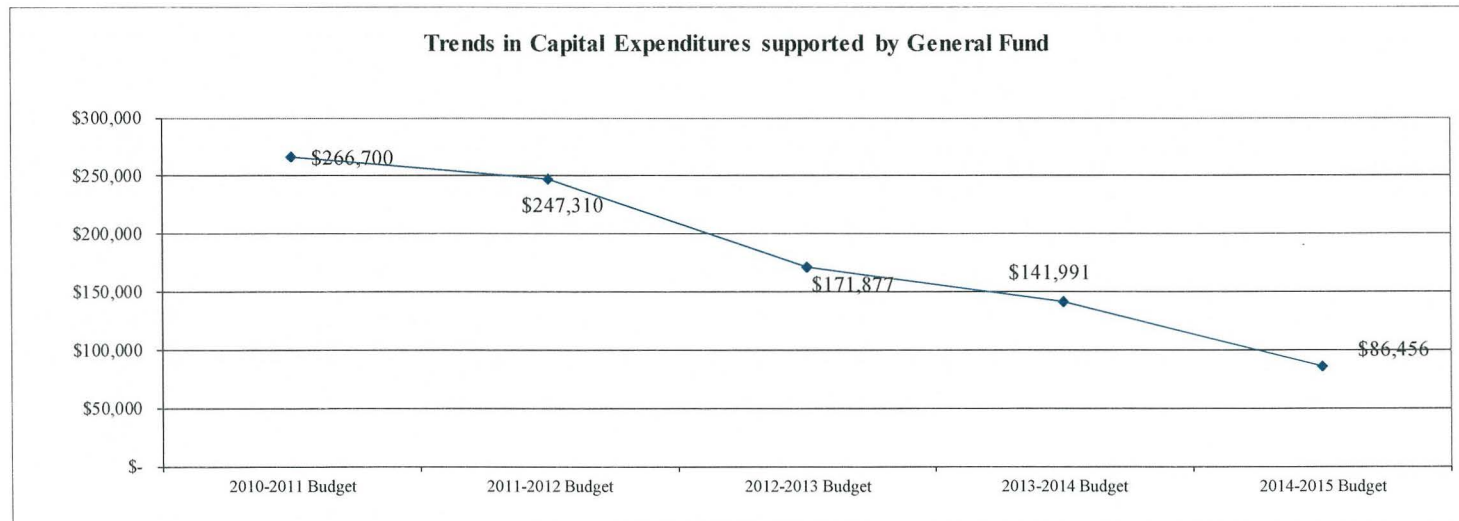


The Board of Education portion of capital expenditures for the next year is \$531,423 or 18.00 % of the total budget.



Debt Service budget will stay relatively level with a 4.08% decrease over the 2015 fiscal budget. 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 Debt Service tab.

Capital Improvements budget decreased 39.11% compared with last year which is at .16% of the overall operating budget. The Town of Tolland has historically kept spending levels for capital projects at 1% of its budget. It is important to keep up with capital expenditures even when revenues are tight. A detail of the capital projects and equipment recommendations for next year can be seen in the Capital Improvement Plan.



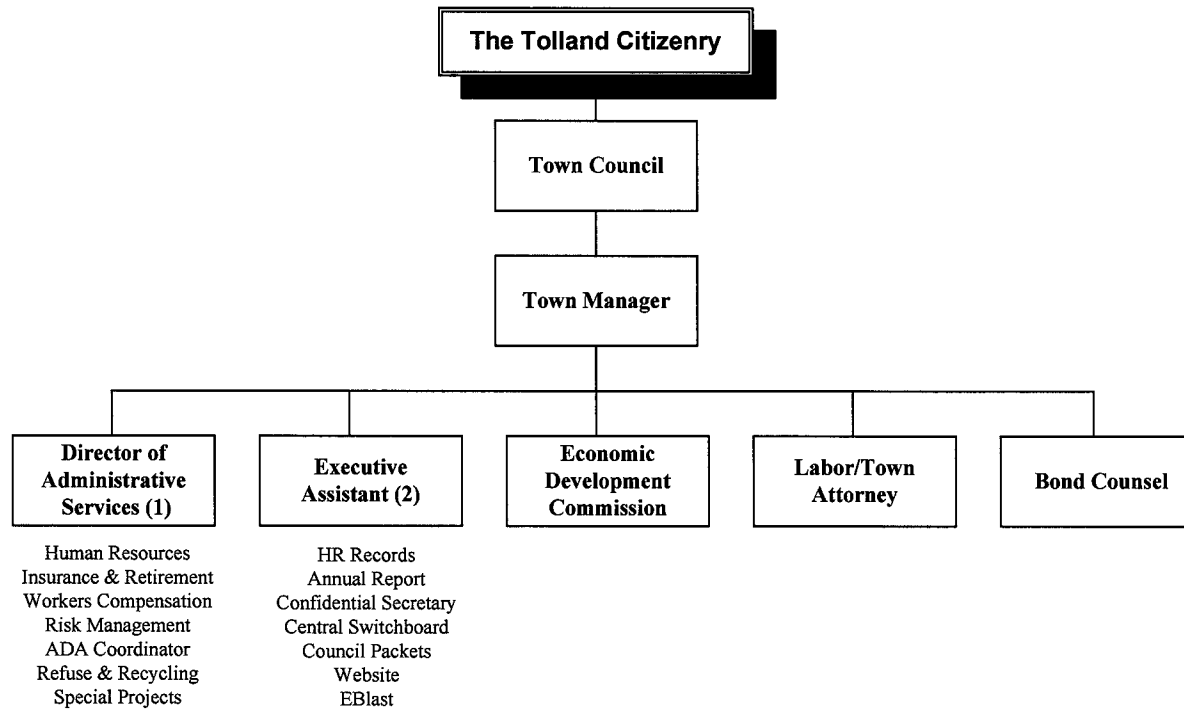
GENERAL GOV'T.

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 88 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	2014-2015 Department Request	2014-2015 Manager Proposed	2014-2015 Adopted Budget
100-00	Town Council	37,169	37,169	37,169
110-00	Town Manager	223,735	213,735	213,735
120-00	Economic Development Commission	11,250	4,250	4,250
130-00	Human Resources and Benefits Administration	2,118,915	2,068,825	2,068,825
140-00	Miscellaneous Support Services	57,660	56,460	56,460
140-10	Information Technology and Telecommunications	130,052	132,352	132,352
150-13	Insurance	201,540	199,540	199,540
160-19	Legal Services	91,500	79,000	79,000
170-00	Probate Services	10,539	10,539	10,539
	Subtotal -- General Government	2,882,360	2,801,870	2,801,870

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 \$560 mainly due to an increase in Printing costs.

Program Objectives and Goals FY 2015:

- Develop strategies for implementation and prioritization for future Town and/or BOE facility improvements or relocation
- Working to identify next steps to move forward development in the Tolland Village Area, Gateway Design District and Technology Zone
- Expand the review of operational policies for increased revenue potentials and operational cost savings
- Implement CCM's Solar PPA program (solar farm) on Town owned property
- Review Town budget to ensure if there must be increase it is defensible and to extent possible current services are maintained
- Work with WPCA and TWC on issues impacting the functioning of the Commissions
- Aggressively pursue grants that will enhance the quality of life in Tolland
- Continue to increase use of volunteers for Town activities particularly in the area of the Fire Service

Program Accomplishments FY 2014:

- Approved Prescription Discount Card program for Tolland residents
- Approved sending to referendum \$2.6 million for expansion of the Library
- Approved funding for the \$10.2 million dollar ESCO project to renovate HVAC systems in Town and BOE facilities
- Approved Fire union successor labor agreement

Assigned Positions:

2012-2013		2013-2014		Position Title	2014-2015	
Positions	FTE	Positions	FTE		Positions	FTE
1		1		Recording Clerk	1	
1		1		Videographer	1	

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Meetings attended	45	41	38	40	43
Ordinances Passed	4	2	4	3	3
Resolutions Passed	120	95	74	78	83
Policies Enacted	1	2	2	2	2
Public Hearing Items	30	20	14	16	18
Appointments	30	44	40	59	63
Additional appropriations	20	12	8	8	10

Town Administration		ACTIVITY			PROGRAM			CODE
Town Council		Town Council			Town Council			100-00
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget	
PROFESSIONAL SERVICES	6,533	6,350	4,730	5,090	5,090	5,120	5,120	
COMMUNICATIONS	4,001	0	0	0	0	0	0	
PRINTING	480	3,263	3,618	2,855	2,855	3,385	3,385	
ADVERTISING	5,399	7,154	6,508	6,000	6,000	6,000	6,000	
DUES AND MEMBERSHIPS	18,732	18,732	19,783	19,964	19,964	19,964	19,964	
OTHER SERVICES AND FEES	260	0	2,025	1,500	1,500	1,500	1,500	
TRAINING AND DEVELOPMENT	0	0	80	100	100	100	100	
OFFICE SUPPLIES	600	986	478	500	500	500	500	
PROGRAM MATERIALS	0	16	600	600	600	600	600	
OPERATING EXPENDITURES	36,005	36,501	37,823	36,609	36,609	37,169	37,169	
TOTAL TOWN COUNCIL	36,005	36,501	37,823	36,609	36,609	37,169	37,169	

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 community.

Budget Change Commentary:

The Town Manager's program budget is a slight decrease compared to the prior year. 20% of Executive Assistant position funded by Tolland Water Commission.

Program Objectives and Goals FY 2015:

- Develop Town budget to ensure if there must be increase it is defensible and to extent possible current services are maintained.
- Oversee completion of capital projects proposed for FY2015
- Aggressively pursue grants that will enhance the quality of life in Tolland
- Continue to improve the content on the Town's website
- Complete the Library Expansion project, ESCO project and Cross Farms Concession building

Program Accomplishments FY 2014:

- Produced a budget for FY2014 which limits expenditure increases
- Finished work on the Town Hall HVAC project, Library roof project and elevator project
- Managed in a cost effective manner the storm events and clean-up
- Received a STEAP Grant to construct a synthetic playing field

Assigned Positions:

2012-2013		2013-2014		Position Title	2014-2015	
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 Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Municipal Budget Expenditure Increase passed at Referendum	-0.05%	1.36%	.74%	.58%	3.11%
Total Percentage Tax Increase passed at Referendum	-1.15%*	1.99%	.87%	.67%	2.85%
Town Council meetings attended	33	36	38	40	43
Staff meetings conducted	24	24	20	26	24
Sealed bids invited	2	4	4	3	3

*Revaluation year

FUNCTION	ACTIVITY			PROGRAM			CODE
Town Administration	Town Manager			Town Manager			110-00
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
REGULAR PAYROLL	201,961	205,532	209,892	210,570	212,109	202,110	202,110
Town Manager							
Executive Secretary							
Executive Secretary / Web Master (.5)							
PROFESSIONAL SERVICES	1,500	425	1,000	900	900	900	900
COMMUNICATIONS	2,796	2,769	2,333	2,570	2,570	2,570	2,570
SERVICE CONTRACTS	94	84	84	95	95	95	95
PRINTING	3,738	2,122	2,547	1,950	1,950	1,800	1,800
DUES AND MEMBERSHIPS	1,460	1,475	1,555	1,773	1,773	1,560	1,560
TRAINING AND DEVELOPMENT	744	2,123	3,522	2,200	2,200	2,200	2,200
OFFICE SUPPLIES	1,304	1,519	713	1,600	1,600	1,600	1,600
FOOD AND CLOTHING	735	399	359	300	300	600	600
BOOKS AND SUBSCRIPTIONS	183	311	211	300	300	300	300
PAYROLL EXPENDITURES	201,961	205,532	209,892	210,570	212,109	202,110	202,110
OPERATING EXPENDITURES	12,554	11,226	12,324	11,688	11,688	11,625	11,625
TOTAL TOWN MANAGER	214,515	216,757	222,217	222,258	223,797	213,735	213,735

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 decreased \$18,000 from the prior year mainly due to a decrease in Professional Services for economic development initiatives.

Program Objectives and Goals FY 2015:

- Continue to assist and promote economic development in Tolland specifically the Tolland Village Area and Technology Zone. **(Council Goal: Implement a strategy to ensure development of the Tolland Village Area, Gateway Design District and Technology Zone.)**
- 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
- Update website and business database
- Work with UCONN and the Tolland EDC to promote research and technology initiatives. **(Council Goal: Implement a strategy to ensure development of the Tolland Village Area, Gateway Design District and Technology Zone.)**

Program Accomplishments FY 2014:

- Met with several interested parties regarding locating in Tolland either in a new building or an existing one
- Coordinated marketing of lots 2, 9 and 10 in the Tolland Business Park
- Worked with Planning and Zoning Commission on the regulations for the Tolland Village Area and Technology Zone

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Meetings Held	10	12	12	10	12

FUNCTION		ACTIVITY			PROGRAM			CODE
Town Administration		Economic Development			Economic Development			120-00
Line Item Description		2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
TEMPORARY HELP		670	630	770	700	700	700	700
Recording Clerk								
PROFESSIONAL SERVICES		2,850	2,250	5,950	21,000	21,000	3,000	3,000
PRINTING		0	425	0	250	250	250	250
DUES AND MEMBERSHIPS		350	350	350	300	300	300	300
TRAINING AND DEVELOPMENT		0	0	164	0	0	0	0
OFFICE SUPPLIES		85	0	0	0	0	0	0
PAYROLL EXPENDITURES		670	630	770	700	700	700	700
OPERATING EXPENDITURES		3,285	3,025	6,464	21,550	21,550	3,550	3,550
TOTAL ECONOMIC DEVELOPMENT		3,955	3,655	7,234	22,250	22,250	4,250	4,250

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 includes advertising for employment vacancies, legal notices, training and development and books and subscriptions for various human resources and legal publications.

Budget Change Commentary:

The program budget is increasing \$1,980 mainly due to an increase in Advertising costs

Program Objectives and Goals FY 2015:

- Continue to update various Human Resource policies as needed
- As necessary, recruit and fill various vacant staff positions
- Implement personnel changes consistent with proposed FY2015 budget

Program Accomplishments FY 2014:

- Recruited and filled vacant full-time and part-time positions including: Town Engineer, Firefighter/EMT, HS Case Manager, Deputy Fire Marshal
- ICMARC representatives met with employees relating to pension investments
- Coordinated Turf-Field dedication in fall of 2013 with Recreation Director
- Attended training opportunities in human resource areas

Assigned Positions:

2012-2013		2013-2014		Position Title	2014-2015	
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 Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Safety Committee Meetings	3	4	3	4	4
Estimated Employee Assistance Referrals	4	4	2	3	4
Job Advertisements	4	7	7	7	7
Training Workshops	3	3	2	2	2

FUNCTION		ACTIVITY			PROGRAM			CODE
Town Administration		HR and Benefits Administration			HR and Benefits Administration			130-00
Line Item Description		2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
REGULAR PAYROLL		104,821	106,080	108,617	108,617	111,127	111,128	111,128
Director of Administrative Services								
Executive Secretary / Web Master (.5)								
PROFESSIONAL SERVICES		2,459	3,109	2,448	2,683	2,683	2,683	2,683
ADVERTISING		2,685	5,645	3,078	2,500	2,500	4,500	4,500
DUES AND MEMBERSHIPS		632	640	651	660	660	690	690
TRAINING AND DEVELOPMENT		478	1,349	334	1,000	1,000	1,000	1,000
OFFICE SUPPLIES		211	64	309	350	350	300	300
BOOKS AND SUBSCRIPTIONS		259	135	281	250	250	250	250
PAYROLL EXPENDITURES		104,821	106,080	108,617	108,617	111,127	111,128	111,128
OPERATING EXPENDITURES		6,725	10,942	7,100	7,443	7,443	9,423	9,423
TOTAL HR & BENEFITS ADMINISTRATION		111,546	117,022	115,717	116,060	118,570	120,551	120,551

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 at least 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, Life Insurance. Long-term disability insurance is provided for management employees only.

Budget Change Commentary:

Overall, this program increased \$100,829. The primary driver of the increase is Health Insurance which is increasing \$89,561 mainly due to an estimated premium increase of 9.6% for the ECHIP administrative budget (employee rate will be slightly higher based on liability). This is offset by a reduction in Unemployment Compensation of \$13,289.

Program Objectives and Goals FY 2015:

- Review health insurance and make revisions that maintain quality insurance benefits for employees at a reasonable cost
- 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 2014:

- ICMA meetings held with individual employees related to pension investments
- Helped successfully manage Worker's Compensation program to a 0% rate increase for FY2015
- Expanded wellness/prevention program to CSEA employees including a Weight-Watchers (ECHIP) component
- Participated in ECHIP subcommittee for wellness planning
- Helped successfully reduce Teamster Health Plan Audit amount
- Alternative to the Social Security Program resulted in a savings of \$18,983 in the prior fiscal year

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Workers' Compensation Claims	18	17	22	15	15
Health Insurance Plans	3	2	2	2	2
Wellness Program	0	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	79.47	80.86	80.21	77.49	77.49
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	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
FICA	249,200	245,253	253,161	264,000	264,000	269,000	269,000
MEDICARE	63,126	61,777	63,590	64,000	64,000	66,000	66,000
EMPLOYEE PENSIONS	241,440	231,258	241,884	249,300	249,300	265,000	265,000
WORKER'S COMPENSATION	171,282	179,487	180,497	193,153	193,153	194,185	194,185
UNEMPLOYMENT COMPENSATION	12,383	2,693	4,000	28,289	28,289	15,000	15,000
HEALTH INSURANCE	874,055	895,640	956,020	1,002,178	1,002,178	1,091,739	1,091,739
LIFE INSURANCE	26,335	22,142	23,122	28,000	28,000	28,000	28,000
DISABILITY INSURANCE	19,815	18,666	17,727	18,000	18,000	18,000	18,000
OTHER POST EMPLOYMENT BENEFITS	3,869	50	491	525	525	1,350	1,350
OPERATING EXPENDITURES	1,661,503	1,656,966	1,740,492	1,847,445	1,847,445	1,948,274	1,948,274
TOTAL EMPLOYEE BENEFITS	1,661,503	1,656,966	1,740,492	1,847,445	1,847,445	1,948,274	1,948,274

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:

Overall, the budget increased \$2,939 due to increased cost for fuel and service contracts.

Program Objectives and Goals FY 2015:

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

Program Accomplishments FY 2014:

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

[illegible]

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.

Budget Change Commentary:

Overall, the budget increased \$9,600. The increase is mainly attributed to the cost of maintenance contracts on aging servers and equipment and \$3,900 for extra hours for IT (South Windsor) Staff to assist in emergency situations beyond the normal contract allowances.

Program Objectives and Goals FY 2015:

- To provide uninterrupted communication services via computers and phones

Program Accomplishments FY 2014:

- Timely responses to requests for trouble shooting
- Initiated new contractual IT services with a joint agreement with the Town of South Windsor.

FUNCTION		ACTIVITY			PROGRAM			CODE
Town Administration		Information Technology			IT / Telecommunications			140-10
Line Item Description		2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
PROFESSIONAL SERVICES		30,905	33,706	28,697	61,800	61,800	65,700	65,700
COMMUNICATIONS		29,259	29,786	35,567	37,072	37,072	37,072	37,072
COMPUTER SOFTWARE		5,833	5,465	4,113	6,550	6,550	12,250	12,250
OTHER EQUIPMENT		14,606	41,890	19,159	17,330	17,330	17,330	17,330
OPERATING EXPENDITURES		80,603	110,847	87,536	122,752	122,752	132,352	132,352
TOTAL IT / TELECOMMUNICATIONS		80,603	110,847	87,536	122,752	122,752	132,352	132,352

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 programs funded through the General Townwide Insurance program are 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 \$5,451 due mainly to an increase in property and liability insurance.

Program Objectives and Goals FY 2015:

- 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

Program Accomplishments FY 2014:

- Worked with CIRMA and town departments to coordinate all liability claims
- Property and liability claims dropped from 19 in FY2011 to 12 in FY2013
- Completed claims review for Town's insurer CIRMA
- Helped respond to CT-OSHA inquiries

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
General Liability	1	1	1	1	1
Excess Liability	1	1	1	1	1
Public Officials Bond	3	3	3	3	3

[illegible]

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 increased by \$164 due in part to an estimated 2% premium increase.

Program Objectives and Goals FY 2015:

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

Program Accomplishments FY 2014:

- Continued to review policies for overlap with other Town insurance policies
- No claims reported in prior fiscal year

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
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 increasing \$2,000 based on prior year’s expenditures and anticipated activity.

Program Objectives and Goals FY 2015:

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

Program Accomplishments FY 2014:

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

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Cases tried	0	0	0	0	0
Estimated opinions rendered	20	20	20	20	20
Cases pending	2	1	0	3	0

FUNCTION		ACTIVITY			PROGRAM			CODE
Town Administration		Legal Services			Town Attorney			160-15
Line Item Description		2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
PROFESSIONAL SERVICES		31,998	32,486	37,449	30,000	30,000	32,000	32,000
OTHER SERVICES AND FEES		0	0	70	2,000	2,000	2,000	2,000
OPERATING EXPENDITURES		31,998	32,486	37,519	32,000	32,000	34,000	34,000
TOTAL TOWN ATTORNEY		31,998	32,486	37,519	32,000	32,000	34,000	34,000

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 are increasing \$20,000 due to possible continued negotiations of union contracts.

Program Objectives and Goals FY 2015:

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

Program Accomplishments FY 2014:

- Helped successfully settle seven labor grievances
- Helped successfully reduce Teamster Health Plan Audit amount
- Helped successfully negotiate Fire union successor agreement
- Negotiated agreement with CSEA union employees for continued 4-day workweek
- Negotiated agreement with CSEA union employees for incentive based wellness program

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Hearings Held	0	0	2	1	1
Contracts Negotiated	3	0	0	2	1
Litigation Cases	0	0	0	0	0

FUNCTION		ACTIVITY			PROGRAM			CODE
Town Administration		Legal Services			Personnel			160-19
Line Item Description		2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
PROFESSIONAL SERVICES		30,000	25,000	44,495	25,000	25,000	45,000	45,000
OPERATING EXPENDITURES		30,000	25,000	44,495	25,000	25,000	45,000	45,000
TOTAL PERSONNEL		30,000	25,000	44,495	25,000	25,000	45,000	45,000

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, name changes and passports 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:

The program budget had a small increase due to increases in communications, services contracts and office supplies, which are being offset by a small decrease in document maintenance.

Program Objectives and Goals FY 2015:

- Continue to address and resolve any minor residual issues related to the consolidation of the Tolland and Mansfield probate courts into the “Tolland-Mansfield Probate District” that took effect on January 5, 2011
- Complete a laser fiche project to record and microfilm unbound Tolland court documents that pre-date the Tolland-Mansfield consolidation
- Organize a plan to laser fiche bound probate record books currently located at the Mansfield and Coventry town halls for easier access to court documents recorded prior to the 2011 consolidation

Program Accomplishments FY 2014:

- The Tolland-Mansfield Probate Court continued with its successful consolidation of the Tolland and Mansfield courts; worked in cooperation with the Office of the Probate Administrator to successfully adjust to a re-structured Connecticut Probate Court system
- Made significant progress with laser fiche project to record and microfilm unbound Tolland court documents that pre-date the Tolland-Mansfield consolidation

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Probate Cases	518	735	740	865	865
Passports	206	212	264	365	365

FUNCTION	ACTIVITY			PROGRAM			CODE
Town Administration	Probate Services			Probate Services			170-00
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
COMMUNICATIONS	1,250	3,300	3,780	4,722	4,722	4,974	4,974
SERVICE CONTRACTS	324	578	534	535	535	585	585
DOCUMENT MAINTENANCE	3,041	2,506	3,060	3,060	3,060	2,800	2,800
OTHER SERVICES AND FEES	347	629	532	680	680	680	680
OFFICE SUPPLIES	2,254	1,447	1,517	1,400	1,400	1,500	1,500
FURNITURE AND FIXTURES	157	950	0	0	0	0	0
OPERATING EXPENDITURES	7,373	9,410	9,423	10,397	10,397	10,539	10,539
TOTAL PROBATE SERVICES	7,373	9,410	9,423	10,397	10,397	10,539	10,539

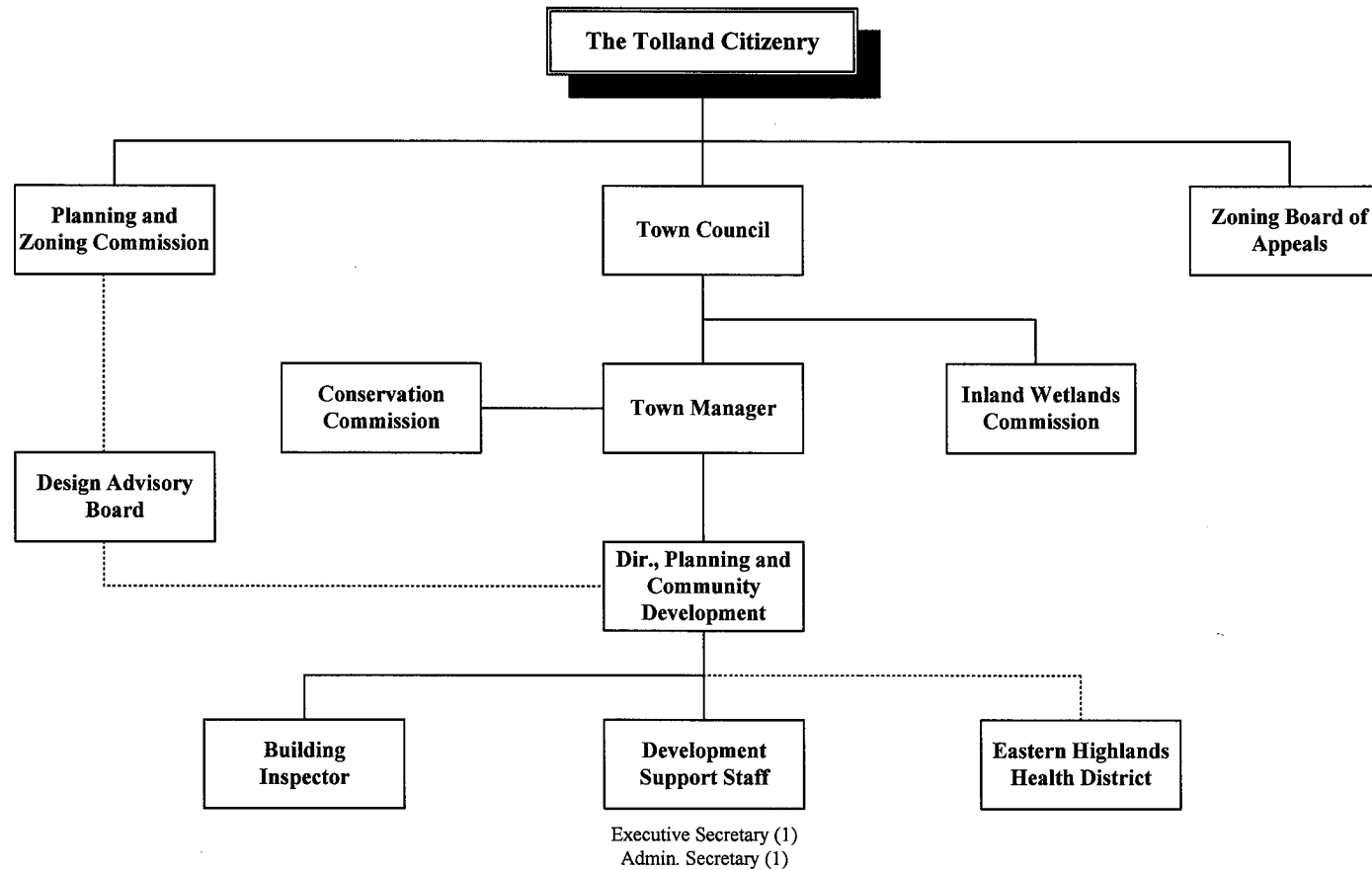
**PLANNING &
COMMUNITY DEV.**

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	2014-2015 Department Request	2014-2015 Manager Proposed	2014-2015 Adopted Budget
200-00	Building Inspection Services	167,289	123,371	123,371
210-00	Zoning Board of Appeals	3,560	3,660	3,660
230-00	Public Health Services	72,200	72,200	72,200
240-00	Planning and Zoning Services	140,147	137,497	137,497
250-00	Inland Wetlands Commission	4,065	4,065	4,065
260-00	Planning and Zoning Commission	8,655	8,655	8,655
270-00	Conservation Commission	9,090	4,090	4,090
	Subtotal -- Planning and Community Development	405,006	353,538	353,538

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 and boards and commissions on an as needed basis. The Building Official is also responsible for investigating and resolving complaints pertaining to unregistered vehicles.

Budget Change Commentary:

The program budget is increased by \$20,750. A portion of the increase reflects the change in payroll as the Administrative Secretary salary will be 100% in the Building Department and the Water Commission duties provided by this position will be shifted to the Town Manager's Office. Additionally, as an efficiency improvement measure and to properly archive mandated building plans, a storage indexing shelving system will be acquired at a cost of \$725.

Program Objectives and Goals FY 2015:

- Implement new updates and technologies to the permit process
- Continue to use and improve the electronic field inspection system
- Continue to assist Town staff with Town projects: Cross Concession Facility, Final Close-Out of the Geothermal HVAC Retrofit at Hicks Memorial Municipal Center and Library, Honeywell Energy Performance Project, Proposed Former Parker School Conversion to Elderly Housing, Expansion of Tolland Public Library, and Town Solar Project
- Continue to work with BOE on school safety upgrades
- Continue public outreach
- Incorporate electronic system to help with the continued process of closing out open permits
- Continue to update and post more educational materials and code information on the Town website
- Develop Building Department procedures, transitioning from current practices to incorporate the use of the new permitting software for digital archiving.
- 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 (dependent upon the availability of a scanner)
- Digitize all new permits and supporting documents
- Implement the new residential Building Code and Electrical Code (which is applied to both commercial and residential)

Program Accomplishments FY 2014:

- Served as resource for implementation of Hicks geothermal HVAC retrofit, library roof and skylight replacement and Hicks ADA compliant elevator at Hicks Memorial Municipal Center and Library
- Closed out the Hicks geothermal project, library roof and the ADA compliant elevator
- Continued to inspect and close out open permits
- Assisted Public Safety and Public Works during winter storms
- Guest speaker for Home Builders Association of Hartford and Landscape Design class at UCONN

Assigned Positions:

2012-2013		2013-2014		Position Title	2014-2015	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Building Inspector	1	1.0
1	.66	1	.66	Administrative Secretary	1	1.0

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
PERMITS:					
Housing units	6	10	8	14	30
Commercial (includes additions & modifications)	22	22	34	22	25
Industrial	0	4	0	0	0
Municipal	4	12	6	2	4
Total Permits	871	1,100	997	1,100	1,300
Certificates of Occupancy	146	250	108	190	250
Inspections	1279	1,500	1,177	1,350	1,600

FUNCTION	ACTIVITY			PROGRAM			CODE
Planning and Community Development	Building Inspection			Building Inspection			200-00
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
REGULAR PAYROLL	83,584	78,516	76,989	87,046	88,040	98,727	98,727
Building Official							
Administrative Secretary (.66)							
TEMPORARY HELP	0	3,000	5,000	5,000	8,000	12,000	12,000
COMMUNICATIONS	412	1,148	1,309	1,200	1,200	1,200	1,200
SERVICE CONTRACTS	6,365	6,515	6,730	7,400	7,400	8,104	8,104
PRINTING	28	0	65	75	75	100	100
DUES AND MEMBERSHIPS	45	250	170	250	250	275	275
TRAINING AND DEVELOPMENT	500	170	500	500	500	550	550
OFFICE SUPPLIES	159	261	143	150	150	875	875
MINOR TOOLS	136	107	399	400	400	940	940
BOOKS AND SUBSCRIPTIONS	235	34	884	600	600	600	600
PAYROLL EXPENDITURES	83,584	81,516	81,989	92,046	96,040	110,727	110,727
OPERATING EXPENDITURES	7,879	8,485	10,200	10,575	10,575	12,644	12,644
TOTAL BUILDING INSPECTION	91,463	90,001	92,189	102,621	106,615	123,371	123,371

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

Program Explanation:

The Zoning Board of Appeals consists of five members and two alternates. Four of these members are elected to four-year terms and one member is elected to a two-year term, the alternates are appointed. The powers and duties of the Zoning Board of Appeals are defined in the Connecticut State Statutes under Section 8-5. These duties include hearing petitions from residents seeking relief from a strict interpretation of the zoning regulations or errors in any order, requirement or decision made by the Zoning Enforcement Officer. The Director of Planning and Community Development is designated as Zoning Enforcement Officer and Technical Staff Advisor to the Zoning Board of Appeals with the elimination of the Zoning Officer position. Planning and Community Development staff provides administrative service to the Zoning Board of Appeals.

Budget Change Commentary:

The program budget has increased by \$100 to cover clerk costs.

Program Objectives FY 2015:

- Continue to process applications in an efficient and legal manner

Program Accomplishments FY 2014:

- Worked with the public to explain the process and legal guidelines of applying for and receiving variances
- Processed applications in a timely and courteous manner
- Added applications, maps and process information to town website

Assigned Positions:

2012-2013		2013-2014		Position Title	2014-2015	
Positions	FTE	Positions	FTE		Positions	FTE
1		1		Recording Clerk	1	

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Meetings held	10	9	10	8	10
Applications received	18	15	14	12	14
Applications heard	17	15	14	12	14
Variances granted	17	13	14	12	14
Variances denied	2	2	0	0	0
Applications withdrawn	1	0	0	0	0

[illegible]

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

Program Explanation:

The Eastern Highlands Health District assumed the responsibility for providing 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 day care centers, schools and public bathing areas. The Department also provides other community health services such as complaint investigation, communicable disease control, health education, chronic disease control, public health preparedness and other core public health functions.

Budget Change Commentary:

The health district membership budget increased 4.9%. However, due to a decrease in town population the actual increase is 4.4% for FY14/15. This represents an additional cost of \$3,057 for FY14/15. The increase is primarily due to increases in health insurance costs for the health district.

Program Objectives and Goals FY 2015:

- Implement agency Information Technology improvements to improve efficiencies and service quality
- Strengthen Employee Wellness Programming
- Pursue other agency strategic plan objectives
- Maintain current scope of quality environmental health services

Program Accomplishments FY 2014:

- Procured \$83,900 in chronic disease prevention grants
- Completed agency information technology improvement study

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Subdivision lots reviewed	0	5	1	1	5
Soil tests conducted (test holes plus perc tests)	129	97	105	100	100
New permits issued	33	16	6	10	10
Repair permits issued	33	16	61	40	40
Site inspections conducted	204	203	154	200	200
Well permits issued	14	21	25	20	20
Food service inspections	72	64	105	95	95
Planning & Zoning plan reviews	1	3	0	2	2
Zoning/Building permits reviewed	152	99	199	200	200

FUNCTION	ACTIVITY			PROGRAM			CODE
Planning and Community Development	Environmental Health Services			Environmental Health Services			230-00
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
PROFESSIONAL SERVICES	66,320	66,852	68,038	69,143	69,143	72,200	72,200
OFFICE SUPPLIES	0	0	150	0	0	0	0
OPERATING EXPENDITURES	66,320	66,852	68,188	69,143	69,143	72,200	72,200
TOTAL PUBLIC HEALTH SERVICES	66,320	66,852	68,188	69,143	69,143	72,200	72,200

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

Program Explanation:

The Director of Planning and Community Development is the technical agent of the Planning and Zoning Commission. The Director of Planning and Community Development, who is also the Town Planner, is responsible for the review of all development proposals and makes recommendations regarding the environmental impact of proposed land uses. The Director of this division is responsible for disseminating information regarding land use statistics, maintaining the Planning and Zoning files and handling most of the correspondence of the agency. The Director of Planning and Community Development is also appointed as a Zoning Enforcement Officer, and serves as staff advisor to the Conservation Commission, Water Pollution Control Authority and coordinates the Open Space program. Additionally, Planning staff operate and maintain the Geographic Information System computer mapping and create a wide variety of maps for boards, commissions and the general public. Secretarial assistance is provided by the department to the above noted boards and commission as well as the Inland Wetlands Commission, Zoning Board of Appeals, Water Pollution Control Authority, Water Commission, as well as Building, Health and Engineering Departments.

Budget Change Commentary:

The program budget is increasing by \$1,040 due to the addition of travel expenses to the National Planning Conference, Salary Increases and small communication budget adjustment.

Program Objectives and Goals FY 2015:

- Address department processes and information on website to promote a business friendly environment **(Council Goal: see footnote #1)**
- Develop a Sustainable Land Use Code
- Continue to provide technical and secretarial assistance to the Planning & Zoning Commission, Inland Wetlands & Watercourse Commission, Zoning Board of Appeals, Design Advisory Board, Conservation Commission, Land Acquisition Advisory Committee, Water Pollution Control Authority, Water Commission, Agriculture Commission and Health Department to achieve their stated goals. **(Council Goal: see footnote #1)**
Finalize on-line permitting with the new View Permit system and implement additional modules for planning, zoning and other departments
- Educate staff and boards and commissions on Low Impact Development practices
- Improve website information and forms for all departments and commissions **(Council Goal: see footnote #1)**
- Work with PZC, Town Council, EDC and Design Advisory Board to develop an action plan and explore grant funding for the Tolland Village Area, Technology Zone and the Gateway Design District **(Council Goal : see footnote #1)**
- Continue to evaluate use of Parker School and location of Elderly Housing.
- Facilitate the implementation of Solar Arrays on Town property **(Council Goal: Implement CCM's Solar PPA program (solar farm) on a town owned property)**
- Work closely with Development Group staff to improve productivity, teamwork and business friendly approach **(Council Goal: see footnote #1)**
- Finalize a Tolland Business Guide to include town information and development processes. Produce hard copies and install on website. **(Council Goal: see footnote #1)**
- Facilitate the multi-family development review process and coordinate town staff and third party review input.
- Evaluate the Gateway Design District to maximize commercially zoned area **(Council Goal: see footnote #1)**
- Adopt "Fast Track" permits wherever possible
- Promote new processes and ease of application
- Set up Customer Satisfaction Survey (survey monkey) to get feedback on level of service provided by the department and suggestions for improvement

Program Accomplishments FY 2014:

- Linda Farmer serves as staff advisors to Planning & Zoning Commission, Zoning Board of Appeals, Design Advisory Board, Conservation Commission and Land Acquisition Advisory Committee
- Staff continues to work with the other communities in CRCOG to make modifications to the View Permit tracking system. Additional modules for Planning, Zoning and Wetlands are being reviewed by the towns and CRCOG – Tolland’s staff is participating in the Zoning Module subcommittee
- The Planning Director attended the National Planning and Southern New England conferences and several classes and seminars to acquire the required credits to maintain Certified Planner status

- **Tolland Village Area** (Council Goal: see footnote #1)
 - Worked with DOT and Representative Bryan Hurlburt’s office to relocate commuter lot and utilize property around it
 - Worked with consulting engineer on Concept Plan for commuter lot relocation

- **Growth and Development Initiative** (Council Goal: see footnote #1)
 - Explored grant and state funding

- **Transportation** (Council Goal: see footnote #1)
 - Met with DOT and engineers on Route 195 widening project.
 - Participated in CRCOG Transportation Committee to represent Tolland interests
 - Prepared transportation booklet for meeting with Town Manager and DOT Commissioner
 - Worked with CRCOG and the towns of Mansfield & Coventry to submit a Rt. 195/44 Corridor Study request

- **Grants**
 - Worked with CRCOG on the development of a Sustainable Land Use Code, which is a component of a \$4.2 million grant they received
 - The Planning Director, with the former Town Engineer, wrote and received funding for a \$2.5 million STP-Urban Grant to design and construct traffic calming and intersection improvements on the Tolland Green
 - Planning Director began coordinating the \$2.5 million STP-Urban Grant with DOT & CRCOG to design and construct traffic calming and intersection improvements on the Tolland Green
 - Worked with consultants and other staff on potential grant funding for elderly housing
 - Continue exploring possible grant funding for the Growth and Development Initiative in the commercial/technology corridor
 - Submitted a Main Street Investment Fund Grant for \$480,000

- **Conservation**

- Worked with Conservation Commission on Management Plans, budget and other items
- Had additional Conservation Area signs made and posted on open space properties, including a directional sign in Coventry on Route 195 for the King Riverside Conservation Area
- Worked with the Tolland Agricultural Center in their efforts to secure DEEP Open Space grant funding to purchase the abutting Gunther Farm on the Tolland/Vernon line.

- **Economic Development**

- Worked with the EDC and consultant to update the Tolland Economic Development Action Plan

Footnote #1: Implement a strategy with the Economic Development Commission, Town Council, Planning and Zoning Commission, the Development Office and the stakeholders that is sufficiently specific to allow for the proper marketing and to ensure development opportunities of the Tolland Village Area, the Technology Zone and other developable properties.

Assigned Positions:

2012-2013		2013-2014		Position Title	2014-2015	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Director of Planning and Community Development	1	1.0
1	1.0	0	0.0	Inland Wetlands Agent/Zoning Officer		
1	1.0	1	1.0	Executive Secretary	1	1.0

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Planning & Zoning meetings and workshops	22	22	20	20	20
Subdivisions reviewed	2	6	0	3	5
Zoning permits issued	146	200	179	225	225
Certificates of Occupancy issued	146*	250	28	125	100
Site Plan/Special Permit Reviews	4	5	7	10	12
DEP Open Space and Watershed Land Acquisition Grant:					
Luce Property					
Anticipated Open Space Grants					\$300,000
STP-Urban Grant – Tolland Green Improvements		\$2.5 million			
Main Street Investment Fund Grant					

* July 1, 2009 – December 31, 2010 – no Certificates of Completion were issued based on past practice of past building official.

FUNCTION	ACTIVITY			PROGRAM			CODE
Planning and Community Development	Planning & Zoning Services			Planning & Zoning Services			240-00
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
REGULAR PAYROLL	168,878	170,122	173,551	128,657	129,096	129,097	129,097
Director of Planning and Community Development							
Executive Secretary							
PROFESSIONAL SERVICES	800	800	800	400	400	400	400
COMMUNICATIONS	0	0	0	700	700	800	800
SERVICE CONTRACTS	3,950	2,850	3,450	3,450	3,450	3,450	3,450
PRINTING	208	0	130	250	250	250	250
DUES AND MEMBERSHIPS	521	641	440	600	600	600	600
TRAINING AND DEVELOPMENT	500	1,996	2,316	2,000	2,000	2,000	2,000
TRAVEL REIMBURSEMENT	500	0	69	0	0	500	500
OFFICE SUPPLIES	329	1,223	292	150	150	150	150
PROGRAM MATERIALS	100	50	100	100	100	100	100
BOOKS AND SUBSCRIPTIONS	170	135	125	150	150	150	150
PAYROLL EXPENDITURES	168,878	170,122	173,551	128,657	129,096	129,097	129,097
OPERATING EXPENDITURES	7,078	7,695	7,722	7,800	7,800	8,400	8,400
TOTAL PLANNING AND ZONING SERVICES	175,956	177,817	181,274	136,457	136,896	137,497	137,497

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

Program Explanation:

The Inland Wetlands Commission is a five member board with two alternates; all members and alternates are appointed by the Town Council bi-annually. The Commission regulates activities within and around wetlands through the issuance of permits, enforcement of regulations and public education programs to reduce the impacts on the Town's wetlands and watercourses. Planning & Community Development staff provides service to the Commission. State Statute and the Inland Wetlands Commission have authorized the designated wetlands agent to issue permits for activities that are outside of the statutory wetlands and pose minimal risk to wetlands or watercourses.

Budget Change Commentary:

The budget remains unchanged.

Program Objectives and Goals FY 2015:

- Continue to work with landowners in the Tankerhoosen watershed and begin to work with property owners in the Industrial Park to improve the treatment of stormwater runoff from their properties
- Look at drainage problems on Town owned land within the Tankerhoosen watershed for repairs and redesigns
- Continue to work with the Tolland Public Works Department to improve the town roads stormwater discharge, wherever possible

Program Accomplishments FY 2014:

- Developed a streamlined permit system for Town owned infrastructure maintenance and repairs
- Developed a system to approve emergency maintenance and repairs within the existing statutes

Assigned Positions:

2012-2013		2013-2014		Position Title	2014-2015	
Positions	FTE	Positions	FTE		Positions	FTE
1		1		Recording Clerk	1	

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Wetlands applications reviewed	6	6	8	6	8
Wetlands meetings	14	16	18	7	10
Special meetings	1	1	0	0	0
Field Inspections	30	30	35	25	25
Public hearings conducted	0	0	0	1	1
Violation hearings conducted	0	1	2	1	0
Restoration plans approved	0	0	0	0	0

[illegible]

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

Program Explanation:

The Planning and Zoning Commission consists of five members. Four members of this commission are elected to four-year terms and one member is elected to a two-year term. The Planning and Zoning Commission is authorized by State Statutes (CGS 8-1, 8-2, 8-19, 8-23 and 8-25) and the Town Charter to establish land use policies consistent with the Town Plan of Development. The Director of Planning and Community Development provides administrative and technical support to this Commission. The Commission also advises the Town Council on zoning and short- and long-term planning matters. The Planning and Zoning Commission weighs and addresses the environmental impact of all proposals over which it has jurisdiction.

Budget Change Commentary:

The program budget is unchanged.

Program Objectives and Goals FY 2015:

- Continue to implement goals and recommendations in the Plan of Conservation and Development update
- Continue to work with the EDC, Town Council, TECDC, Design Advisory Board, Political Representatives and the business community on the Technology Campus Zone and Tolland Village Area
- Coordinate with representatives of the UCONN Research Park
- Tolland Village Area.
 - Work with the Economic Development Commission to market and implement the plan
 - Explore potential infrastructure funding sources
- Promote environmental and conservation efforts:
 - Evaluate additional tools to preserve agriculture land and uses with regulations or a specific zone
 - Promote connectivity of trails and pathway linkages for pedestrians and bicyclists
 - Review barriers to Green Technology in the regulations
 - Explore sustainable and energy conservation regulations including solar orientation for residential, municipal and commercial
- Review and adopt regulations for Signage, Home Occupations, Assisted Living Facilities and Alternative Energy
- Improve public relations and website

Program Accomplishments FY 2014:

- Tolland Village Area.
 - Worked with traffic consultant and CT DOT to evaluate proposed and existing roads and potential relocation of the commuter lot
- Zoning Regulations
 - Worked with a consultant to develop new Sign Regulations
 - Developed Alternative Energy Regulations based on CRCOG Sustainability Grant draft.
 - Developed Assist Living Facility Regulations in anticipation of pending project.
 - Developed Major & Minor Home Occupation Regulations in response to a resident request
 - Discussed Outdoor Woodburning Furnace prohibition with a resident relative to new technology
- Worked with planning staff to add maps and documents to the website
- Technology Campus Zone
 - Worked with the EDC and planning consultant to review development scenarios to create a Concept Plan
 - Conducted public and property owner outreach to get input on the proposed Technology Zone.
 - Adopted comprehensive regulations for the Tolland Technology Campus Zone
- Worked with town staff to develop and endorse a Rt. 195 Corridor Study to UCONN.
- Participated in discussions on the UCONN Research Park.

Assigned Positions:

2012-2013		2013-2014		Position Title	2014-2015	
Positions	FTE	Positions	FTE		Positions	FTE
1		1		PZC Recording Secretary	1	
1		1		Design Advisory Board (DAB) Recording Secretary	1	

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Meetings/Workshops	22 – PZC 2 – DAB	22-PZC 4-DAB	20-PZC 3-DAB	21-PZC 4-DAB	20-PZC 6-DAB
Public Hearings	10	10	11	10	12
Subdivisions Approved	2	6	0	2	3
Lots Approved	3	10	0	6	12
Site Plan/Special Permits Approved	4	5	5	4	5
Regulations and zone map revisions	5	10	3	7	5

[illegible]

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

Program Explanation:

The Conservation Commission is a seven member commission with two alternates; all members and alternates are appointed by the Town Manager bi-annually. The Commission, which was created by the Town Council in 1998, 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/land use plans and stewardship to the Town Council and reviewing and making recommendations on all Open Space acquired with subdivisions. The Planning Director serves as technical advisor to the Conservation Commission.

Budget Change Commentary:

The program budget has remained the same as FY2014

Program Objectives and Goals FY 2015:

- Complete Management Plans for all newly acquired open space properties
- Continue to evaluate undeveloped land as open space and seek grant funding
- Continue to create trail maps and brochures for open space properties, ultimately assembled into a booklet
- Continue to work with Tolland Conservation Corps on the development of trails, implementation of approved Management Plans and stewarding of open space (ongoing)
- Continue to work with area Boy Scouts and Venture Crew on betterment projects for open space properties
- Submit a DEEP Open Space Grant when announced by the State.
- Work with the Willimantic River Alliance on Greenway Plan and integrating the King Property into the Mid-River trail
- Provide signage for all Conservation Areas
- Continue to refine the website to include information for the public
- Work with Garden Paths, UCONN and DEEP to develop programs of interest
- Continue the purchase and placement of signs on various conservation areas
- Work on getting open fields mowed
- Revise management plans according to 5-year cycle
- Develop a management plan for the Crystal Peat property
- Install proper barrier to limit access to the Crystal Peat Property
- Implement the Management Plan for the Becker property
- Prepare the Becker property and hold a dedication ceremony
- Purchase signs for the Crystal Peat and Becker properties
- Continue with education activities, outreach programs and invasive species issues
- Delineate the active/passive line on the former Gottier property on Baxter Street
- Assist with the mowing of Sage Meadow and revision to Joshua Trust Conservation Easement
- Coordinate with the Bolton Lakes Watershed group in evaluating the ERT report

Program Accomplishments FY 2014:

- Conducted site walks to evaluate property to develop Management Plans
- Developed Management Plans for several newly acquired passive open space properties (ongoing)
- Conducted a townwide review of properties to potentially preserve as Open Space
- Maintained a list of Conservation Projects
- Worked closely with the Tolland Conservation Corps on the development of trails, implementation of approved Management Plans and stewarding of open space (ongoing)
- Worked with Joshua's Trust on development and implementation of a Management Plan for Sage Meadow (ongoing)
- Continue to update and revise the website
- Acquired signs for additional Conservation Areas
- Held a formal dedication ceremony on the Palmer Conservation Area
- Supported the donation of the Crystal Peat & Humus property
- With the Commission's guidance, the Boy Scouts and Venture Crew

Assigned Positions:

2012-2013		2013-2014		Position Title	2014-2015	
Positions	FTE	Positions	FTE		Positions	FTE
1		1		Recording Clerk	1	

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Conservation Commission meetings	12	12	11	12	12
Conservation Commission workshops	11	10	6	8	10
Site visits	10	10	11	25	25
Subdivision Applications reviewed	4	4	0	0	1

FUNCTION	ACTIVITY						CODE
Planning and Community Development	Conservation Commission			Conservation Commission			270-00
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
TEMPORARY HELP Recording Clerk	840	840	840	840	840	840	840
DUES AND MEMBERSHIPS	150	50	155	150	150	150	150
TRAINING AND DEVELOPMENT	100	75	95	100	100	100	100
PROGRAM MATERIALS	3,000	3,600	2,019	500	500	500	500
PROPERTY MAINTENANCE	0	0	499	2,500	2,500	2,500	2,500
PAYROLL EXPENDITURES	840	840	840	840	840	840	840
OPERATING EXPENDITURES	3,250	3,725	2,768	3,250	3,250	3,250	3,250
TOTAL CONSERVATION COMMISSION	4,090	4,565	3,608	4,090	4,090	4,090	4,090

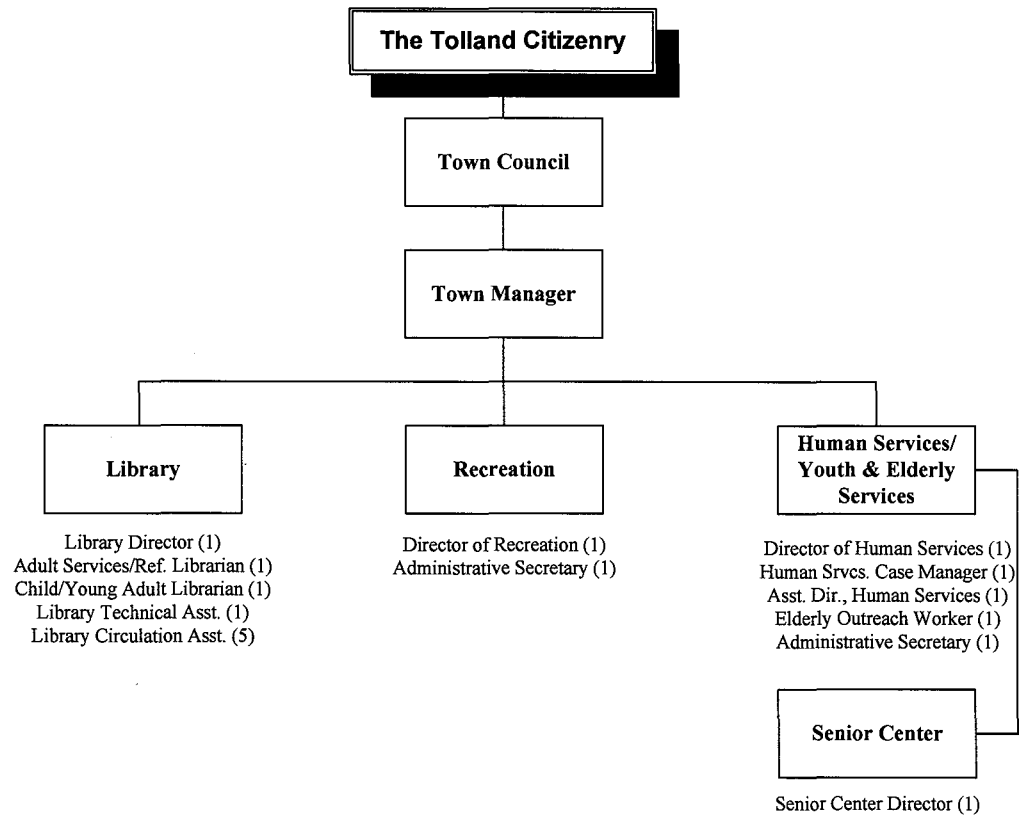
COMMUNITY SRVCS.

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	2014-2015 Department Request	2014-2015 Manager Proposed	2014-2015 Adopted Budget
310-00	Senior Center Services	46,568	46,568	46,568
320-00	Human Services	311,841	311,841	311,841
400-00	Library Services	384,272	384,272	384,272
500-00	Recreation and Adult Education	84,928	84,928	84,928
	Subtotal -- Community Services	827,609	827,609	827,609

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, garden club, book and writing clubs, AARP driver safety classes, annual inter-generational variety show, monthly newsletter, and volunteer opportunities.

The Elderly Outreach Caseworker who provides in-home assessments, entitlement and benefits counseling, Friendly Visitors, 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 program budget is decreased by \$304. The Senior Center is able to delay the purchase of detergent for the dishwasher for another fiscal year.

Program Objectives and Goals FY 2015:

- 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
- With the onset of the “Baby-Boomers”, offer programs that meet their needs and lifestyle
- Continue to research, plan and design exercise programs to accommodate a wide range of physical abilities, i.e. ‘chair yoga’
- Expand and continue collaborations with school system to increase intergenerational opportunities
- Expand programs to facilitate active learning; computer training classes, healthy aging, caregivers services
- Support the expansion of Library programs, including those that could be conducted at the Senior Center
- Develop a needs assessment survey
- 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.

Program Accomplishments FY 2014:

- A number of programs implemented have continued with great success such as: line dancing, drumming class, exercise bikes, yoga, and tai-chi. Wii and ping pong are now available. Two additional programs added this year are a quilting class and a knitting class
- 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.

Program Accomplishments FY 2014 (cont'd):

- The computer educational lab is offered once a week. In this technological age, our instructor is there to offer instruction on any level
- The Seniors 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
- An improved statistical system to document usage of the Senior Center is now in place
- 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
- Supervised opening of Senior Center during hot weather for use as a Cooling Center
- Oversees building needs including safety precautions

Assigned Positions:

2012-2013		2013-2014		Position Title	2014-2015	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Senior Center Director	1	1.0

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Senior Center Attendance (numbers do not include participants that have not signed in)	7,792	7,549	8,231	8,500	8,550
Luncheons (Monday and Wednesday)	3,199	3,402	3,514	3,600	3,650
Birthday Luncheon (monthly) and Holiday Celebrations	952	900	960	975	1,000
Health programs; Flu Clinic, Blood Pressure/Blood Sugar Clinics, Foot Care, Life Line Screening	559	575	522	530	540
Senior Chorus Membership	1,680	1,259	1,230	1,300	1,300
Senior Trips (participants)	110	100	118	115	120
Exercise Programs; Stretch and Balance, Tai Chi, Yoga	1,584	1,287	1,029	1,050	1,050
Computer Training Classes (new program)	240	215	245	250	260
AARP Driving Course	50	50	50	50	50
Fireman's Holiday Social and Fireman's Picnic	150	183	180	190	190
Junior Women's Luncheon	80	80	72	80	75
Harvest Senior Banquet	60	80	76	80	80
Quilting Group	0	0	144	158	160
Drop-In – (based on 20 people a week either for apt or visiting who have not signed in)	1,020	720	432	400	400
Matinee Movies	84	0	151	150	150
Painting Class	80	72	72	75	75
Drumming	240	132	48	35	35
Creative Writing	130	192	130	140	135
Book Discussion	108	124	105	115	110
Cards, Dominoes & Other Games	1,008	620	506	500	500
Billiards	786	560	620	630	625
Intergenerational Annual Variety Show (show participants and volunteers)	78	46	35	60	55

[illegible]

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

Program Explanation:

The mission of this program is to provide aid to families in distress 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 program 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 and administers fuel assistance programs, Salvation Army Vouchers, Rental Rebate Program, the Housing Rehabilitation Loan Program and works with the Town Manager's Office to administer the STEAP Grant Program, Clean Water Fund Grant and other grant and Town bonding projects such as the High School Athletic Turf Field and Lighting Project, Cross Farms Concession Building, Town Hall HVAC Geothermal Project., Honeywell Energy Performance Contract and the Tolland Public Library. 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 Service staff is also liaison to the Tolland Energy & Facilities Task Force, providing staff support, research materials, grant and proposal writing, and documenting utility usage of all town municipal buildings.

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.

Budget Change Commentary:

The budget is decreased by 1.8%. It should be noted that the Hockanum Valley Community Council Dial-A-Ride budget had been increased by \$7,345 in July 2013 as the Department of Transportation awarded the full allocation to Tolland. Therefore the revised budget for this account was \$55,853. The amount requested for the next fiscal year remains at \$55,853. The overall reduction to the budget is attributed to a restructuring of staff.

Program Objectives and Goals FY 2015:

- Pursue grants that will enhance the quality of life for the residents of Tolland
- Assist with project management of the expansion of the Library and construction administration
- Close out the two STEAP grants; Cross Farms Concession Facility and Tolland High School Stadium Field
- Pursue Small Cities Funding for a first level ADA elevator
- Pursue STEAP grant for the expansion of the Tolland Public Library
- Provide assistance to the Access Agency Inc. to secure grant funding to construct additional senior housing
- Continue to assist the Tolland Energy & Facilities Task Force with lowering the utility costs of municipal government
- Provide Project Coordination for Honeywell Investment Audit for Town Buildings
- Provide project oversight of the 2012 Small Cities Housing Rehabilitation Program

Program Objectives and Goals FY 2015 (Cont'd):

- 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.
- Continue to provide current level of youth programming
- Continue to develop opportunities for intergenerational participation in Human Services programming
- Identify and make available to residents all entitlement programs and resources that can provide relief
- Continue to coordinate implementation strategies to address substance use issues identified in Tolland School Substance Use & Related Behaviors Survey
- Continue to provide crisis intervention, assessment, short-term counseling, case management and referral services, as appropriate, for uninsured/underinsured Tolland residents of all ages
- Continue to develop improved statistical system to document usage of Human Services activities
- Continue using internet and electronic media, including social media to inform residents of Human Services programs

Program Accomplishments FY 2014:

- Provided Project Management for DECD Small Cities for the installation of an ADA Elevator at Town Hall
- Provided budgetary and project management for the Geothermal HVAC Retrofit at Hicks Memorial Municipal Center and Library.
- Provided budgetary and project management for STEAP grants for Cross Farms Concession and Tolland High School Athletic Field.
- Assisted WPCA and Town Planner with DEEP 2012 Clean Water Fund Grant- to WPCA Facility Plan.
- Assisted Engineering Firm with preparation of Geothermal and CL&P Rebates.
- Provided joint project management with the RFP process to select an Energy Services Company.
- Hired and trained Human Services Case Manager, who will assist residents in need of support or assistance related to personal, social, mental health and/or economic needs
- Secured grants for Youth Services programming: State Department of Education Youth Services Bureau Grant (\$21,233) and Enhancement Grant (\$5,000); Office of Policy and Management Police & Youth Grant (\$10,000); Department of Mental Health and Addiction Services Local Prevention Council Grant (\$3,105).
- Continued utilization of community volunteers and college interns 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 uninsured/underinsured Tolland residents of all ages
- Responded to increased demand for fuel assistance, foreclosure prevention services and budget counseling
- Produced Tolland Youth Services Community Theater summer musical production of *Shrek the Musical* and four Coffee House performances
- Continued 3rd year of VOICES program at Tolland High School to address significant youth issues identified in Tolland School Substance Use & Related Behaviors Survey
- Enhanced community outreach services through e-blast, web pages and social media to reach residents that may be facing financial hardships and emotional stressors
- Continued to improve statistical system to document usage of Human Services activities

Assigned Positions:

2012-2013		2013-2014		Position Title	2014-2015	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Director of Human Services	1	1.0
1	1.0	1	.71	Family Counselor – Position Changed to Human Service Case Manager 10-22-13	1	.71
1	1.0	1	1.0	Youth Services Coordinator – Position Changed to Assistant Director Human Services 2-11-14	1	1.0
1	1.0	1	1.0	Elderly Outreach Caseworker	1	1.0
1	.71	1	1.0	Administrative Secretary	1	1.0

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Individual/Family Counseling, Case Management (unduplicated number served)	200	155	150	100	140
Crisis Counseling (unduplicated number served)	660	390	350	200	200
Friendly Visitor (clients)	27	30	8	10	10
Friendly Visitor Volunteer (hours)	2,200	2,700	512	600	550
CHOICES Clients (* implemented 2010-2011)	93	115	128	135	140
Elderly Outreach Caseworker Clients (average monthly)(* implemented 2010-2011)	42	45	32	35	45
Rental Rebate Applications	57	58	54	54	54
Housing Rehabilitation Loan Program (# households served)	7	4	3	8	5
Shoes and Boots Vouchers (Salvation Army Vouchers)	80	70	35	35	35
ACCESS (State) Fuel Applications (# applications / # served)	193/486	163/179	125/280	140/350	140/350
Tri-Town Fuel Bank/Local Fuel Banks/Operation Fuel (# applications / # served)	35/106	22/64	25/73	25/75	25/75
Holiday Food Baskets (unduplicated number served)	325	303	300	300	300
Food Pantry (# households / # total served)	57/175	52/148	49/124	45/115	45/115
Youth Services Support/Skills Groups (in school) (# served)	0	35	0	0	0
Outreach, Information and Referral Services	250	350	450	450	450
Positive Youth Development Programs, Training and Workshops/ # Participants (PAWS, Community Service, SADD)	100	40	40	40	40
Alternative Youth Programs / # Participants (After-School, Weekend, Vacation Programs & Summer Programs)	190	210	250	250	250
Community Events /# Attendees (Summer Theater , Coffee House (start 11/09))	1,900	1,650	1750	1750	1750
Youth Program Assistance (Camp, Summer School, Holiday Program)	170	150	150	150	150
Preventive School Assemblies/Presentations / # Attendees	1,500	1,500	1250	1800	1250
Youth Services Federal/State Grants Received					
State Department of Education, Youth Service Bureau Grant	\$21,113	\$21,113	\$21,109	\$21,233	\$21,233
Office of Policy & Management, Police & Youth Grant		\$10,000	\$10,000	\$10,000	
Department of Mental Health and Addiction Services, Local Prevention Grant	\$3,105	\$3,105	\$3,105	\$3,105	\$3,105
Small Cities Community Development Block Grants:					
2010 ADA Elevator Installation – Hicks Memorial Municipal Building & Library \$480,000					
2012 Housing Rehabilitation Grant \$300,000				\$200,000	\$100,000
2014 ADA Elevator Application for Level I - \$700,000					\$700,000
Small Town Economic Assistance Grants:					
STEAP 2012 – Multi-use Concession Facility at Cross Farms Recreation Complex -\$394,350			\$394,350	\$394,350	
STEAP 2013 –Tolland High School Stadium Turf -\$500,000			\$500,000	\$500,000	
STEAP 2014- Tolland Public Library Expansion - \$500,000					
Other Grants:					
Jeremy Worrell Grant- Tolland High School Stadium Turf Project			\$ 70,000	\$ 70,000	
State Bond Funds- Tolland High School Lighting			\$200,000	\$200,000	
DOT Dial-a-Ride Grant	\$ 26,471	\$19,853	\$29,382	\$29,382	\$29,382
DEEP 2012 Clean Water Fund Grant (55% Grant – 45% Town Share) \$44,500			\$18,931	\$18,931	\$22,569
Clean Energy Finance & Investment Authority Geothermal Rebate			\$175,000		
CL&P Lighting Rebate- Hicks Memorial Municipal Center			\$50,648		

FUNCTION	ACTIVITY			PROGRAM			CODE
Community Services	Human Services			Human Services			320-00
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
REGULAR PAYROLL	243,143	245,601	253,276	253,555	241,400	241,401	241,401
Human Services Director							
Family Counselor							
Administrative Secretary							
Youth Services Coordinator							
Elderly Outreach Worker							
COMMUNICATIONS	590	640	855	1,200	1,200	720	720
DUES AND MEMBERSHIPS	984	1,086	1,103	1,103	1,103	788	788
OTHER SERVICES AND FEES	1,831	12,227	2,226	2,000	2,000	2,000	2,000
TRAINING AND DEVELOPMENT	184	150	190	620	620	370	370
TRAVEL REIMBURSEMENT	620	688	611	656	656	644	644
OFFICE SUPPLIES	711	763	885	945	945	945	945
PROGRAM MATERIALS	975	1,144	884	800	800	800	800
HOCKANUM VALLEY	52,942	46,324	48,508	48,508	55,853	55,853	55,853
VISITING NURSES	8,710	8,319	8,320	8,320	8,320	8,320	8,320
PAYROLL EXPENDITURES	243,733	246,241	254,131	253,555	242,600	242,121	242,121
OPERATING EXPENDITURES	66,958	70,702	62,726	64,152	70,297	69,720	69,720
TOTAL HUMAN SERVICES	310,690	316,943	316,858	317,707	312,897	311,841	311,841

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 is committed to promoting 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 on-line resources including downloadable audiobooks and eBooks. The library has a collection of NOOK eBook readers preloaded with a variety of popular and classic selections. In addition, the library has laptop computers for use in the library. 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 carrels equipped with listening devices, computers with access to the internet, on-line databases, and on-line catalogs of Tolland's collections and 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 program budget increased by \$665. This was due to slight increases and decreases in line items.

Program Objectives and Goals FY 2015:

- Work with the Town Manager, Director of Human Services, and architect to expand the Library into the adjacent gymnasium
- Continue to use volunteers for special projects and to encourage their participation in Friends of the Tolland Public Library efforts
- Continue to apply for grants from organizations such as Hartford Foundation for Public Giving to offset the cost of the library expansion
- Monitor efficiency and pricing of the Library's present Integrated Library System provider and of the competition
- Work with Senior Center staff to implement library related programming at the Senior Center (ongoing)
- Update library's policies and procedures (ongoing)
- Continue development of Library Technology Plan as one part of the long-range plan for library services (ongoing)
- Work with staff to more efficiently run operations. **(Council Goal: Expand the review of operational policies for increased revenue potentials and/or operational cost savings (i.e. the renting of Town facilities, schools, ball fields, parks to private groups, etc.)**
- Continue to work with the Tolland Public Library Foundation to offer enhanced services with funding from the Phoebe King and Elizabeth King Eaton Endowment (ongoing)
- Increase the amount of library publicity
- Tailor program offerings to Tolland citizen's needs
- Work with the Tolland 300th Celebration Committee

Program Accomplishments FY 2014:

- Wrote and was awarded \$1,000,000 from the State of Connecticut Library Construction Grant
- Applied for a STEAP (Small Cities Economic Assistance Plan) grant
- Presented information about the library expansion to numerous civic groups
- Continued to work with the Tolland Public Library Foundation on the Year of the Young Adult program series
- Worked with the Foundation on the Eaton/Dimock/King Author Series
- Worked with Friends to obtain Book Page, Wowbrary, Event Keeper, and the Advantage OverDrive program
- Collaborated with the Friends of the Tolland Public Library to obtain new museum passes
- Worked with Friends on Friends-sponsored programs
- Participated in *Celebrate Tolland* providing information packets of programs and services offered by the library
- Continued library participation program in recycling of DVDs, CDs, and plastic cases to recycling center in New Hampshire
- Expanded adult program offerings
- Participated in a regional One Book community reading program, East of the River Reads
- Formed a Strategic Planning Committee and worked with the committee to revise the library's strategic plan
- Revised the Meeting Room policy and the Circulation policy
- Increased the number of staff meetings from quarterly to bimonthly
- Wrote a technology plan
- Displayed Fair Housing materials
- Presented a Story Time on Fair Housing
- Participated in the Connecticut Library Association (CLA) Annual Conference
- Participated in the CLA Support Staff professional development seminar
- Increased circulation of materials, number of library visits, number of programs, and number of program participants
- De-selection and consolidation of the print reference collection
- Creative use of adult materials area
- Reformatting adult book discussion group
- Use of automated summer reading program software for children and youth
- Cooperation with Tolland Middle School in obtaining and circulating the school wide read, *Wonder* by R. J. Palacio
- Introduction of first youth chess group
- Collaboration with the Tolland Family Resource Center to provide a story/playgroup for families
- Introduction of the program, 1,000 Books Before Kindergarten, a literary initiative
- Attended Technology Task Force meetings
- Member of the State of Connecticut Library Space Needs Task Force
- Member of the CLA Membership Committee

Assigned Positions:

2012-2013		2013-2014		Position Title	2014-2015	
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	2.97	5	2.97	Library Circulation Assistant	5	2.97

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Total Circulation	136,776*	113,844	123,482	120,000	125,000
Reference Questions	6,863**	7,406	9,929	9,700	10,500
Library Visits	91,294***	70,000***	77,231	75,000	80,000
Number of Library Sponsored Programs All Ages	219	198	213	200	220
Attendance at Library Sponsored Programs	3,724	3,535	4,484	4,200	4550
Weekly Hours Open to the Public	54	54	54	54	54
Number of Computers available for Public Use	20	20	18	18	18
Items reviewed, ordered, received, processed, cataloged, & added to the collections	5,344*	4,546	6,843	7,000	7,200

*Lost data when new ILS was implemented.

**New way of counting reference questions.

***Door counter inoperable intermittently.

FUNCTION	ACTIVITY			PROGRAM			CODE
Community Services	Library Services			Library Services			400-00
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2017-2015 Manager Proposed	2014-2015 Adopted Budget
REGULAR PAYROLL	305,424	298,036	311,193	311,869	313,278	313,277	313,277
Library Services Director							
Reference Librarian							
Children's Librarian							
Library Technical Assistant							
Library Circulation Assistant (4)							
PROFESSIONAL SERVICES	325	325	325	0	0	0	0
SERVICE CONTRACTS	189	168	190	190	190	95	95
DUES AND MEMBERSHIPS	500	560	560	560	560	560	560
OTHER SERVICES AND FEES	30,668	30,668	30,055	29,153	29,153	28,605	28,605
TRAINING AND DEVELOPMENT	145	275	410	685	685	585	585
TRAVEL REIMBURSEMENT	246	0	0	0	0	0	0
OFFICE SUPPLIES	3,000	2,982	3,056	3,000	3,000	3,000	3,000
PROGRAM MATERIALS	31,969	1,519	1,696	1,500	1,500	1,500	1,500
BOOKS AND SUBSCRIPTIONS	43,041	44,800	35,066	36,650	36,650	36,650	36,650
PAYROLL EXPENDITURES	305,424	298,036	311,193	311,869	313,278	313,277	313,277
OPERATING EXPENDITURES	110,082	81,297	71,357	71,738	71,738	70,995	70,995
TOTAL LIBRARY SERVICES	415,506	379,332	382,550	383,607	385,016	384,272	384,272

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 program budget had no increase.

Program Objectives and Goals FY 2015:

- Continue to look for ways to increase revenue from rental of new turf field, from the sale of advertising signs, and other opportunities (**Council Goal: expand the review of operational policies for increased revenue potentials and/operational cost savings (i.e. the renting of Town facilities, schools, ball fields, parks to private groups, etc.)**)
- Develop and carry out plans for the operation of the new concession facility at Cross Farms
- Continue working on improvements to the Tolland Recreation Center (ongoing)
- Use the survey results to work on increasing overall attendance in programs and activities (ongoing)
- Continue to work on ways to increase the number of volunteers available to help with recreation programs, activities and special events
- Develop more programs to help fight obesity
- Continue working with the youth garden group to develop programs designed to get youths outside and more involved with nature
- Work with local groups to develop more joint special event and fundraising ideas
- Continue to work with the Pathway Committee to create and maintain multi-use trails and pathways in town

Program Accomplishments FY 2014:

- Started new programs including and After School program for middle school age children
- Increased use of Recreation Center by for-profit and non-profit groups and families
- Developed use and rental policies for the new all-weather field at the high school
- Developed and completed a town-wide survey for the recreation department and library
- Assisted with the creation of a bathroom/concession stand at the Cross Farms Recreation Area
- Worked with local groups to develop more nature and fitness oriented programs
- Made changes to office operations to continue meeting the needs of residents efficiently despite reduction in staff
- Continued work with the Pathway Committee on maintaining and creating trails in town
- Held multiple fundraising events for the Recreation Scholarship fund to support people in need in town
- Held various special events throughout the year including Celebrate Tolland, town hall Trick or Treat, Sundaes in the park and more

Assigned Positions:

2012-2013		2013-2014		Position Title	2014-2015	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Director of Recreation & Adult Education	1	1.0
1	1.0*	0	0	Assistant Director of Recreation & Adult Education	0	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 Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Crandall Park	18,997	22,246			
Pre-School Program Participants	167	122	139	102	110
Youth Sports Participants	1,061	1,019	888	828	828
Youth Program Participants	1,182	1,017	965	915	920
Adult Sports Program Participants	422	364	366	449	455
Adult Education Program Participants	975	901	344*	286	300
Trips & Special Events	1,950	1,371	2,005	1,822	1,822
Pavilion Events	85	0*	89	90	90
Lodge Events	177	189	145*	160	160

*pavilion no available for use

*drop due to loss of fitness classes

*moved programs from lodge to rec center

[illegible]

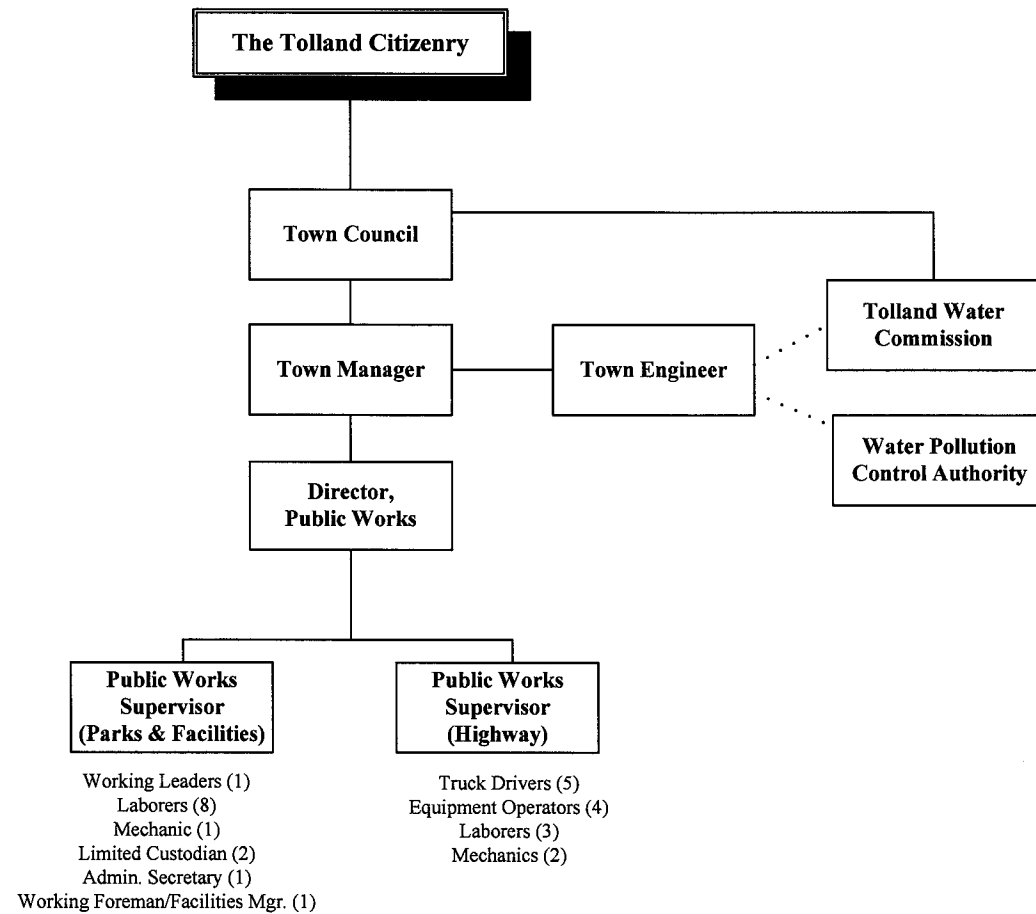
PUBLIC WORKS

PUBLIC WORKS

The Public Works Department consists of the Highway Department, Parks and Facilities, Solid Waste and Recycling. The Highway Department maintains 133.62 miles of local roads. The Department is overseen by the Public Works Director. The Highway consists of seven truck drivers, four equipment operators, two mechanics and two 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 working foreman, one working leader, seven 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. The Engineering functions for the Town are handled by the Utilities Administrator/Town Engineer who reports directly to the Director of Planning and Community Development. These functions include reviewing plans prepared for Town projects and inspection services for both public and private works. Single-stream recycling was implemented in 2009/2010 and is being operated by a private contractor.

Account Code	Descriptions	2014-2015 Department Request	2014-2015 Manager Proposed	2014-2015 Adopted Budget
600-00	Engineering Services	112,351	105,210	105,210
610-60	Parks and Facilities	1,329,073	1,303,481	1,303,481
630-67	Refuse and Recycling Services	1,224,888	1,184,888	1,184,888
640-67	Sewage Disposal	15,000	15,000	15,000
650-79	Streets and Roads	1,876,006	1,826,488	1,826,488
	Subtotal -- Public Works	4,557,318	4,435,067	4,435,067

Division of Public Works ***Organization Chart***



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

Program Explanation:

Starting in 1991, the Town Engineer position was part of the Community and Development function and was switched to the Public Works function in 2000 with the transfer of the Director to this new role. In the department restructuring that occurred in 2008, the Town Engineer position became a direct report to the Town Manager with a supporting role for Public Works and Community and Development as well as other town departments on an as needed basis. The Town Engineer provides technical support for the Water Pollution Control Authority and the Tolland Water Commission, as well as serves as the Inland Wetland Agent for the Town.

Budget Change Commentary:

The program budget represents a negative 2.5% change due to reductions in professional services, service contracts, and training.

Program Objectives and Goals FY 2015:

- To work with department staff in identifying processes and barriers within the Development Group that inhibits economic growth. (**Council Goal: Implement a strategy with the EDC, Town Council, PZC, the Development Office and the stakeholders that is sufficiently specific to allow for the proper marketing and to ensure development opportunities of the Tolland Village Area, the Technology Zone and other developable properties**)
- Implement CCM's solar VNM program (solar farm) on Town owned property (**Council Goal: Implement CCM's Solar PPA program (solar farm) on a town owned property**)
- To see to completion, Tolland Water Commission's Water Supply Plan
- To see to completion, WPCA's Phase II Facilities Plan
- To work with our GIS contractor to reorganize and clean up our current town wide GIS data. Data is not coherent and in its current format, prohibits future expansion and use by town staff and the public
- To establish a consistent protocol for WPCA new service applications, and to promote expansion of the customer base/revenues
- To establish a consistent protocol for Tolland Water Commission new service applications

Program Accomplishments FY 2014:

- Complete construction of Raia Drainage project
- Work with CCM and its consultants to implement the construction of two 1Mwatt solar farms on Town of Tolland property
- Work with town staff to participate in CEFIA's Phase IV of the Solarize Connecticut program – Date for open enrollment has not been released by CEFIA
- Work with CRCOG, DOT on Tolland Green road reconstruction
- Work with DOT and its consultants to design sewer line relocation needed for proposed road widening of Route 195 from I84 to Anthony Road
- Work with town staff to identify new voting location

- Work with CTrides to promote awareness of bus service from exit 68 commuter lot to Hartford
- Parker School parking expansion
- Tolland Green Project – Coordinate with DOT

Assigned Positions:

2012-2013		2013-2014		Position Title	2014-2015	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Utilities Administrator/Town Engineer	1	1
1	.34	0	0.0	Administrative Secretary	0	0
1	.69	0	0.0	Engineering Technician	0	0

PROGRAM	PARKS AND FACILITIES	610-60 thru 610-86
----------------	-----------------------------	-------------------------------

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 Department also provides maintenance for all municipal fields including those of the Board of Education. 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, Resident State Troopers, 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 program budget increased overall by \$69,327. The major cost drivers are gasoline, diesel and heating oil which increased \$44,434. The Town Hall geo-thermal warranty has expired; the full service HVAC contract added \$13,584 to the budget. Machinery and equipment parts increased by \$10,500 for parts needed to make repairs on aging equipment. Utilities costs (electricity, water and sewer) have also increased. There were reductions in other accounts which offset some of the major increases.

Program Objectives and Goals FY 2015:

- In yet another difficult budget year, we will continue to improve our efficiencies and attempt to reduce costs with as little impact on services as possible
- Continue to work on merging both the Parks and Facilities and Highway Garages to become one department by promoting good communication and teamwork
- Continue compliance with DEEP to ensure all proper storm water sampling and reports are performed and up-to-date
- Continue to promote the growth of the Adopt-A-Spot Program
- Prioritize construction projects for first and second years of the Capital Improvement Plan based upon level of service required for the town and accurate cost estimates
- Assist in the Tolland Library expansion project
- Assist in the Town-wide and Board of Education energy project
- Assist with drafting a plan to consolidate the Town and BOE maintenance and operations (**Council Goal: Draft a plan that the Town Council and Board of Education can support to uncover and implement the consolidation of Town and BOE functions and services (i.e. accounting software, IT services, building operations and systems monitoring, maintenance and operations etc.)**)

Program Accomplishments FY 2014:

- Winter of 2013/2014 consisted of over 30 events
- Maintained the Town of Tolland buildings and town owned property in a safe and cost effective way
- Replaced the roof on level 3/4 and 5/6 of the Hicks Municipal Building
- Replaced the roof at the Highway garage

Program Accomplishments FY 2014 (cont'd):

- Installed new landscaping around the new turf field at Tolland High School
- Assisted with the concession stand located at Cross Farms
- Repaired tee pads and wood chipped paths of the disc golf course at Cross Farms
- Installed pathway and walk around the generator pad at the Hicks Municipal Building
- Performed 30 interments in Tolland cemeteries
- Assisted Highway Department in various drainage projects
- Assisted various Town groups in events such as Truck Day, Celebrate Tolland, Tree Lighting, Toy Drive, Memorial Day Parade

Assigned Positions:

2012-2013		2013-2014		Position Title	2014-2015	
Positions	FTE	Positions	FTE		Positions	FTE
1	.66	1	.66	Public Works Director	1	.66
1	1.0	1	1.0	Public Works Supervisor	1	1.0
1	1.0	1	1.0	Working Leaders	1	1.0
7.5	7.5	7.5	7.5	Laborers	7.5	7.5
1	.63	1	.60	Custodian	1	.60
1	.50	1	.50	Custodian	1	.50
1	.67	1	.67	Administrative Secretary	1	.67
0	0	1	1	Working Foreman/Facilities Manager*	1	1.0
1	1.0	1	1.0	Mechanic	1	1.0

*Funded by the ESCO Project

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Building maintained	21	21	21	22	22
Cemeteries	4	4	4	4	4
Playing Fields	34	34	34	35	35
School Grounds	5	5	5	4	4
Acres maintained	244	244	244	244	244
Vehicles maintained	19	19	19	15	15
Large equipment maintained	27	27	27	27	27

FUNCTION	ACTIVITY			PROGRAM			CODE
Public Works	Parks and Facilities			Parks and Facilities			610-60
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
REGULAR PAYROLL	577,449	588,773	597,367	599,919	560,850	602,537	602,537
Director of Public Works (.66)							
Administrative Secretary II (.66)							
Laborers (9)							
Limited Custodian (2)							
Mechanic							
Public Works Supervisor							
OVERTIME	63,285	37,489	44,978	36,295	36,295	37,203	37,203
TEMPORARY HELP	14,738	17,341	17,176	15,000	15,000	22,500	22,500
PROFESSIONAL SERVICES	0	0	0	0	25,000	0	0
COMMUNICATIONS	8,804	9,217	8,398	10,080	10,080	10,530	10,530
UTILITIES	591	1,945	1,545	796	796	1,637	1,637
EQUIPMENT RENTAL	433	813	287	350	350	750	750
DRUG AND ALCOHOL PROGRAM	0	0	0	2,000	2,000	2,000	2,000
OTHER SERVICES AND FEES	7,043	9,078	10,013	14,670	14,670	16,470	16,470
TRAINING AND DEVELOPMENT	138	536	1,540	500	500	500	500
OFFICE SUPPLIES	1,221	1,792	1,553	1,500	1,500	1,500	1,500
COMPUTER SOFTWARE	3,000	3,000	0	0	0	0	0
MINOR TOOLS	2,868	1,678	249	1,000	1,000	1,000	1,000
MACHINERY AND EQUIPMENT PARTS	32,520	25,400	35,817	32,195	32,195	39,495	39,495

[illegible]

[illegible]

FUNCTION	ACTIVITY			PROGRAM			CODE
Public Works	Parks and Facilities			Hicks Memorial Municipal Center			610-62
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
SERVICE CONTRACTS	22,655	130,317	8,609	24,988	24,988	39,706	39,706
UTILITIES	62,696	59,766	72,056	77,557	77,557	77,557	77,557
OTHER SERVICES AND FEES	2,454	6,232	4,347	0	0	0	0
REPAIRS	3,611	5,200	1,321	7,500	7,500	7,500	7,500
AGRICULTURAL AND CUSTODIAL	6,450	6,167	8,003	8,550	8,550	8,550	8,550
FUEL AND OIL	19,512	12,225	0	0	0	720	720
OPERATING EXPENDITURES	117,378	219,907	94,336	118,595	118,595	134,033	134,033
TOTAL HICKS TOWN HALL	117,378	219,907	94,336	118,595	118,595	134,033	134,033

FUNCTION		ACTIVITY			PROGRAM			CODE
Public Works		Parks and Facilities			Jail Museum			610-63
Line Item Description		2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
UTILITIES		4,515	2,223	3,500	3,201	3,201	2,405	2,405
OTHER SERVICES AND FEES		502	0	550	1,078	1,078	1,328	1,328
REPAIRS		1,043	10,996	507	2,000	2,000	0	0
FUEL AND OIL		9,937	6,841	7,484	6,124	6,124	9,308	9,308
OPERATING EXPENDITURES		15,998	20,060	12,041	12,403	12,403	13,041	13,041
TOTAL JAIL MUSEUM		15,998	20,060	12,041	12,403	12,403	13,041	13,041

FUNCTION	ACTIVITY			PROGRAM			CODE
Public Works	Parks and Facilities			Senior Center			610-64
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
COMMUNICATIONS	0	0	0	0	0	1,140	1,140
SERVICE CONTRACTS	6,803	7,541	8,729	8,906	8,906	8,906	8,906
UTILITIES	13,859	12,526	15,034	16,495	16,495	13,076	13,076
OTHER SERVICES AND FEES	820	2,180	385	2,375	2,375	2,375	2,375
REPAIRS	1,204	1,302	1,293	1,330	1,330	1,330	1,330
AGRICULTURAL AND CUSTODIAL	800	900	1,074	900	900	900	900
FUEL AND OIL	6,913	8,354	8,586	11,606	11,606	10,499	10,499
OPERATING EXPENDITURES	30,399	32,803	35,101	41,612	41,612	38,226	38,226
TOTAL SENIOR CENTER	30,399	32,803	35,101	41,612	41,612	38,226	38,226

[illegible]

FUNCTION	ACTIVITY			PROGRAM			CODE
Public Works	Parks and Facilities			Fire Stations			610-66
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
SERVICE CONTRACTS	3,018	3,459	4,512	5,333	5,333	7,933	7,933
UTILITIES	18,338	16,990	20,818	23,701	23,701	20,000	20,000
OTHER SERVICES AND FEES	787	15,563	478	1,790	1,790	1,790	1,790
REPAIRS	3,239	3,098	17,820	4,500	4,500	4,500	4,500
BUILDING IMPROVEMENTS	562	1,071	1,365	1,000	1,000	1,000	1,000
AGRICULTURAL AND CUSTODIAL	730	1,000	1,997	2,200	2,200	2,200	2,200
FUEL AND OIL	28,534	29,516	31,208	27,167	27,167	35,640	35,640
FURNITURE AND FIXTURES	938	1,016	521	0	0	0	0
OPERATING EXPENDITURES	56,146	71,713	78,718	65,691	65,691	73,063	73,063
TOTAL FIRE STATIONS	56,146	71,713	78,718	65,691	65,691	73,063	73,063

FUNCTION	ACTIVITY			PROGRAM			CODE
Public Works	Parks and Facilities			Old Town Hall			610-68
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
UTILITIES	2,618	2,323	2,300	3,337	3,337	2,938	2,938
OTHER SERVICES AND FEES	435	240	250	1,383	1,383	1,383	1,383
REPAIRS	498	150	169	1,000	1,000	1,000	1,000
AGRICULTURAL AND CUSTODIAL	100	100	100	100	100	100	100
FUEL AND OIL	2,187	2,030	2,919	2,794	2,794	3,288	3,288
OPERATING EXPENDITURES	5,838	4,843	5,738	8,614	8,614	8,709	8,709
TOTAL OLD TOWN HALL	5,838	4,843	5,738	8,614	8,614	8,709	8,709

FUNCTION		ACTIVITY			PROGRAM			CODE
Public Works		Parks and Facilities			Contingency			610-70
Line Item Description		2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
CONTINGENCY		20,637	15,369	11,366	19,000	19,000	20,000	20,000
OPERATING EXPENDITURES		20,637	15,369	11,366	19,000	19,000	20,000	20,000
TOTAL CONTINGENCY		20,637	15,369	11,366	19,000	19,000	20,000	20,000

[illegible]

FUNCTION	ACTIVITY			PROGRAM			CODE
Public Works	Parks and Facilities			Parks and Facilities Garage			610-82
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
COMMUNICATIONS	0	0	0	0	0	1,140	1,140
SERVICE CONTRACTS	0	543	549	1,755	1,755	1,755	1,755
UTILITIES	5,812	5,669	7,646	8,722	8,722	8,105	8,105
OTHER SERVICES AND FEES	80	0	80	380	380	380	380
REPAIRS	703	24	772	1,000	1,000	1,000	1,000
AGRICULTURAL AND CUSTODIAL	550	452	180	300	300	300	300
FUEL AND OIL	3,791	6,400	5,445	4,866	4,866	6,800	6,800
OPERATING EXPENDITURES	10,937	13,088	14,672	17,023	17,023	19,480	19,480
TOTAL PARKS AND FACILITIES GARAGE	10,937	13,088	14,672	17,023	17,023	19,480	19,480

[illegible]

FUNCTION	ACTIVITY			PROGRAM			CODE
Public Works	Parks and Facilities			Recreational Facilities			610-84
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
UTILITIES	0	0	0	1,200	1,200	4,576	4,576
OTHER SERVICES AND FEES	160	0	0	0	0	0	0
REPAIRS	1,317	2,070	1,998	2,000	2,000	2,000	2,000
AGRICULTURAL AND CUSTODIAL	30,940	35,393	36,476	39,050	39,050	40,950	40,950
OPERATING EXPENDITURES	32,417	37,463	38,474	42,250	42,250	47,526	47,526
TOTAL RECREATIONAL FACILITIES	32,417	37,463	38,474	42,250	42,250	47,526	47,526

[illegible]

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 \$38,218. This program decrease is due to reduction of 5% in the fee structure and an estimated decrease in budgeted refuse tonnage for FY15. The budget for Recycling revenue is decreasing from \$46,000 to \$40,000 based on estimated tons.

Program Objectives and Goals FY 2015:

- Continue to increase awareness of savings related to recycling
- Revise the current regulations as needed

Program Accomplishments FY 2014:

- Town of Tolland has brought in about \$107,000 in recycling revenue since July 1, 2010, including \$31,381 in FY12-13
- A local non-profit, Venture Crew 422 affiliated with the Boy Scouts, organized two electronics recycling days at the Tolland High School
- Plan to implement a household recycling audit with Willimantic Waste Paper in Spring/Summer
- Completed rolling cart swap-out program getting larger 95 gallon recycling carts to more than 300 residents

Performance Measurements	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Estimated residential units	5,179	5,179	5,186	5,200
Tons of refuse	4,806	4,347	4,600	4,600
Revenue	\$37,622	\$31,381	\$40,000	\$40,000
Tons of bulky waste	400	362	317	350
Single Stream recycling (began in July 2009)	1,737	1,771	1,600	1,600

FUNCTION	ACTIVITY			PROGRAM			CODE
Public Works	Public Works			Refuse & Recycling Services			630-67
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
PRINTING	1,786	0	0	0	0	0	0
OTHER SERVICES AND FEES	1,469	2,000	0	0	0	0	0
REFUSE / RECYCLING COLLECTION	926,331	939,544	925,427	898,531	898,531	858,705	858,705
BULKY WASTE DISPOSAL	29,508	31,642	26,690	31,175	31,175	25,883	25,883
REFUSE DISPOSAL	294,558	323,443	303,544	282,900	282,900	289,800	289,800
HAZARDOUS WASTE	8,695	8,950	9,182	10,500	10,500	10,500	10,500
OPERATING EXPENDITURES	1,262,347	1,305,578	1,264,843	1,223,106	1,223,106	1,184,888	1,184,888
TOTAL REFUSE AND RECYCLING SERVICES	1,262,347	1,305,578	1,264,843	1,223,106	1,223,106	1,184,888	1,184,888

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 Operations Fund until sewer use charges are robust enough to cover local operations as well as Town of Vernon sewer treatment charges. 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 2015:

- Increase the customer base and generate self-supporting revenue within 18 months
- Work with the Connecticut Department of Environmental Protection to finalize Phase II of the town wide Wastewater Facilities Plan
- Begin to implement Wastewater Facilities Plan recommendations:
 - Work towards the establishment of a Septic Pump-Out Ordinance and education program
 - Set up database of septic repairs needing variances
- Review and revise (as needed) Water Pollution Control Authority regulations, ordinances and standards in regards to assessments, connection fees and lateral installations

Program Accomplishments FY 2014:

- Submitted a draft of the Phase II Wastewater Facilities Plan to Connecticut Department of Environmental Protection for their review and comment
- Conducted Grease Interceptor inspections and worked with owners to educate them regarding the need for proper maintenance
- Review infrastructure status and developed a 5-year Capital Improvement Plan
- Addressed odor issues on Old Post Road
- Implemented several upgrades to pump stations

FUNCTION	ACTIVITY			PROGRAM			CODE
Public Works	Public Works			Sewage Disposal			640-67
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
OTHER SERVICES AND FEES/TRANSFER OUT	15,000	15,000	15,000	15,000	15,000	15,000	15,000
OPERATING EXPENDITURES	15,000	15,000	15,000	15,000	15,000	15,000	15,000
TOTAL SEWAGE DISPOSAL	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 Department with administrative oversight provided by the Public Works Director. 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 Department are divided between nine budget pages. The Street Lights and Traffic Control budget has its own narrative.

Budget Change Commentary:

The program budget overall increased \$23,127 mainly due to the increase in equipment rental for the hiring of outside drivers and trucks for snow removal for \$18,050. There were also increases in fuel costs for \$3,850, communications for the GPS truck monitoring services \$4,920 and other various increases and decreases in other accounts.

Program Objectives and Goals FY 2015:

- In yet another difficult budget year, we will continue to improve our efficiencies and attempt to reduce costs with as little impact on services as possible
- Continue to work on merging both the Parks and Facilities and Highway Garages to become one department by promoting good communication and teamwork
- Continue compliance with DEEP 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 II of the \$5 million road improvement referendum
- Assist outside contractors in various construction projects

Program Accomplishments FY 2014:

- 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, street sweeping, grading gravel roads, cleaning ditches and catch basins, and curb replacement
- Continued to implement the use of all salt snow and ice control policy
- Winter of 2013/2014 included over 30 events
- Completed Phase I of the \$5 million road improvement referendum
- Reclaim and overlay Eaton Road, Hunter Road, Meadowood Drive, Merlot Way, Mountain Spring Road, Old Farms Road, Peter Green Road, Pine Hill Road, Sugar Hill Road, Summit Drive and Virginia Lane; repairing and/or installing new drainage where necessary
- Overlay Ann Drive, Clarke Road, Cook Road, Gehring Road and Metcalf Road; repairing and/or installing new drainage where necessary.
- Resurfaced parking lot at Tolland Intermediate School
- Crack sealed Old Post Road and Industrial Park Road East
- Reconstructed two culverts located on Hunter Road

Program Accomplishments FY 2014 (cont'd):

- Completed Phase I of the Proactive Tree Trimming Program (LOCIP Grant)
- Installed septic system for Cross Farms Concession Stand

Assigned Positions:

2012-2013		2013-2014		Position Title	2014-2015	
Positions	FTE	Positions	FTE		Positions	FTE
1	.34	1	.34	Public Works Director	1	.34
1	1.0	1	1.0	Public Works Supervisor	1	1.0
1	.33	1	.33	Administrative Secretary	1	.33
7	7.0	6	6.0	Truck Driver	5	5.0
4	4.0	4	4.0	Equipment Operator	4	4.0
2.5	2.5	3.5	3.5	Laborer	3.5	3.5
2	2.0	2	2.0	Mechanic	2	2.0

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
OILING: Miles	6.0	0	0	0	0
Rubberized asphalt (s.y.)	86,278	0	0	0	0
Crack filling (miles)	6.0	3.0	0	3.5	0
BITUMINOUS CONCRETE: Tons	544	700	600	17,625	17,000
Cold Patch (tons)	11	11	11	11	11
DRAINAGE PIPE: Metal, concrete & miscellaneous pipe	1,006	1,000	1,650	2,000	2,000
Basins or flared ends	14	40	68	122	120
SNOW & ICE CONTROL: Salt (tons)	3,900	3,448	3,000	5,200	5,000
Sand (c.y.)	273	273	273	392	300
Calcium chloride (liquid) (gallons)	0	0	0	0	0
Calcium flakes (bags)	200	200	200	200	200
UNIMPROVED ROADS: Calcium chloride (gallons)	26,464	26,525	26,525	26,000	26,000
Processed gravel (tons)	1,500	1,500	2,550	1,500	2,000
Unimproved miles	8.85	8.85	8.41	8.41	8.41
PAVED MILES	123.50	123.50	124.61	124.71	125.21
TOTAL MILES	132.35	132.35	133.02	133.12	133.62

FUNCTION	ACTIVITY			PROGRAM			CODE
Public Works	Highways			Streets and Roads			650-67
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
REGULAR PAYROLL	120,861	122,629	123,008	121,458	124,290	124,291	124,291
Director of Public Works (.34)							
Administrative Secretary II (.34)							
Public Works Supervisor							
Truck Drivers (5)							
Equipment Operators (4)							
Laborers (3)							
COMMUNICATIONS	5,600	28,518	10,162	9,924	9,924	14,844	14,844
SERVICE CONTRACTS	4,242	3,600	6,538	8,750	8,750	8,750	8,750
DRUG AND ALCOHOL PROGRAM	2,258	2,426	2,735	2,250	2,250	2,282	2,282
DUES AND MEMBERSHIPS	246	352	460	315	315	315	315
TRAINING AND DEVELOPMENT	349	900	40	750	750	750	750
OFFICE SUPPLIES	459	533	600	600	600	600	600
MACHINERY AND EQUIPMENT PARTS	3,227	999	5,775	2,305	2,305	2,305	2,305
BOOKS AND SUBSCRIPTIONS	0	0	0	400	400	400	400
OTHER EQUIPMENT	2,626	45,487	24,781	3,350	3,350	2,900	2,900
PAYROLL EXPENDITURES	120,861	122,629	123,008	121,458	124,290	124,291	124,291
OPERATING EXPENDITURES	13,407	54,296	40,929	18,720	18,720	18,302	18,302
TOTAL STREETS AND ROADS	134,267	176,925	163,937	140,178	143,010	142,593	142,593

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

FUNCTION	ACTIVITY			PROGRAM			CODE
Public Works	Highways			Unimproved Roads			650-77
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
REGULAR PAYROLL	25,187	22,318	13,818	0	0	0	0
OVERTIME	0	0	305	0	0	0	0
ROAD MATERIALS AND MARKERS	39,714	62,554	49,231	49,689	29,689	49,689	49,689

FUNCTION	ACTIVITY			PROGRAM			CODE
Public Works	Highways			Ice and Snow Removal			650-78
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
REGULAR PAYROLL	89,926	18,272	79,628	101,757	107,757	97,152	97,152
OVERTIME	90,226	17,991	55,309	87,212	126,212	91,802	91,802
TEMPORARY HELP	0	4,431	4,958	0	8,132	0	0
EQUIPMENT RENTAL	84,106	12,477	23,061	55,317	63,317	73,367	73,367
ROAD MATERIALS AND MARKERS	359,545	198,850	293,074	231,850	328,245	231,850	231,850
CAPITAL OUTLAY	0	29,191	58,299	0	0	0	0
PAYROLL EXPENDITURES	180,153	40,694	139,896	188,969	242,101	188,954	188,954
OPERATING EXPENDITURES	443,650	240,518	374,435	287,167	391,562	305,217	305,217
TOTAL ICE AND SNOW REMOVAL	623,803	281,211	514,330	476,136	633,663	494,171	494,171

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 the Connecticut Light & Power Company under contract with the Town.

Budget Change Commentary:

The \$9,929 increase to the program was mainly for traffic markings (\$9,000) which is needed with the additional paving projects being performed with the \$5 million road improvement referendum.

Program Objectives and Goals FY 2015:

- Utilize software to monitor sign inventory and maintenance of reflective signs as mandated by State
- Paint centerlines, edge lines and traffic markings as required
- Continue program of upgrading traffic control signs (speed, intersection, deer crossing, etc.) to meet new MUTCD requirements
- Continue to explore State grant opportunities

Program Accomplishments FY 2014:

- Installed 22 regulatory/warning signs, 15 stop signs and 14 street name signs
- Painted 64 miles of double yellow centerlines and 9.24 miles of white edge lines
- Painted traffic calming markings on Old Stafford Road and the Old Post Road and Mountain Spring Road intersection
- Installed new 4-way stop on Grant Hill Road at Gehring Road including "STOP AHEAD" signs and stop bar markings

[illegible]

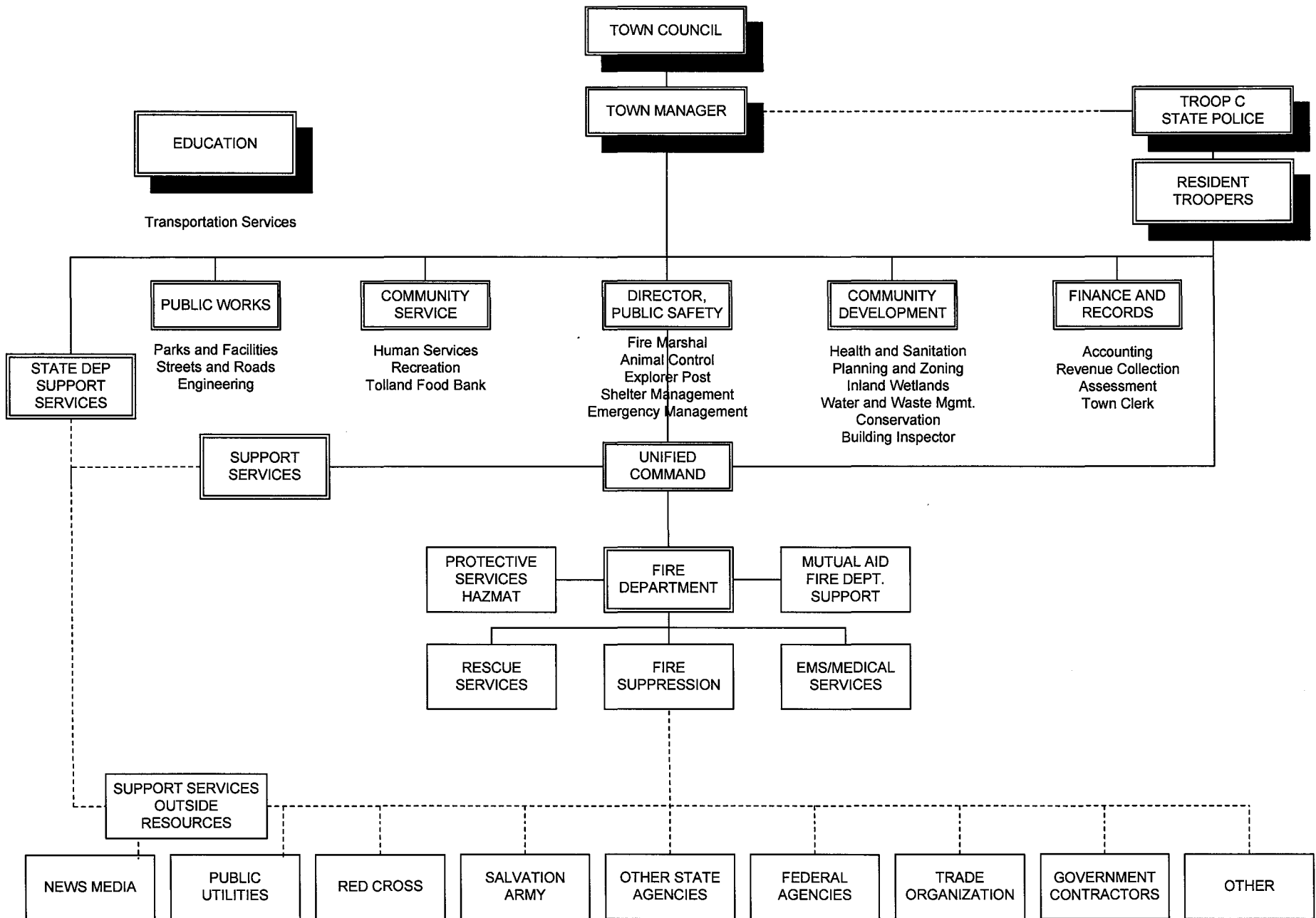
PUBLIC SAFETY

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 a desk sergeant and four 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 \$89,705 are earmarked for Public Safety equipment replacement in the Capital Improvements Fund. Beginning in 2010/2011, the Capital budget provides for a \$200,000 reserve from the ambulance account to Public Safety Capital Equipment Reserve.

Account Code	Descriptions	2014-2015 Department Request	2014-2015 Manager Proposed	2014-2015 Adopted Budget
700-00	Water Supply	78,498	78,498	78,498
710-00	Ambulance Services	357,105	323,484	323,484
720-00	Animal Control Services	57,228	52,728	52,728
730-00	Civil Preparedness	12,663	12,663	12,663
740-00	Fire Prevention	57,463	48,153	48,153
750-00	Fire Suppression	617,278	588,818	588,818
760-00	Law Enforcement	723,686	623,391	733,499
	Subtotal -- Public Safety Services	1,903,921	1,727,735	1,837,843

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



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

Program Explanation:

This program of spending for the funding of fire protection charges for water mains and hydrants serving a portion of the community. The Connecticut Water Company provides this service. There is presently no charge for the approximate (70) hydrants on Town/State roads provided by the Tolland Water System.

Budget Change Commentary:

The program budget reflects the number of current hydrants billed by the Connecticut Water Company. The budget amount is remaining the same as the previous fiscal year.

Program Objectives and Goals FY 2015:

- No additional increase in units anticipated for FY2015

Program Accomplishments FY 2014:

- Maintained current system

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Hydrants	39	39	39	41	41
Dry hydrants	8	8	8	8	8

FUNCTION	ACTIVITY			PROGRAM		CODE	
Public Safety Services	Water Supply			Water Supply		700-00	
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
OTHER SERVICES AND FEES	73,186	75,847	75,470	0	0	0	0
HYDRANTS	0	0	0	78,498	78,498	78,498	78,498
OPERATING EXPENDITURES	73,186	75,847	75,470	78,498	78,498	78,498	78,498
TOTAL WATER SUPPLY	73,186	75,847	75,470	78,498	78,498	78,498	78,498

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 an 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 volunteer 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 program budget increased \$19,164. Professional Services increased \$4,800 for volunteer reimbursements. Communications increased by \$1,621 due to additions to the Comcast services. Training and Development increased by \$1,107 for required staff certifications and training. There was an increase in Medical Supplies by \$1,500. Software, repairs and fuel increased by \$5,845 due to increased software needs and fuel costs and costs to repair aging equipment. Other equipment increased by \$4,291 mainly due to the need to replace a blood pressure/oxygen machine which is failing and parts are not obtainable to repair.

Program Objectives and Goals FY 2015:

- Maintain a committee for the recruitment of volunteer Emergency Medical personnel to address the rise in medical calls. This is a continuous process.
- Program development and implementation of a CERT (Citizen Emergency Response Team) within Tolland.
- Public Safety officials will join as a regular part of the Town of Tolland planning process. Involvement by Public Safety officials will allow for the assessment and incorporation of future needs of the Ambulance Services Division affected by the economic growth and development within the targeted areas to be clearly identified, in the earliest stages of planning (i.e. personnel, apparatus and equipment.)
- Grant applications for CERT supplies and equipment as well as safety equipment will be actively pursued.
- Create and manage drills and conduct annual training that includes all BOE administrators, teachers, custodians and other staff members.
- Evaluate new EMS products that may improve delivery of patient care and safety and efficiency of personnel.
- Purchase replacement ambulance for Ambulance 640. 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 a few area communities operating with two ambulances. Vernon, Coventry, Mansfield and Stafford are all operating with a minimum of three ambulances.

Program Accomplishments FY 2014:

- New vendors have been established to reduce expenditures.
- Continued the interaction and exchange of information between Town Council, Town staff, Public Safety and State Police
- Continued hosting informational meetings with businesses and residents to inform them of the services provided by both volunteer and career staff.
- Several members continue to become crossed-trained between EMS and Fire. Crossed trained staff maximizes the amount of staff that are available to mitigate any type emergency.

Assigned Positions:

2012-2013		2013-2014		Position Title	2014-2015	
Positions	FTE	Positions	FTE		Positions	FTE
1	.33	1	.33	Assistant Public Safety Director	1	.33
3	3.0	3	3.0	Firefighter/EMT	3	3.0
1	.50	1	.50	Administrative Secretary	1	.50

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Fire	564	501	505	515	525
Medical	1,095	1,102	1,102	1,120	1,145
Hazardous Materials	57	43	53	58	60
Motor Vehicle Accidents	139	113	93	110	115
Other Emergency/Service Calls	275	815	283	294	301
Non-Emergency	2,343	2,392	2,411	2,400	2,440
Total Activity	4,473	4,966	4,447	4,497	4,586

FUNCTION	ACTIVITY			PROGRAM			CODE
Public Safety Services	Fire and Ambulance			Ambulance Services			710-00
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
REGULAR PAYROLL	84,327	115,018	126,866	135,344	136,947	136,946	136,946
Public Safety Assistant Director (.33)							
Public Safety Officer (3)							
OVERTIME	15,186	17,267	12,444	20,174	20,174	21,183	21,183
PROFESSIONAL SERVICES	35,801	40,958	41,951	50,200	50,200	55,000	55,000
COMMUNICATIONS	25,654	31,996	36,307	40,781	40,781	42,402	42,402
SERVICE CONTRACTS	3,539	3,411	1,669	875	875	875	875
PRINTING	0	0	0	350	350	350	350
EQUIPMENT RENTAL	1,396	1,600	1,784	1,500	1,500	1,500	1,500
DUES AND MEMBERSHIPS	200	150	85	245	245	245	245
OTHER SERVICES AND FEES	596	387	1,389	1,000	1,000	1,000	1,000
TRAINING AND DEVELOPMENT	5,246	7,983	4,294	10,893	10,893	12,000	12,000
OFFICE SUPPLIES	269	779	1,121	725	725	725	725
MEDICAL SUPPLIES	11,765	11,950	13,028	10,000	10,000	11,500	11,500
COMPUTER SOFTWARE	1,071	1,174	1,190	1,768	1,768	3,163	3,163
MINOR TOOLS	0	0	0	300	300	300	300
MACHINERY AND EQUIPMENT PARTS	1,432	1,631	1,689	2,000	2,000	4,000	4,000
REPAIRS	2,348	2,210	2,362	2,200	2,200	4,000	4,000
BUILDING MATERIALS	1,002	723	1,097	1,000	1,000	1,000	1,000

FUNCTION	ACTIVITY						CODE
Public Safety Services	Fire and Ambulance			Program			710-00
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
FOOD AND CLOTHING	5,353	6,153	8,182	6,250	6,250	6,600	6,600
AGRICULTURAL AND CUSTODIAL	212	307	222	150	150	150	150
FUEL AND OIL	6,195	6,572	8,787	10,500	10,500	10,800	10,800
PROGRAM MATERIALS	314	254	76	650	650	650	650
BOOKS AND SUBSCRIPTIONS	187	105	392	500	500	500	500
FURNITURE AND FIXTURES	0	1,967	0	1,200	1,200	1,200	1,200
OFFICE MACHINES	156	0	0	500	500	500	500
OTHER EQUIPMENT	207	1,243	755	2,604	2,604	6,895	6,895
PAYROLL EXPENDITURES	99,513	132,286	139,310	155,518	157,121	158,129	158,129
OPERATING EXPENDITURES	102,943	121,552	126,380	146,191	146,191	165,355	165,355
TOTAL AMBULANCE SERVICES	202,456	253,838	265,690	301,709	303,312	323,484	323,484

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 program budget increased \$8,095. Other Services and Fees increased by \$2,095 mainly for software to track animal control complaints. There was also a \$6,000 increase in the amount that General Fund gives to the Dog Fund in order to support it and keep it out of a deficit. This increase is also to be used for need items, such as, clothing, service for vehicle, fuel, dog food, miscellaneous equipment or storage requirements. This would also include vehicle repairs.

Program Objectives and Goals FY 2015:

- Collaborate with surrounding Towns to share personnel, equipment, and services.
- Continue to promote proper licensing and the importance of vaccinating pets on a regular schedule.
- Continue to mitigate neighbor vs. neighbor complaints which seem to be on the rise especially with the economy.
- Continue to investigate complaints and provide related information for domestic animals, livestock, and wildlife issues as warranted.

Program Accomplishments FY 2014:

- An informative flyer was distributed to random neighborhoods emphasizing statute §22-238 regarding Dog Licensing. This campaign is successful and we want to keep encouraging dog owners to communicate with the Animal Control Office regarding the status of their pet(s).
- Updated Emergency Operations Plans (E.O.P.) to include sheltering facilities for pets and arranged shared agreements with surrounding towns & area kennels to assure adequate kennel space in the event of a disaster.
- Continue mailing and posting surveys in an effort to gather information for creating a database of special animals and enlist volunteers to help and/or loan their specialized equipment in the case of an emergency rescue or evacuation.
- Received monetary donations which help offset food and veterinarian costs for the pound.
- Received many donations of animal food and toys that significantly off-set food expenses.
- Applied for ballistic vest grant to increase Animal Control Officer safety.
- Applied for and was awarded several grants from pet supply companies for animal food and animal toys.

Assigned Positions:

2012-2013		2013-2014		Position Title	2014-2015	
Positions	FTE	Positions	FTE		Positions	FTE
2	.86	2	.86	Animal Control Officer	2	.86

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Dogs impounded	56	81	91	90	90
Cats impounded	14	22	13	13	15
Other animals impounded	0	12	0	8	8
Dogs redeemed	38	62	78	69	80
Cats redeemed	0	1	2	3	2
Other animals redeemed	0	10	0	8	8
Dogs sold as pets	14	9	9	15	9
Cats sold as pets	14	10	8	9	10
Other animals sold as pets	0	2	0	0	0
Dogs euthanized	1	0	4	1	1
Cats euthanized	1	2	1	1	2
Other animals euthanized	0	2	0	0	0
Redemption fees	\$1,705	\$810	\$765	\$1,000	\$1,000
Sold as pet fees	\$500	\$560	\$525	\$850	\$750
Complaints received	1,288	1,026	797	900	950
Notices to license	582	469	239	300	350
Summons issued	87	9	7	14	15
Dog bites	14	10	18	15	15
Cat bites	1	4	2	3	2
Other animal bites	0	4	0	0	0
Wildlife killed by dogs	4	4	0	3	4
Wildlife killed by cats	2	0	0	0	0
Dogs found deceased	0	1	0	2	1
Cats found deceased	3	5	2	4	5

[illegible]

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.

Budget Change Commentary:

The program budget did not change for emergency management.

Program Objectives and Goals FY 2015:

- Identify and create a permanent space for the Town's Emergency Operations Center (E.O.C.) and equipping it properly.
- Conduct more informational meetings and training sessions on emergency preparedness.
- Conduct training opportunities to enhance BOE knowledge for their roles in emergencies.
- Continue investigating and researching new technology to enhance the capabilities of field operations.

Program Accomplishments FY 2014:

- Purchased permanent, secured and weather-tight storage space for Emergency Management equipment and supplies. These supplies are now stored at the Emergency Operations Center. Local storage will allow staff to maintain better control of the inventory and more efficient deployment of supplies during an activation.
- Purchased various items to continue to support the operation. A new VoIP telephone system, an IP based security system, and an electronic access control system was purchased for the EOC. Previous activations of the EOC required labor intensive set-up with limited telecommunication redundancies. The EOC has become more self-sufficient over this past year. The Technology Advisory Board has recognized weaknesses within the EOC and has put forth a reasonable plan to virtually eliminate any signal point of weakness within emergency operations and municipal government.
- Participated in several meetings about school safety and security.
- Annual Updates of all Town and School Emergency Plans.
- Annual update of the Special Needs files.
- Updated various set ups and components in the Emergency Operations Center from previous years' experience.

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Drills conducted	25	20	23	25	28
Operations plans prepared	40	40	48	50	50
Emergencies attended	25	30	20	20	20
Instructional sessions	40	40	42	45	50

[illegible]

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

Program Explanation:

The local Fire Marshal enforces the State Fire Safety Code. Connecticut General Statutes Chapter 541 effective December 31, 2005 adopted the International Fire Code with amendments as the State Fire Code for new construction, and renovations or changes in use. Existing buildings and occupancies utilize NFPA 101 Life Safety Code 2003 editions with Connecticut amendments. The responsibilities included in this enforcement are: investigating and issuing reports to the State Fire Marshal on fires in Town, listing injuries, probable cause, etc., inspect all buildings and facilities in public service, inspect dry cleaning establishments yearly, authorize blasting and review new building plans for compliance with the fire code, inspect and approve all underground and above ground tanks as stated by the code, inspect schools for code requirements annually, administer manufacturing employer hazardous materials notification law. Fire safety education is promoted and complaints of fire hazards are investigated.

Budget Change Commentary:

The program budget increased by \$3,700. This increase was mainly due to an increase in equipment for \$1,000 for various gear and boots that need replacement And for books and subscriptions for \$1,300 for the NFPA on line and Code access to keep current on the national standards. Various printing costs increased by \$500 because in previous years they were paid out of another department and should be charged to this department.

Program Objectives and Goals FY 2015:

- 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.
- Establish a plan to voluntary inspect all non- required business occupancies for voluntary fire code compliance.
- Identify and classify all occupancy types in town. Share this data with the Building Official and Planning Department.
- Establish and participate in an “Administrative Review Team” to increase communication and availability of the all municipal stakeholders and businesses and residents that would like to move into Tolland or modify their existing dwellings or occupancies.

Program Accomplishments FY 2014:

- 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.

Assigned Positions:

2012-2013		2013-2014		Position Title	2014-2015	
Positions	FTE	Positions	FTE		Positions	FTE
1	.33	1	.33	Assistant Public Safety Director / Fire Marshal	1	.33
1	.43	1	.43	Deputy Fire Marshal	1	.43

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Inspections	190	185	170	190	275
Blasting permits	15	3	8	8	8
Fires investigated	38	42	39	40	40
Underground storage tanks	2	1	1	1	1
Hazardous material surveys	8	8	6	8	8
Sara Title III meetings	1	1	1	1	1
Training classes (hours)	65	21	30	120	80
Plans reviewed	8	9	8	10	10
Liquor permit inspections	9	9	10	10	10
Meetings with other Town staff	60	75	72	90	90
Response to residents' complaints	15	12	15	15	15
Abatement of hazards	2	2	2	2	2
Modification of relief from fire code	0	0	1	0	0

FUNCTION	ACTIVITY			PROGRAM			CODE
Public Safety Services	Fire and Ambulance			Fire Prevention			740-00
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
REGULAR PAYROLL	26,184	26,472	48,281	45,405	46,290	42,920	42,920
Fire Marshal							
Public Safety Assistant Director (.33)							
COMMUNICATIONS	436	765	556	480	480	840	840
PRINTING	0	0	0	0	0	500	500
DUES AND MEMBERSHIPS	65	40	65	55	55	200	200
OTHER SERVICES AND FEES	75	188	351	350	350	350	350
TRAINING AND DEVELOPMENT	0	340	150	105	105	500	500
OFFICE SUPPLIES	344	234	476	443	443	443	443
BOOKS AND SUBSCRIPTIONS	0	65	0	100	100	1,400	1,400
OTHER EQUIPMENT	1,556	248	0	0	0	1,000	1,000
PAYROLL EXPENDITURES	26,184	26,472	48,281	45,405	46,290	42,920	42,920
OPERATING EXPENDITURES	2,476	1,879	1,598	1,533	1,533	5,233	5,233
TOTAL FIRE PREVENTION	28,660	28,351	49,878	46,938	47,823	48,153	48,153

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 55 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's service life.

Budget Change Commentary:

The program budget has been increased by \$40,009. This is due to an increase of \$1,700 in professional services for volunteer reimbursements, an increase in service contracts for \$5,000 due to the need to now test nozzle pressure and pump valve testing, other services and fees increased \$7,500 for physicals for new members as well as existing members, fuel costs increased \$4,422, machinery and equipment parts and repairs increased by \$7,300 for repairs on aging equipment, mandated training costs increased by \$2,400 and food and clothing increased by \$6,800 for uniforms, protective gear and helmet replacements. There were other miscellaneous increases.

Program Objectives and Goals FY 2015:

- Maintain a committee for the recruitment of volunteer Emergency Medical personnel to address the rise in fire and rescue calls. This is a continuous process.
- Program development and implementation of a CERT (Citizen Emergency Response Team) within Tolland.
- Public Safety officials will join as a regular part of the Town of Tolland planning process. Involvement by Public Safety officials will allow for the assessment and incorporation of future needs of the Fire Service Division affected by the economic growth and development within the targeted areas to be clearly identified, in the earliest stages of planning (i.e. personnel, apparatus and equipment.)
- Grant applications for CERT supplies and equipment as well as safety equipment will be actively pursued.
- Create and manage drills and conduct annual training that includes all BOE administrators, teachers, custodians and other staff members
- Continue the interaction and exchange of information between Town Council, Public Safety, State Police and Town staff
- Continue hosting informational meetings with businesses and residents to inform them of the services provided by both volunteers and career staff

Program Accomplishments FY 2014:

- New vendors have been established to reduce expenditures.
- Took delivery of a new enclosed trailer. This new trailer will be used for multiple purposes (hauling EOC supplies, various department equipment, temporary shelter at incidents.) This trailer was primarily funded by a private grant Chief Littell was able to apply for.
- Completed installing new back-up generators at four department facilities.

Program Accomplishments FY 2014(Cont'd):

- Hosted the second annual Awards Ceremony at the Tolland High School. This ceremony acknowledged the significant accomplishments of both our volunteer and career staff.
- Filled a full-time Public Safety Officer vacancy.
- Purchased a used 1990 105' aerial ladder from Berlin, Connecticut. This truck is currently being refurbished. Once completed it will replace the our current 1991 ladder truck. The 1991 aerial will be sold as soon as the 1990 aerial is placed in service.
- Completed refurbishment of ET-440 a 1993 1000 gallon Engine Tank.

Assigned Positions:

2012-2013		2013-2014		Position Title	2014-2015	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Director of Public Safety	1	1.0
1	.34	1	.34	Assistant Public Safety Director	1	.34
3	3.0	3	3.0	Firefighter/EMT	3	3.0
1	.50	1	.50	Administrative Secretary	1	.50

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Fire	564	501	505	515	525
Medical	1,095	1,102	1,102	1,120	1,145
Hazardous Materials	57	43	53	58	60
Motor Vehicle Accidents	139	113	93	110	115
Other Emergency/Service Calls	275	815	283	294	301
Non-Emergency	2,343	2,392	2,411	2,400	2,440
Total Activity	4,473	4,966	4,447	4,497	4,586

FUNCTION		ACTIVITY			PROGRAM		CODE
Public Safety Services		Fire and Ambulance			Fire Suppression		750-00
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
REGULAR PAYROLL	240,235	256,555	278,289	279,332	284,354	284,354	284,354
Public Safety Director							
Public Safety Director (volunteer stipend)							
Public Safety Assistant Director (.34)							
Public Safety Officer (3)							
Administrative Secretary							
OVERTIME	21,173	15,891	13,590	17,702	17,702	18,588	18,588
TEMPORARY HELP	19,043	13,720	8,267	12,526	12,026	13,744	13,744
SPECIAL SERVICES	3,186	1,502	1,702	3,000	3,000	3,000	3,000
PROFESSIONAL SERVICES	41,400	42,867	38,617	53,300	53,300	55,000	55,000
COMMUNICATIONS	37,642	36,563	43,129	43,944	43,944	45,131	45,131
SERVICE CONTRACTS	25,567	22,016	20,724	22,225	22,225	27,225	27,225
EQUIPMENT RENTAL	0	31	50	653	653	653	653
DUES AND MEMBERSHIPS	1,494	2,189	1,584	1,880	1,880	1,880	1,880
OTHER SERVICES AND FEES	9,149	11,154	13,411	9,880	9,880	17,380	17,380
TRAINING AND DEVELOPMENT	2,319	3,709	3,748	8,788	9,288	11,188	11,188
OFFICE SUPPLIES	418	605	572	600	600	600	600
COMPUTER SOFTWARE	2,126	1,641	1,636	2,500	2,500	2,500	2,500
MINOR TOOLS	750	579	767	750	750	750	750
MACHINERY AND EQUIPMENT PARTS	16,480	19,230	18,823	15,000	15,000	20,000	20,000

FUNCTION	ACTIVITY			PROGRAM			CODE
Public Safety Services	Fire and Ambulance			Fire Suppression			750-00
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
REPAIRS	15,167	14,766	15,068	13,700	13,700	16,000	16,000
BUILDING MATERIALS	2,057	1,321	1,053	2,000	2,000	2,000	2,000
FOOD AND CLOTHING	22,192	25,100	12,141	11,350	11,350	18,150	18,150
AGRICULTURAL AND CUSTODIAL	192	0	1,081	700	700	700	700
FUEL AND OIL	24,958	28,730	31,880	28,578	28,578	33,000	33,000
PROGRAM MATERIALS	680	329	80	700	700	700	700
BOOKS AND SUBSCRIPTIONS	29	80	1,396	700	700	700	700
FURNITURE AND FIXTURES	0	0	0	0	0	1,500	1,500
OTHER EQUIPMENT	6,878	13,938	32,919	11,875	11,875	13,575	13,575
EXPLORER POST	0	0	0	0	0	500	500
PAYROLL EXPENDITURES	283,637	287,668	301,848	312,560	317,082	319,686	319,686
OPERATING EXPENDITURES	209,498	224,849	238,676	229,123	229,623	269,132	269,132
TOTAL FIRE SUPPRESSION	493,135	512,517	540,524	541,683	546,705	588,818	588,818

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, Safety Town, Voices Police and Youth Project, Holiday Toy Drive, public speaking engagements, close community contact and regular communication and coordination of resources with elements of the town's public safety department.

These services are furnished by Resident State Troopers through a contract with the Connecticut State Police. 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 town and businesses.

Budget Change Commentary:

Continued yearly increases of fringe benefit rates assessed to towns as well as a recent arbitration award for salaries has steadily driven the cost of Resident Trooper Professional Services up. For instance, the cost of professional services in 2011 was \$514,382.00 with a fringe benefit rate of 63.08%. By 2013, professional services had increased to \$542,237 with the fringe rate at 83.86%. Looking forward, fringe benefit rates are anticipated to rise to at least 93% in the upcoming fiscal year. The increased cost to the Town is \$101,120. The overtime allocation within the budget has been increased by \$15,000 to address unforeseen needs for police services.

Through a cooperative effort between the Town, the Board of Education and the Resident Trooper Program one Resident Trooper will be assigned as a School Resource Officer Program in the Tolland Schools. This program will reallocate one Trooper from the normal Town police duties to school system during the school year and then will be assigned to other Town policing needs when school is not in session. The officer is also available to meet overall Town needs during emergency situations.

Program Objectives and Goals FY 2015:

- Continue aggressive review of crime mapping statistics to determine areas of high collision frequency
- Apply basic problem solving techniques in order to reduce collisions
- Train Resident Troopers for participation in the Troop-C Crime Reduction Initiative (CRE)
- Continue review of school physical security and implementation of security upgrades
- Continue participation of community policing efforts such as Safety Town, Voices and other programs
- 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
- Implement a School Resource Officer Program within the Tolland Public Schools

Program Accomplishments FY 2014:

- Conducted community policing efforts through participation in programs such as the Safety Town program, Voices, the Tolland Explorer Post, the annual Toy Drive, implemented traffic control at charity road races and town parades, participated in “Tolland Truck Day”, the DEA “Drug Take-Back Initiative”, “Career Day,” “Relay for Life” and other community oriented events
- Successful investigation and arrest of perpetrators associated with burglaries including (but not limited to) the recovery of multiple stolen firearms, \$50,000 in antiques and other stolen property as well as interrupting a burglary in progress
- Worked with other (Tolland) town departments including Tolland Human Services (to successfully receive a Youth and Police grant) as well as the town DPW (to conduct a traffic study and subsequently implement a 4-way STOP intersection at Grant Hill and Gehring roads)

Assigned Positions:

2013-2014		2014-2015		Position Title	2014-2015	
Positions	FTE	Positions	FTE		Positions	FTE
4	4.0	4	4.0*	State Police Troopers (This includes the anticipated School Resource Officer)	4	4.0*
1	1.0	1	1.0*	State Police Sergeant	1	1.0*
1	.71	1	.71	Administrative Secretary	1	1.0*

*Contracted out with the State of Connecticut

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Criminal investigations (felonies and misdemeanors)	400	320	397	350	367
Motor vehicle accident investigations	325	285	249	248	277
Criminal arrests (felonies and misdemeanors)	175	170	202	196	186
Motor vehicle arrests	2,100	2,000	3,660	3,018	2,695
Motor vehicle warnings	1,200	940	1,479	734	1,088
Miscellaneous services	6,000	6,400	10,526	10,914	8,460
False alarms (burglary, robbery and panic)	500	555	445	474	494
Public speaking engagements	10	10	12	10	11

FUNCTION	ACTIVITY			PROGRAM			CODE
Public Safety Services	Law Enforcement			Law Enforcement			760-00
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
REGULAR PAYROLL	26,759	27,165	27,760	27,638	27,638	22,451	22,451
Administrative Secretary							
OVERTIME	10,000	10,000	10,000	11,000	11,000	28,500	28,500
PROFESSIONAL SERVICES	512,000	550,077	542,328	556,880	556,880	547,892	658,000
COMMUNICATIONS	15,195	17,172	17,801	18,703	18,703	19,123	19,123
SERVICE CONTRACTS	0	63	51	120	120	300	300
PRINTING	0	0	0	250	250	250	250
TRAINING AND DEVELOPMENT	0	0	0	500	500	500	500
OFFICE SUPPLIES	745	513	1,007	1,200	1,200	1,200	1,200
MINOR TOOLS	974	4,738	868	1,700	1,700	1,725	1,725
REPAIRS	0	0	0	200	200	200	200
PROGRAM MATERIALS	0	500	425	500	500	500	500
BOOKS AND SUBSCRIPTIONS	105	77	107	150	150	150	150
OTHER EQUIPMENT	60	84	2,590	95	95	100	100
EXPLORER POST (POLICE AND FIRE)	0	1,352	389	500	500	500	500
PAYROLL EXPENDITURES	36,759	37,165	37,760	38,638	38,638	50,951	50,951
OPERATING EXPENDITURES	529,078	574,576	565,564	580,798	580,798	572,440	682,548
TOTAL LAW ENFORCEMENT	565,837	611,741	603,324	619,436	619,436	623,391	733,499

FINANCE & RECORDS

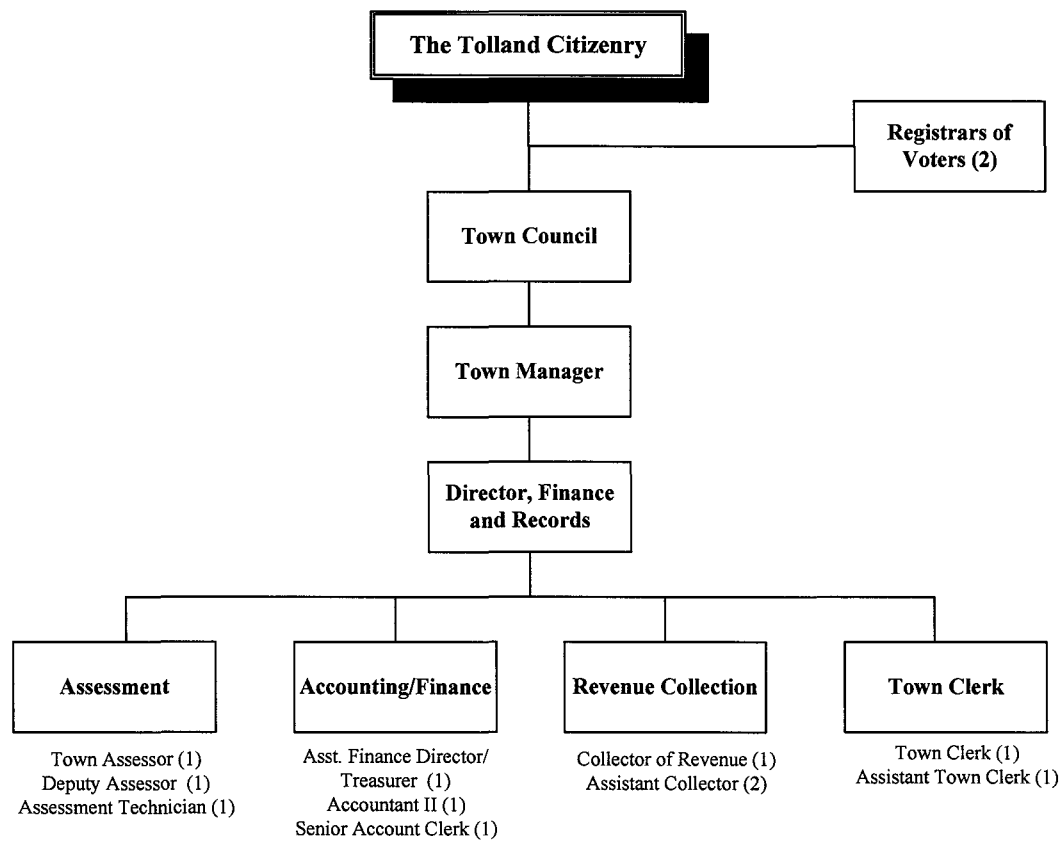
FINANCE AND RECORDS

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	2014-2015 Department Request	2014-2015 Manager Proposed	2014-2015 Adopted Budget
810-00	Accounting Services	308,150	308,150	308,150
820-00	Assessment Services	223,983	223,983	223,983
830-00	Board of Assessment Appeals	750	750	750
850-00	Independent Audit	23,500	23,500	23,500
860-00	Registrar of Voters	47,378	47,378	47,378
870-00	Revenue Services	160,957	160,957	160,957
880-00	Town Clerk	144,084	145,084	145,084
890-00	Contingency	275,376	191,890	191,890
	Subtotal -- Finance and Records	1,184,178	1,101,692	1,101,692

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 program budget increased overall by \$1,974. The increase was due to an increase in contractual support/maintenance fees for the financial system software.

Program Objectives and Goals FY 2015:

- Assist staff to draft a plan that the Town Council and Board of Education can support to uncover and implement the consolidation of Town and BOE functions and services (i.e. accounting software, IT services, building operations and systems monitoring, maintenance and operations etc.) **(Council Goal: Draft a plan that the Town Council and the Board of Education can support to uncover and implement the consolidation of Town and BOE functions and services (i.e. accounting software, IT services, building operations and systems monitoring, maintenance and operations, etc.)**
- Assist staff to expand the review of operational policies for increased revenue potentials and/or operational cost savings (i.e. the renting of Town facilities, schools, ball fields, parks to private groups, etc.). **(Council Goal: Expand and review of operational policies for increased revenue potentials and and operational cost savings (i.e. the renting of Town facilities, schools, ball fields and parks to private groups, etc.)**
- Continue to review as many existing contracts as possible and rebid where feasible in order to achieve savings
- Continue to identify areas where technology use can create efficiencies – Town Wide Fiber Optic Project, MUNIS system
- Continue to cross train staff to assist with other divisions of the Finance Department during busy seasons where extra assistance is necessary

Program Accomplishments FY 2014:

- Received the award for excellence in financial reporting in July for the FY 2012 CAFR
- Received the GFOA Distinguished Budget Award for FY 2014 budget document
- Revised the Town's purchasing policy in order to streamline the purchasing process and create efficiencies in staff efforts **(Council Goal: Expand the review of operational policies for increased revenue potentials and operational cost savings (i.e. the renting of Town facilities, schools, ball fields, parks to private groups, etc.)**
- Reviewed as many existing contracts as possible and rebid where feasible in order to achieve savings **(Council Goal: Review contracts with vendors for possible cost savings including possible rebids)**
- Identify areas where technology use can create efficiencies **(Council Goal: Identify ways for efficiency improvements excluding eliminating staffing.)**
- Cross train staff to assist with other divisions of the Finance Department during busy seasons where extra assistance is necessary **(Council Goals: Budget Goal – Examine cost benefit of alternative ways of delivering services; Identify ways for efficiency improvements excluding eliminating staffing.) Draft a plan that the Town Council and Board of Education can support to uncover and implement the consolidation of Town and BOE functions and services**

Assigned Positions:

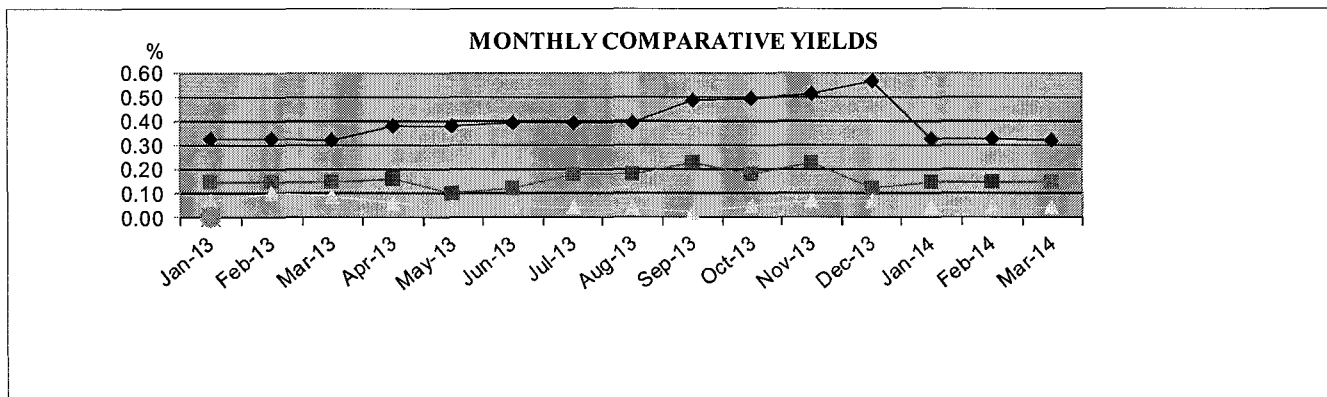
2012-2013		2013-2014		Position Title	2014-2015	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Director of Finance and Records	1.0	1.0
1	1.0	1	1.0	Assistant Finance Director/Treasurer	1.0	1.0
1	1.0	1	1.0	Accountant II	1.0	1.0
1	1.0	1	1.0	Senior Account Clerk/IT Technician	1.0	1.0

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Accounts payable checks issued	4,223	4,250	3,955	4,500	4,800
Purchase orders issued	485	460	389	400	410
Dollar cost per AP transaction	3.69	3.75	3.29	3.30	3.30
Invoices processed	7,725	7,750	7,776	8,500	8,600
Percentage of vendor invoices paid within 7 days	63%	65%	69%	70%	70%
Percentage of vendor invoices paid within 30 days	94%	95%	96%	96%	96%
Total number of payroll checks and direct deposits	3,504	3,765	3,484	3,500	3,500
% of payroll that is direct deposit	62%	67%	85%	85%	85%
Percentage of bank deposits made within 24 hours *	99%	99%	99%	99%	99%
Reconcile bank statements within 1 week after month end	100%	100%	100%	100%	100%
Issue CAFR within 6 months following the end of the fiscal year	Nov.	Dec.	Nov.	Nov.	Nov.
G.O. bond rating (Standard and Poors / Fitch)	AA/AA+	AA/AA+	AA/AA+	AA/AAA	AA/AAA
Long Term Bonded Debt per capita**	2,355	2,602	2,396	2,493	2,742
Unreserved Fund Balance as % of expenditures	11.6	12	11.8	11.4	11.5

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

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

Investment Performance: the Town invests its available pooled cash on a daily basis in the State Treasurer's Short-term Investment Fund, MBIA Class Plus Investment, certificates of deposit, savings, checking and money market accounts in qualified institutions in accordance with the Town's Investment policy and CT General Statutes 3-27c 3-27e.



FUNCTION	ACTIVITY			PROGRAM			CODE
Finance and Records	Accounting Services			Accounting Services			810-00
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
REGULAR PAYROLL	244,452	252,531	263,026	263,187	266,269	268,241	268,241
Director of Finance and Records							
Assistant Finance Director / Treasurer							
Accountant II							
Senior Account Clerk / IT Administrator							
PROFESSIONAL SERVICES	25,605	26,904	25,922	29,900	29,350	30,979	30,979
COMMUNICATIONS	185	34	100	175	725	775	775
DUES AND MEMBERSHIPS	760	255	255	815	815	400	400
OTHER SERVICES AND FEES	425	425	0	520	520	1,065	1,065
TRAINING AND DEVELOPMENT	2,160	3,920	4,935	3,875	3,875	3,875	3,875
TRAVEL REIMBURSEMENT	240	44	265	300	300	300	300
OFFICE SUPPLIES	2,144	2,164	1,713	1,435	1,435	1,600	1,600
BOOKS AND SUBSCRIPTIONS	716	776	425	915	915	915	915
OFFICE MACHINES	0	5,000	0	0	0	0	0
PAYROLL EXPENDITURES	244,452	252,531	263,026	263,187	266,269	268,241	268,241
OPERATING EXPENDITURES	32,235	39,522	33,615	37,935	37,935	39,909	39,909
TOTAL ACCOUNTING SERVICES	276,687	292,053	296,641	301,122	304,204	308,150	308,150

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 value as established by the last completed revaluation in 2009. 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 to reflect property boundary line changes or subdivisions.

Budget Change Commentary:

The program budget increased \$26,883 from the prior year. \$38,400 in revaluation funds were removed from last year's budget due to decreased costs and have been added back in to the 2014-2015 budget to start saving for the 2019 revaluation. The amount required has been lessened by using a portion each of the next five years of the amount served by doing current revaluation in-house. We've estimated that the 2019 full revaluation will cost \$30 per parcel. Increases in cost manuals and legal notices are also part of the increase.

Program Objectives and Goals FY 2015:

- Finalize Contract for in-house revaluation project **(Council Goal: Expand the review of operational policies for increased revenue potentials and operational cost savings)**
- Run in-house Revaluation **(Council Goal: Expand the review of operational policies for increased revenue potentials and operational cost savings)**
- Purchase tablet for field inspections to be completed in the field **(Council Goal: Expand the review of operational policies for increased revenue potentials and operational cost savings)**
- Refresh training of staff on Administrative software
- Explore new updates to website for increased taxpayer awareness/convenience **(Council Goal: Expand the review of operational policies for increased revenue potentials and operational cost savings)**

Program Accomplishments FY 2014:

- Construct, publicize and send out RFP's for 2014 Revaluation
- Coordinated C.O. inspections with building inspector to increase interior inspection rate and to minimize duplicate inspections
- Staff members attended training seminars for various assessment programs

Assigned Positions:

2012-2013		2013-2014		Position Title	2014-2015	
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 Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Anticipated 2014-2015
Building Permits Reviewed	1470	1,840	1,920	1091	1400
Field Inspections	763	1,060	1,100	800	1100
Elderly Circuit Breaker/Disabled Program Participants	187	210	220	195	200
Personal Property	818	780	831	809	825
Motor Vehicles	15930	15,735	15,690	15,659	15,750
Property Transfers	280	310	325	332	350
Property Splits	5	14	15	15	15
Decreases(Real Estate Only)	95	46	40	36	40
Meetings Attended	60	76	85	68	75
Elderly (Freeze/Reapplications)	220	214	220	201	210
Supplemental Motor Vehicle List	3500	2,304	2,312	2,315	2,300
Sales Ratio Analysis Completed	275	268	300	321	350
Map Revisions	25	34	35	27	35

FUNCTION		ACTIVITY			PROGRAM			CODE
Finance and Records		Assessment Services			Assessment Services			820-00
Line Item Description		2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
REGULAR PAYROLL		169,508	170,667	166,579	166,580	169,780	169,780	169,780
Assessor								
Deputy Assessor								
Assessment Technician								
PROFESSIONAL SERVICES		60,208	60,462	54,865	19,250	19,250	46,218	46,218
SERVICE CONTRACTS		94	84	84	95	95	95	95
PRINTING		261	248	249	280	280	280	280
ADVERTISING		173	252	181	250	250	260	260
DUES AND MEMBERSHIPS		780	835	475	870	870	505	505
TRAINING AND DEVELOPMENT		2,578	2,496	4,550	2,855	2,855	2,945	2,945
OFFICE SUPPLIES		643	818	4,981	250	250	250	250
MINOR TOOLS		0	0	0	70	70	70	70
BOOKS AND SUBSCRIPTIONS		3,210	3,108	2,797	3,400	3,400	3,580	3,580
PAYROLL EXPENDITURES		169,508	170,667	166,579	166,580	169,780	169,780	169,780
OPERATING EXPENDITURES		67,948	68,303	68,182	27,320	27,320	54,203	54,203
TOTAL ASSESSMENT SERVICES		237,456	238,970	234,761	193,900	197,100	223,983	223,983

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 is flat compared to the prior year.

Program Objectives and Goals FY 2015:

- 125 appeals are expected to be filed with the board requesting a review/reduction on Real Estate, Motor Vehicle and Personal Property, mostly due to the 2014 revaluation project.
- Fill vacancies on board with new members and have them attend training classes.

Program Accomplishments FY 2014:

- Scheduled 3 hearing dates in March and 1 in September. Assessor's Office reserved space for meetings and provided all necessary documents.
- 22 appeals for assessment received for Real Estate, Motor Vehicles and Personal Property.
- Reductions granted for 7 accounts
- \$58,030 reduction in assessment granted

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Actual 2013-2014	Anticipated 2014-2015
Assessor's Valuation *prior to BAA	1,268,414,724	1,282,095,781	1,293,240,010	1,295,797,756	1,300,921,026*
Sessions Conducted	8	4	4	4	8
Appeals Heard	147	16	22	22	125
Increases	109	0	0	0	0
Reductions	29	8	5	7	33
Additions in \$ (assessments)	0	0	0	0	0
Reductions in \$ (assessments)	259,095	134,600	61,893	58,030	300,000
Supplemental Motor Vehicle List	12,012,329	12,088,795	13,078,339	13,580,663	13,346,489
Final Net Grand List	1,280,167,958	1,294,195,781	1,306,318,349	1,309,378,419	1,314,267,515

[illegible]

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

Program Explanation:

Annually, 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:

The budget is flat compared to the prior year.

Program Objectives and Goals FY 2015:

- To complete the FY2014 audit review in a timely manner with a clean opinion

Program Accomplishments FY 2014:

- The audit was completed in November and the CAFR issued in the beginning of December. 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		2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
PROFESSIONAL SERVICES		27,500	27,500	23,500	23,500	23,500	23,500	23,500
OPERATING EXPENDITURES		27,500	27,500	23,500	23,500	23,500	23,500	23,500
TOTAL INDEPENDENT AUDIT		27,500	27,500	23,500	23,500	23,500	23,500	23,500

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 maintains voting machine use in these elections.

Budget Change Commentary:

The budget increased \$7,303. This includes a one-time charge of \$2,150 for relocation of Hicks polling place. Other increases are because we are Budgeting for a Primary and a State Election and two Budget Referendums. Election Day Registration (EDR) is also in effect and requires additional staffing.

Program Objectives and Goals FY 2015:

- Relocate Hicks polling place
- Continue implementation of Election Day Registration legislation
- Refine Electronic poll book process to allow access by interest groups on Election Day

Program Accomplishments FY 2014:

- Implemented Electronic Poll Books for efficiency in voter check in during elections and data entry into State Voter Registration System
- Implemented EDR for Municipal election and developed a plan for future elections
- Implemented new on-line Voter Registration System from Secretary of the States office that improves voter registration using web based system

Assigned Positions:

2012-2013		2013-2014		Position Title	2014-2015	
Positions	FTE	Positions	FTE		Positions	FTE
2	.71	2	.71	Registrars of Voters	2	.71

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Registered Voters (active)	9,300	9,350	9,415	9,450	9,500
New Voter Registrations	289	400	N/A	N/A	N/A
Voters Removed from Active Status	487	500	N/A	N/A	N/A
Changes – All types of changes processed (address, name, party affiliation, corrections, status)	826	800	N/A	N/A	N/A

FUNCTION	ACTIVITY			PROGRAM			CODE
Finance and Records	Registrar of Voters			Registrar of Voters			860-00
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
REGULAR PAYROLL Registrar of Voter (2)	23,461	21,005	22,873	23,430	23,730	23,128	23,128
TEMPORARY HELP	13,700	6,550	11,290	7,250	7,250	9,800	9,800
PROFESSIONAL SERVICES	753	508	250	3,550	3,550	3,060	3,060
COMMUNICATIONS	0	0	1,853	1,450	1,450	2,450	2,450
PRINTING	3,921	3,000	5,577	1,900	1,900	4,200	4,200
DUES AND MEMBERSHIPS	100	110	110	150	150	160	160
OTHER SERVICES AND FEES	460	718	65	125	125	100	100
TRAINING AND DEVELOPMENT	1,170	1,058	1,217	1,270	1,270	1,330	1,330
OFFICE SUPPLIES	201	170	518	500	500	500	500
FOOD AND CLOTHING	1,038	682	887	450	450	500	500
RELOCATING POLLING PLACE	0	0	0	0	0	2,150	2,150
PAYROLL EXPENDITURES	37,161	27,555	34,163	30,680	30,980	32,928	32,928
OPERATING EXPENDITURES	7,643	6,245	10,477	9,395	9,395	14,450	14,450
TOTAL REGISTRAR OF VOTERS	44,804	33,800	44,640	40,075	40,375	47,378	47,378

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 collection of special assessments for sewers 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. The Office collects certain sewer assessments and water assessments.

Budget Change Commentary:

The overall budget showed a decrease of \$5,269 due to the recent personnel changes which created a savings in the payroll account. There was also an addition for the software fee for the online tax information access and an increase in vendor services fees.

Program Objectives and Goals FY 2015:

- 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 (**Council Goal: Expand the review of operational policies for increased revenue potentials**)
- Continue to promote on-line payments and/or ACH payments for efficiency and enhanced customer service (**Council Goal: Expand the review of operational policies for increased revenue potentials**)
- Convert more banks and leasing companies to wired deposits of escrowed funds and e-mailed payment files
- Continue to fine-tune utility accounts listing, work with other agencies to clarify issues and needs

Program Accomplishments FY 2014:

- Online access and online payment of taxes has been implemented
- Collection rates were retained and/or surpassed during a fourth difficult year of widespread fiscal downturn
- Comprehensive list of water and sewer accounts has been made to help staff to assist searchers and homeowners
- Continuation of the \$5 reporting fee for unpaid motor vehicle accounts reported to DMV for enforcement
- A Tax Sale is underway to enforce collection of delinquent real estate taxes
- Continued monthly reconciliation of accounts between Tax and Finance to improve efficiency

Assigned Positions:

2012-2013		2013-2014		Position Title	2014-2015	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Collector of Revenue	1	1.0
2	2.0	2	2.0	Assistant Collector of Revenue	2	2.0

Performance Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Tax Bills Sent	24,150	25,040	24,639	24,676	24,600
Current Taxes Collectible per Budget	36,412,908	37,641,605	38,417,281	38,768,306	40,039,972
Current Taxes Collected	36,706,615	37,743,231	38,505,983	38,801,597	40,039,972
Percent Collected of Current Tax Budget	100.80	100.27	100.23	100.09	100.0
Prior Year Taxes Collectible per Budget	150,000	200,000	250,000	285,000	300,000
Prior Year Taxes Collected	294,918	347,342	356,041	313,500	300,000
Interest and Fees Collectible per Budget	107,648	141,507	122,678	196,710	213,414
Interest and Fees Collected	197,477	199,545	209,320	200,000	213,414
Taxes Suspended	4,000	12,421	26,732	10,000	10,000
Motor Vehicle Reporting Fee			15,000	10,000	8,500
Motor Vehicle Reporting Fees Collected			13,539	8,000	8,500

FUNCTION	ACTIVITY			PROGRAM			CODE
Finance and Records	Revenue Services			Revenue Services			870-00
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
REGULAR PAYROLL	137,165	131,695	141,300	141,117	133,054	133,054	133,054
Collector of Revenue							
Assistant Collector of Revenue (2)							
PROFESSIONAL SERVICES	8,069	7,793	8,864	9,075	9,075	12,279	12,279
COMMUNICATIONS	7,220	7,329	7,185	7,305	7,305	6,750	6,750
SERVICE CONTRACTS	225	225	225	225	225	225	225
PRINTING	4,120	5,770	5,778	5,875	5,875	5,875	5,875
ADVERTISING	1,062	1,086	1,139	1,085	1,085	1,180	1,180
DUES AND MEMBERSHIPS	175	190	240	205	205	205	205
TRAINING AND DEVELOPMENT	887	840	1,352	914	914	914	914
TRAVEL REIMBURSEMENT	0	62	54	75	75	75	75
OFFICE SUPPLIES	1,633	1,762	556	350	350	400	400
PAYROLL EXPENDITURES	137,165	131,695	141,300	141,117	133,054	133,054	133,054
OPERATING EXPENDITURES	23,391	25,057	25,394	25,109	25,109	27,903	27,903
TOTAL REVENUE SERVICES	160,556	156,751	166,694	166,226	158,163	160,957	160,957

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

Program Explanation:

The Town Clerk's Office is responsible for the maintenance of Town records: Town Code Book (charter, ordinances and policies), recording, scanning and microfilming of all land records, maps, minutes and servicemen's discharges, trade name certificates, peddler's licenses, liquor licenses, sexton reports, minutes of official meetings, notaries; issues dog and sport licenses, assist in the registration of new electors, swear in elected officials and appointed Board and Commission members and newly appointed Justices of the Peace, is responsible in the assistance of preparations for all elections, primaries, and referendums, prepares legal notices for such and is responsible for issuing absentee ballots. As Registrar of Vital Statistics issues birth certificates for home births, marriage licenses and burial permits, certified copies of birth, marriage and death certificates, and issues all certified copies of vitals to the State of Connecticut and to other towns that have occurred in the Town of Tolland.

Budget Change Commentary:

Professional Services has increased by \$1,000 due to increase in Grant. Printing has increased by \$2,000 because of anticipated increase of land record recordings. Code Updates has increased by \$350 due to Council's additions/updates to Code Book. Office Supplies has increased by \$250 due to increase in toner purchases. Program Materials has increased by \$40 due to cost of paper & binders.

Program Objectives and Goals FY 2015:

- Will apply for the State Preservation Grant for FY2015 which will be for \$5,000. This project entails documents being scanned from microfilm and images of all related documents are then downloaded onto a computer for the public to search and copy from. The goal for this on-going project will eventually take the computer based search capability back to Volume 158 - July 1977
- We are continuing to work with Adkins to have mylar maps scanned and downloaded onto a computer for the public to view and to print copies on 11 X 17 paper

Program Accomplishments FY 2014:

- In the process of completing the 13/14 Historic Preservation Grant for \$4,000 that was received July 2013. This Grant covers land records from Volume 502 back to Volume 375. Microfilm is being scanned and images of the documents downloaded onto computers for the public and employees to access property information and have the ability to make copies which saves wear and tear on the book
- As of 2013 Title Searchers, Lawyers, ext., can now search Tolland land records online by going to www.uslandrecords.com search in index or to make copies @ \$2 a page. The two dollars per page is split between the Town and ACS (**Council Goal: Expand the review of operational policies for increased revenue potentials and/or operational cost savings (i.e. the renting of Town facilities, schools, ball fields, parks to private groups, etc.)**)
- Utilized preservation monies to have marriage license records from 2008-2012 scanned and added to indexviewer which allows the Town Clerk and Assistant Town Clerk to print certified copies for the public. Also had Volume 9 of DD214's, Servicemen's Discharge papers, scanned and downloaded to obtain copies from. (**Council Goal: Examine cost of benefit of alternative ways of delivering services**)

Assigned Positions:

2012-2013		2013-2014		Position Title	2014-2015	
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 Measurements	Actual 2010-2011	Actual 2011-2012	Actual 2012-2013	Estimated 2013-2014	Anticipated 2014-2015
Land instruments recorded	3,493	3,338	3,628	3,250	3,350
Births recorded	108	88	117	105	112
Marriages recorded	83	76	69	75	73
Deaths recorded	115	103	139	120	122
Servicemen's discharge papers (DD 214's)	31	17	20	18	20
Dog and kennel licenses (also includes replacement tags & transfers from other towns)	2,433	2,158	2,158	2,175	2,185
Sport licenses issued	478	475	365	350	350
Trade name certificates	47	39	43	42	40
Liquor licenses recorded	15	15	12	13	13
Marriage licenses issued	41	42	47	50	47
Maps recorded	41	24	21	25	22
Peddler's licenses issued	2	1	1	1	1
Elections, referendums & primaries	6	5	3	3	4
Notaries recorded	42	46	46	45	44

FUNCTION	ACTIVITY			PROGRAM			CODE
Finance and Records	Town Clerk			Town Clerk			880-00
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
REGULAR PAYROLL	101,096	102,323	104,613	104,371	105,379	105,379	105,379
Town Clerk							
Assistant Town Clerk							
PROFESSIONAL SERVICES	3,021	3,500	4,000	4,000	4,000	5,000	5,000
SERVICE CONTRACTS	94	84	84	95	95	95	95
PRINTING	22,543	21,592	19,810	22,000	22,000	24,000	24,000
ADVERTISING	1,314	0	0	0	0	0	0
CODE UPDATES	5,977	8,081	5,180	7,000	7,000	7,350	7,350
DUES AND MEMBERSHIPS	420	450	150	210	210	210	210
OTHER SERVICES AND FEES	230	228	280	400	400	400	400
TRAINING AND DEVELOPMENT	30	421	621	750	750	750	750
OFFICE SUPPLIES	999	643	928	750	750	1,000	1,000
PROGRAM MATERIALS	0	0	1,149	860	860	900	900
PAYROLL EXPENDITURES	101,096	102,323	104,613	104,371	105,379	105,379	105,379
OPERATING EXPENDITURES	34,629	34,999	32,201	36,065	36,065	39,705	39,705
TOTAL TOWN CLERK	135,725	137,322	136,814	140,436	141,444	145,084	145,084

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

Program Explanation:

The program budget increased \$18,732. Union contracts have not been settled and estimated raises are put in this account rather than the individual budgets. Any funding needs for the contract settlement for the FY 13-14 year will be requested as a supplemental appropriation from Town Council from funds that will be turned back at the end of FY 13-14 if the contract is not settled. Funding for emergencies were increased by \$15,000 and \$16,000 was budgeted for Prior Year Tax Refunds. These increases were offset by the reductions in the Personnel Adjustment account.

FUNCTION	ACTIVITY			PROGRAM			CODE
Finance and Records	Contingency			Contingency			890-00
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
CONTINGENCY	33,095	3,697	43,610	15,000	15,000	30,000	30,000
PERSONNEL ADJUSTMENT	26,275	39,658	11,912	143,858	132,019	130,840	130,840
TOWN HISTORIAN	0	200	340	200	200	200	200
PERMANENT CELEBRATION COMMITTEE	10,098	5,119	5,093	5,100	5,100	5,500	5,500
HISTORIC DISTRICT COMMISSION	70	350	0	0	0	350	350
PRIOR YEAR TAX REFUNDS	12,820	35,827	6,563	9,000	9,000	25,000	25,000
FEMA I - AUGUST	0	72,445	0	0	0	0	0
FEMA II - OCTOBER	0	486,034	0	0	0	0	0
STORM - JUNE 22, 2012	0	32,544	0	0	0	0	0
OPERATING EXPENDITURES	82,358	675,874	67,518	173,158	161,319	191,890	191,890
TOTAL CONTINGENCY	82,358	675,874	67,518	173,158	161,319	191,890	191,890

BOARD OF EDUCATION

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	2014-2015 Department Request	2014-2015 Manager Proposed	2014-2015 Adopted Budget
900-00	Board of Education	36,059,250	37,299,689	37,189,581
	Subtotal -- Board of Education	36,059,250	37,299,689	37,189,581

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

Board of Education Chairman's Message:

"We see this as one milestone of this year's process that started with the goal in common set with you on December 3rd and ends with a passed referendum. At our next BOE meeting we intend to plan our next steps. They will include further developing our three year plan, planning and beginning to execute the highest leverage projects we have identified, engaging stakeholders in a positive way while creating a sense of urgency for the direction we are headed.

With that in mind, we believe the work-in-process budget is an improvement plan, not a spending plan. It contains three parts: 1) Level Service Budget 2) Priorities for Investment and 3) Potential Cost Saving Projects. It started on November 13th with a narrative that contained several blanks, and was passed on February 12,

Quantified 3-year School Improvement Plan That We Can Afford

We will pursue funding BOE top priorities without increasing overall costs. We might not get there, not for lack of effort.

1. The cost increase for level service this year to next is 3.44%, \$1,241,130. Details follow.
2. Our top investment priority is All Day Kindergarten, along with the priorities below selected from 5 categories of needs, each requiring investment over the next three years.
3. Beyond that, we have named below, and, mindful of taxes, listed potential cost savings projects.

We vote to approve this budget as three parts of work in process, and continue our work on our shared goal with the Town Council

Priorities for Investment

Plan ahead more time for Prof. Dev and reduce substitute cost	2/6 Top priority: All Day Kindergarten	School Resource Officer	Advance curriculum toward best practice
Adjust pay to participate	Improve technology	Fund reserve account	

Potential Cost Saving Projects

Expand internship program	Combine bus runs (TMS/THS)	Challenge 10% utility reserve	Health insurance
Develop regional special ed program	Implement DRA facility study recommendations	Expand ABA program	

Note that the proposed Board of Education budget above is by higher \$691 than the Town Manager proposed..

We are in the process of better defining and quantifying cost saving projects. For example, a Shared Services Taskforce with members of the Town Council and Board of Education has made one recommendation and will continue their work. Plans for priority investment are also in process.

The Superintendent has identified All Day Kindergarten as his top investment priority, a carryover from last year. At the February 6 workshop, Board Members concurred. Still, each potential project still needs to be further defined. All Day Kindergarten has three potential options. In a survey presented February 12th,

most BOE members felt they are far from fully understanding the situation and potential solution for each project. Members also rank each potential project on five criteria: Effort, Cost, Quality, Climate and Partnership (results in chart on the right). The top ranked overall potential project is helped by taking the least effort, while; for example, Advancing Curriculum Toward Best Practice is the number one ranked project for quality and climate, offset by a moderate cost rank and highest ranked effort.”

Budget Change Commentary:

The cost for level service for fiscal year 2015 year is \$37,189,581 and represents 3.13% increase in the amount of \$1,130,331. Three fourths of the increase is health insurance and salaries, fringes and pension, mostly contractual.. When factoring in the Board of Education portion of debt service (\$3,238,129), the Board Education related expenditures are 75.8% of the overall Town budget.

Budget Development Process:

To develop budget requests, administrators, especially school principals, meet with staff and parents to develop a sound spending plan for the coming year. It should be recognized that spending requests will undoubtedly exceed the financial resources available to fund them all. It is incumbent upon the administrator to establish spending priorities and to submit a budget request that meets the guidelines established by the Superintendent. 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.

Budget Guidelines

The Tolland Board of Education will develop a district budget that recognizes the need to balance both state and local fiscal constraints with our responsibility to meet the needs of our students and increase student achievement. The Board of Education will strive to provide resources to:

- To provide learning environments and curricula which maximize student achievement and prepare our students to become contributing members of the community and society as a whole.
- To develop a prudent forecast and annual budget to meet the educational and operational requirements of the District by assessing the evolving town and state economic environment's effect on the demands of existing resources while weighing additional needs.
- To increase awareness and gain community recognition of the contributions, successes and challenges facing Tolland Public Schools through an array of continuous and varied media.

Maintain a safe, healthy learning environment for all staff and students;

- Comply with federal and state education mandates;
- Implement the initiatives associated with the fiscal years 2012-2015 Strategic Plan;
- Maintain fiscal responsibility by reviewing current staffing and programs, seeking efficiencies and cost avoidance measures where practical;
- Continue to fund the OPEB (Other Post-Employment Benefits) designated contribution.

Budget Assumptions for FY 2014-15

- Existing programs and services have been budgeted at level services;
- Interdistrict school tuition is based on current enrollment including 10 new enrollees and tuition rates projected at 4% increase;
- Savings for cooperative purchasing agreements with the Town and/or other educational agencies will continue to be realized whenever feasible;
- Efforts to reduce utility expenditures will continue through our participation in the Energy Education program and the ESCO energy project with the town;
- Purchased services and supply accounts will be adjusted based on documented prices and trends; i.e., fuel and facility needs;
- Transportation based on estimated bid increase and a decrease in fleet by one bus;
- Diesel/gasoline for vehicles/buses based on prior year gallon usage and projected rate of \$3.60 per gallon for diesel and \$3.50 per gallon for gasoline;
- Salaries will increase based on commitments incurred through collective bargaining agreements;
- Staff benefit costs will be based upon current health packages and increases as projected by the insurance provider;
- Services and costs such as advertising, communication services, substitutes and staff mileage reimbursement are based on average usage;
- Workers Compensation, Unemployment Compensation and professional service contracts for the human resources department are based on an actual contract increase or estimate based on history of expenses;
- Replacements for retired positions are based on the teacher salary schedule MA-7, \$57,317;
- Teacher retirements are based on 7 people at current salary schedule Sixth-14, replacement position MA-7;
- Safety, security and health standards will be maintained and supported through continued training of staff, i.e., Blood Borne Pathogens, Sexual Harassment/ Title IX, OSHA (Office of Safety and Health Administration), Indoor Air Quality, Pesticide Management, Asbestos Management and Vaccinations for Critical Staff.

Assigned Positions:

2012/2013	2013/2014	Position Title	2014/2015
222.20	214.70	All Schools – Certified	214.70
74.30	72.30	All Schools – Non-Certified	72.30
26.50	23.50	Facilities Services	23.50
46.42	46.42	Support Services	46.42
369.42	356.92	Total	356.92

[illegible]

DEBT SERVICE

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.

Account Code	Descriptions	2014-2015 Department Request	2014-2015 Manager Proposed	2014-2015 Adopted Budget
840-00	Debt Service	4,542,176	4,542,176	4,542,176
	Subtotal -- Debt Service	4,542,176	4,542,176	4,542,176

FUNCTION	ACTIVITY			PROGRAM			CODE
Finance and Records	Debt Services			Debt Services			840-00
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
PRINCIPAL	3,210,490	3,277,371	3,252,923	3,455,015	3,455,015	3,367,612	3,367,612
INTEREST	1,520,130	1,479,339	1,389,862	1,280,610	1,280,610	1,174,564	1,174,564
BOND PREMIUM AND INTEREST	0	(4,915)	0	0	0	0	0
OPERATING EXPENDITURES	4,730,620	4,751,795	4,642,785	4,735,625	4,735,625	4,542,176	4,542,176
TOTAL DEBT SERVICES	4,730,620	4,751,795	4,642,785	4,735,625	4,735,625	4,542,176	4,542,176

**PROGRAM 840-00
DEBT SERVICE GENERAL FUND**

	Actual 2011-2012	Actual 2011-2012	Actual 2012-2013	Adopted 2013-2014	Adopted 2014-2015
School Bond and Note Principal					
2005 Bonds Tolland High School (partially refunded 2012)	556,800	556,800	556,800	546,725	541,929
2005 Bonds Refunding 1998 bonds	575,000	575,000	570,000	580,000	580,000
2006 Bonds Tolland High School	384,630	384,630	384,630	384,630	384,630
2007 Bonds Tolland High School	92,400	92,400	95,200	100,800	105,000
2010 Bonds Tolland High School			83,750	83,750	84,160
2011 Bonds TIS HVACs roof, fiber-optic, TMS driveway, asbestos floor			144,300	109,200	170,000
2012 Bonds track resurfacing, lights THS field,				42,104	21,550
2012 refunding of 2004 and 2005 Tolland High School					269,300
General Fund Bond & Note Principal					
Vernon WTP Expansion	95,071	95,071	96,990	98,948	100,945
Vernon Sewer Line	32,300	32,300	27,600	29,400	
2005 Bonds Miscellaneous municipal projects (partially refunded 2012)	23,200	23,200	23,200	23,275	23,071
2006 Bonds Open Space	25,370	25,370	25,370	25,370	25,370
2007 Bonds Open Space	72,600	72,600	74,800	79,200	79,800
2008 Bonds Open Space and municipal projects	195,000	195,000	205,000	210,000	220,000
2010 Bonds Open Space			41,250	41,250	40,840
2011 Geothermal project lease net of subsidy			133,333	266,867	266,867
2011 Bond generator, truck, roads and Library roof, Open Space, Cross Farms			40,700	30,800	200,000
2012 Bonds Study of facilities, drainage, pavement parking and roads				57,896	78,450
2012 refunding of 2004 and 2005 Cross Farms and misc. projects					175,700
Total Principal	3,217,371	3,277,371	3,252,923	3,455,015	3,367,612
School Bond and Note Interest					
2005 Bonds Tolland High School	333,345	333,345	263,028	177,915	229,153
2006 Bonds Tolland High School	232,368	232,368	216,952	201,536	185,750
2007 Bonds Tolland High School	88,866	88,866	85,114	81,234	77,343
2010 Bonds Tolland High School & Open space	51,661	51,071	50,824	48,311	46,022
2011 Bonds TMS floor, TIS hvac roof, driveway and refunding 2003 Bonds Birch Grove School, THS		5,691	12,161	40,581	55,350
2012 Bonds track resurfacing, lights THS field,			7,727	14,863	7,178
2012 refunding of 2004 and 2005 Tolland High School			128,305	253,790	248,404
BANS					
General Fund Bond and Note Interest					
Vernon WTP Expansion	10,076	10,076	8,157	6,199	4,202
2005 Bonds Miscellaneous municipal projects	14,795	15,385	4,849	3,976	3,107
2006 Bonds Open Space	14,832	14,832	13,848	12,864	12,251
2007 Bonds Open Space	69,824	69,824	66,876	63,756	60,348
2008 Bonds Open space & capital projects-100%	58,688	58,688	52,688	46,463	39,737
2010 Bonds Open Space	25,445	25,445	25,032	23,795	22,334
2011 Geothermal project lease net of subsidy		57,708	57,708	54,502	50,227
2011 Bond generator, truck, roads and Library roof	114,880	20,175	43,117	11,446	48,378
2012 Bonds Study of facilities, drainage, pavement parking and roads			10,625	20,437	26,122
2012 refunding of 2004 and 2005 Cross Farms and misc. projects			27,431	54,260	50,746
Total Interest	1,539,340	1,446,757	1,394,523	1,280,610	1,166,652
Issuance cost/Decrease in subsidy 7.2		32,582		8,585	7912
Less bond premium & interest earnings	-4,915	(4,915)	(4,661)		
Total Principal and Interest	4,751,796	4,751,795	4,642,785	4,744,210	4,542,176

ALL FUNDS CHANGES IN INDEBTEDNESS FOR THE YEAR ENDING JUNE 30, 2014

	Issued	Matures	Original Amount	Beginning Balance	Paid	Ending Balance
School Bonds and Notes						
2004 Bonds Tolland High School	2004	12/2024	6,740,000	387,600	387,600	0
2005 Bonds Tolland High School	2005	9/2025	11,000,000	3,884,400	1,126,800	2,757,600
2005 Bonds Refunding Tolland High School	2005	9/2017	6,215,000	3,305,000		3,305,000
2006 Bonds Tolland High School	2006	8/2026	7,050,000	5,126,848	384,630	4,742,218
2007 Bonds Tolland High School	2007	9/2027	2,382,800	2,018,800	100,800	1,918,000
2010 Bonds Tolland High School	2010	8/2030	1,700,000	1,616,250	83,750	1,532,500
2011 Bonds TIS hvac roof, fiber-optic, TMS driveway, asbestos floor	2011	10/2022	1,514,760	1,474,060	30,800	1,443,260
2011 Refunding 2003 Bonds	2011	10/2024	1,147,896	1,024,632	89,880	934,752
2012 Bonds track resurfacing, lights THS field,	2012	9/2027	614,715	614,715	42,104	572,611
2012 Refunding 2004 and 2005 Bonds THS	2012	9/2025	0	7,864,500		7,864,500
Total School Bonds			38,365,171	27,316,805	2,246,364	25,070,441
General Fund Bonds and Notes						
Vernon Sewer Line	1996	9/2013	555,000	29,400	29,400	0
Vernon WTP Expansion	1997	1/2016	1,748,330	355,143	98,948	256,195
2004 Bonds Old Post Rd. sewer line, Cross Farms, capital equipment	2004	12/2024	3,260,000	182,400	182,400	0
2005 Bonds Miscellaneous municipal projects	2005	8/2025	445,000	185,600	23,200	162,400
2006 Bonds Open Space	2006	8/2026	1,965,000	338,152	25,370	312,782
2006 Sewer Bond	2006			1,050,000	90,000	960,000
2007 Bonds Open Space	2007	9/2027	1,872,200	1,586,200	79,200	1,507,000
2008 Bonds Open Space and municipal projects	2008	9/2018	2,010,000	1,425,000	210,000	1,215,000
2010 Bonds Open Space and municipal projects	2010	8/2030	825,000	783,750	41,250	742,500
2011 Bonds generator, truck, roads and Library roof	2011	10/2022	1,160,240	282,940	109,200	173,740
2011 Refunding 2003 Bonds	2011	10/2024	1,087,104	970,368	85,120	885,248
2011 Sewer Bond				693,000	60,000	633,000
2012 Bonds Study of facilities, drainage, pavement parking and roads	2012	9/2025	845,285	845,285	57,896	787,389
2012 refunding of 2004 and 2005 Cross Farms and misc. projects	2012	9/2027	0	160,500		160,500
2011 Geothermal project lease net of subsidy	2011	6/2014	3,600,000	3,466,667	266,667	3,200,000
Total Town Government			19,373,159	12,354,405	1,358,651	10,995,754
Total Indebtedness All Sources			57,738,330	39,671,210	3,605,015	36,066,195

Note this includes Sewer indebtedness on the amount of \$1,593,000.

Existing Debt Service General Fund Only																									
	1997CWF		2005 after 2012 Refunding		2006 net of sewer		2007		2008		2010		2011 Energy Lease		2011		2012A		2012B		Total Existing	Total Existing	TOTAL	Annual	
Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Existing Debt Service	Change in Debt Service	
2014																									
2015	100,945	4,202	1,145,000	232,261	410,000	198,000	185,000	137,690	220,000	39,738	125,000	68,356	266,667	50,227	370,000	103,728	100,000	33,300	445,000	299,150	3,367,612	1,166,652	4,534,264	4,534,26	
2016	102,983	2,164	1,135,000	189,228	405,000	181,700	195,000	130,090	230,000	32,138	125,000	65,856	266,667	45,953	370,000	94,015	100,000	31,300	340,000	285,150	3,269,649	1,057,593	4,327,242	(207,02)	
2017	52,268	305	1,130,000	143,650	400,000	219,850	200,000	121,940	245,000	23,978	125,000	63,356	266,667	41,678	360,000	83,065	100,000	29,300	490,000	272,700	3,368,935	999,822	4,368,757	41,51	
2018	-	-	1,075,000	96,794	400,000	145,600	210,000	112,440	255,000	15,222	125,000	60,544	266,667	37,403	360,000	74,965	100,000	27,300	485,000	258,075	3,276,667	828,342	4,105,009	(263,74)	
2019	-	-	580,000	61,625	400,000	129,600	220,000	102,900	265,000	5,300	125,000	57,263	266,667	33,129	395,000	64,365	100,000	25,550	485,000	241,100	2,836,667	720,831	3,557,497	(547,51)	
2020	-	-	580,000	36,975	400,000	113,600	230,000	94,068	-	-	125,000	53,825	266,667	28,854	400,000	48,465	100,000	23,800	485,000	224,125	2,586,667	623,711	3,210,378	(347,12)	
2021	-	-	580,000	12,325	400,000	97,600	235,000	84,825	-	-	125,000	50,231	266,667	24,579	400,000	32,465	95,000	21,375	480,000	207,250	2,581,667	530,650	3,112,317	(98,06)	
2022	-	-	-	-	400,000	81,600	245,000	75,225	-	-	125,000	46,481	266,667	20,305	402,000	17,932	95,000	18,525	1,065,000	171,025	2,598,667	431,093	3,029,760	(82,55)	
2023	-	-	-	-	400,000	65,600	255,000	65,161	-	-	125,000	42,731	266,667	16,030	190,000	8,550	95,000	15,675	1,060,000	117,900	2,391,667	331,648	2,723,314	(306,44)	
2024	-	-	-	-	400,000	49,600	265,000	54,631	-	-	125,000	38,903	266,667	11,755	190,000	2,850	95,000	12,825	1,070,000	70,000	2,411,667	240,565	2,652,231	(71,09)	
2025	-	-	-	-	400,000	33,600	280,000	43,490	-	-	125,000	34,919	266,667	7,481	-	-	95,000	9,975	1,055,000	32,775	2,221,667	162,239	2,383,906	(268,32)	
2026	-	-	-	-	400,000	17,600	290,000	31,698	-	-	150,000	30,356	266,667	3,206	-	-	95,000	7,125	565,000	8,475	1,766,667	98,460	1,865,126	(518,78)	
2027	-	-	-	-	-	4,800	300,000	19,455	-	-	150,000	25,200	-	-	-	-	95,000	4,275	-	-	785,000	53,730	838,730	(1,026,39)	
2028	-	-	-	-	-	-	315,000	6,615	-	-	150,000	19,875	-	-	-	-	95,000	1,425	-	-	560,000	27,915	587,915	(250,81)	
2029	-	-	-	-	-	-	-	-	-	-	150,000	14,400	-	-	-	-	-	-	-	-	150,000	14,400	164,400	(423,51)	
2030	-	-	-	-	-	-	-	-	-	-	150,000	8,813	-	-	-	-	-	-	-	-	150,000	8,813	158,813	(5,58)	
2031	-	-	-	-	-	-	-	-	-	-	150,000	3,000	-	-	-	-	-	-	-	-	150,000	3,000	153,000	(5,81)	
2032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	256,196	6,672	6,225,000	1,002,011	5,055,000	1,524,499	3,425,000	1,157,570	1,215,000	116,375	2,275,000	730,131	3,200,000	320,600	3,437,000	585,747	1,360,000	268,928	8,025,000	2,436,129	34,473,196	7,299,463	41,772,659		
Town Principal	100,945		23,071.00		25,370.00		80,000.00		220,000		40,840		266,667		200,000		78,450		175,700		1,211,043		1,211,043	Town Principal	
BOE Principal			1,121,929.00		384,630.00		105,000.00				84,160				170,000		21,550		269,300		2,156,569		2,156,569	BOE Principal	
				0.020		0.06		0.43		1.00		0.33			0.54		0.78		0.17		-		-		
				0.98		0.94		0.57				0.67			0.46		0.22		0.83						
Town Interest	4,201.94		4,679.91		12,251.38		60,347.50		39,737.52		22,334.40		50,227.35		48,377.50		26,122.06		50,746.00		319,026		319,025.56	Town Interest	
BOE Interest			227,581.34		185,748.62		77,342.50				46,021.86				55,350.00		7,177.96		248,404.00		847,626		847,626.28	BOE Interest	
																								4,534,264	

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 20 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 \$2870 for 2014/2015 with a five-year projected average of \$2,733.
 - ✓ “General Fund bonded debt as a percentage of full market value” to be capped at 4%. Tolland is in 2014-15 at 2.43%.
 - ✓ “General Fund debt service as a percentage of total General Fund expenditures” to be capped at 10%. Tolland is estimated at 8.54%.

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.

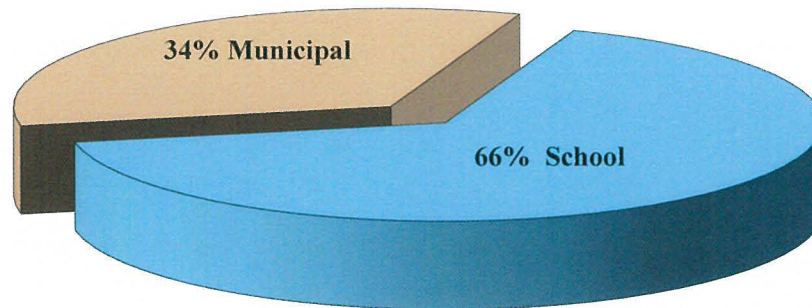
The CGS also provides for exclusion from the debt limit calculation debt issued in anticipation of taxes for the supply of water, gas, and electricity. There are additional exclusions for indebtedness issued in anticipation of receipt of proceeds from assessments levied upon property benefited by any 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, 2013	\$ 39,048,031
Reimbursement for Revenue Loss (Tax relief for elderly freeze)	<u>0</u>
Base for Debt Limitation Computation	\$ 39,048,037
Seven times the base for debt limitations	\$273,336,217
Tolland’s Total Net Indebtedness	\$ 37,096,155

Sixty-six 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. Thirty-four percent of the debt obligation is for Municipal needs such as Open Space acquisitions and other capital improvements.

DEBT SERVICE FOR BUDGET YEAR 2015
\$4,542,176.



Used for school related bonding:

2005 Bonds Miscellaneous municipal projects (partially refunded 2012)
2006 Bonds Tolland High School
2010 Bonds Tolland High School
2011 Bonds Tolland High School
2011 Bonds TMS floor, TIS hvac roof, driveway
2012 Bonds track resurfacing, lights THS field,

Used for Town related bonding:

2007 Bonds Open Space
2008 Bonds Open Space
2010 Bonds Open Space
2011 Bond generator, truck roads and Library roof
2011 Geothermal project lease net of subsidy
2012 Bonds Study of facilities, drainage, pavement parking and roads

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

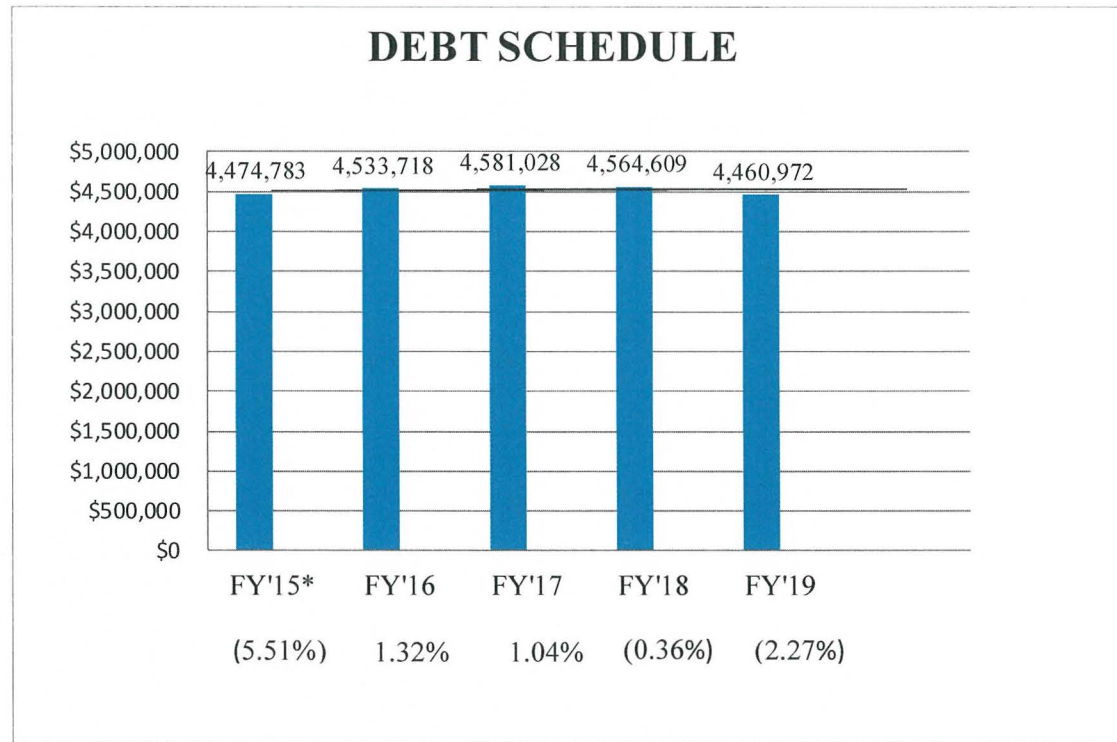
	Remaining Authorized But Unissued	Capital Needs From CIP Plan 3/4/2013	Borrowing Assumption
Year 1 - FY 2014-15	\$ 3,913,025	\$ 1,849,430	BAN
Year 2 - FY 2015-16	1,276,300	1,399,287	Bond
Year 3 - FY 2016-17	1,000,000	532,014	BAN
Year 4 - FY 2017-18	1,000,000	613,014	BAN
Year 5 - FY 2018-19	-	927,014	Bond
Year 6 - FY 2019-20	365,000		Bond
	<u>\$ 7,554,325</u>	<u>\$ 5,320,759</u>	<u>\$ 12,875,084</u>

Note -does not include Public Works Facility, Fire Facility and Parker School demolition.

Year 2015:

Fiber Project	300,000	
TIS Façade	216,738	195,923
Bucket Loader	169,000	
Truck 6	147,000	
Pavement	335,287	
Road Bond	2,000,000	
Library	745,000	
Town Wide Fiber		741,000
Truck 35 and 23 Body		270,000
Drainage		100,000
Roads		410,507
BOE Security Improvements		132,000
Total	<u>3,913,025</u>	<u>1,849,430</u>

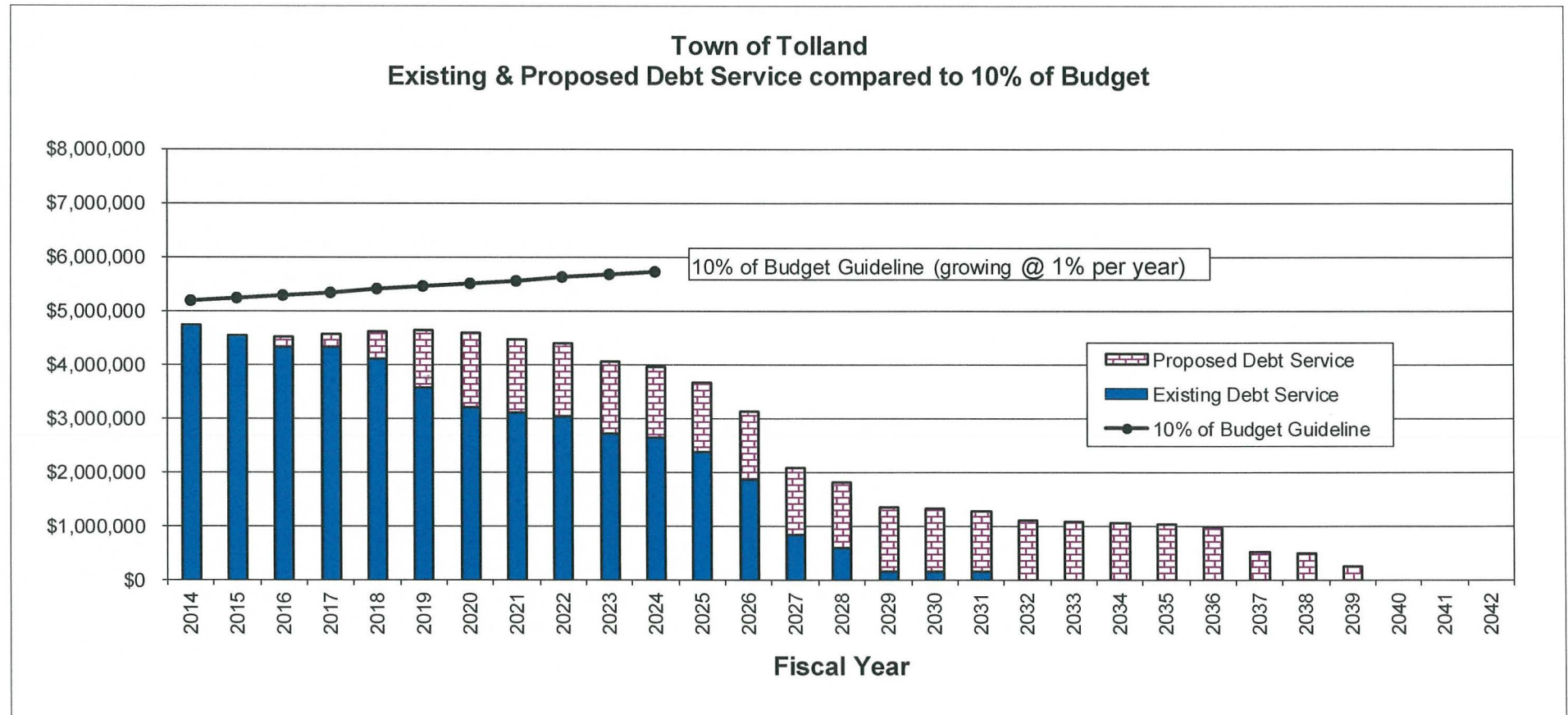
Comparative Debt service expenditure level for the next 5 years



*There will be an amount applied towards the debt service costs from previous bond premium receipts. A total of \$59,680 will be applied against FY 2014/2015 and will offset the impact of taxation. This percentage is not net of the bond premium application. The dollar values displayed are based on 100% of the principal and interest costs and do not include the application of the bond premium against expenditures.

Financial Indicators

Debt ratios are used by rating agencies to determine a municipality's credit rating and worthiness. Standard and Poor's rating agency categorizes the Town's debt burden as "low to moderate." Fitch Ratings reports the Town's debt position as "moderate" and "manageable." 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 AA + Fitch.

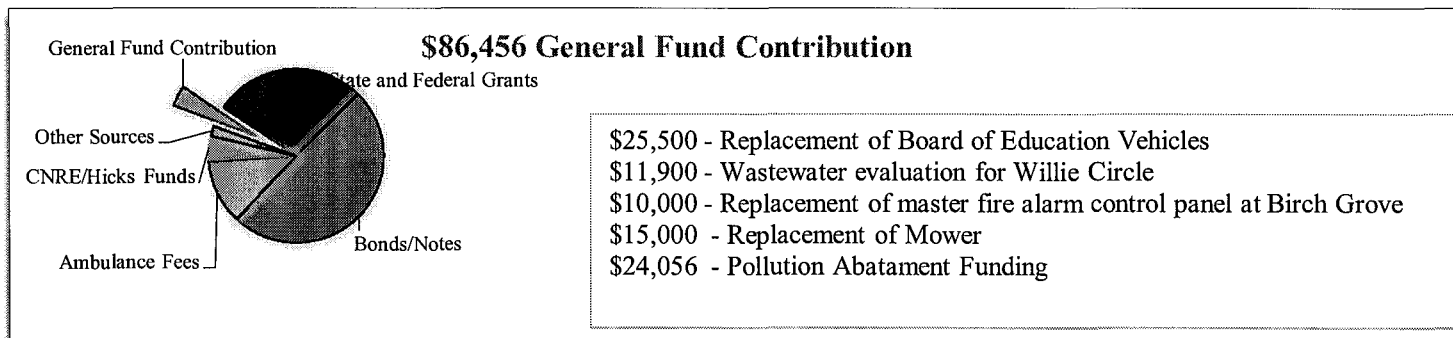


CAPITAL IMPROVEMENT PLAN

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	2014-2015 Department Request	2014-2015 Manager Proposed	2014-2015 Adopted Budget
910-00	Capital Improvements	178,637	86,456	86,456
	Subtotal -- Capital Improvements	178,637	86,456	86,456



FUNCTION	ACTIVITY			PROGRAM			CODE
Capital Improvements	Capital Improvements			Capital Improvement			910-00
Line Item Description	2010-2011 Actual	2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted	2013-2014 Amended	2014-2015 Manager Proposed	2014-2015 Adopted Budget
CAPITAL IMPROVEMENTS/TRANSFER OUT	367,961	247,310	171,877	141,991	141,991	86,456	86,456
OPERATING EXPENDITURES	367,961	247,310	171,877	141,991	141,991	86,456	86,456
TOTAL CAPITAL IMPROVEMENTS RESERVE	367,961	247,310	171,877	141,991	141,991	86,456	86,456

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 Aging Equipment Aging Schedule assigned to Highway Garage and Parks and Facilities Garage - the Town is dedicated to budget the heavy equipment listed below

Pavement Management has been allocated \$850,000 to continue the ongoing program of resurfacing Tolland roads. 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 under Board of Education, Fire and Ambulance, Park and Recreation and Public Facilities are non-recurring one time projects. In addition to current needs the Town voted on 11/06/2013 to supplement contribution \$2,600,000 in funding to address Library Expansion needs.

RECOMMENDATION OF TOWN MANAGER

"In accordance with Section C9-5 of the Town Charter, I submit to you the Five-Year Capital Plan covering the 2014/2015-2018/2019 fiscal years. This plan identifies the public improvements deemed necessary over the next five years which meet the parameters for inclusion in the Capital Budget. The Town's Capital Budget guidelines define a capital project as:

- d. Any new or expanded physical facility, including preliminary design and related professional services.
- e. Land or property acquisition.
- f. Items of a non-recurring nature where the benefits are realized over a long period of time.
- g. The project's outcome, non-recurring in nature should have a useful life of greater than eight years.

- h. Cost should be relatively high, non-operative expenditure for the Town; generally in excess of \$10,000 for equipment or plant facility improvements.

The major funding sources for capital improvements are the general fund, CNRE, non-referendum notes, referendum notes, ambulance revenue and state grants. While I recognize the continued concerns resulting from the economic uncertainties of our times, the Capital Plan, as presented, is recognition of the need to continue to the extent possible the investment of prior years so that the facilities, infrastructure and equipment remain useful and can be operated in a safe manner. During last year's budget process, the general fund portion of the Capital Improvement Plan was reduced to \$141,991 which was the lowest amount over the last five years and represented just .16% of the total budget. By comparison the amount in 2008/2009 was \$506,037 representing 1.10% of the total budget. Recognizing our capital needs as well as budgetary concerns I am recommending a capital improvement plan that includes in year one a general fund contribution of \$86,456. This is an increase of \$24,746 in the general fund contribution in comparison to the current year. Over the past two years we have used a portion of the Property Tax Relief Grant as a source of revenue to offset the general fund contribution to the Capital Improvements account to help reduce the overall tax impact. Unfortunately this grant source will not be available in the next fiscal year. Included as part of my recommendation for Year One is \$1,108,430 in non-referendum borrowing to cover the costs of large heavy equipment, road maintenance and improvements in schools which includes facade repairs at Tolland Intermediate School and district wide security upgrades.

Over a number of years the Town has made a major investment in the construction of facilities including Town and Board of Education buildings as well as park and recreation fields and hard court surfaces. Similar investments have been made in the Town's infrastructure consisting primarily of roads, bridges and drainage as well as in the Town's heavy equipment rolling stock. I recognize that in difficult financial times, it is often found to be easy to reduce mill rates by reducing capital budgets. However, by deferring needed projects, capital purchase costs continue to rise and infrastructure continues to deteriorate.

Even taking into consideration the recently approved five million dollar borrowing for road improvements as well as the Library Expansion Project, the Town's immediate ability to bond to a greater extent for other improvements over the next several years is in large amount made possible due to a declining debt schedule. Any authorized debt financing will be structured to minimize the impact on the next fiscal year's budget. Debt burden of Tolland, according to the Fitch Bond Rating Agency, is "moderate on a per capita basis and in relation to property values. While debt levels have increased in recent years as a result of additional public investment in schools, sewer infrastructure and open space, future planned debt is manageable and shall ensure a moderate debt burden going forward". Non-referendum borrowing is permissible in the next year pursuant to the Town Charter not to exceed \$1,957,995 which is 5% of the grand levy. The Town's financial advisor would like to present the updated Financial Management Plan at the second meeting in January. In summary of debt service which includes the impact of the financing I have recommended in the Five Year Capital Plan. Included within this assumption is the remaining debt associated with our \$5 million road issue, the recommended five year Capital Plan and the two large facility projects in the plan addressing needs at Fire Stations and Public Works. The additional amount borrowed in this assumption is \$17.7 million over the five years. Due to declining debt service, the additional debt for this borrowing recommended adds a rather modest amount of \$46,169 in the peak year of 2015/2016 to the amount of existing debt that we are currently carrying. In the next year debt service would decrease by \$150,000 and in 2015-2018 there would be modest increases of not more than \$46,169 annually. In subsequent years there is a precipitous year to year decline in debt service.

Significant projects included in Year One are as follows:

- Repair of Building Facade cracks at TIS at an estimated cost of \$412,661.
- Security improvements at school buildings at a cost of \$300,000 with 50% of the cost possibly covered by a State grant.
- Replacement of ambulance equipment in at a cost of \$270,000.
- Road reconstruction at a cost of \$850,000.

Facility projects that I have included in Year Four and Five of the Plan are additions and upgrades to Stations 140, 340 and 440 and in Year Five the construction of a centralized Public Works Complex and conversion of the existing Parks and Highway buildings for other uses.

Although not part of the Capital Plan, it should be noted that our debt financing plan is also impacted by the purchase of additional open space property. Currently there remains \$1 million in the open space fund with the source being primarily grant proceeds and it is anticipated that we will continue to pursue purchase of additional land as it becomes available as well as state open space grants.

The Town has approximately 132 miles of road for which it is responsible. It is the Town's goal to extend as long as possible the useful life of a road before complete reconstruction is required. The Town engaged VHB Engineering Services to implement an automated road management program. This program involves the review of all 132 miles of road and the development of a standard data base that can be used to recommend priorities for future maintenance work. The results of the study were used this past year to determine priorities for road improvements and will continue to be used in the future. Upon recommendation of the consultants, I am including \$750,000 per year for road maintenance which increases to \$1 million in Year Five at which time our Five Year bond issue for roads will have been completed. The majority of the funding for annual road improvement allocation comes from either Town Aid Road funds, LOCIP or non-referendum notes. This annual allocation along with the recently approved five million dollar road bond issue will help the Town improve its overall road inventory ranking. Copies of the VHB updated five-year plan will be forwarded to the Town Council within the next several weeks. Also VHB will make a formal presentation regarding their recommendation at the Public Hearing on the Capital Budget.

In the current year's Capital Budget I added a new category under Public Works to institute a more aggressive tree trimming program within the Town. As you are aware, the utility company is only responsible for trimming trees on the side of the road where power lines are located. Trees overhanging the road or in danger of impacting wires on the other side is the responsibility of the Town. During last year's storm the tree company addressing hanging branches also tagged some two hundred trees along the road sides that they felt should be removed. With the increased frequency of major storms impacting power lines we must be more conscious of the need to address this issue. The fact that we did not have as much damage to our infrastructure during Storm Sandy can in some part be attributed to the tree trimming work done by CL&P over the last year. I am suggesting that we allocate \$118,273 in each of the next two years from LOCIP to address the immediate need of removing the marked trees.

Capital equipment is another area of immediate concern with many of the pieces being operated as first line equipment well beyond their useful life. The cost to keep this equipment on the road is extremely high and the excessive amount of downtime of the equipment can impact the effectiveness of Town operations. As part of this memo, I am providing you with a complete listing of all Town rolling stock and its normal useful life. You will see that the Town normally keeps equipment well beyond its useful life which does create significant maintenance and operation concerns. Replacement costs for such equipment are in the \$150,000 range making it difficult to budget for more than one piece of equipment per year provided

that the Council does not want to use non-referendum notes or lease purchase financing for such purposes. I have provided for you a replacement and rotation plan for staff vehicles which maximizes utilization of such vehicles so that their useful life is between 8-12 years (pages 242 and 243).

I have worked with the Superintendent of Schools, Bill Guzman as well as John Carroll to incorporate the most significant BOE capital requests into the five year plan. The BOE has several large renovation needs particularly at the Intermediate School where there are needs to repair building façade cracks as well as the removal and replacement of asbestos floor tiles. In the current Capital Plan there was \$216,738 approved for the repair of façade cracks. The start of this project has been delayed due to concerns about the potential that the caulking in the expansion joints between the bricks may contain polychlorinated biphenyls (PCB's). Friar Associates is the architectural firm working with the Board of Education and they have recently submitted a revised estimate of the project totaling \$412,661 which includes an allowance for removal of contaminated caulking. The asbestos floor tile project has been moved to Year Two of the plan. In Year One of the Plan I have also included the possible security upgrades at all schools at a cost of \$300,000. It is our hope that State grant funds will be available to fund 50% of the cost."

The Town Manager reviews all capital project submittals and weight them accordingly based on the criteria listed below.

CRITERIA	WEIGHTED POINTS
The project is mandated by State or Federal statute or approved through a binding local referendum.	0 to 25
The project ensures code compliance and/or improves public health and safety in Town.	0 to 25
The project can be definitively shown by an appropriate Town official to improve program effectiveness and efficiency.	0 to 20
The project can be definitively shown by an appropriate Town official to reduce operating and maintenance costs.	0 to 20
If implemented, the project will enhance community values and improve the Town's quality of life.	0 to 10
MAXIMUM POSSIBLE SCORE	100 POINTS

Department heads submitting capital projects for funding consideration are encouraged, but not required, to rank these projects based on the above weighting schedules. This will demonstrate to the Town Manager that some background work was undertaken to substantiate the validity of the project request.

The Town Manager will disqualify capital project submittals that do not conform to the above stated criteria. Examples of ineligible projects include, but are not limited to, the following:

- 1) Maintenance projects such as painting, mechanical repairs, building repairs, and other peripheral projects which are neither long-term in their nature nor non-recurring. (Examples: painting projects, grounds maintenance, furniture repairs, etc.)
- 2) Non-tangible projects including special consulting studies which, as an end-product, may recommend the development and implementation of certain capital projects, but in themselves are not capital projects. (Examples: space utilization reports, planning studies, engineering services, etc.)

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 AAA for Standard & Poors, or the highest credit rating possible.
5. *To build CNRE fund* which was established July 1, 1999 to allow more flexibility in investments and to serve as a future source of pay-as-you-go financing of capital projects. 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. 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. Fund balances at the end of the fiscal year for the Board of Education budget may, by Town Council resolution, be transferred to the CNRE Fund and added to the reserve fund as a future source of financing for Board of Education capital projects.

Funding Sources

The major funding sources for capital improvements are: General Fund Contributions, Referendum and non-referendum bonds, State grants such as Town Aid Road, Local Capital Improvement Plan and School Construction, CNRE Fund, Existing Funds, Ambulance Fees, Recreation Fund Fees and other funding sources and unallocated funds.

- General Fund Contributions will finance about .16% of the total FY'15 capital budget compared to .27% in FY'14. Historically the target level has been about 1% of the total operating budget. 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 2011-2015

<u>Fiscal Years</u>	<u>Amount</u>	<u>% of Total Budget</u>
2010/11	266,700	0.54%
2011/12	247,310	0.49%
2012/13	171,877	0.33%
2013/14	141,991	0.27%
2014/15	86,456	0.16%

- Referendum and non-referendum bonds account for 0% to 50 % 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 can not exceed 5% of the current tax levy without a referendum vote. Non-referendum borrowing is permissible in 2015, according to the Town Charter, at a level not to exceed \$2,022,220. The budget for fiscal year 2015 recommends \$1,849,430.

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.

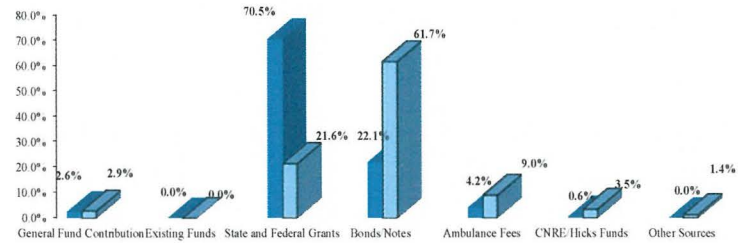
Capital improvements financed through the issuance of debt are financed for a period not to exceed the useful life of the capital project, but in no event to exceed 20 years (30 years for sewer projects) in accordance with Connecticut General Statutes.

- State grants (Town Aid Road, Local Capital Improvement Plan, and School Construction) account for an average of 30% of capital budgets. The Town attempts to fund capital projects with state and federal grants first before other methods. The 2014-2015 budgets includes a Town Aid Road grant of \$339,493 and a \$118,428 grant for LoCIP projects. In addition, Town was able to secure in 2014 \$168,000 state funding for security improvements at the Tolland schools
- 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. There is \$105,300 in funding adopted from the CNRE for 2015 budget for the information Technology Improvements.
- 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 2015, the amount of \$270,000 will be used to provide for new large fire equipment purchases, conceptual design work and reserves.
- Other funding sources and unallocated funds consist of unappropriated, unanticipated revenues such as cancelled encumbrances, reimbursements on previously completed projects and interest earnings.

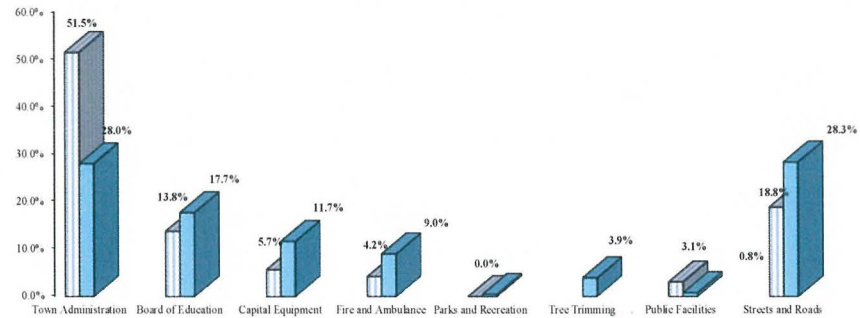
**Comparative Capital Improvement Budgets Summary
2013/2014 & 2014/2015**

	2013/2014 Adopted		2014/2015 Adopted	
<u>Revenues:</u>				
General Fund Contribution	141,991	2.6%	86,456	2.9%
Existing Funds		0.0%		0.0%
State and Federal Grants	3,922,398	70.5%	647,166	21.6%
Bonds/Notes	1,227,587	22.1%	1,849,430	61.7%
Ambulance Fees	235,000	4.2%	270,000	9.0%
CNRE/Hicks Funds	35,000	0.6%	105,300	3.5%
Other Sources	-	0.0%	41,378	1.4%
Total Revenues	5,561,976	100%	2,999,730	100.0%
<u>Expenditures:</u>				
Town Administration	2,864,300	51.5%	840,823	28.0%
Board of Education	765,355	13.8%	531,423	17.7%
Capital Equipment	316,000	5.7%	350,000	11.7%
Fire and Ambulance	235,000	4.2%	270,000	9.0%
Parks and Recreation	-	0.0%	15,000	0.5%
Tree Trimming	163,830		118,428	3.9%
Public Facilities	171,191	3.1%	24,056	0.8%
Streets and Roads	1,046,300	18.8%	850,000	28.3%
Total Expenditures	5,561,976	97%	2,999,730	100.0%

Capital Revenue Sources 2013/14 and 2014/15 budget



Capital Expenditures 2013/14 and 2014/15 budget



<i>Significant Projects funded by the General Fund:</i>				<i>Anticipated savings</i>	<i>Anticipated costs</i>
Town Administration:	\$ 11,900	Wastewater evaluation WPCA Facility Plan for Willie Circle		N/A	N/A
Board of Education	\$ 10,000	Replacement Circuit Boards for Fire Panels		replacement	replacement
	\$ 25,500	Improvement to the TMS interior of the facility		replacement	replacement
Capital Equipment:	\$ 15,000	Replacement of Mower #2 and additional \$65,000 from CNRE		Lower maintenance cost	N/A
Public Facilities:	\$ 24,056	Pollution abatement funding at Highway Garage		N/A	N/A
<i>Significant Projects funded by Other Sources :</i>					
Town Administration:	\$ 26,378	Replacement of Light Duty Vehicle from reserve of current depreciation		lower maintenance lost	N/A
	\$ 40,300	Information Technology Improvements - Software and Hardware and \$15,000 (LoCIP reauthorization from Sidewalk)		N/A	N/A
	\$ 762,245	Town-Wide Fiber Network Connection - \$741,000 Non-referendum bonds) and \$21,245 of State Grants funding		Est. 18,000 reduced utility costs	N/A
Board of Education:	\$ 195,923	Façade Cracks at TIS (additional Non-referendum bonds)			
	\$ 300,000	Security Improvements District Wide 132,000 (Non-referendum bonds) and 56% est. 168,000 of State Grants funding		N/A	N/A
Capital Equipment:	\$ 90,000	Replacement of Truck # 35 -\$90,000- funded by non- referendum bonds		Lower maintenance cost	N/A
	\$ 180,000	Repair of All Season Body Truck #23 - \$180,000 funded by non- referendum bonds			
	\$ 65,000	Replacement of Mower #2 from CNRE and additional \$15,000 from General Fund see above		Lower maintenance cost	N/A
Fire Ambulance:	\$ 270,000	Replacement of Ambulance 640 (Ambulance Fees)		Lower maintenance cost	N/A
Park and Recreation	\$ 15,000	Crandall Park tennis Court Resurfacing		N/A	N/A
Tree Trimming:	\$ 118,428	Tree Trimming -LOCIP grant		TBD	TBD
Streets and Roads:	\$ 100,000	Construction and Reconstruction - Drainage Construction -Non-referendum notes,		N/A	N/A
	\$ 750,000	Road Improvements Program \$410,507 (non- referendum borrowing) and \$339,493 (TAR grant)		N/A	N/A
	\$ 2,913,274				

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 the Town’s capital expenditures are associated with improvements and replacement not expansions of operations. Only limited numbers of expansions will have a real impact on operating cost.

From the analytical prospective the future operating costs are non-significant in nature, however must be presented to satisfy requirements.

**Five Year Capital Budget Summary of Associated Operating Costs
FY 2014-2015 through 2018-2019**

<u>Function</u>	<u>Activity</u>	<u>Program</u>	<u>Project</u>	<u>Operating Costs</u>
FY 2015-2016 Capital Budget	Parks and Recreation	Parks and Recreation	Construction of Softball Fields	\$2,000-\$3,000 operating costs

Equipment Aging Schedule for Units Assigned to Parks & Facilities Garage

2014/2015 adopted 5 year CIP

updated as of 12 2013

Vehicle/Eqp #	Description	Year	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24
Trucks:												
39 TOL	Ford F800 Dump	1996	18	19								
63 TOL	GMC 3500	1999	15	16								
37 TOL	GMC 3500	2003	11	12	13	14	15	16	17	18	19	20
38 TOL	Ford F550	2004	10	11	12	13	14	15	16	17	18	19
70 TOL	Ford F250	2006	8	9	10	11	12	13	14	15	16	17
53 TOL	Ford F450	2007	7	8	9	10	11	12	13	14	15	15
64 TOL	Ford F250	2007										
68 TOL	Ford F550	2007	7	8	9	10	11	12	13	14	15	16
75 TOL	3/4 Ton Van	2008	6	7	8	9	10	11	12	13	14	15
55 TOL	Ford F450	2011	4	5	6	7	8	9	10	11	12	13
61 TOL	Ford F250 (mechanics truck)	2013	2	3	4	5	6	7	8	9	10	10
Scheduled Replacements:												
39TOL	Ford F550 series 1 yd dump	2015		new	1	2	3	4	5	6	7	8
63TOL	Ford F450	2015		new	1	2	3	4	5	6	7	8
Equipment:												
	Ford Tractor	1970	34	35	36	37	38	39	40	41	42	43
	Sweepstar	1991	23	24	25	26	27	28	29	30	31	32
	Easy Rake	1998	16	17	18	19	20	21	22	23	24	25
	Lazer Lawnmower	1999	15	16	17	18	19	20	21	22	23	24
	Gravely Snow Blower	1999	15	16	17	18	19	20	21	22	23	24
	Gravely Snow Blower	1999	15	16	17	18	19	20	21	22	23	24
	John Deere Tractor	2001	13	14	15	16	17	18	19	20	21	22
	Easy Rake	2001	13	14	15	16	17	18	19	20	21	22
	Skidsteer New Holland180	2002	12	13	14	15	16	17	18	19	20	21
	4000 Lawnmower	2003	11	12	13	14						
	580 Mower #2	2005	10									
	Easy Rake	2005	10	11	12	13	14	15	16	17	18	19
	Lazer Lawnmower	2005	10	11	12	13	14	15	16	17	18	19
	Gravely Snow Blower	2005	10	11	12	13	14	15	16	17	18	19
	Cat Loader	2006	9	10	11	12	13	14	15	16	17	18
	Gravely Snow Blower	2007	8	9	10	11	12	13	14	15	16	17
	Lazer Lawnmower	2007	8	9	10	11	12	13	14	15	16	17
	Kubota tractor	2007	8	9	10	11	12	13	14	15	16	17
	4000 Lawnmower	2007	8	9	10	11	12	13	14	15	16	17
	Line Painter	2008	9	10	11	12	13	14	15	16	17	18
	Skidsteer New Holland 170	2010	4	5	6	7	8	9	10	11	12	13
	580 Mower #1	2010	4	5	6	7	8	9	10	11	12	13
	Ventrix mower/thrower	2013	3	4	5	6	7	8	9	10	11	12
Scheduled Replacements:												
	580 Mower #2 (16')	2014	new	1	2	3	4	5	6	7	8	9
	4000 Lawnmower	2017				new	1	2	3	4	5	6
			recommended end of service					3 years past recommended end of service				
			1 year past recommended end of service					4+ years recommended end of service				
			2 years past recommended end of service					scheduled for replacement				

Equipment Aging Schedule for Units Assigned to Highway Garage

2014/2015 adopted 5 year CIP

updated as of 12 2013

Vehicle/Eqp #	Description	Year	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	FY 23/24
Trucks:												
29 TOL	Mack Dump (winter use only)	1991										
30 TOL	Mack Dump (winter use only)	1993										
24 TOL	Mack Dump (winter use only)	1994										
11 TOL	Ford F-150 P/U (no replacement)	1996										
28 TOL	Ford Dump (back-up truck)	1997										
6 TOL	Freightliner Lo-Pro Dump	2000										
12 TOL	International 4700 (Tree Truck)	2000	14	15	16	17	18	19	20	21	22	23
35 TOL	Western Star Dump	2002										
5 TOL	Ford F250 (transferred from Parks)	2002	12	13	14	15	16	17	18	19	20	21
8 TOL	Ford Utility	2003	11	12	13	14	15	16	17	18	19	20
9 TOL	Ford F250 (no replacement)	2003										
23 TOL	10 Wheel Dump	2004	new body only									
33 TOL	Mack Dump	2005	9	10	11	12	13	14	15	16	17	18
2 TOL	Ford F250 P/U	2006	8	9	10	11	12	13	14	15	16	17
25 TOL	Ford D-550 Dump	2007	7	8	9	10	11	12	13	14	15	16
34 TOL	Mack Dump	2008	6	7	8	9	10	11	12	13	14	15
27 TOL	International 7400	2008	6	7	8	9	10	11	12	13	14	15
31 TOL	International 7400	2009	5	6	7	8	9	10	11	12	13	14
26 TOL	International 7400	2012	3	4	5	6	7	8	9	10	11	12
32 TOL	International 7400	2012	3	4	5	6	7	8	9	10	11	12
Scheduled Replacements:												
35 TOL	Western Star Dump	2013	new	1	2	3	4	5	6	7	8	9
23 TOL	10 Wheel Dump- Body only	*partial	new body only	1	2	3	4	5	6	7	8	9
25 TOL	Ford D-550 Dump	2017				new	1	2	3	4	5	6
6 TOL	Lo-Pro Dump	2018					new	1	2	3	4	5
Heavy Equipment:												
17 TOL	Cat Grader	1972	41	42	43	44	45	46	47			
16 TOL	Cat Loader 936	1988	26	26								
	Dyno Pack Roller	1988	25	26	27	28	29					
7 TOL	Vac-All	2000	13	14	15	16	17	18	19	20	21	22
22 TOL	Cat Backhoe	2002	11	12	13	14						
20 TOL	Cat 938 Loader	2002	11	12	13	14	15	16	17	18	19	20
19 TOL	Elgin Sweeper	2003	10	11	12	13	14					
	Paver (used)	2007	6	7	8	9	10	11	12	13	14	15
21 TOL	Roadside Mower	2010	3	4	5	6	7	8	9	10	11	12
	Hyundai Excavator 4500	2011	3	4	5	6	7	8	9	10	11	12
Scheduled Replacements:												
22 TOL	Cat Backhoe	2016			new	1	2	3	4	5	6	7
	Dyno Pack Roller	2017				new	1	2	3	4	5	6
19 TOL	Elgin Sweeper	2018					new	1	2	3	4	5
16 TOL	Cat Loader 938	2019						new	1	2	3	4
			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				

5-YEAR CAPITAL IMPROVEMENT PLAN BUDGET SUMMARIES

YEAR 1: FY 2014-2015

YEAR 2: FY 2015-2016

YEAR 3: FY 2016-2017

YEAR 4: FY 2017-2018

YEAR 5: FY 2018-2019

FIVE YEAR CAPITAL IMPROVEMENT PLAN
BUDGET SUMMARIES FOR FISCAL YEARS 2014-2015 THROUGH 2018-2019

Italic indicates the recurring projects

PROJECT SUMMARY DESCRIPTIONS	Project Cost	Existing Funds for next budget	1 FY 2014-2015	2 FY 2015-2016	3 FY 2016-2017	4 FY 2017-2018	5 FY 2018-2019	Funding Totals FY 2015-2019
TOWN ADMINISTRATION								
Town Administration								
<i>Replacement of Light Duty Vehicles</i>	<i>140,070</i>	<i>33,924</i>	<i>26,378</i>	<i>24,784</i>	<i>20,113</i>	<i>18,218</i>	<i>16,653</i>	<i>140,070</i>
Replacement of Asst. Public Safety Director Vehicle	70,000			70,000				70,000
<i>Board of Education Vehicles</i>	<i>25,500</i>			<i>25,500</i>				<i>25,500</i>
Information Technology Improvements	55,300	15,000	40,300					55,300
WPCA Facility Plan	76,200	64,300	11,900					76,200
Town Wide Fiber Network Connections	762,245		762,245					762,245
Town Wide VOIP System	200,000			200,000				200,000
SUBTOTAL TOWN ADMINISTRATION	1,329,315	113,224	840,823	320,284	20,113	18,218	16,653	1,329,315
BOARD OF EDUCATION								
Tolland Intermediate School								
Building Façade Cracks	412,661	216,738	195,923					412,661
Remove and Replacement of Asbestos Floor Tile	414,000			414,000				414,000
Skylight Replacement	18,000					18,000		18,000
Gym Bi-Fold Door Removal	54,000					54,000		54,000
Tolland Middle School								
Replacement of Locker Fronts	15,310				15,310			15,310
Gym Door Removal and Replacement	60,000				60,000			60,000
Improvements to the Interior of the Facility	25,500		25,500					25,500
Birch Grove Primary School								
Condensing Unit Replacements	132,905				132,905			132,905
Repave Driveway and Parking Lot	200,000					200,000		200,000
Tolland High School								
Track Resurfacing	100,000			100,000				100,000
Front Entrance Cantilever/Roof Melting Equipment	25,255			25,255				25,255
District Wide								
Security Improvements	300,000		300,000					300,000
Replace Circuit Boards	10,000		10,000					10,000
Boiler/Propane Gas Tank	29,000				29,000			29,000
SUBTOTAL BOARD OF EDUCATION	1,796,631	216,738	531,423	539,255	237,215	272,000	0	1,796,631

FIVE YEAR CAPITAL IMPROVEMENT PLAN
BUDGET SUMMARIES FOR FISCAL YEARS 2014-2015 THROUGH 2018-2019

Italics indicates the recurring projects

PROJECT SUMMARY DESCRIPTIONS	Project Cost	Existing Funds	1 FY 2014-2015	2 FY 2015-2016	3 FY 2016-2017	4 FY 2017-2018	5 FY 2018-2019	Funding Totals FY 2015-2019
CAPITAL EQUIPMENT								
Capital Equipment								
Replacement of Mower #2	80,000		80,000					80,000
Replacement of Body - Truck #23 and Truck #35	270,000		270,000					270,000
F550 Dump Truck	58,000			58,000				58,000
Replacement of Truck #63	58,000			58,000				58,000
Replacement of CAT Backhoe	140,000				140,000			140,000
Replacement of Pavement Roller	16,500					16,500		16,500
Replacement of 11' Toro 4000 Mower and Truck #25	121,000					121,000		121,000
Replacement of Sweeper	225,000						225,000	225,000
Replacement of Truck #30	160,000						160,000	160,000
SUBTOTAL CAPITAL EQUIPMENT	1,128,500	0	350,000	116,000	140,000	137,500	385,000	1,128,500
FIRE AND AMBULANCE								
Fire and Ambulance								
<i>Contribution to Emergency Services Equipment Reserve</i>								
Ambulance 640 Replacement	270,000		270,000					270,000
Fire Gear	40,000			40,000				40,000
Ambulance Replacement	270,000				270,000			270,000
Refurbish 1994 Engine Tanker ET340	79,040					79,040		79,040
Replacement of 2006 Service 240 First Response Vehicle	75,000					75,000		75,000
Dive/Swift Water Rescue Equipment	22,500						22,500	22,500
Fire Gear	42,500						42,500	42,500
SUBTOTAL FIRE AND AMBULANCE	799,040	0	270,000	40,000	270,000	154,040	65,000	799,040

**FIVE YEAR CAPITAL IMPROVEMENT PLAN
BUDGET SUMMARIES FOR FISCAL YEARS 2014-2015 THROUGH 2018-2019**

Italics indicated recurring projects

PROJECT SUMMARY DESCRIPTIONS	Project Cost	Existing Funds	1 FY 2014-2015	2 FY 2015-2016	3 FY 2016-2017	4 FY 2017-2018	5 FY 2018-2019	Funding Totals FY 2015-2019
PARKS AND RECREATION								
Parks and Recreation								
Crandall Park Tennis Court Resurfacing	15,000		15,000					15,000
Construction of Softball Fields	75,000			75,000				75,000
Athletic Court Resurfacing	20,670				20,670			20,670
Outdoor Basketball Courts	45,000						45,000	45,000
SUBTOTAL PARKS AND RECREATION	155,670	0	15,000	75,000	20,670	0	45,000	155,670
PUBLIC FACILITIES								
Public Facilities								
Library Expansion Project	2,600,000	2,600,000						2,600,000
Station 140 Roof	30,000			30,000				30,000
Replacement of Old Elevator Shaft	75,000				75,000			75,000
Additions and Upgrades of Fire Station	600,000							0
Demolition to Parker School and Utilities to Rec Center	700,000							0
<i>Pollution Abatement Funding</i>	<i>190,303</i>	<i>142,191</i>	<i>24,056</i>	<i>24,056</i>				<i>190,303</i>
Public Works Complex & Conversion of Highway Facility	4,200,000							0
SUBTOTAL PUBLIC FACILITIES	8,395,303	2,742,191	24,056	54,056	75,000	0	0	2,895,303
PUBLIC WORKS								
Public Works								
<i>Tree Trimming</i>	<i>236,701</i>		<i>118,428</i>	<i>118,273</i>				<i>236,701</i>
SUBTOTAL PUBLIC WORKS	236,701	0	118,428	118,273	0	0	0	236,701
STREETS AND ROADS								
Construction and Reconstruction								
<i>Drainage Construction and Design</i>	<i>625,000</i>		<i>100,000</i>	<i>275,000</i>	<i>100,000</i>	<i>100,000</i>	<i>50,000</i>	<i>625,000</i>
Pavement Management								
<i>Various Roads</i>	<i>4,000,000</i>		<i>750,000</i>	<i>750,000</i>	<i>750,000</i>	<i>750,000</i>	<i>1,000,000</i>	<i>4,000,000</i>
Road Improvements 11/2012 referendum	5,000,000	5,000,000						5,000,000
SUBTOTAL STREETS AND ROADS	9,625,000	5,000,000	850,000	1,025,000	850,000	850,000	1,050,000	9,625,000
CIP GRAND TOTALS	23,466,160	8,072,153	2,999,730	2,287,868	1,612,998	1,431,758	1,561,653	17,966,160

YEAR 1

2014 – 2015

YEAR 1 CAPITAL BUDGET SUMMARY FISCAL YEAR 2014-2015															
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
PROJECTED AVAILABILITY OF CAPITAL FUNDS	7,072,153	86,456	105,300	15,000	1,849,430	0	118,428	339,493	189,245	0	270,000	0	0	26,378	10,071,883
TOWN ADMINISTRATION															
Town Administration	113,224	11,900	40,300	0	741,000	0	0	0	21,245	0	0	0	0	26,378	954,047
BOARD OF EDUCATION															
Tolland Intermediate School	216,738	0	0	0	195,923	0	0	0	0	0	0	0	0	0	412,661
Tolland Middle School	0	25,500	0	0	0	0	0	0	0	0	0	0	0	0	25,500
Birch Grove Primary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Wide	0	10,000	0	0	132,000	0	0	0	168,000	0	0	0	0	0	310,000
CAPITAL EQUIPMENT															
Capital Equipment	0	15,000	65,000	0	270,000	0	0	0	0	0	0	0	0	0	350,000
FIRE AND AMBULANCE															
Fire and Ambulance	0	0	0	0	0	0	0	0	0	0	270,000	0	0	0	270,000
PARKS AND RECREATION															
Parks and Recreation	0	0	0	15,000	0	0	0	0	0	0	0	0	0	0	15,000
PUBLIC FACILITIES															
Public Facilities	2,742,191	24,056	0	0	0	0	0	0	0	0	0	0	0	0	2,766,247
PUBLIC WORKS															
Public Works	0	0	0	0	0	0	118,428	0	0	0	0	0	0	0	118,428
STREETS AND ROADS															
Construction and Reconstruction	0	0	0	0	100,000	0	0	0	0	0	0	0	0	0	100,000
Pavement Management	4,000,000	0	0	0	410,507	0	0	339,493	0	0	0	0	0	0	4,750,000
SUMMARY PROJECT TOTALS	7,072,153	86,456	105,300	15,000	1,849,430	0	118,428	339,493	189,245	0	270,000	0	0	26,378	10,071,883
FUNDING SOURCE VARIANCES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION	ACTIVITY															CODE
FY 2014-2015 Capital Budget - Year 1	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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement. (Funds Received from Mun. Rev. Sharing) List of Town Vehicles: 2003 Dodge Durango - Recreation 2006 Jeep Liberty - Assessor 2006 Jeep Grand Cherokee - Facilities Supervisor 2006 Town and Country Van - Elderly 2007 Jeep Liberty - Pool 2006 Jeep Grand Cherokee - Fire Marshal 2010 F-150 Pickup Truck - Canine 2010 Ford Expedition - Parks 2010 Ford Explorer - Pool 2013 Ford Explorer - Building Inspection 2013 F250 Pickup Truck - Highway 2013 F250 Pickup Truck - Parks 2015 Ford Explorer - Town Manager		33,924												26,378	60,302	
Information Technology Improvements Existing LOCIP funds for sidewalk project being used for this project instead	55,300	15,000		40,300											55,300	
WPCA Facility Plan Wastewater evaluation for Willie Circle, Tier III and Tier IV	76,200	64,300	11,900												76,200	
Town-Wide Fiber Network Connections To connect all Town buildings and provide network infrastructure improvements	762,245					741,000				21,245					762,245	
TOTAL TOWN ADMINISTRATION	893,745	113,224	11,900	40,300	0	741,000	0	0	0	21,245	0	0	0	0	954,047	

FUNCTION		ACTIVITY							PROGRAM							CODE	
FY 2014-2015 Capital Budget - Year 1		Board of Education							Tolland Intermediate School							2010-02	
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds		
Building Façade Cracks Previous funds of \$216,738 approved in FY 11-12. Preliminary design costs of \$26,661. Phase I is masonry demolition/repair and concrete foundation repairs For \$131,021. Phase II is to install new control joints, replace damaged bricks and disposal costs of \$254,979.	412,661	216,738				195,923										412,661	
TOTAL TIS	412,661	216,738	0	0	0	195,923	0	0	0	0	0	0	0	0	0	412,661	

FUNCTION FY 2014-2015 Capital Budget - Year 1		ACTIVITY Board of Education		PROGRAM Tolland Middle School												CODE 2010-03
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Improvement to the Interior of the Facility Improvement to the interior of the facility with the initial focus on the fixtures, stall dividers and floors in various restrooms throughout the school.	25,500		25,500													25,500
TOTAL TOLLAND MIDDLE SCHOOL	25,500	0	25,500	0	0	0	0	0	0	0	0	0	0	0	0	25,500

FUNCTION FY 2014-2015 Capital Budget - Year 1		ACTIVITY Board of Education							PROGRAM Birch Grove Primary							CODE 2010-04	
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds		
NO NEW 2014-2015 PROJECTS FOR BIRCH GROVE SCHOOL																	
TOTAL BIRCH GROVE PRIMARY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

FUNCTION FY 2014-2015 Capital Budget - Year 1		ACTIVITY Board of Education								PROGRAM District Wide							CODE 2010-05
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds		
Security Improvements 56% of the cost will be funded by state grant	300,000					132,000				168,000						300,000	
Replace Circuit Boards for Fire Panels	10,000		10,000													10,000	

FUNCTION FY 2014-2015 Capital Budget - Year 1		ACTIVITY Capital Equipment				PROGRAM Capital Equipment										CODE 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	Hicks Trust	Unall Capital Reserve		Other Funding Sources/ Appr Bonds
Replacement of Mower #2 (16' Cut) Replacement of 580 mower that is ten years old which is used to mow fields.	80,000		15,000	65,000												80,000
Replacement of Truck #35 and Replacement of All Season Body on Truck #23 This is a 2002 Western Star front line truck with wing plow which is used all season (\$180,000). The replacement of the truck body (\$90,000) will extend the life of this truck for 10 more years making it 22 years old. (Full replacement of truck #23 would cost \$250,000)	270,000					270,000										270,000

FUNCTION FY 2014-2015 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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds		
Ambulance 640 Replacement Standard 5 year replacement program. We will be extending the service life of the ambulances an additional 2.5 years. Each ambulance will serve 5 years at either Station 140 on Crystal Lake Road or Station 240 on Rhodes Road. During the next purchasing cycle, the replacement of Ambulance 540, we will evaluate the cost benefits of replacing just the OEM chassis and remounting the OEM box. This should prove to provide some significant cost savings to the Town.	270,000											270,000				270,000	
Contribution to Emergency Services Equipment Reserve Contributions to the ambulance fund from operations, net of expenses, average approximately \$200,000 per year. Funds are accumulated within a reserve account in this fund to be used towards the replacement of ambulances as well as yearly fire/ambulance equipment as identified in the Capital Improvements Plan. As the projects are scheduled, funds are reallocated from this reserve account to the accounts where the expenditures are needed.																	
TOTAL FIRE AND AMBULANCE	270,000	0	0	0	0	0	0	0	0	0	0	270,000	0	0	0	270,000	

FUNCTION FY 2014-2015 Capital Budget - Year 1		ACTIVITY Parks and Recreation							PROGRAM Parks and Recreation							CODE 2040-00
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Crandall Park Tennis Court Resurfacing	15,000				15,000											15,000
TOTAL PARKS AND RECREATION	15,000	0	0	0	15,000	0	0	0	0	0	0	0	0	0	0	15,000

FUNCTION		ACTIVITY		PROGRAM												CODE	
FY 2014-2015 Capital Budget - Year 1		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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds		
Library Expansion Project Design and construction of the project. Bonding \$745,000 STEAP grant \$500,000 ADA/Small Cities \$355,000 State of Connecticut Construction Grant \$1,000,000 Funding would be provided pursuant to a town wide referendum approved on November 5, 2013.	2,600,000	2,600,000														2,600,000	
Pollution Abatement Funding Old highway contaminated spill from 20 years ago. Town's share of funding for cleanup.	190,303	142,191	24,056													166,247	
TOTAL PUBLIC FACILITIES	2,790,303	2,742,191	24,056	0	0	0	0	0	0	0	0	0	0	0	0	2,766,247	

[illegible]

FUNCTION		ACTIVITY		PROGRAM												CODE
FY 2014-2015 Capital Budget - Year 1		Streets and Roads		Construction and Reconstruction												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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Drainage Construction and Design Funds for drainage replacement and design, repairs and improvements to all or portions of certain town roads identified by the pavement management system.	100,000					100,000										100,000
TOTAL CONSTRUCTION	100,000	0	0	0	0	100,000	0	0	0	0	0	0	0	0	0	100,000

FUNCTION	ACTIVITY		PROGRAM													CODE
FY 2014-2015 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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Pavement Management Roads will be repaired according to the automated pavement management system recommendations. The process includes a variety of techniques ranging from crack sealing, chip sealing and thin overlay to total reconstruction.	750,000					410,507			339,493							750,000
Road Improvements Bond referendum was approved 11/06/2012. Bond referendum for road improvements over the next five years pursuant to the Town's Debt Management Plan. \$1 million of debt will be issued each year. This is year two. Debt Management Plan: Year One: FY 2013/2014 - \$1,000,000 Year Two: FY 2014/2015 - \$1,000,000 Year Three: FY 2015/2016 - \$1,000,000 Year Four: FY 2016/2017 - \$1,000,000 Year Five: FY 2017/2018 - \$1,000,000	5,000,000	4,000,000														4,000,000
TOTAL PAVEMENT MANAGEMENT	5,750,000	4,000,000	0	0	0	410,507	0	0	339,493	0	0	0	0	0	0	4,750,000

YEAR 2

2015 – 2016

YEAR 2 CAPITAL BUDGET SUMMARY FISCAL YEAR 2015-2016															
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
PROJECTED AVAILABILITY OF CAPITAL FUNDS	3,166,247	249,595	58,000	0	1,399,287	0	118,273	339,713	0	0	180,000	0	0	83,000	5,594,115
TOWN ADMINISTRATION															
Town Administration	0	120,284	0	0	200,000	0	0	0	0	0	0	0	0	0	320,284
BOARD OF EDUCATION															
Birch Grove Primary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tolland High School	0	25,255	0	0	100,000	0	0	0	0	0	0	0	0	0	125,255
Tolland Intermediate School	0	0	0	0	414,000	0	0	0	0	0	0	0	0	0	414,000
Tolland Middle School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Wide	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL EQUIPMENT															
Capital Equipment	0	0	58,000	0	0	0	0	0	0	0	0	0	0	58,000	116,000
FIRE AND AMBULANCE															
Fire and Ambulance	0	0	0	0	0	0	0	0	0	0	40,000	0	0	0	40,000
PARKS AND RECREATION															
Parks and Recreation	0	50,000	0	0	0	0	0	0	0	0	0	0	0	25,000	75,000
PUBLIC FACILITIES															
Public Facilities	166,247	54,056	0	0	0	0	0	0	0	0	0	0	0	0	220,303
PUBLIC WORKS															
Public Works	0	0	0	0	0	0	118,273	0	0	0	0	0	0	0	118,273
STREETS AND ROADS															
Construction and Reconstruction	0	0	0	0	275,000	0	0	0	0	0	0	0	0	0	275,000
Pavement Management	3,000,000	0	0	0	410,287	0	0	339,713	0	0	0	0	0	0	3,750,000
SUMMARY PROJECT TOTALS	3,166,247	249,595	58,000	0	1,399,287	0	118,273	339,713	0	0	40,000	0	0	83,000	5,454,115
FUNDING SOURCE VARIANCES	0	0	0	0	0	0	0	0	0	0	140,000	0	0	0	140,000

FUNCTION		ACTIVITY				PROGRAM										CODE
FY 2015-2016 Capital Budget - Year 2		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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement. List of Town Vehicles: 2003 Dodge Durango - Recreation 2006 Jeep Liberty - Assessor 2006 Jeep Grand Cherokee - Facilities Supervisor 2006 Town and Country Van - Elderly 2007 Jeep Liberty - Pool 2010 F-150 Pickup Truck - Canine 2010 Ford Expedition - Fire Marshal 2010 Ford Explorer - Pool 2013 Ford Explorer - Building Inspection 2013 F250 Pickup Truck - Highway 2013 F250 Pickup Truck - Parks 2015 Ford Explorer - Town Manager 2015 Ford Expedition - Public Works	24,784		24,784													24,784
Replacement of Board of Education Vehicles Replacement of 1996 Jeep Grand Cherokee with 2014 cargo van for proposed combined facilities unit. List of Board of Education Vehicles: (to be transferred with facility unit merger) 2008 Ford Panel Van 3/4 ton 2012 1/2 ton pick-up	25,500		25,500													25,500
Replacement of Asst. Public Safety Director Vehicle	70,000		70,000													70,000
Town Wide VOIP System New phone system and connection for Town and Board of Education	200,000					200,000										200,000
TOTAL TOWN ADMINISTRATION	320,284	0	120,284	0	0	200,000	0	0	0	0	0	0	0	0	0	320,284

FUNCTION	ACTIVITY		PROGRAM													CODE
FY 2015-2016 Capital Budget - Year 2	Board of Education		Birch Grove Primary													2010-01
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
NO NEW FY 2015-2016 PROJECTS FOR BIRCH GROVE PRIMARY																
TOTAL BIRCH GROVE PRIMARY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION		ACTIVITY							PROGRAM							CODE
FY 2015-2016 Capital Budget - Year 2		Board of Education							Tolland High School							2010-07
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Track Resurfacing The all weather track which was installed in 2005 needs resurfacing.	100,000					100,000										100,000
Front Entrance Cantilever/Roof Melting Equipment	25,255		25,255													25,255
TOTAL TOLLAND HIGH SCHOOL	125,255	0	25,255	0	0	100,000	0	0	0	0	0	0	0	0	0	125,255

FUNCTION FY 2015-2016 Capital Budget - Year 2		ACTIVITY Board of Education		PROGRAM Tolland Intermediate School												CODE 2010-02
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Removal and Replacement of Asbestos Floor Tile This estimate includes work on the 1st and 2nd floors. Large areas of that tile have come up due in part to the glue that has been drying out and the only thing that is holding tiles in some places is the old floor wax between the tiles. The average classroom can cost can cost \$6,000 (+) while the larger areas like the cafeteria and hallways can cost \$30,000 (+).	414,000					414,000										414,000
TOTAL TIS	414,000	0	0	0	0	414,000	0	0	0	0	0	0	0	0	0	414,000

FUNCTION		ACTIVITY							PROGRAM							CODE
FY 2015-2016 Capital Budget - Year 2		Board of Education							Tolland Middle School							2010-04
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
NO NEW FY 2015-2016 PROJECTS FOR TOLLAND MIDDLE SCHOOL																
TOTAL TOLLAND MIDDLE SCHOOL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION		ACTIVITY		PROGRAM												CODE
FY 2015-2016 Capital Budget - Year 2		Board of Education		District Wide												2010-05
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
NO NEW FY 2015-2016 PROJECTS FOR DISTRICT WIDE																
TOTAL DISTRICT WIDE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION		ACTIVITY		PROGRAM												CODE
FY 2015-2016 Capital Budget - Year 2		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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Parks Department:																
Replacement of Truck #63 Replacement of 1999 GMC truck which will be sixteen years old.	58,000			58,000												58,000
F550 Dump Truck Replacement truck with plow and sander to be used for the cemeteries and Town facilities. Other funding sources to be provided from the Cemetery Fund.	58,000														58,000	58,000

FUNCTION	ACTIVITY		PROGRAM													CODE
FY 2015-2016 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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Fire Gear Replacement of firefighter personal protective equipment (helmet, hood, jacket, gloves, pants and boots) to comply with NFPA 1851. Firefighter personal protective equipment is not certified for use 10 years after date of manufacture.	40,000											40,000				40,000
Contribution to Emergency Services Equipment Reserve Contributions to the ambulance fund from operations, net of expenses, average approximately \$200,000 per year. Funds are accumulated within a reserve account in this fund to be used towards the replacement of ambulances as well as yearly fire/ambulance equipment as identified in the Capital Improvements Plan. As the projects are scheduled, funds are reallocated from this reserve account to the accounts where the expenditures are needed.																
TOTAL FIRE AND AMBULANCE	40,000	0	0	0	0	0	0	0	0	0	0	40,000	0	0	0	40,000

FUNCTION		ACTIVITY							PROGRAM							CODE
FY 2015-2016 Capital Budget - Year 2		Parks and Recreation							Parks and Recreation							2040-00
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Construction of Softball Fields Costruction of a girl's softball field at the Cross Farms Recreation Complex. \$25,000 contribution from Tolland Little League.	75,000		50,000												25,000	75,000
TOTAL PARKS AND RECREATION	75,000	0	50,000	0	0	0	0	0	0	0	0	0	0	0	25,000	75,000

FUNCTION FY 2015-2016 Capital Budget - Year 2		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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Station 140 Roof Removal of 20 year old shingles and random sheets of plywood and replacement with new plywood and 30 year life asphalt shingle roof at Station 140.	30,000		30,000													30,000
Pollution Abatement Funding This is the final payment due.	190,303	166,247	24,056													190,303
TOTAL PUBLIC FACILITIES	220,303	166,247	54,056	0	0	0	0	0	0	0	0	0	0	0	0	220,303

FUNCTION		ACTIVITY		PROGRAM												CODE
FY 2015-2016 Capital Budget - Year 2		Public Works		Tree Trimming												2055-00
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Tree Trimming Proactive tree trimming program to address the major areas of trees that need trimming/removal in order to reduce the impact of future storm related damages and power outages.	118,273							118,273								118,273
TOTAL PUBLIC WORKS	118,273	0	0	0	0	0	0	118,273	0	0	0	0	0	0	0	118,273

FUNCTION FY 2015-2016 Capital Budget - Year 2		ACTIVITY Streets and Roads					PROGRAM Construction and Reconstruction									CODE 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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds		
Drainage Construction and Design Funds for drainage replacement and design, repairs and improvements to all or portions of certain town roads identified by the pavement management system. This includes replacement of 15 inch culverts to the proper size to stop the water from going over the road . (east side of Tory Rd)	275,000					275,000										275,000	
TOTAL CONSTRUCTION	275,000	0	0	0	0	275,000	0	0	0	0	0	0	0	0	0	275,000	

FUNCTION	ACTIVITY		PROGRAM													CODE
FY 2015-2016 Capital Budget - Year 2	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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Pavement Management Roads will be repaired according to the automated pavement management system recommendations. The process includes a variety of techniques ranging from crack sealing, chip sealing and thin overlay to total reconstruction.	750,000					410,287			339,713							750,000
Road Improvements Bond referendum was approved 11/06/2012. Bond referendum for road improvements over the next five years pursuant to the Town's Debt Management Plan. \$1 million of debt will be issued each year. This is year three.	5,000,000	3,000,000														3,000,000
Debt Management Plan: Year One: FY 2013/2014 - \$1,000,000 Year Two: FY 2014/2015 - \$1,000,000 Year Three: FY 2015/2016 - \$1,000,000 Year Four: FY 2016/2017 - \$1,000,000 Year Five: FY 2017/2018 - \$1,000,000																
TOTAL PAVEMENT MANAGEMENT	5,750,000	3,000,000	0	0	0	410,287	0	0	339,713	0	0	0	0	0	0	3,750,000

YEAR 3

2016 – 2017

YEAR 3 CAPITAL BUDGET SUMMARY FISCAL YEAR 2016-2017															
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
PROJECTED AVAILABILITY OF CAPITAL FUNDS	2,000,000	199,423	20,670	0	532,014	0	118,273	339,713	0	0	320,000	0	0	132,905	3,662,998
TOWN ADMINISTRATION															
Town Administration	0	20,113	0	0	0	0	0	0	0	0	0	0	0	0	20,113
BOARD OF EDUCATION															
Birch Grove Primary	0	0	0	0	0	0	0	0	0	0	0	0	0	132,905	132,905
Tolland Intermediate School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tolland Middle School	0	75,310	0	0	0	0	0	0	0	0	0	0	0	0	75,310
Tolland High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Wide	0	29,000	0	0	0	0	0	0	0	0	0	0	0	0	29,000
CAPITAL EQUIPMENT															
Capital Equipment	0	0	0	0	140,000	0	0	0	0	0	0	0	0	0	140,000
FIRE AND AMBULANCE															
Fire and Ambulance	0	0	0	0	0	0	0	0	0	0	270,000	0	0	0	270,000
PARKS AND RECREATION															
Parks and Recreation	0	0	20,670	0	0	0	0	0	0	0	0	0	0	0	20,670
PUBLIC FACILITIES															
Public Facilities	0	75,000	0	0	0	0	0	0	0	0	0	0	0	0	75,000
STREETS AND ROADS															
Construction and Reconstruction	0	0	0	0	100,000	0	0	0	0	0	0	0	0	0	100,000
Pavement Management	2,000,000	0	0	0	292,014	0	118,273	339,713	0	0	0	0	0	0	2,750,000
SUMMARY PROJECT TOTALS	2,000,000	199,423	20,670	0	532,014	0	118,273	339,713	0	0	270,000	0	0	132,905	3,612,998
FUNDING SOURCE VARIANCES	0	0	0	0	0	0	0	0	0	0	50,000	0	0	0	50,000

FUNCTION		ACTIVITY		PROGRAM												CODE	
FY 2016-2017 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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds		
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement. List of Town Vehicles: 2003 Dodge Durango - Recreation 2006 Jeep Liberty - Assessor 2006 Jeep Grand Cherokee - Facilities Supervisor 2006 Town and Country Van - Elderly 2010 F-150 Pickup Truck - Canine 2010 Ford Expedition - Fire Marshal 2010 Ford Explorer - Pool 2013 Ford Explorer - Building Inspection 2013 F250 Pickup Truck - Highway 2013 F250 Pickup Truck - Parks 2015 Ford Explorer - Town Manager 2015 Ford Expedition - Public Works Replacement of Board of Education Vehicles Funds for board of education vehicle replacement. List of Board of Education Vehicles: 2008 Ford 3/4 ton panel van 2012 1/2 ton pick-up 2014 Ford 3/4 ton panel van	20,113		20,113													20,113	
TOTAL TOWN ADMINISTRATION	20,113	0	20,113	0	0	0	0	0	0	0	0	0	0	0	0	0	20,113

FUNCTION		ACTIVITY		PROGRAM												CODE
FY 2016-2017 Capital Budget - Year 3		Board of Education		Birch Grove Primary												2010-01
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Condensing Unit Replacements Roof top units. (funding from Utility Reserve)	132,905														132,905	132,905
TOTAL BIRCH GROVE PRIMARY	132,905	0	0	0	0	0	0	0	0	0	0	0	0	0	132,905	132,905

[illegible]

FUNCTION FY 2016-2017 Capital Budget - Year 3		ACTIVITY Board of Education						PROGRAM Tolland Middle School								CODE 2010-03
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Replacement of Locker Fronts Replacement of old double door side by side lockers with two book doors above. Most middle school children cannot reach the top. They were installed in 1968. Some of the lockers have rust on the inside and will need to be painted.	15,310		15,310													15,310
Gym Door Removal and Replacement	60,000		60,000													60,000
TOTAL TOLLAND MIDDLE SCHOOL	75,310	0	75,310	0	0	0	0	0	0	0	0	0	0	0	0	75,310

FUNCTION		ACTIVITY						PROGRAM								CODE
FY 2016-2017 Capital Budget - Year 3		Board of Education						Tolland High School								2010-04
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
NO NEW FY 2016-2017 PROJECTS FOR TOLLAND HIGH SCHOOL																
TOTAL TOLLAND HIGH SCHOOL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION		ACTIVITY		PROGRAM												CODE
FY 2016-2017 Capital Budget - Year 3		Board of Education		District Wide												2010-05
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Boiler/Propane Gas Tank Replacement of 30 year old burner with a propane gas system and a 500 gallon tank for BOE administration offices	29,000		29,000													29,000
TOTAL DISTRICT WIDE	29,000	0	29,000	0	0	0	0	0	0	0	0	0	0	0	0	29,000

FUNCTION FY 2016-2017 Capital Budget - Year 3		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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Replacement of 2002 CAT Backhoe	140,000					140,000										140,000
TOTAL CAPITAL EQUIPMENT	140,000	0	0	0	0	140,000	0	0	0	0	0	0	0	0	0	140,000

FUNCTION		ACTIVITY		PROGRAM												CODE
FY 2016-2017 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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Ambulance Replacement Standard 5 year replacement program. We will be extending the service life of the ambulances an additional 2.5 years. Each ambulance will serve 5 years at either Station 140 on Crystal Lake Road or Station 240 on Rhodes Road. During the next purchasing cycle, the replacement of Ambulance 540, we will evaluate the cost benefits of replacing just the OEM chassis and remounting the OEM box. This should prove to provide some significant cost savings to the Town.	270,000											270,000				270,000
Contribution to Emergency Services Equipment Reserve Contributions to the ambulance fund from operations, net of expenses, average approximately \$200,000 per year. Funds are accumulated within a reserve account in this fund to be used towards the replacement of ambulances as well as yearly fire/ambulance equipment as identified in the Capital Improvements Plan. As the projects are scheduled, funds are reallocated from this reserve account to the accounts where the expenditures are needed.																
TOTAL FIRE AND AMBULANCE	270,000	0	0	0	0	0	0	0	0	0	0	270,000	0	0	0	270,000

FUNCTION		ACTIVITY		PROGRAM												CODE
FY 2016-2017 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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Athletic Court Resurfacing Routine repair and maintenance on the outside courts which requires filling any cracks or low spots and color coating the surface and then painting the playing lines. Heron Cove basketball court - \$7,772 Heron Cove skating area - \$6,268 Crandall Park basketball court - \$6,630	20,670			20,670												20,670
TOTAL PARKS AND RECREATION	20,670	0	0	20,670	0	0	0	0	0	0	0	0	0	0	0	20,670

FUNCTION	ACTIVITY															CODE
FY 2016-2017 Capital Budget - Year 3	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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Replacement of Old Elevator Shaft Upgrade of the old elevator cylinder and car in the Hicks Municipal building.	75,000		75,000													75,000
TOTAL PUBLIC FACILITIES	75,000	0	75,000	0	0	0	0	0	0	0	0	0	0	0	0	75,000

FUNCTION		ACTIVITY		PROGRAM												CODE
FY 2016-2017 Capital Budget - Year 3		Streets and Roads		Construction and Reconstruction												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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Drainage Construction and Design Funds for drainage replacement, repairs and improvements to all or portions of certain town roads identified by the pavement management system	100,000					100,000										100,000
TOTAL CONSTRUCTION	100,000	0	0	0	0	100,000	0	0	0	0	0	0	0	0	0	100,000

FUNCTION	ACTIVITY		PROGRAM													CODE
FY 2016-2017 Capital Budget - Year 3	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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Pavement Management Roads will be repaired according to the automated pavement management system recommendations. The process includes a variety of techniques ranging from crack sealing, chip sealing and thin overlay to total reconstruction.	750,000					292,014		118,273	339,713							750,000
Road Improvements Bond referendum was approved 11/06/2012. Bond referendum for road improvements over the next five years pursuant to the Town's Debt Management Plan. \$1 million of debt will be issued each year. This is year four. Debt Management Plan: Year One: FY 2013/2014 - \$1,000,000 Year Two: FY 2014/2015 - \$1,000,000 Year Three: FY 2015/2016 - \$1,000,000 Year Four: FY 2016/2017 - \$1,000,000 Year Five: FY 2017/2018 - \$1,000,000	5,000,000	2,000,000														2,000,000
TOTAL PAVEMENT MANAGEMENT	5,750,000	2,000,000	0	0	0	292,014	0	118,273	339,713	0	0	0	0	0	0	2,750,000

YEAR 4

2017 – 2018

YEAR 4 CAPITAL BUDGET SUMMARY FISCAL YEAR 2017-2018															
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
PROJECTED AVAILABILITY OF CAPITAL FUNDS	1,000,000	188,500	18,218	0	613,014	0	118,273	339,713	0	0	230,000	0	0	0	2,507,718
TOWN ADMINISTRATION															
Town Administration	0	0	18,218	0	0	0	0	0	0	0	0	0	0	0	18,218
BOARD OF EDUCATION															
Birch Grove Primary	0	0	0	0	200,000	0	0	0	0	0	0	0	0	0	200,000
Tolland Intermediate School	0	72,000	0	0	0	0	0	0	0	0	0	0	0	0	72,000
Tolland Middle School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tolland High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Wide	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL EQUIPMENT															
Capital Equipment	0	16,500	0	0	121,000	0	0	0	0	0	0	0	0	0	137,500
FIRE AND AMBULANCE															
Fire and Ambulance	0	0	0	0	0	0	0	0	0	0	154,040	0	0	0	154,040
PARKS AND RECREATION															
Parks and Recreation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PUBLIC FACILITIES															
Public Facilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STREETS AND ROADS															
Construction and Reconstruction	0	100,000	0	0	0	0	0	0	0	0	0	0	0	0	100,000
Pavement Management	1,000,000	0	0	0	292,014	0	118,273	339,713	0	0	0	0	0	0	1,750,000
SUMMARY PROJECT TOTALS	1,000,000	188,500	18,218	0	613,014	0	118,273	339,713	0	0	154,040	0	0	0	2,431,758
FUNDING SOURCE VARIANCES	0	0	0	0	0	0	0	0	0	0	75,960	0	0	0	75,960

FUNCTION	ACTIVITY		PROGRAM													CODE
FY 2017-2018 Capital Budget - Year 4	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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement.	18,218			18,218												18,218
List of Town Vehicles: 2003 Dodge Durango - Recreation 2006 Jeep Liberty - Assessor 2006 Jeep Grand Cherokee - Facilities Supervisor 2010 F-150 Pickup Truck - Canine 2010 Ford Expedition - Fire Marshal 2010 Ford Explorer - Pool 2013 Ford Explorer - Building Inspection 2013 F250 Pickup Truck - Highway 2013 F250 Pickup Truck - Parks 2015 Ford Explorer - Town Manager 2015 Ford Expedition - Public Works 2017 Mini-Van - Elderly																
Replacement of Board of Education Vehicles Funds for board of education vehicle replacement.																
List of Board of Education Vehicles: 2008 Ford 3/4 ton panel van 2012 1/2 ton pick-up 2014 Ford 3/4 ton panel van																
TOTAL TOWN ADMINISTRATION	18,218	0	0	18,218	0	0	0	0	0	0	0	0	0	0	0	18,218

FUNCTION	ACTIVITY		PROGRAM													CODE
FY 2017-2018 Capital Budget - Year 4	Board of Education		Birch Grove Primary													2010-01
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Repave Driveway and Parking Lot	200,000					200,000										200,000

[illegible]

FUNCTION		ACTIVITY		PROGRAM												CODE
FY 2017-2018 Capital Budget - Year 4		Board of Education		Tolland Middle School												2010-02
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
NO NEW FY 2017-2018 PROJECTS FOR TOLLAND MIDDLE SCHOOL																
TOTAL TOLLAND MIDDLE SCHOOL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION		ACTIVITY		PROGRAM												CODE
FY 2017-2018 Capital Budget - Year 4		Board of Education		Tolland High School												2010-06
Project Description	Estimated Project Cost	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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
NO NEW FY 2017-2018 PROJECTS FOR TOLLAND HIGH SCHOOL																
TOTAL TOLLAND HIGH SCHOOL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION	ACTIVITY		PROGRAM													CODE
FY 2017-2018 Capital Budget - Year 4	Board of Education		District Wide													2010-06
Project Description	Estimated Project Cost	ET 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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
NO NEW FY 2017-2018 PROJECTS FOR DISTRICT WIDE																
TOTAL DISTRICT WIDE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION FY 2017-2018 Capital Budget - Year 4		ACTIVITY Capital Equipment					PROGRAM Capital Equipment										CODE 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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Replacement of Pavement Roller	16,500		16,500													16,500	
Replacement of 11' Toro 4000 Mower and Replacement of Truck #25 Replacement of 2003 trimmer mower (\$53,000). Truck #25 is a 2006 one-ton truck with a small sander and plow (\$68,000).	121,000					121,000										121,000	

FUNCTION FY 2017-2018 Capital Budget - Year 4		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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Replacement of 2006 Service 240 First Response Vehicle This vehicle will be 10 years old and have approximately 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.	75,000											75,000				75,000
Refurbish 1994 Engine Tanker ET340 This truck will need the pump and tank overhauled to extend the trucks life expectancy. This truck is located at Station 340 on Gehring Road.	79,040											79,040				79,040
Contribution to Emergency Services Equipment Reserve Contributions to the ambulance fund from operations, net of expenses, average approximately \$200,000 per year. Funds are accumulated within a reserve account in this fund to be used towards the replacement of ambulances as well as yearly fire/ambulance equipment as identified in the Capital Improvements Plan. As the projects are scheduled, funds are reallocated from this reserve account to the accounts where the expenditures are needed.																
TOTAL FIRE AND AMBULANCE	154,040	0	0	0	0	0	0	0	0	0	0	154,040	0	0	0	154,040

FUNCTION		ACTIVITY							PROGRAM							CODE
FY 2017-2018 Capital Budget - Year 4		Parks and Recreation							Parks and Recreation							2040-00
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/	Funding Totals
NO NEW FY 2017-2018 PROJECTS FOR PARKS AND RECREATION																
TOTAL PARKS AND RECREATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

[illegible]

FUNCTION		ACTIVITY		PROGRAM												CODE
FY 2017-2018 Capital Budget - Year 4		Streets and Roads		Construction and Reconstruction												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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Drainage Construction and Design Funds for drainage replacement, repairs and improvements to all or portion of certain town roads identified by the pavement management system	100,000		100,000													100,000
TOTAL CONSTRUCTION	100,000	0	100,000	0	0	0	0	0	0	0	0	0	0	0	0	100,000

FUNCTION FY 2017-2018 Capital Budget - Year 4		ACTIVITY Streets and Roads					PROGRAM Pavement Management										CODE 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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds		
Pavement Management Roads will be repaired according to the automated pavement management system recommendations. The process includes a variety of techniques ranging from crack sealing, chip sealing and thin overlay to total reconstruction.	750,000					292,014		118,273	339,713							750,000	
Road Improvements Bond referendum was approved 11/06/2012. Bond referendum for road improvements over the next five years pursuant to the Town's Debt Management Plan. \$1 million of debt will be issued each year. This is year five. Debt Management Plan: Year One: FY 2013/2014 - \$1,000,000 Year Two: FY 2014/2015 - \$1,000,000 Year Three: FY 2015/2016 - \$1,000,000 Year Four: FY 2016/2017 - \$1,000,000 Year Five: FY 2017/2018 - \$1,000,000	5,000,000	1,000,000														1,000,000	
TOTAL PAVEMENT MANAGEMENT	5,750,000	1,000,000	0	0	0	292,014	0	118,273	339,713	0	0	0	0	0	0	1,750,000	

YEAR 5

2018 – 2019

YEAR 5 CAPITAL BUDGET SUMMARY FISCAL YEAR 2018-2019															
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
PROJECTED AVAILABILITY OF CAPITAL FUNDS	0	66,653	45,000	0	927,014	0	118,273	339,713	0	0	255,960	0	0	0	1,752,613
TOWN ADMINISTRATION															
Town Administration	0	16,653	0	0	0	0	0	0	0	0	0	0	0	0	16,653
BOARD OF EDUCATION															
Birch Grove Primary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tolland Middle School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tolland High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
District Wide	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL EQUIPMENT															
Capital Equipment	0	0	0	0	385,000	0	0	0	0	0	0	0	0	0	385,000
FIRE AND AMBULANCE															
Fire and Ambulance	0	0	0	0	0	0	0	0	0	0	65,000	0	0	0	65,000
PARKS AND RECREATION															
Parks and Recreation	0	0	45,000	0	0	0	0	0	0	0	0	0	0	0	45,000
PUBLIC FACILITIES															
Public Facilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STREETS AND ROADS															
Construction and Reconstruction	0	50,000	0	0	0	0	0	0	0	0	0	0	0	0	50,000
Pavement Management	0	0	0	0	542,014	0	118,273	339,713	0	0	0	0	0	0	1,000,000
SUMMARY PROJECT TOTALS	0	66,653	45,000	0	927,014	0	118,273	339,713	0	0	65,000	0	0	0	1,561,653
FUNDING SOURCE VARIANCES	0	0	0	0	0	0	0	0	0	0	190,960	0	0	0	190,960

FUNCTION	ACTIVITY															CODE	
FY 2018-2019 Capital Budget - Year 5	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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds		
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement. List of Town Vehicles: 2003 Dodge Durango - Recreation 2006 Jeep Liberty - Assessor 2006 Jeep Grand Cherokee - facilities Supervisor 2010 Ford Expedition - Fire Marshal 2010 Ford Explorer - Pool 2013 Ford Explorer - Building Inspection 2013 F250 Pickup Truck - Highway 2013 F250 Pickup Truck - Parks 2015 Ford Explorer - Town Manager 2015 Ford Expedition - Public Works 2017 Mini-Van - Elderly 2018 Pickup Truck - Canine Replacement of Board of Education Vehicles Funds for board of education vehicle replacement. List of Board of Education Vehicles: 2008 Ford 3/4 ton panel van 2012 1/2 ton pick-up 2014 Ford 3/4 ton panel van	16,653		16,653													16,653	
TOTAL TOWN ADMINISTRATION	16,653	0	16,653	0	0	0	0	0	0	0	0	0	0	0	0	0	16,653

FUNCTION		ACTIVITY		PROGRAM												CODE
FY 2018-2019 Capital Budget - Year 5		Board of Education		Birch Grove Primary												2010-01
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
NO NEW FY 2018-2019 PROJECTS FOR BIRCH GROVE PRIMARY SCHOOL																
TOTAL BIRCH GROVE PRIMARY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION		ACTIVITY		PROGRAM												CODE
FY 2018-2019 Capital Budget - Year 5		Board of Education		Tolland Middle School												2010-02
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
NO NEW FY 2018-2019 PROJECTS FOR TOLLAND MIDDLE SCHOOL																
TOTAL TOLLAND MIDDLE SCHOOL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION FY 2018-2019 Capital Budget - Year 5		ACTIVITY Board of Education		PROGRAM Tolland High School												CODE 2010-07
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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
NO NEW FY 2018-2019 PROJECTS FOR TOLLAND HIGH SCHOOL																
TOTAL TOLLAND HIGH SCHOOL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION	ACTIVITY	PROGRAM	CODE
FY 2018-2019 Capital Budget - Year 5	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 Hicks Trust Unall Capital Reserve Other Funding Sources/Appr Bonds	
NO NEW FY 2018-2019 PROJECTS FOR DISTRICT WIDE			
TOTAL DISTRICT WIDE	0	0 0 0 0 0 0 0 0 0 0 0 0 0	0

FUNCTION FY 2018-2019 Capital Budget - Year 5		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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Replacement of Truck #30 This is a 1993 Mack truck which is 25 years old.	160,000					160,000										160,000
Replacement of Sweeper Replacment of a 2002 sweeper. This will be 16 years old.	225,000					225,000										225,000
TOTAL CAPITAL EQUIPMENT	385,000	0	0	0	0	385,000	0	0	0	0	0	0	0	0	0	385,000

FUNCTION	ACTIVITY	PROGRAM														CODE
FY 2018-2019 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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Fire Gear Replacement of firefighter personal protective equipment (helmet, hood, jacket, gloves, pants and boots) to comply with NFPA 1851. Firefighter personal protective equipment is not certified for use 10 years after date of manufacture.	42,500											42,500				42,500
Dive/Swift Water Rescue Equipment The department needs various support equipment such as dive suits, helmets, boots, gloves, tethers, swift waster rescue equipment, strobe lights, personal flotation devices, NFPA harnesses, reach and rescue pole to be fully functional as a dive company.	22,500											22,500				22,500
Contribution to Emergency Services Equipment Reserve Contributions to the ambulance fund from operations, net of expenses, average approximately \$200,000 per year. Funds are accumulated within a reserve account in this fund to be used towards the repacement of ambulances as well as yearly fire/ambulance equipment as identified in the Capital Improvements Plan. As the projects are scheduled, funds are reallocated from this reserve account to the accounts where the expenditures are needed.																
TOTAL FIRE AND AMBULANCE	65,000	0	0	0	0	0	0	0	0	0	0	65,000	0	0	0	65,000

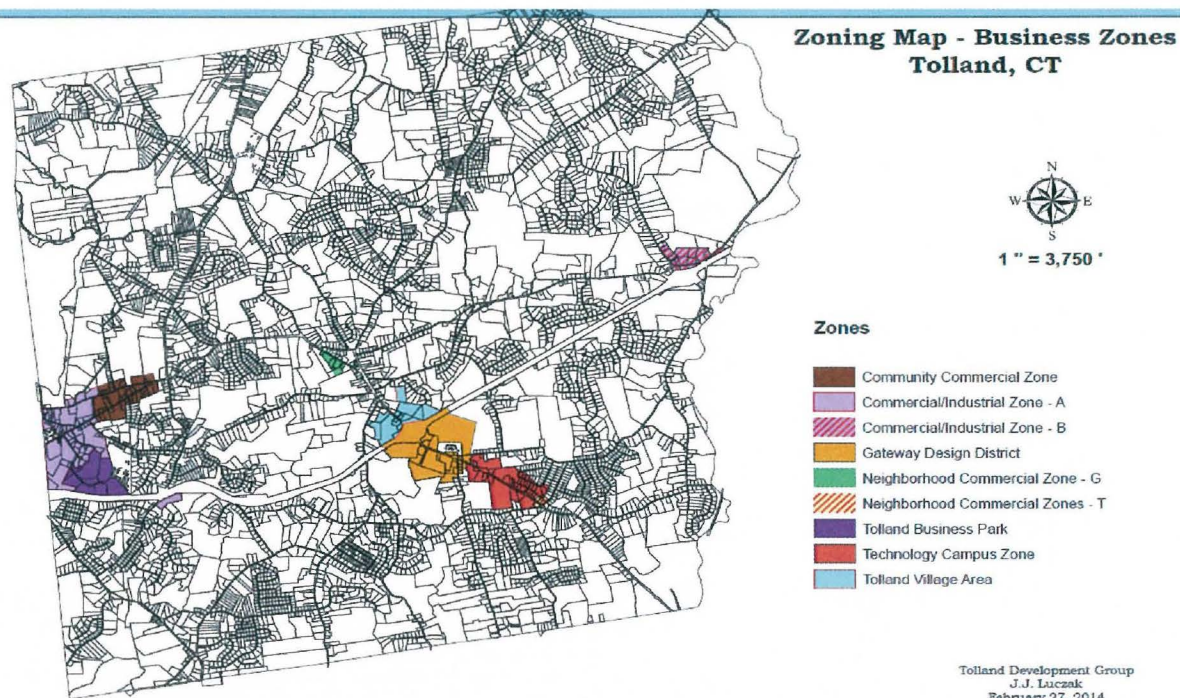
FUNCTION		ACTIVITY		PROGRAM												CODE
FY 2018-2019 Capital Budget - Year 5		Parks and Recreation		Parks and Recreation												2040-00
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Hicks Trust	Unall Capital Reserve	Other Funding Sources/	Funding Totals
Outdoor Basketball Courts Outdoor basketball court to constructed at Cross Farms Recreation Complex.	45,000			45,000												45,000
TOTAL PARKS AND RECREATION	45,000	0	0	45,000	0	0	0	0	0	0	0	0	0	0	0	45,000

FUNCTION		ACTIVITY		PROGRAM												CODE
FY 2018-2019 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	Hicks Trust		Unall Capital Reserve	Other Funding Sources/ Appr Bonds
Public Works Complex and Conversion of Highway/Parks Facility (for discussion purposes. Funding not identified yet)	4,200,000															
TOTAL PUBLIC FACILITIES	4,200,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION		ACTIVITY		PROGRAM												CODE
FY 2018-2019 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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Drainage Construction and Design Funds for drainage replacement, repairs and improvements to all or portions of certain town roads identified by the pavement management system	50,000		50,000													50,000
TOTAL CONSTRUCTION	50,000	0	50,000	0	0	0	0	0	0	0	0	0	0	0	0	50,000

FUNCTION		ACTIVITY							PROGRAM							CODE
FY 2018-2019 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	Hicks Trust	Unall Capital Reserve	Other Funding Sources/ Appr Bonds	
Pavement Management Roads will be repaired according to the automated pavement management system recommendations. The process includes a variety of techniques ranging from crack sealing, chip sealing and thin overlay to total reconstruction.	1,000,000					542,014		118,273	339,713							1,000,000
TOTAL PAVEMENT MANAGEMENT	1,000,000	0	0	0	0	542,014	0	118,273	339,713	0	0	0	0	0	0	1,000,000

STATISTICS



Tolland was named by Money Magazine in 2011 as the 37th Best Place to live in the United States and in 2009 the 27th Best Place to live in the United States. The Town of Tolland is 40.4 square miles or 25,792 acres. Approximately 22% of the Town of Tolland has been protected as open space, 77% of that is designated for passive use and 23% is for active use.

Quality of life is the primary reason cited by residents for their decision to live in Tolland. The top five specific characteristics cited, in descending order of importance, were location, educational system, town character, character of residential developments and open space. Most people characterized Tolland as a rural community today and would like to see those characteristics retained. Residents clearly want their valued quality of life retained as the Town grows.

Population:

The population remained between 1,000 and 1,700 for almost 200 years until the 1950's and then grew to over 15,000 in the last 50 years. See detail for "Population and Density".

Educational System:

Tolland's school system includes a new \$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

Tolland's Parks:

Crandall Park, Tolland's main park, is centrally located near Tolland Green and includes Crandall Pond for swimming, a pavilion, 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, ice skating 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. Some programs include: luncheons, health clinics, monthly celebrations, benefits counseling, senior trips, annual senior show, musical and social programs. In conjunction with the Senior Center, there are several programs offered through Elderly Outreach. Home visits and entitlement assessments are available to those residents that cannot come into the Senior Center. A Friendly Visitors Program matches a volunteer with an elderly or homebound resident who makes a commitment to visiting the senior citizen on a regular basis.

TOWN OF TOLLAND, CONNECTICUT
MISCELLANEOUS STATISTICAL INFORMATION

Date of Incorporation	1772	Road Miles	132.35
Form of Government	Council / Manager	County	Tolland
Population (estimated 2011)	14,931	High School--1	Grades 9--12
Registered Voters	9,419	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 2009
Altitude above mean sea level	340'--1001'	Bond Ratings	AA+ 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 (2011)	40		
Households (2011)	5,380		
Median Household Income (2011)	\$102,370		

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
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	5	4	4	4	4	4	4
Parks and recreation										
Fields - Municipal	16	16	16	16	16	16	16	16	16	16
Fields - Schools	10	10	10	16	16	16	16	16	16	16
Water										
Water mains (Municipal) (feet)	56,791	59,191	66,591	67,560	66,591	66,991	66,991	66,991	66,991	66,991
Water mains (Private) (feet)	66,272	66,272	69,772	69,772	69,772	69,772	69,772	69,772	69,772	69,772
Fire hydrants (Municipal)	67	70	79	84	85	86	86	86	86	83
Fire hydrants (Private)	11	12	12	12	12	14	15	15	15	14
Wastewater										
Sewer line (feet)	27,191	41,532	41,532	41,532	41,532	41,532	46,432	46,432	46,432	46,432
Highway										
Paved miles	119.81	119.81	119.81	120.25	122.79	123.11	123.11	123.50	123.60	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**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Planning and community development										
Residential permits (new houses)	98	65	66	40	50	20	9	6	8	8
Commercial permits	3	12	24	23	20	25	12	22	11	34
Subdivisions approved (P&Z Comm)	21	11	12	2	5	2	8	2	3	0
COs issued (P&Z Services)	250	268	283	277	350	700	131	146	212	28
Elderly services										
Senior center attendance	8,000	9,000	9,750	9,500	7,239	8,000	8,568	7,792	8,029	8,405
Library										
Total circulation	145,939	144,698	148,380	177,798	138,265	148,891	144,512	136,776*	112,356	119,949
Attendance at library	93,950	109,588	108,872	87,477	83,698	94,723	97,219	91,294**	70,000	77,231
Recreation										
Youth programs and sports participation	3,525	3,311	3,009	2,991	3,108	3,221	2,553	2,243	2,213	2,111
Adult programs and sports participation	1,801	1,667	1,216	1,213	1,281	1,333	1,576	1,397	1,061	965
Refuse and recycling										
Tons of refuse co-generated	6,295	6,427	6,554	6,864	6,864	5,970	4,595	4,557	4,806	4,348
Tons of single stream recycling	1,702	1,925	2,062	2,082	2,187	1,530	1,824	1,840	1,737	1,772
Public safety										
Ambulance medical calls	775	807	815	823	868	954	1,031	1,095	1,183	1,183
Ambulance non-emergency calls	2,019	2,100	2,121	2,142	2,324	2,221	2,253	2,343	2,534	2,534
Fire calls	397	406	410	414	432	427	476	264	540	540
Fire medical calls	775	807	815	823	868	954	1,031	1,095	1,183	4,483
Fire non-emergency calls	2,019	2,100	2,121	2,142	2,324	2,221	2,253	2,343	2,534	2,534
Hazardous Materials	48	63	64	65	66	43	43	44	51	51
Law enforcement										
Criminal investigations	280	469	502	450	357	450	375	214	169	390
Motor vehicle accident investigations	330	347	350	340	279	350	286	252	255	234
Registrar of voters										
Total registered voters	8,709	9,421	9,400	9,400	9,278	10,000	9,661	9,300	9,186	9,419
Revenue services										
Total taxes collected	27,636,271	29,537,037	31,229,206	33,665,945	34,183,960	36,079,493	36,045,688	36,706,615	37,641,605	38,862,024

* 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	856	5.7%	217,641	6.0%
5--17	3,235	21.7%	611,932	17.0%
18--24	921	6.2%	343,959	9.5%
25--49	5,102	34.2%	1,213,300	33.6%
50--64	3,151	21.1%	711,463	19.7%
65 and over	1,666	11.2%	511,778	14.2%
Total	14,931	100.0%	3,610,073	100.0%

Source: CERC Town Profile 2013

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	15,071	1.5%	373
2011	14,931	-1.0%	370

Sources: CERC Town Profile 2013

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	507
2	GERBER SCIENTIFIC	PRECISION INSTRUMENTS	335
3	WOODLAKE AT TOLLAND	NURSING HOME	241
4	BIG Y	SUPERMARKET	220
5	CNC SOFTWARE	SOFTWARE SUPPLIER	146
6	DARI FARMS	SALES	126
7	STANDARD REGISTER	FORMS	71
8	NERAC, INC	RESEARCH	62
9	NORTHEAST UTILITIES	UTILITIES	62
10	SOLDREAM, INC	PRECISION INSTRUMENTS	60

(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
2003	7,876	7,570	306	3.9	5.8	5.5
2004	7,948	7,660	288	3.6	5.2	4.9
2005	8,090	7,809	281	3.5	5.1	4.9
2006	8,278	8,018	260	3.1	4.5	4.4
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

CERC Town Profile 2013

**TOWN OF TOLLAND, CONNECTICUT
SCHOOL INFORMATION
2013**

CONNECTICUT MASTERY TEST PERCENT ABOVE GOAL

	GRADE 4		GRADE 6		GRADE 8	
	TOWN	STATE	TOWN	STATE	TOWN	STATE
READING	81	63	94	76	93	75
MATH	84	67	91	72	89	67
WRITING	82	67	84	65	87	65

STUDENTS PER COMPUTER

	TOWN	STATE
ELEMENTARY	3.1	4.1
MIDDLE	4.0	2.7
SECONDARY	1.5	2.9

AVERAGE SAT SCORE

	TOWN	STATE
MATH	560	506
READING	549	502
WRITING	539	506

AVERAGE CLASS SIZE

GRADE K	19.1
GRADE 2	22.3
GRADE 5	20.2
GRADE 7	25.3
HIGH SCHOOL	21.0

TOWN OF TOLLAND, CONNECTICUT

**ANALYSIS OF SCHOOL ENROLLMENT HISTORY
2005/2006 - 2014/2015**

AS OF OCTOBER 1	2005/2006	2006/2007	2007/2008	2008/2009*	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014-2015
SCHOOL ENROLLMENT BY GRADE										
Pre-K--2	795	767	760	717	708	657	616	582	565	543
3--5	502	500	507	761	729	707	691	666	619	580
6--8	1,003	992	1,013	771	772	750	740	688	689	665
9--12	861	883	851	900	942	940	930	901	860	834
TOTAL	3,161	3,142	3,131	3,149	3,151	3,054	2,977	2,837	2,733	2,622
ANNUAL GAIN/LOSS BY GRADE GROUPING										
Pre-K--2	22	(28)	(7)	(43)	(9)	(49)	(41)	(34)	(17)	(22)
3--5	(8)	(2)	7	254	(32)	(23)	(16)	(25)	(47)	(39)
6--8	50	(11)	21	(242)	1	(21)	(10)	(52)	1	(24)
9--12	(9)	22	(32)	49	42	(2)	(10)	(29)	(41)	(26)
OVERALL CHANGE	55	(19)	(11)	18	2	(95)	(77)	(140)	(104)	(111)
SCHOOL ENROLLMENT BY GRADE										
Pre-K--K	296	260	283	256	248	232	219	208	211	201
1	258	254	219	237	219	202	195	178	170	170
2	241	253	258	224	241	223	202	196	184	172
3	251	244	260	256	226	244	224	201	191	182
4	251	256	247	253	253	221	244	221	205	192
5	261	244	258	252	250	242	223	244	223	206
6	254	263	244	254	257	246	246	212	239	219
7	239	251	265	251	258	256	243	241	214	237
8	249	234	246	266	257	248	251	235	236	209
9	209	243	231	233	255	240	223	219	207	209
10	195	197	237	230	227	247	228	208	219	198
11	253	203	200	238	232	232	249	231	211	222
12	204	240	183	199	228	221	230	243	223	205
TOTAL	3,161	3,142	3,131	3,149	3,151	3,054	2,977	2,837	2,733	2,622

SOURCE: TOLLAND BOARD OF EDUCATION

* Change in grades, moving 5th grade to the Intermediate School.

TOWN OF TOLLAND, CONNECTICUT
ANALYSIS OF EXPENDITURES
BOARD OF EDUCATION AND GENERAL GOVERNMENT
2006-2015

FISCAL YR. ENDED JUNE 30	<u>BOARD OF EDUCATION</u>				<u>GENERAL GOVERNMENT</u>		(1) TOTAL EXPENDITURES
	<u>DEBT SERVICE</u>	<u>OPERATING EXPENSE</u>	<u>CAP IMP RSVE FUND</u>	<u>TRANSFER OUT</u>	<u>DEBT SERVICE</u>	<u>OPERATING EXPENSE</u>	
2006	2,717,673	29,028,314	219,809		1,429,987	9,252,471	42,648,254
2007	2,966,812	30,428,122	556,326		1,147,931	9,890,286	44,989,477
2008	3,402,154	31,571,976	462,859		842,182	10,682,492	46,961,663
2009	3,725,903	33,342,304	506,037		909,807	10,639,999	49,124,050
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

(1) General Fund expenditures are actuals presented on a budgetary basis; 2011 and 2012 are budget estimates

TOWN OF TOLLAND, CONNECTICUT
GENERAL FUND EXISTING DEBT RETIREMENT
2015-2024

FISCAL YR. ENDED JUNE 30	PRINCIPAL			INTEREST			PRINCIPAL TOTAL	INTEREST TOTAL	TOTAL DEBT SERVICE
	BONDS	NOTES	CAPITAL LEASE	BONDS	NOTES	CAPITAL LEASE			
2015	3,000,000	100,945	266,667	1,112,223	4,202	50,227	3,367,612	1,166,652	4,534,264
2016	2,900,000	102,983	266,667	1,009,476	2,164	45,953	3,269,650	1,057,593	4,327,243
2017	3,050,000	52,268	266,667	901,590	305	41,678	3,368,935	943,573	4,312,508
2018	3,010,000	0	266,667	790,940	0	37,403	3,276,667	828,343	4,105,009
2019	2,570,000	0	266,667	687,702	0	33,129	2,836,667	720,831	3,557,498
2020	2,320,000	0	266,667	594,858	0	28,854	2,586,667	623,712	3,210,378
2021	2,315,000	0	266,667	506,072	0	24,579	2,581,667	530,651	3,112,317
2022	2,332,000	0	266,667	410,789	0	20,305	2,598,667	431,093	3,029,760
2023	2,125,000	0	266,667	315,618	0	16,030	2,391,667	331,648	2,723,314
2024	2,145,000	0	266,667	228,810		11,755	2,411,667	240,565	2,652,232

+ 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
2006*	14,500	1,156,129,735	1,156,129,735	34,090,000	2.95	2,345
2007	14,631	1,181,085,207	1,194,616,443	39,450,000	3.30	2,693
2008	14,699	1,201,945,421	1,215,720,578	41,365,000	3.40	2,814
2009	14705**	1,221,705,424	1,234,352,564	40,625,000	3.29	2,764
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

(1) Source: 2013 CREC 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

* Revaluation year

** As of July 1, 2009

TOWN OF TOLLAND, CONNECTICUT

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
TO TOTAL GENERAL FUND EXPENDITURES
2006-2015**

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
2006	2,866,629	1,281,031	4,147,660	42,648,254	9.73%
2007	2,273,331	1,670,476	3,943,807	44,909,883	8.78%
2008	2,460,068	1,784,268	4,244,336	46,961,663	9.04%
2009	2,871,839	1,763,872	4,635,711	49,124,050	9.44%
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%

(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

TOWN OF TOLLAND, CONNECTICUT
PRINCIPAL TAXPAYERS-2013 GRAND LIST

	<u>NAME</u>	<u>NATURE OF BUSINESS</u>	<u>TAXABLE VALUATION</u>	<u>PERCENTAGE OF NET TAXABLE GRAND LIST (1)</u>
1	Capitol Ventures LLC(AKA Big Y plaza)	Shopping Center	12,335,300	0.95%
2	Conn Light & Power Co.	Public Utility	11,420,920	0.88%
3	MJB Realty LLC(Star Hill Athletic facility)	Sports Complex	6,495,620	0.50%
5	Silvas Real Estate LLC(Dari Farms)	Holding Company/Dari-Farms	5,381,610	0.41%
4	Gerb CT QRS 14-73 Inc(Gerber International)	Manufacturing	5,294,540	0.41%
6	Summers & Summers Realty(CNC Software)	Holding Company	4,836,360	0.37%
7	Ivy Woods LLC	Apartments	3,964,000	0.30%
8	Norwegian Woods LLC	Apartments	3,741,000	0.29%
9	Carriage Crossing LLC	Builder/Developer	3,730,900	0.29%
10	Tomlen LLC	Real Estate Development	2,943,525	0.23%
		<u>Total</u>	<u>60,143,775</u>	4.62%

(1) Based on net taxable Grand List, unadjusted, October 2013

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

TOWN OF TOLLAND, CONNECTICUT
ANALYSIS OF TAX RATES, LEVIES AND COLLECTIONS
2005-2014

<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>
2005	2003	35.40	29,567,650	29,424,763	99.52	144,074	29,568,837	100.00	189,475	0.64
2006	2004	27.22	31,275,378	31,100,571	99.44	142,329	31,242,900	99.90	211,336	0.68
2007	2005	28.39	33,675,313	33,433,238	99.28	131,944	33,565,182	99.67	306,219	0.91
2008	2006	28.39	34,275,965	34,008,516	99.22	161,955	34,170,471	99.69	405,753	1.18
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	39,198,122	35,713,522	91.11	261,191	35,974,713	91.78	262,980	0.67

* Year to date 1/31/14 Tax Collector report

TOWN OF TOLLAND
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
2006-2015

FISCAL YR. ENDED JUNE 30	REAL ESTATE		PERSONAL PROPERTY				TOTALS		
	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	ASSESSED VALUE TO TOTAL ESTI. VALUE (2)
2006	1,012,933,746	1,447,048,209	113,292,659	29,903,330	143,195,989	204,565,699	1,156,129,735	1,651,613,908	70.00
2007	1,040,370,770	1,705,525,853	121,275,867	32,969,806	154,245,673	220,035,096	1,194,616,443	1,925,560,949	63.04
2008	1,060,000,490	1,737,420,090	122,122,235	33,597,853	155,720,088	222,457,269	1,215,720,578	1,959,877,359	62.03
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**	1,153,560,970	1,647,944,243	133,316,484	27,043,572	160,360,056	229,085,794	1,313,921,026	1,877,030,037	73.00

(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.

* 2014 Assessed values are Assessor's value as of October 1, 2012 Grand List

** 2015 Assessed values are Assessor's value as of October 1, 2013 Grand List 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
2005	8	43,944,484	79	14,067,879	49,756,962	651,888,760	659,411,990	77,570,790
2006	9	1,653,146	66	12,804,000	67,646,200	953,812,000	955,330,340	83,126,780
2007	31	4,712,460	40	8,256,000	71,394,900	975,279,300	976,809,620	102,160,480
2008	0	0	43	9,130,000	75,713,100	989,173,420	992,283,240	121,379,830
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	22*	275,000	15	5,000,000	83,032,310	1,065,942,150	1,070,568,235	144,359,015

(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 Interior Renovations and alterations for non-residential only.

** Estimated

TOWN OF TOLLAND, CONNECTICUT

BREAKDOWN OF LAND USE

LAND USE CATEGORY	TOTAL AREA		DEVELOPED		UNDEVELOPED**	
	ACRES	PERCENT	ACRES	PERCENT	ACRES	PERCENT
Residential	18,753	72.7%	10,209	39.6%	8,544	33.1%
Commercial	1,000	3.9%	600	2.3%	400	1.6%
Open Space	6,039 *	23.4%	0	0.0%	6,039	23.4%
Total	25,792	100%	10,809	41.9%	14,983	58.1%

* Includes all public and private land that is likely to remain undeveloped, including Conservation Easements

** Includes land of which some may be unsuitable for development

Source: Acreage from GIS analysis, February 2014; Planning Department

Tolland experienced considerable single-family residential growth for over 10 years up to 2005, issuing approximately 100 dwelling permits each year. After a nine month subdivision moratorium, Natural Resource Density Based Zoning Regulations were adopted in December 2005 to determine development potential of land in accordance with the property characteristics and constraints. This has reduced the single family development potential of much vacant land and rendered some very steep, wet or rocky land unsuitable for development. Few building permits for residential housing have been issued for the last few years, but 2013 showed an upward trend.

Currently, the town continues to purchase open space with grant assistance and acquire it as part of the few approved subdivisions. Residential and commercial development has slowed considerably due to market forces, although a 61 unit apartment complex was recently completed and work continues on the two age-restricted developments that have a total of 132 units. Construction on a 135,000 square foot athletic complex in the Tolland Business Park was completed in late 2009.

Several Growth and Development Initiatives are underway that could spur non-residential growth in the Route 195 corridor, which is the Gateway to the University of Connecticut. The Tolland Village Area (mixed use), Gateway Design District (commercial) and recently adopted Technology Campus Zone are located in this corridor.

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	TOTAL ESTIMATED VALUATION*		
						FISCAL YEAR	# OF PERMITS	VALUE
2004	5,175	4,841	210	3	2	2006	1,336	25,558,225
2005	5,301	4,920	210	3	2	2007	1,125	17,935,790
2006	5,364	4,938	210	3	2	2008	1,038	18,969,291
2007	5,385	5,102	237	3	2	2009	896	7,294,212
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	1,200	10,700,000
2013	5,590	5,141	168	1	4			

* 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
1999	195,000	61,952	0	0	0
2000	204,000	65,900	0	0	0
2001	229,000	65,500	0	0	0
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

** Figures estimated

GLOSSARY

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