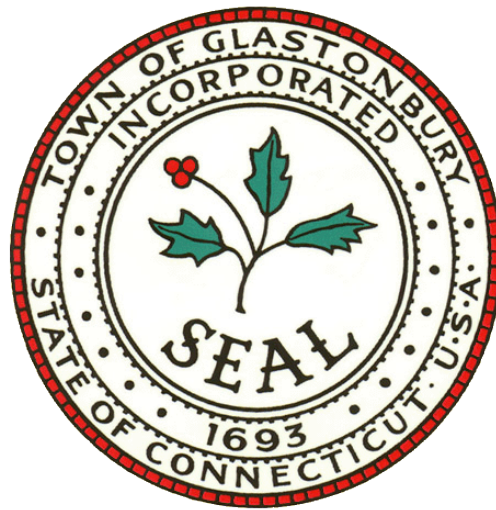


Town of Glastonbury

Proposed General Fund Budget

2017 – 2018



Annual Town Meeting
Council Chambers – Town Hall
January 30, 2017

REVISED

January 31, 2017

Dear Board of Finance Members:

In accordance with applicable Town Charter requirements, this letter transmits the fiscal year 2017-2018 Town Operating and Debt and Transfer budget proposal. The budget plan presented herein looks to effectively achieve the goals and factors cited over the following paragraphs, effectively manage the cost of Town operations, retain the quality of programs and services, and anticipate potential changes to be enacted through the 2017 State Legislative session.

The combined Town, Education, and Debt and Transfer budget appropriations are summarized as follows.

	Adopted 2016-2017	Proposed 2017-2018	\$ Change	Percent Change
Town Operations	\$40,255,830	\$41,924,761	\$1,668,931	4.15%
Debt & Transfers	14,255,000	14,020,000	(235,000)	(1.65)%
Education	101,341,911	104,410,279	3,068,368	3.03%
Total	\$155,852,741	\$160,355,040	\$4,502,299	2.89%

OVERVIEW

The major components of the proposed spending plan can be summarized as follows.

Expenditures

- Combined Town Operations, Debt & Transfer, and Education expenditures increase \$4.5± million, or 2.89%. The 2.89% compares to adopted budgets of 1.92%, 2.16%, 3.14%, and 2.99%, respectively, for FY 2017, 2016, 2015, and 2014.
- Debt & Transfer appropriation decreases by \$235,000, from \$14.255 million to \$14.020 million. The Capital Reserve Transfer is sustained at \$5 million. Debt service declines \$235,000.
- Town operations increase 4.15% and Education increases 3.03%.

The expenditure increase in Town operations is offset by direct revenues to achieve a 2.5±% net increase. This is shown as follows:

Town Operations	\$1,668,931	4.15%
Less:		
Multi-Town Dispatch	280,000	
Health Insurance Employee Copay	273,000	
New Operating Revenues	80,000	
Vendor Reimbursement	<u>25,000</u>	
Net Total	\$1,010,931	2.5±%

Revenues

- Tax revenue accounts increase \$5.3± million or 3.7%.
- Non-tax revenues decline \$783,954. Most significantly, Intergovernmental Revenues decline a net \$1,213,910.

Grand List

- October 1, 2016 Grand List increases 1.05%. This brings \$1.42± million new tax revenue.

General Fund

- General Fund Transfer-In sustained at \$575,000.

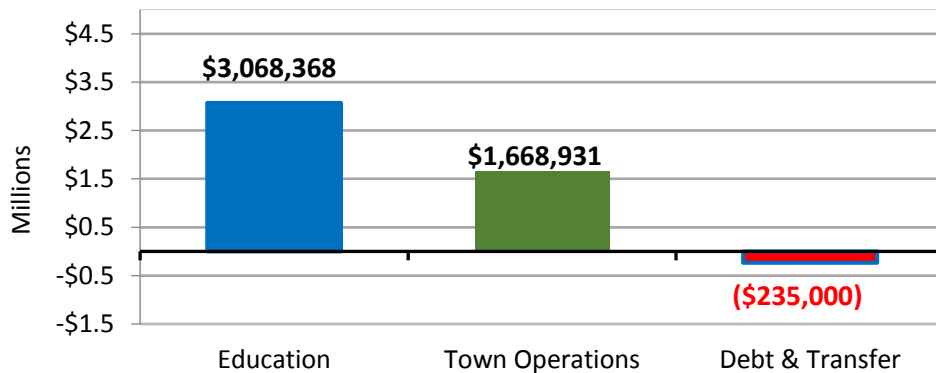
Mill Rate

- Proposed mill rate for Real Estate (RE) and Personal Property (PP) increases from 36.4 mills to 37.7 or 3.57%.
- Mill rate for Motor Vehicle (MV) declines from 34.6 mills to 32 mills – a decrease of 7.5% (assumes current state legislation enacting 32 mill cap effective FY 2018).

The tax rate is discussed in detail in on a following page.

The following chart shows the proposed budget by major expenditure component.

Town, Education, Debt & Transfer (Proposed 2017-2018)



Note: The \$1.7± million increase in Town operations is offset by \$650,000± in revenues for a net increase of \$1± million.

Goals, Priorities, and Influences

The Town operating budget presented for the coming year is influenced by several goals and factors as highlighted below.

- Fully fund the pension Actuarial Determined Calculation (ADC) including phased decrease in investment assumption.
- Continue to fund annual OPEB contribution at 100%.
- Invest fully in employer/employee funding to the Health Insurance Reserve Fund.
- Sustain system-wide Capital Outlay funding to avoid spending spikes, achieve efficiencies, and reduce O&M costs.
- Review of full-time staffing to achieve cost savings while retaining excellent service delivery and operating efficiency.
- Identify and implement opportunities for new and continuing operating efficiencies.
- Evaluate and implement effective, beneficial and sustainable initiatives involving multi-town cooperation.
- Consider revenues and expenditures on multi-year basis to avoid spending spikes and revenue “cliffs.”
- Achieve effective balance between costs and tax rate.

The budget proposal described herein satisfies each of the preceding goals and factors.

Town Operations

When first presented to me by Department and Division Directors, the proposed budget increased \$2.5 million or 6.2%. After reviewing all proposals, I reduced Town operations by \$830,000 to the \$1.668 million proposal presented herein. Of the 41 line items forming Town operations, 20, or 50±%, are funded at or below current year levels. The 7 primary funding categories influencing the proposed Operating budget, as components of the overall budget increase of 4.15% (2.53% net), are summarized as follows:

	\$ Change	Budget % Increase
Wages	\$394,071	0.98%
Insurance	\$677,284	1.68%
Pension	\$418,235	1.04%
OPEB	\$18,680	0.046%
Utilities & Fuel	\$17,612	0.044%
Capital Outlay	\$16,327	0.04%
All Others	\$126,722	0.32%
Total	\$1,668,931	4.15%

Personal Services-Wage Accounts

Combined wage accounts increase \$394,071 or 1.9%. This includes full-time, part-time, overtime and unit pay.

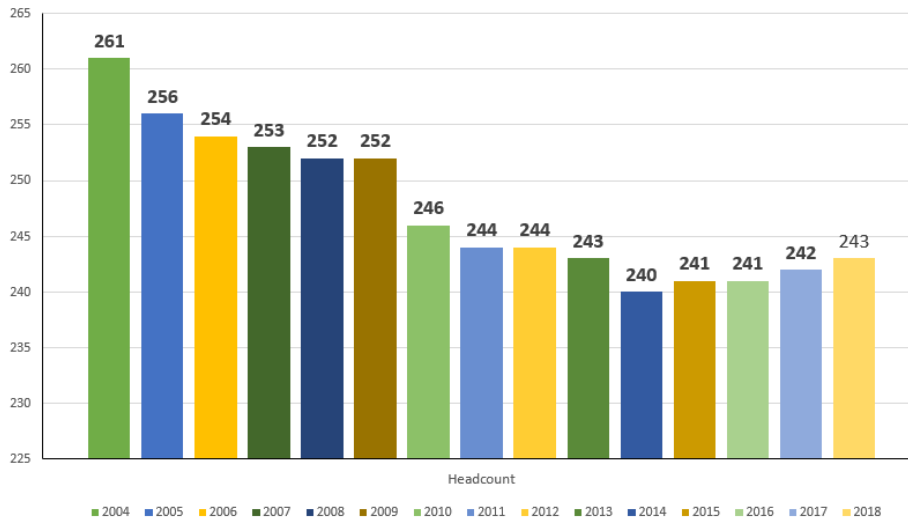
Full-time wage accounts assume a 2% general wage adjustment effective July 1, 2017 for all full-time staff (non-affiliated and collective bargaining units).

Full-time headcount includes several changes.

- Adds 3 full-time Public Safety Dispatchers to support dispatch services (Police, Fire, EMS) to East Hampton. All costs (wages, benefits, payroll) fully reimbursed to Glastonbury through formal MOU between communities.
- Two full-time positions with Human Services Department transitioned to part-time, non-benefit status.
- Banquet Manager for Riverfront Boathouse assumes responsibility for rentals at RCC to achieve synergy between both facilities to maximize use and revenues.

As the chart illustrates below, full-time staffing has declined 20± positions over recent years to achieve significant ongoing wage and benefit savings. This has been accomplished through part-time staffing, outsourcing, job sharing, technology and other such

Town Full Time Staffing



initiatives. Of the 243 positions, 3 Dispatchers are fully reimbursed by the Town of East Hampton, 3 positions authorized but not filled on a full-time basis, and 1 position funded through the Riverfront Park-Special Revenue Fund.

System-wide **part-time wage** accounts increase \$54,058 or 2.5% to accommodate the transition from full-time to part-time staffing noted above.

Unit pay and Overtime accounts remain generally

unchanged.

Insurance

Combined insurance accounts (property, casualty, liability, Worker’s Compensation and health) increase \$680,000±, or 12.3%. The most significant change involves health insurance with a \$596,000 increase, or 14%. The \$596,000 increase is offset by \$273,000 in employee contributions.

While the net increase to health insurance costs place a strain on Town operations, the proposed budget fully funds all such recommended costs. At the Town’s request, cost assumptions were reviewed in detail by the Town’s health consultant, Lockton, to ensure that premiums and plan differentials are up-to-date and accurate. This is important to the long term sustainability of the Insurance Reserve Fund. This process developed the budget increases described herein and results from continued management oversight of the Insurance Reserve Fund.

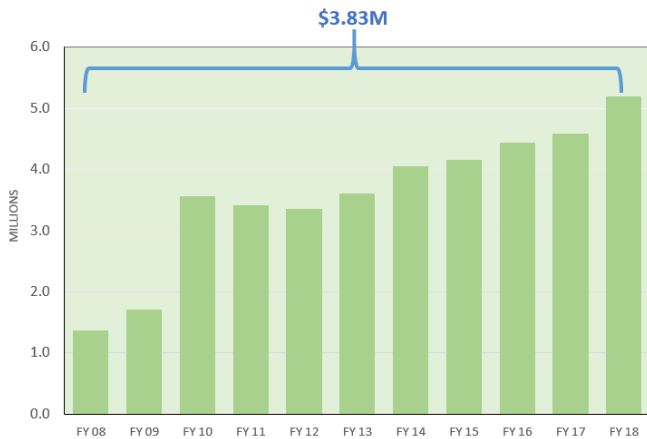
NOTE: Going forward, the plan is to deposit employee contributions directly to the Health Insurance Reserve Fund. The current practice is to budget expenditures and revenues. Employee contributions direct to the Self Insurance Fund improves administrative efficiency.

Property, casualty, liability coverages remain relatively flat with a \$100,000± increase to Worker’s Compensation.

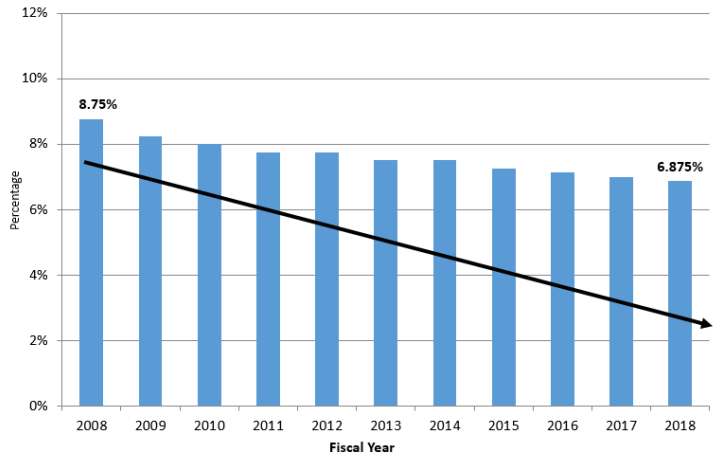
Pension

The pension Valuation effective July 2016 requires a \$675,000 increase to the pension Actuarially Determined Contribution (ADC) for Town operations effective FY 2018. The increase to the ADC results from past service cost and a phased decrease to the Rate of Return (ROR) assumption from 7% to 6.875%. Since 2008 the ROR has been reduced from 8.75% to the 6.875%. The continuing goal is to reduce the ROR to 6% over a multi-year period. This process increases the ADC and Accrued Unfunded Liability. However, in the long term the ROR should best reflect economic realities for the benefit of the Plan. As with health insurance described above, the pension ADC is a challenge to the 2018 proposed budget. Given the significant increase, \$100,000 of the ADC is allocated to identified savings in the current year to be carried forward to 2018. The balance, or \$575,000, is funded through Town operations, Special Revenue, Sewer Operating and employee payroll deductions. The charts below show the multi-year change to the ADC and Rate of Return assumption.

Annual Pension – Actuarial Determined Contribution
(2008 – 2018)



Investment Rate of Return Assumption



Other Post-Employment Benefits (OPEB)

Annual OPEB costs continue to be funded at 100% of the ADC with a modest increase of \$18,680 in 2018.

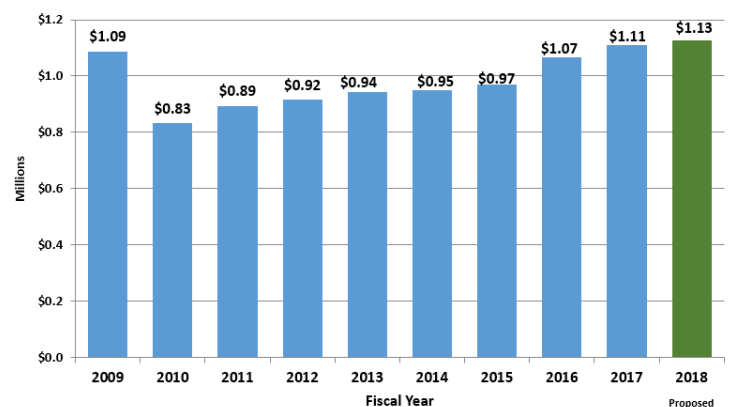
Utilities and Fuel

Combined Utility and Fleet Maintenance Accounts increase \$17,600±, or 1%. The unit price for unleaded and diesel fuel increases over current year rates to reflect projected market conditions. System-wide electric costs decline \$75,000 (\$55,000± General Fund) to include successful bidding for Town and Education, and continuing energy efficiency work. Concurrently, rate increases established by the Metropolitan District increase aggregate water accounts by \$24,000. These factors combine for the 1% net change noted above.

Capital Outlay

Capital Outlay accounts generally remain at current year levels with a \$16,000±, or 1.47% increase. When first presented at the start of the budget process, Capital Outlay accounts totaled \$1.47 million, a 32+% increase. After review and discussion, a \$1.13 million Capital Outlay budget is proposed representing a \$340,000+ decrease to original proposals. This is achieved by delaying certain items, purchasing efficiencies, realized savings, and other such factors. The chart pictured at right shows the ongoing commitment to Capital Outlay funding. The continuing goal is to sustain system-wide funding to achieve operating efficiencies, avoid O&M costs, properly maintain facilities and equipment, and avoid significant spending fluctuations in this important funding source.

Town Operations- Capital Outlay
9 Year Comparison – Adopted and Proposed 2018



All Other Line Items

The line items discussed above comprise 14 of the Town's 41 line items and 6 of the 7 primary categories influencing the FY 2018 budget. The 7th factor incorporates "All Other" line items over 27 spending accounts. These line items are grouped under 'Supplies' and 'Services and Charges'. The "All Other" category increases \$126,722, or \$101,722± after revenues. This represents a 0.3% (before revenues) increase for the 27 line items and 30± operating areas.

This table summarizes the Town Operating Budget by major appropriation category.

	Adopted 2016-2017	Proposed 2017-2018	\$ Change	% Change
Personal Services	\$20,745,122	\$21,139,193	\$394,071	1.90%
Supplies	\$1,325,660	\$1,333,809	\$8,149	0.61%
Services & Charges	\$16,900,186	\$18,150,570	\$1,250,384	7.40%
Capital Outlay	\$1,109,862	\$1,126,189	\$16,327	1.47%
Contingency	\$175,000	\$175,000	\$0	\$0.00
Total	\$40,255,830	\$41,924,761	\$1,668,931	4.15%

Contingency

As expenditure levels continue to tighten, the Contingency appropriation becomes increasingly important. The Contingency account is proposed at \$175,000 to provide flexibility throughout the year when responding to unanticipated or non-budgeted funding requirements. Over the years 2013-2016, charges to the Contingency account have ranged between \$56,500 and \$165,500 for an average of \$136,500.

The chart below summarizes the Town Operating Budget by major department.

Description	FY2017 ADOPTED	FY2018 TM PROPOSED	\$ INCREASE (DECREASE)	% INCREASE (DECREASE)
General Government	\$3,178,714	\$3,141,234	\$(37,480)	(1.18)
Community Development	1,876,666	1,950,078	73,412	3.91
Administrative Services	6,449,580	6,959,966	510,386	7.91
Public Safety	12,869,886	13,674,180	804,294	6.25
Physical Services	6,648,424	6,842,553	194,129	2.92
Sanitation	767,192	783,839	16,647	2.17
Human Services	2,974,002	2,940,530	(33,472)	(1.13)
Leisure & Culture	5,316,366	5,457,381	141,015	2.65
Contingency	175,000	175,000	0	0.00
Total	\$40,255,830	\$41,924,761	\$1,668,931	4.15%

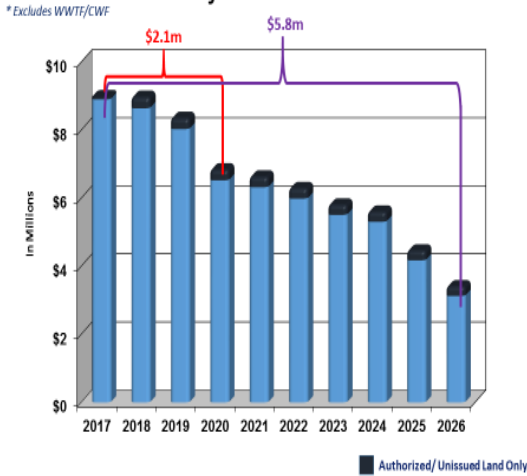
Debt and Transfer

The Debt and Transfer account is comprised of two components. First, the annual appropriation and transfer to the Capital Reserve Fund is proposed at \$5 million consistent with FY 2016 and 2017. An increase to this funding source for the Town's highly successful Capital program is desirable and should be funded over following years. However, the other factors cited herein result in the recommendation to sustain Capital Reserve funding at current year levels. This should be fully reviewed during budget workshops. Second, Debt Service is funded at \$8.975 million as compared to \$9.21 million currently. A \$235,000 decrease. Debt Service assumes previously approved and pending land acquisitions totaling \$5+ million. As discussed over previous workshop meetings, the Town is

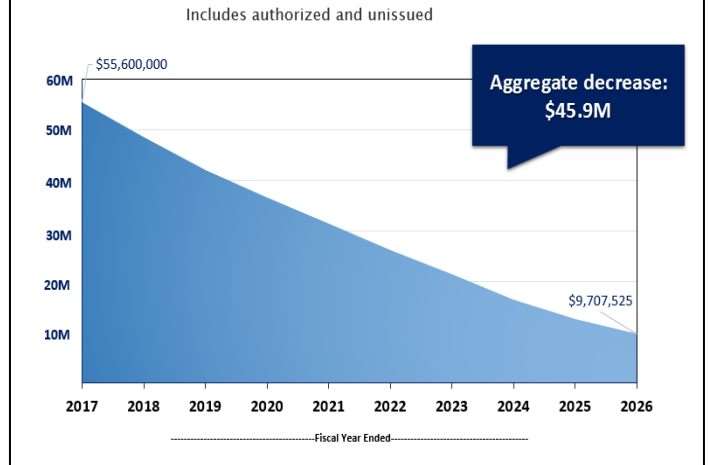
positioned very favorably with respect to declining principal and interest payments, and outstanding debt principal. This is graphically depicted to the below.

Note: As discussed, the Debt and Transfer account declines \$235,000. Thought was given to allocating declining Debt Service to the Capital Reserve Transfer to increase the Transfer from \$5 million to \$5.235 million. However, given other pressures described herein and the uncertainty of state budget deliberations, the \$5 million funding level was sustained. This should be a discussion topic over coming weeks.

Debt Service Projected



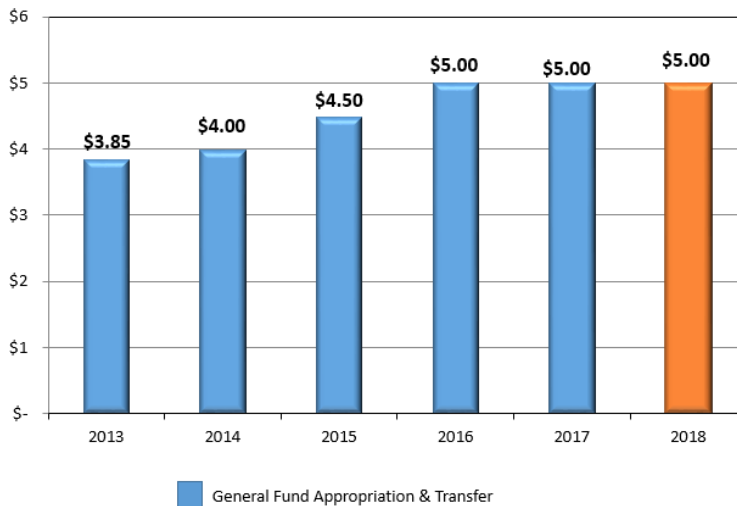
Outstanding Debt Principal



A multi-year summary of the appropriation and transfer to the Capital Reserve Fund is graphically shown below.

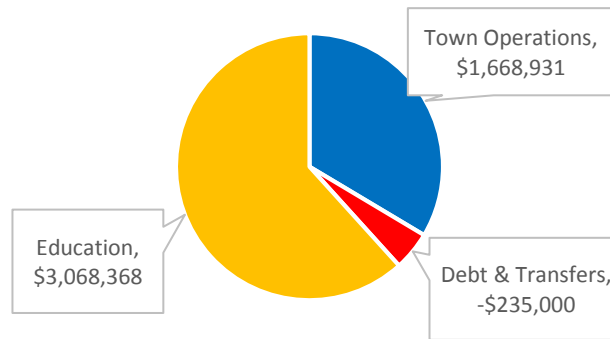
Capital Reserve Fund Transfer

5 YEAR HISTORY AND PROPOSED 2018



As a final comment on proposed expenditures, the chart below shows the proposed budget as allocated to the 3 major expenditure categories.

Town, Education, Debt & Transfers (% of Total Budget)



REVENUES

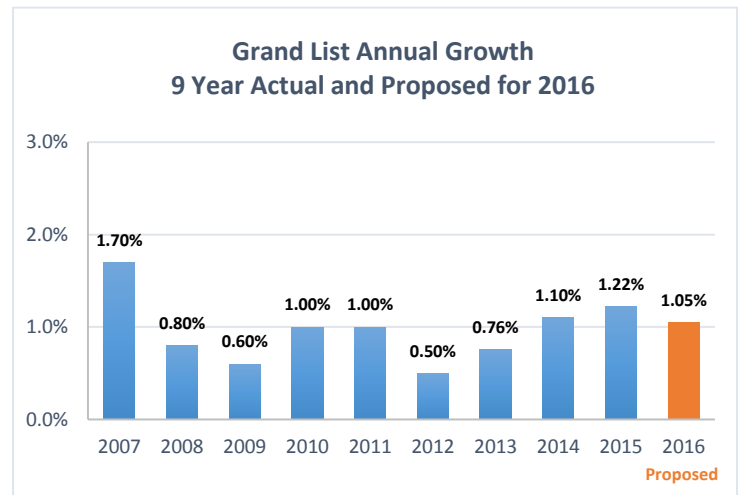
Tax and non-tax revenues increase a combined \$4.5± million to balance with the proposed \$4.5± million increase described above. All Revenue accounts are shown below with significant changes summarized over the following paragraphs.

SOURCE	FY 2017 ACTUAL	FY 2018 PROPOSED	DIFFERENCE	
			\$	%
Taxes	\$141,825,612	\$147,111,865	\$5,286,253	3.73%
Licenses & Permits	956,200	998,100	41,900	4.38%
Intergovernmental	8,807,118	7,593,205	(1,213,913)	(13.78%)
Charges for Services	1,378,350	1,479,290	100,940	7.32%
Other	2,310,462	2,597,580	287,119	12.43%
Transfers In	0	0	0	0.00%
Use of Fund Balance	575,000	575,000	0	0.00%
Total Revenues & Transfers	\$155,852,741	\$160,355,040	\$4,502,299	2.89%

Grand List

The Grand List effective October 2016 increases 1.05%. The Grand List grows from \$3.91± billion to \$3.96± billion. The 1.05% brings \$1.42 million in new tax revenue. Grand List growth is achieved in all components including real estate (RE), personal property (PP), and motor vehicle (MV). A historical summary of changes in the Grand List is depicted in the graph at the right.

Note: For property revaluation effective October 2012, the Grand List decreased by approximately 10% from \$4.2 billion to \$3.77 billion. This is the first time the Grand List has declined and results from significant decreases in residential market values between property revaluation in 2007 and 2012. This is a trend experienced nationwide. The 0.5% increase shown for 2012 reflects the value of new properties added through October 2012 is a normalized, non-revaluation year.



Property Taxes

All tax revenue accounts combine to increase \$5.3± million, or 3.73%. The \$5.3 million is generally allocated to the current levy with other tax revenue accounts remaining relatively unchanged. The \$5.3 million increase in the current levy includes the 1.05% growth in the Grand List and assumes the 2-tier mill rate for RE, PP and MV.

Non-Tax Revenues

Intergovernmental Revenue is the largest non-tax revenue account totaling \$8.8 million in the current year. A net decrease of \$1.2 million is included with the proposed budget as follows.

- Municipal Revenue Sharing Account (MRSA) – This is a new state revenue effective in the current year. This grant was originally estimated at \$1.086 million for FY 2017 and approved at \$754,546. Intergovernmental Revenues for FY 2018 do not include this grant. A \$754,546 decrease in State Aid.
- Educational Cost Sharing (ECS) – The adopted budget includes \$6,886,489 in ECS funding. The Governor recently reduced Glastonbury’s current year ECS funding by \$232,109 to \$6,654,380. The proposed budget sustains this mid-year reduction and further assumes a 20% reduction in the \$6,654,380, or \$1,330,000±. The \$1.33 million is shown as a State Grant Reduction Assumption.
- Motor Vehicle (MV) Tax – Current state law establishes a 32 mill cap effective FY 2018 with a grant to communities with a mill rate exceeding the 32 mill cap. The mill rate for MV in Glastonbury is now 34.6. The proposed budget includes the 32 mill cap and estimated \$1 million offsetting revenue.
- A \$280,000 reimbursement from East Hampton for the Multi-Town Dispatch protocol is included under this revenue category.

Note: The mill rate calculation is shown on Page 9 of this letter with and without the MV cap and state grant.

The Governor’s budget proposal and ensuing State Legislative deliberations will be closely followed to understand potential implications for cities and towns. Good and bad.

Licenses and Permits increase \$41,900, or 4.4±%, to include changes to recycling permits and health grants.

Charges for Services adjust upward \$100,000+. This results from proposed changes to operating protocols and fees for the Transfer Station and Bulky Waste facilities.

Other Revenues increase \$287,119, or 12.4±%. Interest on investments (\$40,000), employee health insurance copay (\$273,000) and reimbursement through ICMA (\$25,000) are offset by miscellaneous decreases for the net change of \$287,000+.

MILL RATE

The mill rate in the current year is adopted at 36.4 for RE and PP, and 34.6 for MV. A collection rate of 99.2% and 98.5% is assumed, respectively. For the combined budget proposal and factors described above, the mill rates for FY 2018 are 37.7 RE/PP and 32 MV with the same collection rate assumptions. The influence on the average residential assessment of \$231,850 and average MV assessment of \$10,375 is shown here:

	FY 2017	FY 2018	\$ DIFFERENCE	% Change
RE	\$8,439	\$8,741	\$302	3.57%
MV	\$718	\$664	(\$54)	(7.5%)
ANNUAL TOTAL	\$9,157	\$9,405	\$248	2.7%

The following chart assumes no change to the current 37 mill cap for MV and no \$1 million state grant for the change to a 32 mill cap effective FY 2018. The mill rate for RE and PP would increase from 36.4 to 37.55, and for MV 34.6 to 37 mills.

	FY 2017	FY 2018	\$ DIFFERENCE	% Change
RE	\$8,439	\$8,706	\$267	3.16%
MV	\$718	\$768	\$50	6.96%
ANNUAL TOTAL	\$9,157	\$9,474	\$317	3.46%

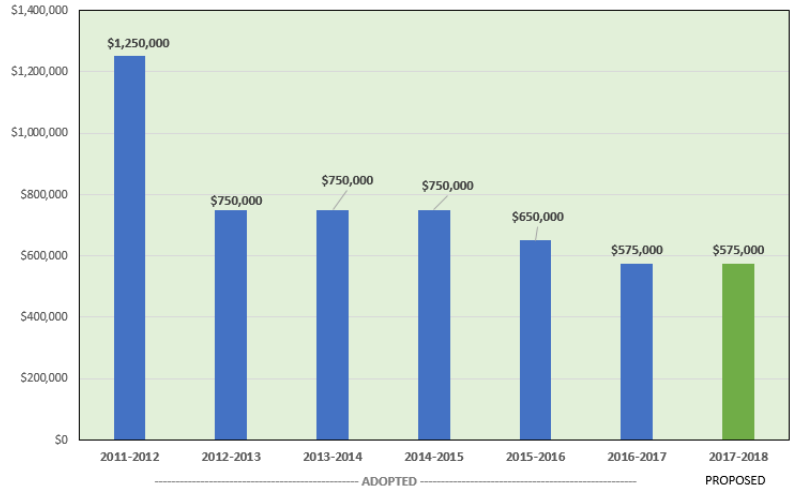
Note: The MV tax assumes 2 vehicles per household at average assessment of \$10,375 per vehicle.

The above information can be presented using the median value for residential and motor vehicle assessments. When the median of \$208,100 for RE and \$8,100 for MV is calculated, a \$227 or 2.8% and \$278 or 3.41% tax increase results for Scenario 1 and 2 above, respectively.

General Fund – Transfer In

A multi-year summary of the General Fund-Transfer In is shown at right. For FY2018, the Transfer In is proposed at \$575,000 consistent with the current year adopted budget. As reasonably possible, General Fund revenues should be allocated to one-time expenditures (e.g. Capital) so to avoid creating revenue gaps when such funds are allocated to ongoing operations. The following months will provide greater clarity concerning use of the Town’s General Fund-Unassigned Fund Balance.

Use of Fund Balance



Special Revenue Funds

A budget for each of the **Special Revenue Funds** to include Recreation Activities, Police Private Duty, Wastewater Treatment Operations (Sewer Operating Fund) and the Riverfront Park are incorporated into the budget document. Each Fund is performing successfully.

Tax Abatements

As in prior years, a \$990,000 adjustment is incorporated to the mill rate calculation to recognize combined tax relief programs for Public Safety Volunteers, Farm Buildings, and Elderly Tax Relief.

State Spending Cap

The State Legislature enacted a 2.5% cap on municipal expenditures effective FY 2018. The spending cap includes a number of exemptions such as Debt Service, Capital expenditures (over \$100,000), payment for unfunded pension liabilities, Special Education, and other such exemptions. The 2.53% net increase in Town operations satisfies the state spending cap. When increases to the pension ADC for accrued unfunded liability is considered, the Town operating budget proposal is well below the 2.5% cap. While the budget proposal meets and exceeds current state legislation, in my opinion the spending cap should be rescinded. CCM and others will work in this regard over the 2017 legislative session. In the meantime, I wanted to confirm the budget proposal relative to current state legislation.

The FY 2018 budget process will present a series of challenges most particularly related to state budget deliberations. This could involve declining State Aid, shifting responsibilities from the state to cities and towns, opportunities for new revenues, and other factors. This will require ongoing vigilance and action over coming months. The budget presented herein looks to reasonably anticipate potential changes and manage ongoing costs in the long term best interest of the community to achieve the factors and goals outlined herein.

Sincerely,

Richard J. Johnson
Town Manager

RJ:yo
cc: Glastonbury Town Council
Diane Waldron, Director of Finance & Administrative Services

Principal Officials

Town Council

Stewart (Chip) Beckett III, Chairman
Whit Osgood, Vice Chairman
Jill Barry
Karen Boisvert
Lawrence Byar
Kurt Cavanaugh
William Finn
Thomas Gullotta
Cara Keefe

Board of Finance

Jared Soper, Chairman
Constantine Constantine, Vice Chairman
Walter Cusson
James McIntosh
Michael Toppi
James Zeller

Town Administration

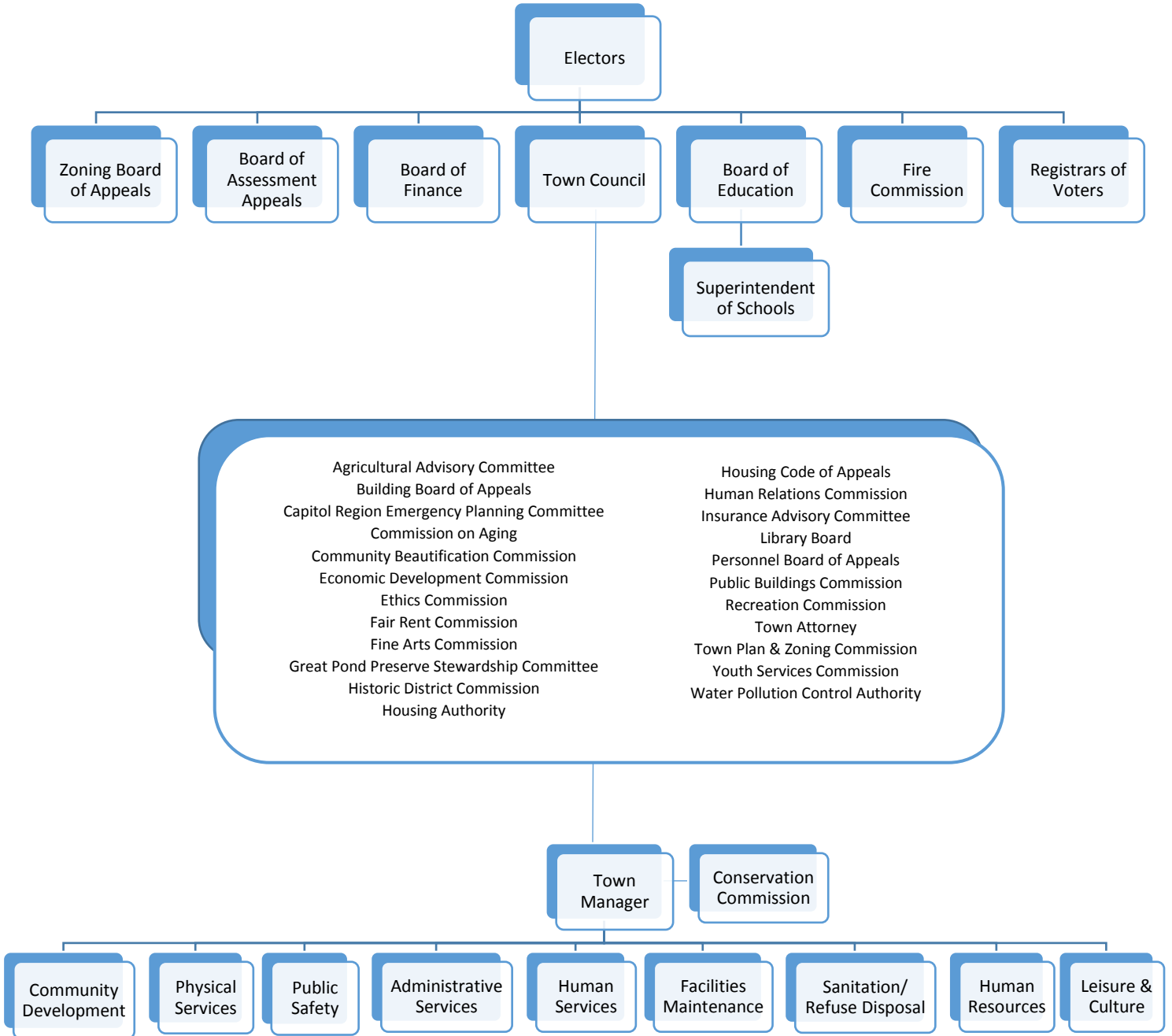
Richard J. Johnson, Town Manager
Chief Thomas Sweeney, Director of Police Services
Diane Waldron, Director of Finance & Administrative Services
Daniel Pennington, Town Engineer/Manager of Physical Services
Khara Dodds, Director of Planning & Land Use Services
Sherri Tanguay, Director of Human Resources

Board of Education

Susan Karp, Chairman
Jeremy Grieveson Vice Chairman
Douglas Foyle, Ph.D., Secretary
Rosemary Coggeshall
Eric George
Chittaranjan Sahay, Ph.D.
Lillian Tanksi
Julie Thompson

Dr. Alan Bookman, Superintendent
Rosemary Tralli, Ph.D., Assistant Superintendent, Curriculum & Instruction
Matthew Dunbar, Assistant Superintendent, Personnel & Administration
Karen Bonfiglio, Finance Manager

Glastonbury Staff Organizational Chart



General Fund Summary of Revenues and Appropriations/Expenditures

DESCRIPTION	FY2016 ACTUAL	FY2017 ADOPTED	FY2018 REQUESTED	Increase (Decrease)	% Increase (Decrease)
REVENUES					
Taxes	140,255,321	141,825,612	147,111,865	5,286,253	3.73
Licenses & Permits	1,655,217	956,200	998,100	41,900	4.38
Intergovernmental	9,011,399	8,807,118	7,593,205	(1,213,913)	(13.78)
Charges for Services	1,627,838	1,378,350	1,479,290	100,940	7.32
Other	2,370,436	2,310,461	2,597,580	287,119	12.43
Use of Fund Balance	0	575,000	575,000	0	0.00
TOTAL REVENUES	154,920,211	155,852,741	160,355,040	4,502,299	2.89
APPROPRIATIONS/EXPENDITURES					
Town					
General Government	2,952,448	3,178,714	3,141,234	(37,480)	(1.18)
Community Development	1,738,683	1,876,666	1,950,078	73,412	3.91
Administrative Services	6,522,601	6,449,580	6,959,966	510,386	7.91
Public Safety	12,400,821	12,869,886	13,674,180	804,294	6.25
Physical Services	6,531,446	6,648,424	6,842,553	194,129	2.92
Sanitation	726,100	767,192	783,839	16,647	2.17
Human Services	2,919,611	2,974,002	2,940,530	(33,472)	(1.13)
Leisure & Culture	5,254,629	5,316,366	5,457,381	141,015	2.65
Contingency	0	175,000	175,000	0	0.00
Total Town	39,046,339	40,255,830	41,924,761	1,668,931	4.15
Debt & Transfers Out	14,487,980	14,255,000	14,020,000	(235,000)	(1.65)
Education	100,315,657	101,341,911	104,410,279	3,068,368	3.03
TOTAL APPROPRIATIONS/EXPENDITURES	153,849,976	155,852,741	160,355,040	4,502,299	2.89

General Fund Summary of Revenues and Transfers

DESCRIPTION	FY2016 ACTUAL	FY2017 ADOPTED	FY2018 REQUESTED	Increase (Decrease)
TAXES				
Current Levy ⁽¹⁾	137,893,911	139,923,612	145,159,865	5,236,253
Auto Supplemental	1,324,203	950,000	1,100,000	150,000
Prior Years	652,410	600,000	500,000	(100,000)
Delinquent Motor Vehicle Fees	13,055	0	0	0
Interest and Fees	369,544	350,000	350,000	0
Miscellaneous/Sundry	2,198	2,000	2,000	0
TOTAL TAXES	140,255,321	141,825,612	147,111,865	5,286,253
⁽¹⁾ Real Estate Prorates reflected in current levy				
LICENSES & PERMITS				
Building Inspection Fees	1,202,114	550,000	550,000	0
Town Clerk Fees	89,097	75,000	75,000	0
Physical Services Fees	12,885	11,000	11,000	0
Refuse Permits	272,911	265,000	290,000	25,000
Health	71,175	50,800	70,000	19,200
Fire Marshal	7,035	4,400	2,100	(2,300)
TOTAL LICENSES & PERMITS	1,655,217	956,200	998,100	41,900
INTERGOVERNMENTAL REVENUES				
Housing Authority - In Lieu of Taxes				
Housing Authority/Welles Village	92,047	85,000	85,000	0
Elderly Housing Projects	105,544	100,000	100,000	0
Total Housing Auth - In Lieu of Taxes	197,591	185,000	185,000	0
State Of CT - In Lieu of Taxes				
State of CT Pilot	0	0	0	0
Municipal Revenue Sharing	0	754,546	0	(754,546)
Elderly Heart-Home Owner Tax Relief	148,957	150,000	150,000	0
Disability Exemption	2,460	2,400	2,400	0
Veterans Exemption	11,963	12,000	12,000	0
State of CT Telephone Access	84,279	90,000	85,000	(5,000)
Mashantucket Pequot	46,072	41,629	41,629	0
Total State of CT - In Lieu of Taxes	293,731	1,050,575	291,029	(759,546)
Education Entitlements				
Magnet School Grant	33,800	0	0	0
Educational Cost Sharing	6,585,691	6,886,489	6,654,380	(232,109)
Special Education Excess	1,035,382	0	0	0
Transportation	86,529	0	0	0
Vocational Agriculture	342,841	344,000	331,888	(12,112)
Total Educational Entitlements	8,084,243	7,230,489	6,986,268	(244,221)
Education Construction Grants				
Elementary Schools Principal & Interest	57,347	129,320	0	(129,320)
Total Education Construction Grants	57,347	129,320	0	(129,320)

General Government

State Grant Reduction Assumption	0	0	(1,330,000)	(1,330,000)
State of CT Hybrid/Energy	125,401	0	0	0
Total General Government	125,401	0	(1,330,000)	(1,330,000)

Administrative Services

State of CT Motor Vehicle Grant	0	0	1,000,000	1,000,000
State of CT Historical Document Preservation	4,000	5,000	5,000	0
Total Administrative Services	4,000	5,000	1,005,000	1,000,000

Public Safety

Police Grants	40,048	10,000	290,000	280,000
Civil Preparedness		10,610	10,610	0
Volunteer Ambulance Reimbursement	19,022	30,510	20,010	(10,500)
Total Public Safety	59,070	51,120	320,620	269,500

Physical Services

CRRRA Resource Recovery	18,433	18,500	0	(18,500)
Total Physical Services	18,433	18,500	0	(18,500)

Human Services

State of CT Health Grant	7,855	7,860	8,330	470
State of CT Library Grant	1,087	1,200	0	(1,200)
Dial-a-Ride Grant	51,278	51,278	51,278	0
Housing Authority Senior Services	47,896	49,022	49,022	0
Youth & Family State Grant	26,658	27,754	26,658	(1,096)
Total Human Services	134,774	137,114	135,288	(1,826)

Parks & Recreation

State of CT Grant Parks & Recreation	36,809	0	0	0
Total Parks & Recreation	36,809	0	0	0

TOTAL INTERGOVERNMENTAL REVENUES	9,011,399	8,807,118	7,593,205	(1,213,913)
---	------------------	------------------	------------------	--------------------

CHARGES FOR SERVICES

Planning & Zoning	8,593	12,000	12,000	0
Town Clerk Recording Fee	200,532	185,800	185,800	0
Town Clerk Conveyance Fee	786,236	575,000	582,100	7,100
Education/Community Service Fee	43,534	46,000	46,000	0
Solid Waste Tip Fees	217,794	195,000	280,000	85,000
Sewer Inspection Fees	516	2,000	2,000	0
Parks & Recreation Swimming Fees	123,038	127,300	127,300	0
Parks & Recreation Program Fees	87,651	85,650	91,420	5,770
Subdivision OT Inspection	0	1,000	1,000	0
Fire Watch Services	1,770	4,000	5,320	1,320
Health Soil Tests	3,600	1,300	2,000	700
Health Clinic Fees	8,090	0	0	0
Senior & Community Services Programs	60,067	55,000	55,000	0
Senior Nutrition Program	38,459	35,000	35,000	0
Library Fines	43,092	50,000	50,000	0
Notary Services	4,866	3,300	4,350	1,050
TOTAL CHARGES FOR SERVICES	1,627,838	1,378,350	1,479,290	100,940

OTHER REVENUES

Probate Court Reimbursements	0	0	0	0
Interest on Investments	285,841	275,000	315,000	40,000
Land Sales & Rentals	259,135	248,190	254,922	6,732
Miscellaneous	30,525	15,000	45,000	30,000
Education Student Activities	694	3,500	200	(3,300)
Education Tuition/Other	16,776	24,000	6,920	(17,080)
Education Vocational Agricultural Tuition	527,818	550,000	557,880	7,880
Purchasing Auction Sales	30,971	25,000	35,000	10,000
Physical Services Refunds & Sales	3,547	3,500	3,500	0
Refuse Recycling	45,367	62,750	32,000	(30,750)
Bulky Waste Fill	10,266	50,000	25,000	(25,000)
Insurance Claims Reimbursements	103,533	40,000	40,000	0
Public Safety - Police	87,439	71,000	71,000	0
Policy Experience Credits	1,956	0	0	0
Employee Health Insurance Reimbursements	849,745	836,371	1,109,508	273,137
Youth & Family Services	22,490	33,400	33,400	0
Library Trustee Account	47,632	45,000	40,000	(5,000)
Clinical Fees	650	750	750	0
Library Miscellaneous	10,590	10,000	10,500	500
Purchasing Card Rebates	3,392	5,000	5,000	0
Attorney Fees Reimbursed	15,795	12,000	12,000	0
Utilities Reimbursed	16,274	0	0	0
TOTAL OTHER REVENUES	2,370,436	2,310,461	2,597,580	287,119

TRANSFERS IN

Use of Fund Balance	0	575,000	575,000	0
TOTAL TRANSFERS IN	0	575,000	575,000	0

GRAND TOTAL REVENUES AND TRANSFERS	154,920,211	155,852,741	160,355,040	4,502,299
---	--------------------	--------------------	--------------------	------------------

General Fund Summary of Expenditures and Transfers

DEPARTMENT	FY2016 ACTUAL	FY2017 ADOPTED	FY2018 REQUESTED	Increase (Decrease)
Division Activity				
TOWN				
General Government				
Town Council	109,656	146,254	146,897	643
Town Manager	531,044	531,472	562,538	31,066
Human Resources	438,158	505,534	626,021	120,487
Facilities Maintenance	1,873,590	1,995,454	1,805,778	(189,676)
Total General Government	2,952,448	3,178,714	3,141,234	(37,480)
Community Development				
Community Development	490,111	467,487	492,518	25,031
Building Inspection	372,404	474,106	473,389	(717)
Fire Marshal	272,783	290,466	306,046	15,580
Health Department	603,385	644,607	678,125	33,518
Total Community Development	1,738,683	1,876,666	1,950,078	73,412
Administrative Services				
Financial Administration	1,285,954	1,304,341	1,349,595	45,254
Accounting	462,367	441,981	442,345	364
Property Assessment	550,019	590,389	607,162	16,773
Revenue Collection	452,271	444,251	471,136	26,885
Town Clerk	478,044	509,805	524,104	14,299
Voter Registration	158,475	158,979	158,301	(678)
Legal Services	397,017	250,000	280,000	30,000
Probate Court	22,027	25,800	25,800	0
Insurance/Pensions	2,716,427	2,724,034	3,101,523	377,489
Total Administrative Services	6,522,601	6,449,580	6,959,966	510,386
Public Safety				
Police	11,288,942	11,674,822	12,365,925	691,103
Glastonbury Ambulance	18,083	29,730	20,010	(9,720)
Fire	1,065,153	1,134,485	1,256,577	122,092
Emergency Management	28,643	30,849	31,668	819
Total Public Safety	12,400,821	12,869,886	13,674,180	804,294
Physical Services				
Engineering	1,433,669	1,490,571	1,526,712	36,141
Highway	3,969,750	4,016,472	4,118,406	101,934
Fleet Maintenance	1,128,027	1,141,381	1,197,435	56,054
Total Physical Services	6,531,446	6,648,424	6,842,553	194,129
Sanitation				
Refuse Disposal	726,100	767,192	783,839	16,647
Total Sanitation	726,100	767,192	783,839	16,647
Human Services				
Contributory Grants	32,577	32,577	32,577	0

Youth and Family	1,297,525	1,386,229	1,417,836	31,607
Senior & Community Services	1,589,509	1,555,196	1,490,117	(65,079)
Total Human Services	2,919,611	2,974,002	2,940,530	(33,472)
Leisure & Culture				
Parks & Recreation	3,594,410	3,587,276	3,721,890	134,614
Welles-Turner Library	1,645,219	1,714,090	1,720,491	6,401
South Glastonbury Library	7,500	7,500	7,500	0
East Glastonbury Library	7,500	7,500	7,500	0
Total Leisure & Culture	5,254,629	5,316,366	5,457,381	141,015
Contingency	0	175,000	175,000	0
TOTAL TOWN	39,046,339	40,255,830	41,924,761	1,668,931
DEBT SERVICE & TRANSFERS OUT				
Debt Service	8,856,680	9,210,000	8,975,000	(235,000)
Transfers Out				
Capital Reserve Fund	5,133,800	5,000,000	5,000,000	0
Riverfront Park Operations Fund	277,500	0	0	0
Sewer Operating Fund	175,000	0	0	0
Dog Fund	45,000	45,000	45,000	0
Total Transfers Out	5,631,300	5,045,000	5,045,000	0
TOTAL DEBT SERVICE & TRANSFERS OUT	14,487,980	14,255,000	14,020,000	(235,000)
EDUCATION	100,315,657	101,341,911	104,410,279	3,068,368
GRAND TOTAL EXPENDITURES AND TRANSFERS	153,849,976	155,852,741	160,355,040	4,502,299