



Town of Glastonbury

Proposed General Fund Budget: FY 2020-2021

Annual Town Meeting | January 28, 2020 | Town Council Chambers

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Town Manager's Letter



Town of Glastonbury

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Richard J. Johnson
Town Manager

January 23, 2020

Dear Board of Finance Members:

In accordance with applicable Town Charter requirements, this letter formally transmits the Town Operating, Debt and Transfer, and Revenue budget proposals for FY 2020-2021. As in prior years, continuing efforts focus on delivering cost efficient and responsive municipal programs and services.

The proposed Town, Education, and Debt and Transfer budget appropriations are summarized below.

	Adopted 2019-2020	Proposed 2020-2021	\$ Change	% Change
Town Operations	\$43,334,025	\$45,211,859	\$1,877,834	4.33
Debt & Transfers	\$13,973,755	\$13,956,799	(\$16,956)	-0.1
Education	\$108,699,846	\$112,313,089	\$3,613,343	3.32
Total	\$166,007,626	\$171,481,747	\$5,474,221	3.3

OVERVIEW

The primary components of the proposed budget plan for Town Operations, Debt & Transfer, and Revenue accounts can be summarized as follows. Each will be discussed over the following pages.

Expenditures

Town Operations	\$1,877,834	4.33%
Town Operations – Before Pension	\$975,662	2.25%
Pension – Mortality Tables	\$902,172	2.08%

The budget increase originally proposed by Departments and Divisions, including pension, totaled \$2.54 million and was reduced by a net \$650,000+ to the Town operating budget now proposed. The reduction was achieved through Town operating accounts exclusive of pension.

Debt & Transfer net decrease \$16,956

- Debt Service (\$55,358)
- Capital Transfer – no change
- Other Post-Employment Benefits (OPEB) \$38,402

Revenues

- Current levy increases \$5.486 million or 3.6%
- Other tax revenue accounts consistent with current year
- Combined net non-tax revenues decline \$462,000±

Grand List

- Estimated Grand List growth 0.9%
- \$1.6± million new tax revenue from growth in Grand List

General Fund

- General Fund Transfer In increases from \$575,000 to \$975,000

Mill Rate

- 99.1% collection rate (current year) - 2.53% from 36.36 to 37.28
- 99.2% collection rate - 2.42% from 36.36 to 37.24
- Each 1/10% on the collection rate totals \$160,000±

Budget Goals and Factors

The Town operating budget presented for the coming year is influenced by a number of continuing organizational objectives and, most significantly, the cost of updated pension mortality tables.

- Implement PUB 2010 Mortality Tables for Town Pension Plan
 - Combined pension funding increases \$917,228 or 2.11% including Social Security and Medicare
 - \$902,172 is attributed to pension costs and particularly updated Mortality Tables
- Sustain and improve municipal service delivery levels while achieving operating and cost efficiencies
- Proactive care and maintenance of operating and capital infrastructure
- Manage and mitigate factors influencing operating costs
- Consider long-term cost implications of spending proposals
- Achieve sustainability and predictability of budgetary decisions
- Minimize upward adjustment in the mill rate

As will be described over the following pages, the budget proposal for FY2021 is consistent with the objectives and influences outlined above. Specific examples include:

- Fully funds pension Actuarially Determined Required Employee Contribution (ADREC), including Mortality Tables
- OPEB funded at 100% of ADREC
- Sustains investment in Capital Reserve Transfer and system-wide Capital Outlay accounts
- Invests fully in recommended premium equivalent to health insurance reserve
- Manages Full Time staffing to achieve operational efficiencies and cost savings
- Sustains service delivery levels
- Effectively manages ongoing Debt Service
- Mitigates upward cost pressure on Town Operations through efficiencies and cost avoidance

Town Operations

The proposed Town Operating Budget is influenced by 8 primary factors, (as components of 4.33% increase), as illustrated below and detailed over the following paragraphs. Of the 41 line items comprising Town Operations, 22 or 54±% are at or below current year funding levels.

	\$ Change	Budget % Increase
Wages	\$454,256	1.05
Insurance	\$393,159	0.91
Pension	\$917,228	2.11
Data Processing	\$47,805	0.11
Contractual Services	\$26,839	0.06
Utilities & Fuel	\$34,402	0.08
Capital Outlay	(\$14,945)	(0.04)
All Others	\$19,090	0.04
Total	\$1,877,834	4.33%

Personal Services - Wage Accounts

Combined wage accounts increase \$454,256 or 2.1%. This includes full-time, part-time, overtime, and unit pay.

Full-time (FT)

- System-wide full-time wage accounts increase 1.7%
- Assumes a 2 - 2.25% general wage adjustment (GWA) effective July 1, 2020
- FT position with Assessor's Office transitioned to Part-time (PT) status – attrition
- FT position with Recreation funded through Recreation Special Revenue Fund – attrition
- Delays funding for Risk Manager – Loss Control position

Note: FT staffing has declined 22± positions over past years. This has been achieved through part-time staffing, outsourcing, job sharing, technology, and other initiatives.

Part-time (PT)

- Increases \$86,680 or 3.9%
- Reduces PT staffing for Police Services, funds PT staffing at Assessor's Office in lieu of FT position
- Better aligns PT funding for Parks and Recreation and Senior Community Services with operating needs
- Funds Voter Registration costs for presidential primaries and election

Unit Pay and Overtime

- Reimbursement to volunteer firefighters consistent with current year funding
- System-wide overtime accounts increase \$56,350 or 5.6%
- Overtime assumes 2% GWA and funded to better match expenditure history

Insurance

Insurance accounts increase \$393,159 or 6.3%.

- **Non-employee related coverages** increase \$66,198 or 13.4%
 - Includes property, casualty, liability and related non-employee coverages
- **Employee related coverages** (Workers' Compensation and Health) increase a net \$326,961 or 5.7%
 - Health insurance funding fully satisfies estimated premium equivalent in the coming fiscal year
 - Additional \$100,000 allocated to health insurance fund
 - Estimated 6-7% increase in premium equivalent costs effective July 2020 (11.0%, 17.2% and 10.5% in FY 2018, 2019 and 2020)

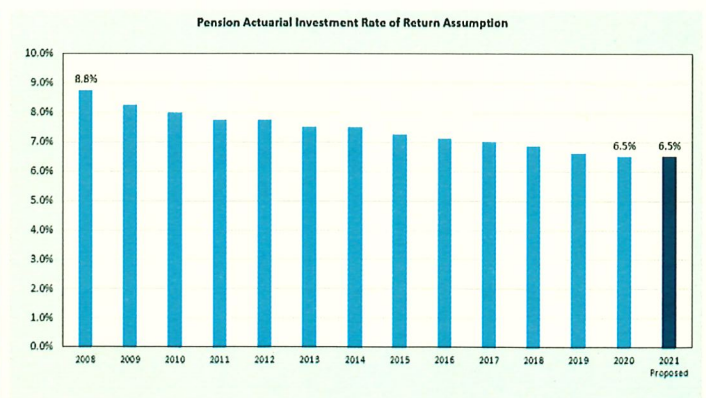
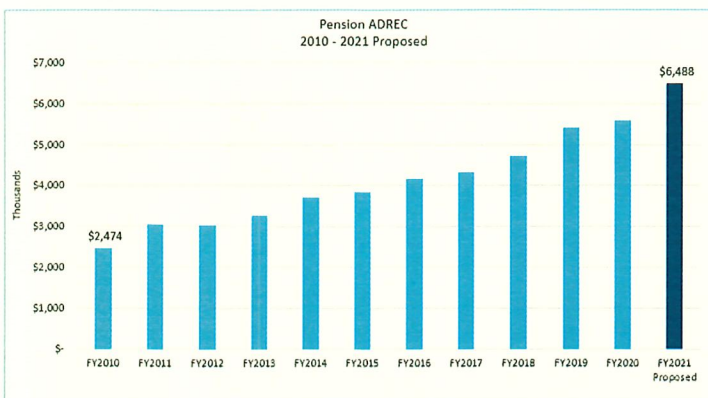
A formal Request for Proposal process is in progress for health coverages to help identify potential plan consolidation and opportunities for cost efficiencies.

Pension

As noted at the onset of this letter, the cost for the annual ADREC increases \$900,000+ in the coming year. This is driven by new Mortality Tables published in May 2019 entitled "PUB 2010". Currently, pension mortality calculations use the RP2000 Tables. The increase to the ADREC resulting from the new Tables is being experienced by municipal pension plans across the country. The Town audit firm, RSM US LLP, and consulting actuary, Milliman, recommend implementing the new Tables with the new fiscal year. When considering the proposed budget, options included a phased implementation and extending the current amortization period of 13 years (e.g. 14, 15 years). However, the recommendation is to fully implement the new Mortality Tables effective July 1st.

- Pension line item increases a combined \$917,228 or 12.5% (ADREC, Social Security, Medicare)
- Investment ROR assumption sustained at 6.5%. Consistent with ROR estimates by Actuary and Financial Advisor
- Town Operating Budget has absorbed \$4+ million increase in ADREC effective FY2010 to Proposed FY2021

The charts below show the multi-year change to the ADREC and Rate of Return (ROR) assumption. Because of the significant cost for the new Tables, the assumed pension investment ROR is sustained at 6.5% for FY2021. Each 1/8% reduction in the ROR is estimated to increase annual costs by \$416,000 (\$282,000± Town operations / \$107,000± Education). Based on the assumptions summarized above, the estimated funded ratio with the July 2019 Valuation is 69.5%.



Utilities and Fuel

- Utility and Fleet Maintenance accounts increase a combined \$34,402± or 2%
- System-wide fuel costs increase \$53,960± and generally return to FY2019 levels
- Market rates for fuel fluctuate creating annual budget changes
- Non-public safety fleet has achieved 30 mpg standard
- Utility costs decrease \$19,558 organization wide
- Combined utilities achieve system-wide savings while absorbing \$25,000 increase in hydrant costs
- New Solar PV systems and energy efficiency partially offset changing cost for electricity
- 24% reduction in energy consumption since 2008

Contractual

System-wide contractual services increase \$26,839 or 2.7%. Solid waste Tip fees charged by the Materials Innovation Recycling Authority (MIRA) are projected to increase from \$83 to \$91 per ton effective July 1st. Efforts to reduce municipal solid waste (MSW) delivered to the Trash to Energy Plant (from Transfer Station) has helped offset the rising cost of Tip fees by reducing annual tonnage from 2,000+ tons to a projected 1,500± tons. The cost of required physical examinations for volunteer firefighters also increase.

Data Processing

Efforts continue to improve operational efficiencies and customer service through the use of technology solutions. System-wide increase totals \$47,805 for updated software, ongoing maintenance, and related costs.

Capital Outlay

As noted in prior years, Capital Outlay accounts are considered on an organization-wide basis. The 5 line items under this funding category are important to achieving ongoing operating efficiencies and cost avoidance. This includes effective management of fleet, machinery and equipment, information systems, and care and maintenance of the Town's buildings and grounds.

- System-wide Capital Outlay Accounts decrease \$14,945 or 1.2%
- Combined Capital Outlay Accounts originally presented by department/divisions totaled \$1.738 million
- Budget reviews reduced the original proposal by \$510,000 from \$1.74 to \$1.23± million
- Decrease in overall spending request achieved through realized savings, purchasing efficiencies, community donations, and reallocation of Capital Outlay resources

The chart at the 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. Giving ongoing budget challenges, Capital Outlay funding has remained relatively consistent over recent years. Over time, cost escalation will erode the purchasing power of level funding.



All Other Line Items

The line items discussed above comprise 16 of the Town's 41 line items and 7 of the 8 primary categories influencing the FY2021 budget proposal. The 8th factor includes "All Other" line items over 25 spending accounts and 29 operating departments and divisions. These line items are grouped under 'Supplies' and 'Services and Charges'. The "All Other" category increases a net \$19,090.

Contingency

Historically funded at \$175,000 annually, the Contingency account was eliminated as part of the \$915,000 budget reduction in FY2018 and subsequently not funded in FY2019 and 2020. Contingency funding is again not proposed for FY2021. This appropriation offers flexibility when responding to unknowns that surface during a particular fiscal year. However, given continuing pressures on operating costs, the thought is to focus on known funding needs as compared to potential unknowns. Additionally, as needed, a transfer from the General Fund-Unassigned Fund Balance can be processed during the fiscal year.

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

Major Appropriation Category	Adopted 2019-2020	Proposed 2020-2021	\$ Change	% Change
Personal Services	\$21,671,705	\$22,125,961	\$454,256	2.1
Supplies	\$1,384,764	\$1,400,332	\$15,568	1.1
Services & Charges	\$19,028,886	\$20,451,841	\$1,422,955	7.5
Capital Outlay	\$1,248,670	\$1,233,725	-\$14,945	1.2
Contingency	-	-	-	-
Total	\$43,334,025	\$45,211,859	\$1,877,834	4.3

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

Description	Adopted 2019-2020	Proposed 2020-2021	\$ Increase (Decrease)	% Increase (Decrease)
General Government	\$3,311,802	\$3,392,339	\$80,537	2.4
Community Development	\$2,201,929	\$2,319,517	\$117,588	5.3
Administrative Services	\$6,213,738	\$6,428,461	\$214,723	3.5
Public Safety	\$14,580,054	\$15,531,270	\$951,216	6.5
Physical Services	\$7,457,270	\$7,574,958	\$117,688	1.6
Sanitation	\$859,961	\$1,008,968	\$149,007	17.3
Human Services	\$2,964,504	\$3,084,674	\$120,170	4.1
Leisure & Culture	\$5,744,767	\$5,871,672	\$126,905	2.2
Total	\$43,334,025	\$45,211,859	\$1,877,834	4.3

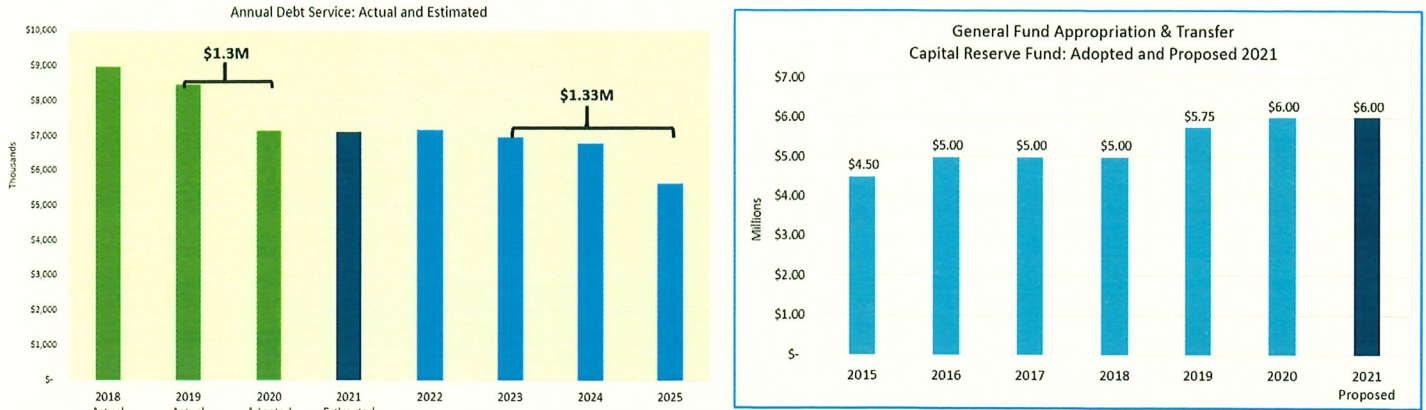
Debt and Transfer

The Debt and Transfer account is comprised of 3 primary components. For the coming year, the Debt & Transfer account is proposed to decrease a combined \$16,956 as follows:

- Debt Service declines \$55,358
- Capital Reserve Transfer sustained at \$6 million – no change
- OPEB increases \$38,402

The chart below (bottom left) illustrates estimated Annual Debt Service for authorized/issued and authorized/unissued over the coming years. Estimated annual costs assume a \$10.4 million bond issue in July 2021 for land acquisition and additions and renovations to the Welles-Turner Memorial Library, and temporary interests for the current \$800,000 available balance in the Reserve for Land Acquisition and Preservation. This is subject to change based on the timing of bond sales, applicable interest rates, and land acquisition activities. In the interim, this provides a good look ahead for annual costs.

A multi-year summary of the appropriation and transfer to the Capital Reserve Fund is shown below (bottom right).



REVENUES

Tax and non-tax revenues increase a combined \$5.474± million to balance with the proposed \$5.474± million increase described above. All Revenue accounts are shown below with significant changes summarized over the following paragraphs.

Source	FY 2020 Adopted	FY 2021 Proposed	Difference	
			\$	%
Taxes	\$153,589,767	\$159,125,673	\$5,535,906	3.6
Licenses & Permits	\$1,150,800	\$1,253,100	\$102,300	8.9
Intergovernmental	\$6,781,043	\$6,865,560	\$84,517	1.2
Charges for Services	\$1,436,765	\$1,441,663	\$4,898	0.3
Other	\$2,474,251	\$1,820,751	(\$653,500)	-26.4
Use of Fund Balance	\$575,000	\$975,000	\$400,000	69.6
Total Revenues & Transfers	\$166,007,626	\$171,481,747	\$5,474,121	3.3

Grand List

As noted at the start of this letter, the Assessor is estimating a 0.9% increase in the Grand List (GL) effective October 1, 2019 for FY2021. This estimated GL growth is projected to total \$1.6 million in new tax revenue. A historical summary of changes in the Grand List is depicted in the graph at the right.



Property Taxes

All tax revenue accounts combine to increase \$5.536± million or 3.6%. The current levy increases \$5.486± million or 3.6% while all other tax revenue accounts remain consistent with the current year. The \$5.486 million increase in the current levy includes the estimated 0.9% GL growth.

Non-Tax Revenues

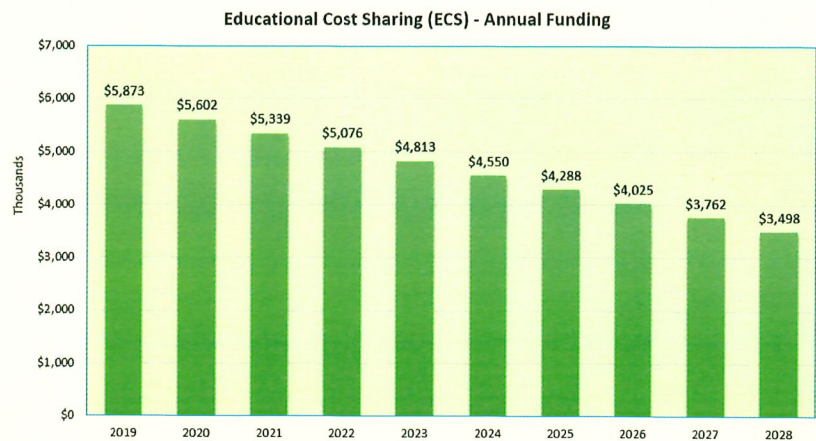
Significant changes from the current year adopted budget to proposed FY2021 are highlighted below.

Intergovernmental Revenue – This is the largest non-tax revenue source totaling \$6.6 million in the current year, and most particularly, Educational Cost Sharing (ECS). The ECS grant is budgeted at \$5.089± million in the current year with the actual state grant approved at \$5.605 million.

Note: State legislative action in 2017 adopted a phased reduction in annual ECS funding beginning in FY2020 and continuing through FY2028. When adopting the current year budget, Governor Lamont proposed to accelerate the annual decrease in ECS funding. The adopted Town budget assumed Governor Lamont’s proposal at \$5.089 million, however, final state legislative action sustained the schedule enacted in 2017 totaling \$5.605 in FY2020.

The chart at right illustrates the multi-year reduction in ECS funding to Glastonbury per state legislative action in 2017. ECS funding is proposed at \$5.34 million in accordance with this legislation.

- State Stabilization Grant – funded at \$385,930 consistent with FY2019 and 2020
- State Funding for Homeowner’s Tax Relief – reduced \$150,000 per state budget action



As in each fiscal year, legislative action concerning State Aid including the Governor’s proposal will be followed closely over coming months.

Licenses and Permits – Increases a combined \$102,300

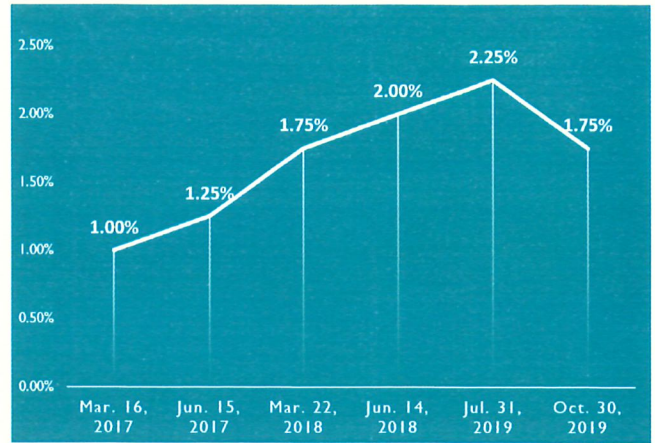
- Estimated budget to budget building permit revenues increase \$100,000 to better match actual results
- Building permit revenues subject to activity levels each fiscal year

Charges for Services – Net increase of \$4,898

- Town Clerk recording fees increased \$54,900 on a budget to budget basis to better replicate recent history.
- Actual revenues subject to activity levels over which the Town has little or no control.
- Reduction in other accounts combine for the modest increase.

Other Revenues – Overall decrease of \$653,500

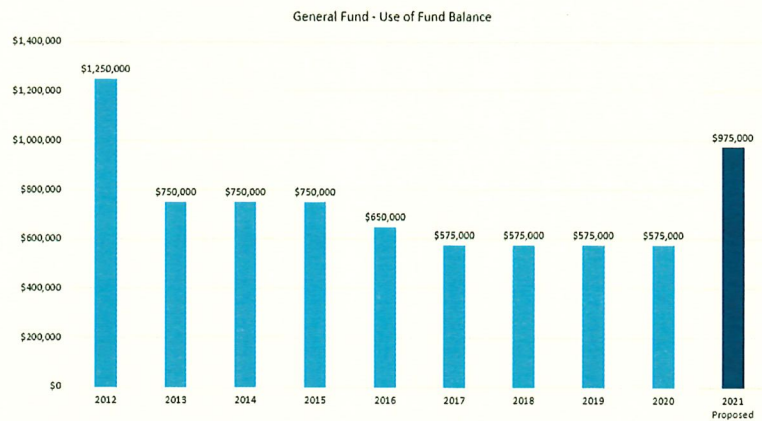
For the coming year, proposed Other Revenue accounts are estimated to decrease \$653,500. Most significant is a \$662,000 budget to budget decrease in estimated investment income. For FY2019, investment income totaled \$1.317 million as compared to budget estimates of \$800,000. A revenue gain of \$500,000±. The current year budget assumes \$1.5 million in investment income based on information available in early 2019. As illustrated by the chart at right, the Federal Funds Rate has changed dramatically over recent years. Accordingly, investment returns are not expected to achieve budget in the current year and budget estimates reduced from \$1.5 million to \$838,000 for FY2021.



Source of federal funds chart: <https://www.thebalance.com/fed-funds-rate-history-highs-lows-3306135>

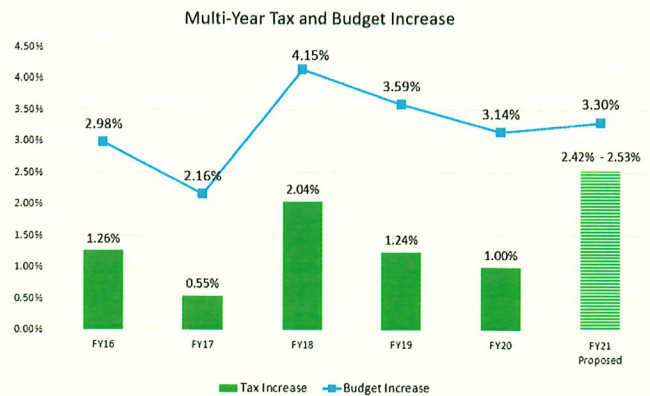
General Fund – Transfer In

The General Fund-Transfer In is proposed increase from \$575,000 to \$975,000 in FY2021. This increase is proposed to help offset the influence of one-time costs to fully implement new Pension Mortality Tables. As will be presented during the budget review process, the Transfer In is proposed to increase by \$400,000 in the coming year and reduced by \$100,000 annually in fiscal years 2022 through 2025 to return to the current \$575,000. This approach helps fund the extraordinary cost of new Mortality Tables, moderates the tax increase for the coming year, sustains the 12% minimum Unassigned Fund Balance policy established by the Council and minimizes future year disruption in overall operating revenues.



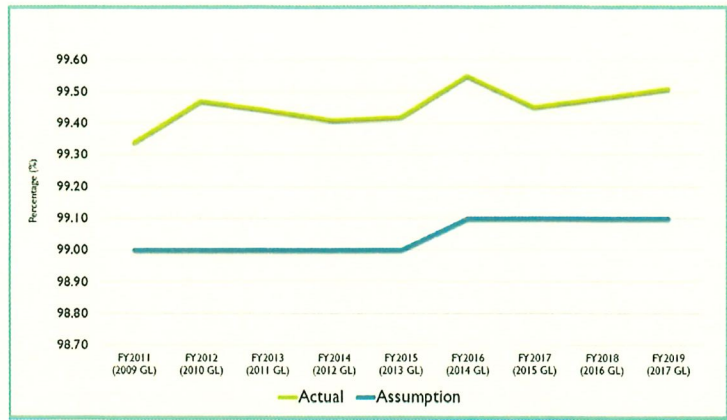
Mill Rate

The combined budget proposal for Town Operations, Education, and Debt & Transfer requires a 2.53% increase in the mill rate from 36.36 to 37.28 with a 99.1% collection rate and 2.42% from 36.36 to 37.24 with a 99.2% collection rate. This assumes the 0.9% estimated growth in the GL and expenditure and revenue proposals described herein. The change in the mill rate and budget enacted in recent years and proposed for FY2021 is depicted at right.



Collection Rate

The chart at right illustrates the collection rate assumption of 99.1% when calculating the annual mill rate and actual collection rates over the corresponding fiscal years. Each 1/10% increase in the collection rate totals \$160,000±. If the mill rate calculation assumes a 99.2% collection rate, the mill rate changes from 36.36 to 37.24. From a historical perspective, the collection rate totaled 99.13% in fiscal years 2009 and 2010 as a result of difficult economic conditions.



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 \$850,000± adjustment is incorporated to the mill rate calculation to recognize combined tax relief programs for Public Safety Volunteers, Farm Buildings, and Elderly Tax Relief. (A downward adjustment in abatements may be possible based on preliminary review of actual totals.)

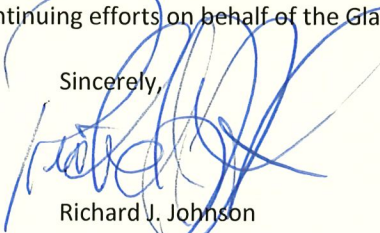
State Spending Cap

The State Legislature enacted a 2.5% cap on municipal expenditures effective FY2018. 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. Each community is required to certify to OPM that the adopted budget satisfies this requirement. For FY2018, FY2019 and FY2020, the Adopted Budget satisfied the 2.5% spending cap with applicable exemptions. This threshold will be reviewed with respect to the budget proposed for the coming year.

Closing Comments

The proposed Town operating budget for FY2021 is significantly influenced by the transition to new Pension Mortality Tables. Absent this extraordinary cost influence, all other Town operations increase a combined 2.25%. As in every year, efforts are made throughout the organization to cost effectively manage Town operations, infrastructure, systems, and facilities while sustaining service delivery and supporting long-term organizational objectives. This process is certainly true for the proposed budget. As always, my thanks and appreciation to all for their continuing efforts on behalf of the Glastonbury community.

Sincerely,


Richard J. Johnson
Town Manager

RJJ/sal

cc: Glastonbury Town Council
Julie B. Twilley, Director of Finance & Administrative Services

Principal Officials

Town Council

Thomas Gullotta, Chairman
Lawrence Niland, Vice Chairman
Deborah Carroll
Stewart (Chip) Beckett III
Kurt Cavanaugh
Mary LaChance
Jacob (Jake) McChesney
Lillian Tanski
Whit Osgood

Board of Finance

Constantine Constantine, Chairman
Jennifer Sanford, Vice Chairman
James McIntosh
Walter Cusson
James Zeller
Robert Lynn

Town Administration

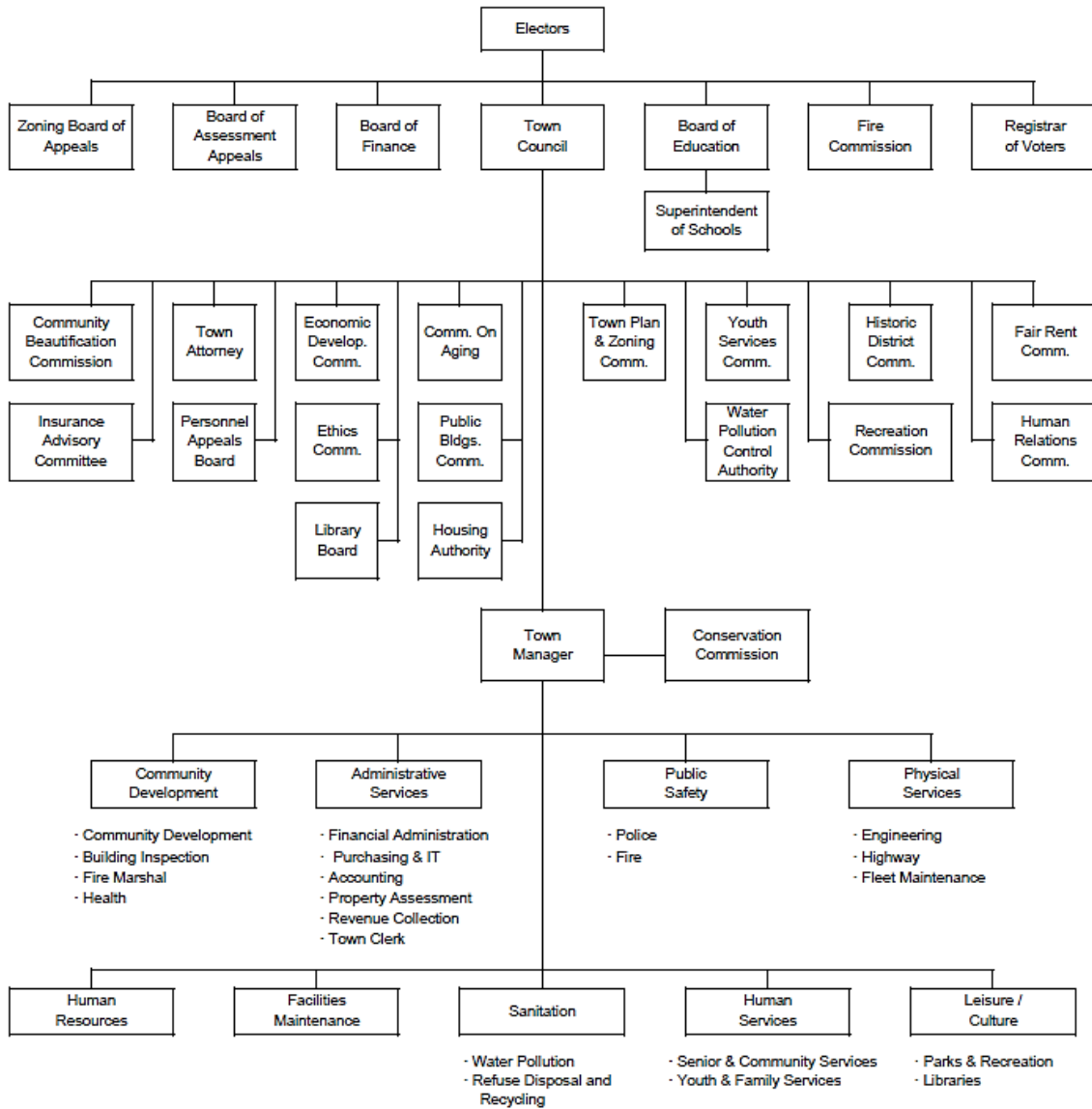
Richard J. Johnson, Town Manager
Marshall Porter, Chief of Police
Julie Twilley, Director of Finance & Administrative Services
Daniel Pennington, Town Engineer/Manager of Physical Services
Khara Dodds, Director of Planning & Land Use Services
Sherri Tanguay, Director of Human Resources

Board of Education

Douglas Foyle, Ph.D., Chairman
Julie Thompson, Vice Chairman
Rosemary Coggeshall, Secretary
Alison Couture
Ray McFall
Kristy Notarangelo
David Peniston, Jr.
Chittaranjan Sahay, Ph.D.

Dr. Alan Bookman, Superintendent
Cheri Burke, Assistant Superintendent, Curriculum & Instruction
Matthew Dunbar, Assistant Superintendent, Personnel & Administration
Anita Russell, Administrator for Pupil Services
Karen Bonfiglio, Finance Manager

Glastonbury Staff Organizational Chart



General Fund | Summary of Revenues and Appropriations/Expenditures

DESCRIPTION	2019 Actual	2020 Adopted	2021 Proposed	Increase (Decrease)	% Increase (Decrease)
REVENUES					
Taxes	151,222,713	153,589,767	159,125,673	5,535,906	3.6%
Licenses & Permits	1,429,480	1,150,800	1,253,100	102,300	8.9%
Intergovernmental	8,860,993	6,781,043	6,865,560	84,517	1.2%
Charges for Services	1,603,978	1,436,765	1,441,663	4,898	0.3%
Other	2,452,326	2,474,251	1,820,751	(653,500)	-26.4%
Use of Fund Balance	1,400,000	575,000	975,000	400,000	69.6%
TOTAL REVENUES	166,969,490	166,007,626	171,481,747	5,474,121	3.3%
APPROPRIATIONS/EXPENDITURES					
TOWN					
General Government	3,280,356	3,311,802	3,392,339	80,537	2.4%
Community Development	2,043,757	2,201,929	2,319,517	117,588	5.3%
Administrative Services	6,031,200	6,213,738	6,428,461	214,723	3.5%
Public Safety	14,073,682	14,580,054	15,531,270	951,216	6.5%
Physical Services	7,053,343	7,457,270	7,574,958	117,688	1.6%
Sanitation	804,154	859,961	1,008,968	149,007	17.3%
Human Services	2,760,008	2,964,504	3,084,674	120,170	4.1%
Leisure & Culture	5,698,825	5,744,767	5,871,672	126,905	2.2%
TOTAL TOWN	41,745,324	43,334,025	45,211,859	1,877,834	4.3%
DEBT & TRANSFERS OUT	15,003,874	13,973,755	13,956,799	(16,956)	-0.1%
EDUCATION	106,834,222	108,699,846	112,313,089	3,613,243	3.3%
TOTAL APPROPRIATIONS/EXPENDITURES	163,583,421	166,007,626	171,481,747	5,474,121	3.3%

General Fund | Summary of Revenues and Transfers (page 1 of 3)

DESCRIPTION	2019 Actual	2020 Adopted	2021 Proposed	Increase (Decrease)
TAX REVENUES				
Current Levy	148,582,258	151,287,767	156,773,673	5,485,906
Auto Supplemental	1,559,440	1,450,000	1,500,000	50,000
Delinquent Motor Vehicle Fees	14,354	-	-	-
Prior Years	651,084	500,000	500,000	-
Interest & Fees	411,759	350,000	350,000	-
Miscellaneous Fees	3,818	2,000	2,000	-
TOTAL TAXES	151,222,713	153,589,767	159,125,673	5,535,906
LICENSES & PERMITS				
Building Inspection Fees	901,868	650,000	750,000	100,000
Town Clerk Fees	84,459	70,000	80,000	10,000
Physical Services Fees	13,975	11,000	11,000	-
Refuse Permit Fees	304,385	302,000	290,000	(12,000)
Health	118,285	112,700	117,000	4,300
Fire Marshal	6,508	5,100	5,100	-
TOTAL LICENSES & PERMITS	1,429,480	1,150,800	1,253,100	102,300
INTERGOVERNMENTAL				
Housing Authority In-Lieu Tax				
Housing Authority Welles Village	90,333	87,000	87,000	-
Other Housing Projects	105,530	106,000	106,000	-
	195,863	193,000	193,000	-
St Conn In-Lieu Taxes				
Homeowner Tax Relief	-	150,000	-	(150,000)
Disability Exemption	2,011	2,400	2,400	-
Veterans Exemption	9,756	12,000	12,000	-
St/CT Telephone Access	70,853	85,000	72,000	(13,000)
State Stabilization Grant	385,930	385,930	385,930	-
	468,550	635,330	472,330	(163,000)
ST Education Entitlements				
Magnet School Transportation	24,400	-	-	-
ECS Cost Sharing Grant	5,897,871	5,089,459	5,339,535	250,076
Spec Education Excess/Agency	1,236,534	-	-	-
Vocational Agriculture	324,629	331,888	331,888	-
	7,483,434	5,421,347	5,671,423	250,076

General Fund | Summary of Revenues and Transfers Cont'd (page 2 of 3)

DESCRIPTION	2019 Actual	2020 Adopted	2021 Proposed	Increase (Decrease)
INTERGOVERNMENTAL (Continued)				
Admin Services				
ST/CT Historical Document Preservation	6,500	7,500	7,500	-
	6,500	7,500	7,500	-
Public Safety				
Regional Dispatch Reimbursement	227,541	160,000	160,000	-
Police Grants	323,295	194,000	198,597	4,597
Civil Preparedness	11,617	11,110	11,610	500
Volunteer Ambulance Reimbursements	11,431	20,820	20,000	(820)
	573,884	385,930	390,207	4,277
Human Services				
State of CT Health Grants	7,990	-	-	-
Dial A Ride Grant	51,278	51,278	51,278	-
Housing Authority Resident Services	47,680	60,000	47,990	(12,010)
Youth & Family ST Grant	25,814	26,658	31,832	5,174
	132,762	137,936	131,100	(6,836)
TOTAL INTERGOVERNMENTAL	8,860,993	6,781,043	6,865,560	84,517
CHARGES FOR SERVICES				
Planning & Zoning	12,956	17,000	12,000	(5,000)
Town Clerk Recording Fees	174,357	169,800	171,000	1,200
Town Clerk Conveyance Fee	849,705	561,500	616,400	54,900
Education/Community Service Fees	59,629	20,000	20,000	-
Solid Waste Tip Fees	203,142	265,000	250,000	(15,000)
Sewer Inspection Fees	-	2,000	2,000	-
Parks/Rec Swimming Fees	104,646	132,200	123,700	(8,500)
Parks/Rec Program Fees	34,335	45,985	36,383	(9,602)
Subdivision OT Inspection	-	1,000	1,000	-
Fire Watch Services	6,453	5,320	5,320	-
Health Soil Tests	3,300	4,000	3,500	(500)
Senior Service Programs	58,747	77,960	77,960	-
Senior Nutrition Program	32,302	35,000	37,500	2,500
Library Fines	31,966	40,000	40,000	-
Notary Services	6,097	5,000	5,100	100
Passport Processing	26,343	55,000	39,800	(15,200)
TOTAL CHARGES FOR SERVICES	1,603,978	1,436,765	1,441,663	4,898

General Fund | Summary of Revenues and Transfers Cont'd (page 3 of 3)

DESCRIPTION	2019 Actual	2020 Adopted	2021 Proposed	Increase (Decrease)
OTHER REVENUES				
Probate Court Reimbursements	2,960	2,480	2,480	-
Interest on Investments	1,317,030	1,500,000	838,000	(662,000)
Land Sales & Rentals	208,004	264,932	254,932	(10,000)
Miscellaneous	34,226	20,000	20,000	-
Education Student Activities	1,033	200	200	-
Education Vo Ag Tuition	293,243	365,989	365,989	-
Purchasing - Auction Sales	19,322	35,000	23,950	(11,050)
Physical Services Refunds & Sales	3,142	3,500	3,500	-
Refuse Recycling	71,971	30,000	35,050	5,050
Bulky Waste Fill	8,996	30,000	35,000	5,000
Claims Reimbursements	39,628	40,000	40,000	-
Public Safety Police	87,297	75,000	76,000	1,000
Youth & Family Services	28,932	33,400	33,400	-
Library Trustee Account	52,644	40,000	40,000	-
Clinical Fees	1,925	750	750	-
Library Miscellaneous	11,484	16,000	16,000	-
Purchasing Card Rebates	6,171	5,000	8,000	3,000
Attorney Fees Reimbursed	31,121	12,000	25,000	13,000
Utilities Reimbursed	8,444	-	2,500	2,500
Tower Lease	18,000	-	-	-
Unrealized Gain/(Loss) on Investments	183,370	-	-	-
ICMA Administrative Allowance	23,383	-	-	-
TOTAL OTHER REVENUES	2,452,326	2,474,251	1,820,751	(653,500)
TRANSFERS IN				
Transfers In				
From Capital Projects	1,400,000	-	-	-
From General Fund	-	575,000	975,000	400,000
TOTAL TRANSFERS IN	1,400,000	575,000	975,000	400,000
GRAND TOTAL REVENUES AND TRANSFERS	166,969,490	166,007,626	171,481,747	5,474,121

General Fund | Summary of Expenditures and Transfers (page 1 of 2)

DEPARTMENT	2019 Actual	2020 Adopted	2021 Proposed	Increase (Decrease)
TOWN				
GENERAL GOVERNMENT				
TOWN COUNCIL	119,199	143,233	141,507	(1,726)
TOWN MANAGER	562,941	615,550	646,259	30,709
HUMAN RESOURCES	710,037	567,371	617,618	50,247
FACILITIES MAINTENANCE	1,888,179	1,985,648	1,986,955	1,307
TOTAL GENERAL GOVERNMENT	3,280,356	3,311,802	3,392,339	80,537
COMMUNITY DEVELOPMENT				
COMMUNITY DEVELOPMENT	525,364	562,910	607,949	45,039
BUILDING INSPECTION	478,418	552,405	563,269	10,864
FIRE MARSHAL	328,931	359,192	381,945	22,753
HEALTH	711,044	727,422	766,354	38,932
TOTAL COMMUNITY DEVELOPMENT	2,043,757	2,201,929	2,319,517	117,588
ADMINISTRATIVE SERVICES				
FINANCIAL ADMINISTRATION	1,433,970	1,517,047	1,681,505	164,458
ACCOUNTING	441,609	449,625	431,562	(18,063)
PROPERTY ASSESSMENT	618,595	677,385	640,823	(36,562)
REVENUE COLLECTION	460,662	497,684	495,435	(2,249)
TOWN CLERK	527,095	546,198	561,775	15,577
VOTER REGISTRATION	165,169	170,200	179,867	9,667
LEGAL SERVICES	339,034	300,000	300,000	-
PROBATE SERVICES	15,004	24,800	24,800	-
INSURANCE/PENSIONS	2,030,062	2,030,799	2,112,694	81,895
TOTAL ADMINISTRATIVE SERVICES	6,031,200	6,213,738	6,428,461	214,723
PUBLIC SAFETY				
POLICE	12,790,739	13,396,071	14,270,358	874,287
VOLUNTEER AMBULANCE	17,115	20,820	-	(20,820)
FIRE	1,233,426	1,131,961	1,227,160	95,199
CIVIL PREPAREDNESS	32,401	31,202	33,752	2,550
TOTAL PUBLIC SAFETY	14,073,682	14,580,054	15,531,270	951,216
PHYSICAL SERVICES				
ENGINEERING	1,525,020	1,657,000	1,634,010	(22,990)
HIGHWAY	4,319,895	4,534,907	4,632,985	98,078
FLEET MAINTENANCE	1,208,427	1,265,363	1,307,963	42,600
TOTAL PHYSICAL SERVICES	7,053,343	7,457,270	7,574,958	117,688

General Fund | Summary of Expenditures and Transfers Cont'd (page 2 of 2)

DEPARTMENT	2019 Actual	2020 Adopted	2021 Proposed	Increase (Decrease)
SANITATION				
REFUSE DISPOSAL	804,154	859,961	1,008,968	149,007
TOTAL SANITATION	804,154	859,961	1,008,968	149,007
HUMAN SERVICES				
HEALTH GRANTS	32,577	32,577	32,577	-
YOUTH/FAMILY SERVICES	1,235,257	1,301,056	1,572,648	271,592
SENIOR & COMMUNITY SERVICES	1,492,174	1,630,871	1,479,449	(151,422)
TOTAL HUMAN SERVICES	2,760,008	2,964,504	3,084,674	120,170
LEISURE & CULTURE				
PARKS/RECREATION	4,086,029	3,942,912	3,998,530	55,618
WELLES TURNER LIBRARY	1,597,796	1,786,855	1,858,142	71,287
SOUTH GLASTONBURY LIBRARY	7,500	7,500	7,500	-
EAST GLASTONBURY LIBRARY	7,500	7,500	7,500	-
TOTAL LEISURE & CULTURE	5,698,825	5,744,767	5,871,672	126,905
TOTAL TOWN	41,745,324	43,334,025	45,211,859	1,877,834
DEBT SERVICE & TRANSFERS OUT				
DEBT SERVICE	8,153,655	7,157,157	7,101,799	(55,358)
TRANSFERS OUT				
CAPITAL RESERVE FUND	5,860,000	6,000,000	6,000,000	-
DOG FUND	45,000	45,000	45,000	-
OPEB FUND	713,719	771,598	810,000	38,402
CAPITAL PROJECTS FUND	56,500	-	-	-
SEWER OPERATING	175,000	-	-	-
TOTAL TRANSFERS OUT	6,850,219	6,816,598	6,855,000	38,402
TOTAL DEBT SERVICE & TRANSFERS OUT	15,003,874	13,973,755	13,956,799	(16,956)
EDUCATION	106,834,222	108,699,846	112,313,089	3,613,243
GRAND TOTAL EXPENDITURES AND TRANSFERS	163,583,421	166,007,626	171,481,747	5,474,121

Budgeted Funds | BUDGET PROCESS

The Town establishes and maintains legally adopted operating budgets for its General Fund Budget and Capital Improvement Program (CIP) in accordance with provisions of the Town Charter and the Connecticut General Statutes. The budget process follows the schedule as outlined previously on the Budget Schedule page. Budgets are legally adopted for four Special Revenue Funds: Sewer Operating Fund; Recreation Activities Fund; Police Private Duty Fund; and the Riverfront Park Fund.

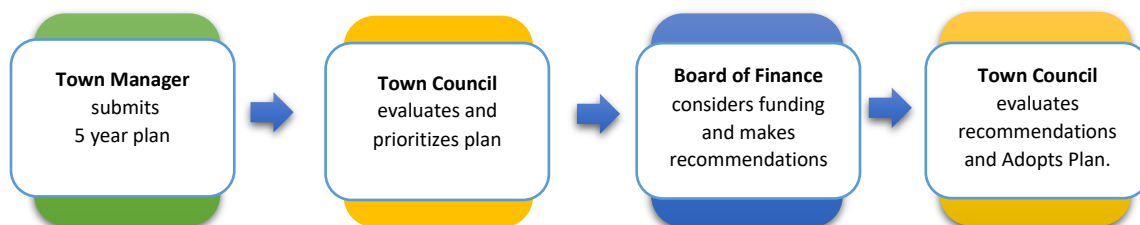


The modified accrual basis of accounting is used for the General Fund budget and all other governmental funds with legally adopted budgets. All are adopted in accordance with generally accepted accounting principles. Annual operating budgets are prepared and employed for management control in the General Fund. Unexpended appropriations of the General Fund lapse at fiscal year-end. Under the modified accrual basis of accounting, revenues are recorded when measurable and available to finance current operations. Revenues susceptible to accrual must be collected within 60 days, following the end of the fiscal year. This generally includes property taxes, expenditure-reimbursement type grants, certain intergovernmental revenues, and operating transfers, and excludes licenses and permits, charges for services, assessments, and miscellaneous revenues that are typically not measurable until received.

Expenditures are customarily recognized when incurred. The exceptions to this rule are principal and interest on general long term debt and compensated absences, currently recognized when due.

Throughout the fiscal year, the Town uses encumbrance accounting where purchase orders, contracts, or other commitments are recorded as expenditures in order to reserve a portion of the applicable appropriation. Encumbrances are recognized as a valid charge against a budget appropriation in the year in which the purchase order, contract, or other commitment is issued. At year end, however, remaining encumbered appropriations in the Town's budgetary funds are carried forward to the following year until the commitment is fulfilled. In addition, generally all unencumbered appropriations lapse at year-end with the exception of those for the capital outlay purchases in the General Fund and capital projects funds. On a case by case basis, certain unencumbered General Fund appropriations may be carried forward as approved by the Town Manager, Board of Finance, and Town Council.

There is an annual adoption process in the current year of the five-year Capital Improvement Program. The program has two processes: a planning process and a budgetary process. Each January, the Town Manager provides the Town Council with a five-year planning document, which prioritizes the implementation of projects based on community needs. The Town Council evaluates the plan and establishes its priorities, and they also identify the year for project implementation. Recommendations of these priorities are then submitted to the Board of Finance, who reviews the plan, considers funding for the projects, and then makes a recommendation to the Town Council.



The Town Manager presents the annual operating budget with a major emphasis on division and department operations. The account structure allows management to review and control by account, division, and department. The General Fund is used to account for all unrestricted resources for the operations of the Town except those required to be accounted for in another fund.

Budgeted Funds | GENERAL FUND

The account structure of this fund is as follows:

Revenues and Transfers

- Taxes** - The current levy, collection on prior year delinquent amounts, interest, and lien/penalty fees.
- Licenses & Permits** - Building Inspection Fees, Town Clerk and Refuse Permit Fees.
- Intergovernmental Revenue** - The majority of this revenue is comprised of State grants, most significant of which is the State Education Cost Sharing Grant (ECS). Others include Payment In Lieu of Taxes reimbursements, Public Safety, and Human Service grants.
- Charges for Services** - Planning and Zoning fees, Town Clerk Recording and Conveyance fees, Solid Waste fees, and fees for Recreation, Health, Public Safety, Library, and Senior Service programs.
- Other Revenues** - All other revenues, most significant of which is Interest on Investments, Vocational Agricultural Tuition, Employee Health Insurance reimbursements, and rental income from Town-owned property.
- Transfers In** - Transfers from other funds. For budgetary purposes, the use of Fund Balance is also accounted for in this category.

Revenues Non-Tax

Divisions that generate Non-Tax Revenue will be so noted on the respective budget page and include a line defining "Required from Taxes." In some cases, fees and charges are dictated by statutory requirements, local Ordinance, or regulations.

Expenditures and Transfers

- Personal Services** - Full time, part time, and overtime wages.
- Supplies** - All office & operating supplies, professional development and training, all highway, drainage, grounds and roadside materials, and snow/ice removal materials.
- Services & Charges** - All contractual services, employee related insurance, workers' compensation, casualty insurance, pension contributions including social security, costs to maintain Town equipment & buildings, Town Attorney fees, and utility & fuel costs.
- Capital Outlay** - All purchases of office equipment & furniture, vehicles & trucks, machinery & equipment, and land and building improvements.
- Debt Services** - Current annual debt service payments on Town debt and may include estimates for future borrowing in the coming year.
- Transfers Out** - Transfers to the Capital Reserve Fund and any other transfers to other funds.

Throughout the budget process and this document, each division provides:

- An outline of Activities, Functions, and Responsibilities
- A summary of Successes and Accomplishments for the current fiscal year highlighting any improvements, efficiencies, and effectiveness in their areas of responsibility
- A summary of key Goals and Priorities for the remainder of the current year and upcoming years
- Comparative information relative to personnel, revenues generated, and the total expenditures to perform the services. This data allows for a review of funds proposed and approved by the Town.
- Performance Measures and Activity Indicators for the division on a comparative basis.

Budgeted Funds | SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are restricted by law or administrative action to expenditures for specific purposes. These funds do not include expenditures for programs accounted for in the General Fund or capital projects. The Town has four special revenue funds that operate within an annual legally adopted budget. All Special Revenue Fund budgets are prepared on a modified accrual basis.

Sewer Operating Fund	Recreation Activities Fund	Police Private Duty Fund	Riverfront Park Fund
<ul style="list-style-type: none">• Operations & budgetary control of expenditures associated with the Waste Water Treatment Plant.	<ul style="list-style-type: none">• Town sponsored recreation activities and programs that are fully supported by registration and user fees.	<ul style="list-style-type: none">• Activity associated with police services provided to private companies and/or individuals that pay for the services. Revenues generated offset the expenditures for this service.	<ul style="list-style-type: none">• Operation of Riverfront Park facilities, including the boathouse, boat storage, and boat launch. Operations are funded by usage fees.

Budgeted Funds | CAPITAL PROJECTS FUND

The Capital Projects Fund accounts for transfers, revenues, and expenditures for the acquisition or construction of major capital facilities. The Town Council, Board of Finance, and citizen referendum pursuant to the “Capital Improvement Program (CIP) Criteria”, authorizes the projects. The CIP is funded by a combination of issuance of debt, transfer from the Capital and Nonrecurring Expenditure Fund (CNR) or Capital Reserve funded through an annual appropriation in the General Fund, the Sewer Assessment Fund, and grant revenues.

The Town Charter outlines the process and responsibilities associated with the Town budget. The Charter may be reviewed in the Town Clerk’s office or on the Town’s website at www.glastonbury-ct.gov. The pertinent budgetary requirements sections are:

Sec. 602 Departmental estimates	Sec. 606 Council action on the budget
Sec. 603 Duties of the manager on the budget	Sec. 607 Referendum on the budget
Sec. 604 The school budget	Sec. 608 Fixing the tax rate
Sec. 605 Duties of the Board of Finance on the budget	Sec. 609 Effect of adoption of Town budget

FINANCIAL POLICIES

To achieve the Town's overarching goal of maintaining a balanced budget, the following factors and corresponding policies are considered when making budgetary and financial decisions.

Amending the Budget

Expenditures may not legally exceed budgeted appropriations at the department level. The Town Manager can authorize budget transfers within a department of \$5,000 or less and does not include additional staffing or the acquisition of capital items deleted in prior budgets. Other transfers require Board of Finance or Town Council approval. Transfers between departments can only occur in the last three months of the fiscal year. The Board of Finance reviews monthly expenditures as well as required transfers. Additional/supplemental appropriations require the recommendation of the Board of Finance for Town Council approval with a public hearing process.

Debt Policy

The Town Council and Board of Finance have enacted a policy whereby debt shall not exceed 2.5% of the respective year full value Grand List. At 2.5%, the debt limit at the current equalized net grand list value equates to approximately \$105 million. By comparison, debt as of the end of fiscal year 2018/19 is estimated at \$48.9 million. Also, annual Debt Service shall not exceed 10% of the respective year budget. For the 2020 adopted budget, the Town's debt service payments represent approximately 4.3% of expenditures. The Town is rated AAA by Standard & Poor's and Aaa by Moody's Investors Service respectively. The Town's policy is to protect these ratings by adhering to sound financial policies.

Capital Reserve Policy

The Town Council and Board of Finance enacted a formal Capital Improvement Program (CIP) Criteria policy whereby the Town Council will review capital projects annually as well as the financing plan to fund them as recommended by the Town Manager. Upon review, the Town Council will develop project priorities and recommend a capital program for the following year. Based on review of the CIP recommended projects in the multi-year plan, the method of financing and the various factors as outlined in the criteria, including the General Fund and Capital Reserve unassigned fund balances and other funding sources, a transfer from the General Fund to the Capital Reserve fund is determined. The goal of the Town is to effectively balance the annual Capital Reserve transfer and Debt Service requirements to minimize fluctuations in the mill rate in accordance with established guidelines in the CIP Criteria as well as maintain a Capital Reserve unassigned fund balance in the amount equivalent to \$1,000,000, except as needed to meet emergencies.

Cash Management

The Investment Portfolio Policies and Procedures apply to all financial assets of the Town, excluding Pension and Other Post Employment Benefit (OPEB) Trust funds. The primary objective of each investment transaction is to protect principal followed by maintaining sufficient liquidity for cash flow needs, and to attain the maximum yield possible taking into account the investment risk. Upon recommendation of the Board of Finance, investments are allowed in any financial institution approved by the Town Manager that meets the State of Connecticut definition of a "qualified public depository". In accordance with State Statutes, investments are allowed in U.S. Treasury and Government Agency Securities, overnight Repurchase Agreements, Certificates of Deposit, Money Market Accounts, and Local Government Investment Pools. In addition, the Town may use a third-party to purchase certificates of deposit with multiple banks, including out-of-state banks with no Connecticut branches, so long as each certificate of deposit does not exceed the FDIC coverage. The Town monitors the financial health of the financial institutions and provides reports on risk based capital ratios and collateral requirements to the Board of Finance according to CT General Statutes Sec 26-382.

FINANCIAL POLICIES CONT'D

Use of Fund Balance Policy

The Town Council and Board of Finance adhere to a policy whereby the Town shall maintain a minimum Unassigned Fund Balance of 12% of the subsequent year's General Fund operating revenues. The policy also provides guidelines on the use of Unassigned Fund Balance in that it may be appropriated as authorized by the Town Council, upon approval by the Board of Finance as applicable within the following guidelines: use of fund balance in excess of 12% will generally be limited to one-time, non-recurring purposes; receipt of one-time non-recurring revenues will not be used to finance ongoing operating expenditures, programs, or activities; to avoid creating a revenue gap in subsequent budget years, funds in excess of the 12% minimum will not be allocated to ongoing operations; and, in the event Unassigned Fund Balance is used to provide for temporary funding of unforeseen emergency needs, the Town Manager will develop and propose a plan to replenish the funds as part of the subsequent year's budget proposal to restore the balance to the minimum 12% level within the two fiscal years following the fiscal year in which the event occurred.

Pension and Other Post-Employment Benefits Trust Fund (OPEB)

Investment of the respective Pension and OPEB Trust Fund portfolios are composed of stocks, bonds, and real estate investments. These funds are invested in accordance with established Investment Policy guidelines, which allows for a combination of stocks and bonds. The Board of Finance performs quarterly reviews of the pension assets. Additionally, The Town Council and Board of Finance have adopted a Retirement Income Fund Funding Policy which states the Town's objectives in funding the benefits to be paid by the Town's pension fund and sets forth the strategy that the Town Council will use to determine the contributions needed to achieve those objectives. The Town's principal objectives are to ensure there are sufficient assets on hand to pay all benefits due; minimize the annual volatility of budgeted contributions; provide for generational equity among taxpayers with respect to bearing the long-term costs of pension benefits; and ensure that all funding requirements are satisfied.

Technology Replacement Schedule

The Town uses an estimated life expectancy schedule for replacement of computers, servers, and software based on usage, performance, and age to dictate when equipment should be replaced. On average, equipment is replaced between 3-7 years depending on the type of equipment and its use. The Town recognizes the importance of adhering to the replacement schedule to ensure proper operation of technology services throughout Town operations and to avoid unexpected disruption of service and unforeseen budget costs. Funds are budgeted annually for maintenance and upgrades.

Loss Control

The Town has a successful loss control program for its workers' compensation and property and casualty insurance. Semiannually, department Directors report on losses within their area of responsibility, the preventative action taken, and training provided to their employees to mitigate losses.

GENERAL FUND | REVENUES (Page 1 of 2)

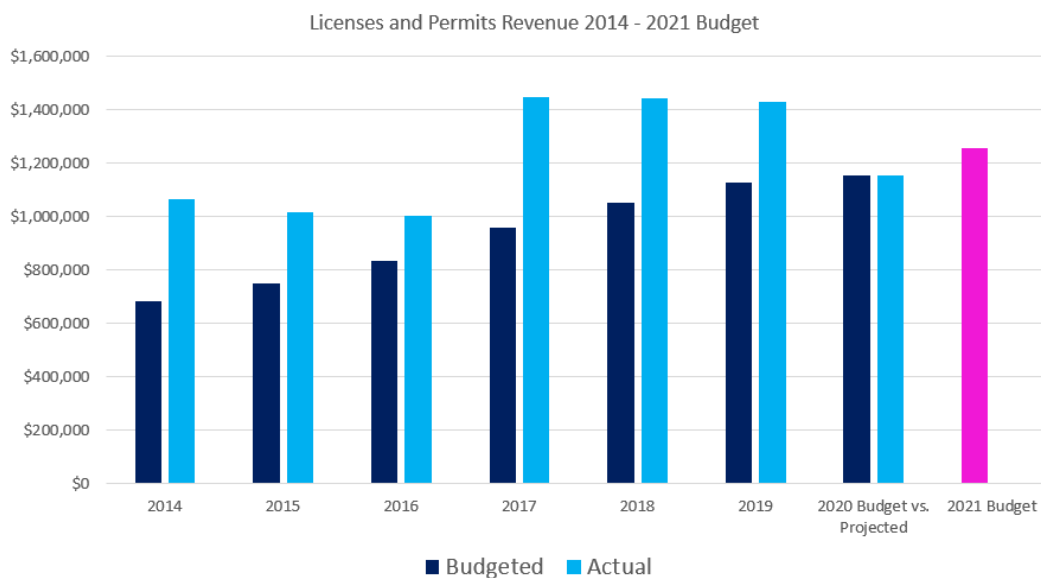
	FY2021 Proposed Budget	% of Budget
Property Taxes	\$159,125,673	92.8%
Licenses and Permits	\$1,253,100	0.7%
Intergovernmental Revenues	\$6,865,560	4.0%
Charges for Services	\$1,441,663	0.8%
Other Revenues	\$1,820,751	1.1%
Use of Fund Balance	\$975,000	0.6%
Adopted Operating Budget	\$171,481,747	100.0%

Revenues to support the proposed FY2020/21 general fund operating budget total \$171,481,747, representing an increase of \$5,474,121 or 3.3% over the FY2019/20 adopted budgeted revenues.

Property Taxes - Per Connecticut State Statues, property taxes for municipalities in Connecticut are limited to taxes levied on residential and commercial real estate (RE), motor vehicles (MV), and commercial personal property (PP). The net taxable Grand List of October 1, 2018 was \$4.23 billion, representing an increase of 1.1% from 2017. Individually, the real estate segment increased 0.89%, the personal property segment increased 4.64%, and the motor vehicle list increased 1.64% over the net 2017 totals. For 2019/2020, the mill rate and collection rate adopted for RE, PP, and MV was 36.36 and 99.1%. The October 1, 2019 Grand List is estimated to increase 0.9% from the prior year. It is estimated this will generate approximately \$1.6 million in additional revenue.

Through the use of reminder notices, tax warrants, and a collection agency, the Revenue Collector's office has consistently maintained an average collection rate of 99.5% for the last five years. The mill rate and tax revenues adopted for 2019/2020 assumed a 99.1% collection rate for Real Estate, Personal Property, and Motor Vehicle at 36.36 mills or a 1.0% tax increase. For 2020/2021, a collection rate of 99.1% for Real Estate, Personal Property, and Motor Vehicle would require an estimated 37.28 mills or a 2.53% tax increase, whereas a collection rate of 99.2% for Real Estate, Personal Property, and Motor Vehicle would require an estimated 37.24 mills or a 2.42% tax increase.

Licenses and Permits - This category includes revenues from Building Inspection Fees, Town Clerk Fees, Engineering Fees, Refuse Permit Fees, Health Licenses, and Fire Marshal fees. License and Permit Fees are estimated at \$1,253,100, an increase of \$102,300 over the previous year.



GENERAL FUND | REVENUES CONT'D (Page 2 of 2)

Intergovernmental Revenues - Revenue of \$6,865,560 is anticipated from various State and Federal grants. This amount represents an increase of \$84,517 from the previous year. The Town's budget process is early when compared to the timing of the State's budget schedule. This requires management to project future funding levels based on economic indicators at the time the budget is presented. When more is known in the coming weeks, these projections will be updated.

Charges for Services

Revenue of \$1,441,663 in this category represents an increase of \$4,898. This is primarily a result of an increase to Town Clerk Conveyance fees.

Solid Waste Tip Fees make up \$250,000 or 17% of revenues in this category. This revenue is generated from the sale of permit fees or through 'pay as you go' services for entrance to the Transfer Station.

Other Revenues – Revenue in this category decreased \$653,500 primarily as a result of decreased interest on investments.

Interest on Investments, accounted for in the Accounting division, is estimated at \$838,000, a reduction of \$662,000. An average assumed rate of return of 1.25% was used to estimate investment income for 2021, compared to 2.25% used for 2020. Investment Income is generated through the investment of idle funds of the General Fund. The Town uses a consolidated or pooled cash concept to maximize investment earnings. The Town participates in the State investment pool, money market funds, and also solicits bids on certificates of deposit when appropriate. One of the pools, the State administered Short-Term Investment Fund (STIF), produced an average yield for the Town of 2.28% in FY2019. The Town uses various CD and money market programs to maximize earnings. The high and low earnings rate of these investments ranged from 1.26% to 3.4% currently. The average rate earned for FY2019 was 1.97% for pooled investments.

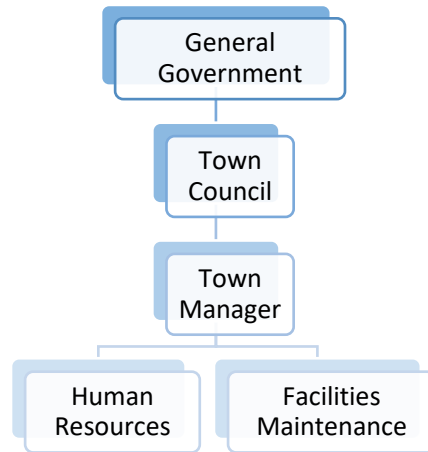
Revenues are reflected throughout the budget document on an activity/program basis where applicable. Below is a four year history of major revenues by activity/program.

Revenues by Activity/Program

	FY2018 ACTUAL	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Taxes - Current Levy	144,966,421	148,093,708	151,287,767	156,773,673	3.6%
Building Inspection Fees	941,858	650,000	650,000	750,000	15.4%
Accounting - Investment Income	793,946	800,000	1,500,000	838,000	-44.1%
Town Clerk	814,459	851,500	808,800	875,000	8.2%
Insurance/Pension/Claims Reimbursed*	168,814	40,000	40,000	40,000	0.0%
Refuse Disposal	675,200	627,750	627,000	610,050	-2.7%
Senior & Community Services	273,696	296,278	319,238	299,728	-6.1%
Parks and Recreation	203,333	142,000	178,185	160,083	-10.2%
Education	7,383,058	6,234,555	5,807,536	6,057,612	4.3%

*Prior to FY2018, employee health insurance contributions were budgeted as both revenue and expense. Such contributions are no longer included in the General Fund budget.

General Government



EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	1,675,067	1,690,867	1,728,363	1,748,750	1.18%
Supplies	51,680	47,849	60,900	63,200	3.78%
Services & Charges	1,257,269	1,500,817	1,460,039	1,572,889	7.73%
Capital Outlay	54,957	40,823	62,500	7,500	-88.00%
TOTAL EXPENDITURES	\$3,038,972	\$3,280,356	\$3,311,802	\$3,392,339	2.43%

Activities, Functions, and Responsibilities by Division

Town Council

- Adopts the annual Operating and Capital budgets.
- Appoints Town officials and citizens to various local and regional boards, commissions, and agencies.
- Enacts ordinances and resolutions necessary for the proper governing of the Town's affairs.
- Serves as Zoning Authority.
- Establishes policies and measures necessary to promote the general welfare of the Town and the general health and well-being of its citizens.
- Represents the Town at official functions.

Activities, Functions, and Responsibilities by Division Cont'd

Town Manager

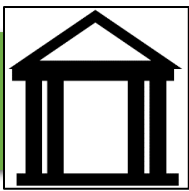
- Overall executive management responsibility for municipal departments and operations.
- Policy recommendation and implementation as applicable.
- Project management.
- Budget preparation, administration, and fiscal management.
- Grants, contract management, and legal affairs with Town Attorney.
- Land acquisition and preservation.
- Employee and labor relations.
- Economic development.
- Communications with residents, general public, businesses, other governmental entities.

Human Resources

- Employee selection, including new hire recruitment and internal promotions.
- Benefits administration, including health, dental, long-term disability, life insurance, pension, workers' compensation, unemployment compensation, and family and medical leave.
- Labor relations and contract administration/negotiation.
- Compensation administration and Fair Labor Standards Act classification.
- Organizational development and employee relations.
- Training and development.
- Health and safety.
- Record keeping.
- Compliance with state and federal employment laws and related guidelines.
- Policy review and development.

Facilities Maintenance

- Perform in-house maintenance, repair, custodial services, and improvements for 322K+ sq. feet of facilities.
- Manage all utilities, communications services, and accounts for all Town Departments, valued at over \$1.5 million annually.
- Provide staff support to the Public Buildings Commission.
- Oversee an average of \$2.5+ million valued construction work annually.
- Manage over 26 facilities services and consultant contracts annually.



Town Council

The Town Council is the Charter-designated legislative body of the Town. The nine members of the Council are elected for two year terms by elections held in November of odd numbered years.

Successes & Accomplishments

- Approved Town purchase of a 72-acre open space located off Dickinson Road to complement other adjacent Town-owned lands and state forest.
- Authorized Town purchase of 542± acres of land owned by the Pension Fund of the Metropolitan District. This action successfully completes 40± years of discussion with the District for Town acquisition of these parcels thereby satisfying a long-standing goal of the Glastonbury community.
- Enacted new section of the Town Code banning single-use plastic bags at retail establishments effective January 1, 2020. Glastonbury action supported by state legislation and national trends.
- Adopted Operating and Capital Budgets for 2019-2020 in support of ongoing Town and Education operations and capital infrastructure while limiting the tax increase to 1%.
- Approved major amendment to the Somerset PAD for construction of a new 4-story, 131-room hotel to complete development of this highly successful business area.
- Authorized formal agreement between the Town of Glastonbury and Ambulance Service of Manchester for paramedic level service and dedicated ASM unit stationed in Glastonbury on a 24/7 basis.
- Approved option for sale of Town-owned land within the Gateway Corporate Park area to continue high quality economic development on Town-owned lands along Eastern and Western Boulevard.

Future Goals & Initiatives

- Continue review of proposed amendment to the Building Zone Regulations to establish new limits for building heights within certain economic development zones and enact as applicable.
- Develop action plan in response to uranium in private residential wells to include possible new public water service and funding options including grants and state funding participation in this public health matter.
- Enact capital and operating budgets for 2020-2021 consistent with the Town’s long-term objectives and financial policies.
- Consider and approve legislative actions as applicable involving ordinances, zoning regulations, policies and other such matters as presented or recommended for Council action.
- Review potential opportunities for land acquisition and preservation in accordance with the Reserve for Land Acquisition and Preservation and other community goals and objectives.
- Approve updated agreement between the Town and Glastonbury Emergency Medical Services for basic level emergency response and updated lease for GEMS use of Town facility.

Personnel & Expenditure Summary

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	8,009	8,170	15,000	15,000	0.00%
Supplies	6,240	4,642	7,675	7,675	0.00%
Services & Charges	93,777	102,821	120,558	118,832	-1.43%
Capital Outlay	0	3,566	0	0	0.00%
TOTAL EXPENDITURES	\$108,026	\$119,199	\$143,233	\$141,507	-1.21%



Town Manager

Office of the Chief Executive of Town administration, responsible for general management of the Town's operations.

Successes & Accomplishments

- Negotiated Town purchase of 72± acre open space off Dickinson Road and Town purchase of parcels totaling 542± acres from the Pension Fund of the Metropolitan District thereby achieving a 40± year goal of the Glastonbury community.
- Developed new operating lease for the Town-owned Minnechaug Golf Course to achieve annual operating revenues to the Town and effective partnership between course operator and Town departments. Initial season highly successful.
- Started final design and approval process for addition and renovations to the Welles-Turner Memorial Library with goal to complete competitive bidding process by late spring 2020.
- Recommended and initiated multi-prong approach to uranium contamination in private residential wells including work with national scientist, communications with community experiencing similar challenges, Town-wide planning for potential extension of public water and work with state legislators on funding assistance.
- Reaffirmed AAA and Aaa Bond Rating from Standard & Poor's and Moody's for bond refunding estimated to reduce future Debt Service costs by up to \$400,000. Management and financial policies rated highly.
- Negotiated Purchase and Sale Agreement for sale of Town-owned land off Western Boulevard within the Gateway Corporate Park area to continue high quality economic development within the corporate park consistent with Town goals and objectives.
- Supported Council policy action on matters involving amendments to the Town Code, Building Zone Regulations and economic development.
- Continued effective management of capital and operating budget approvals to achieve infrastructure, care and maintenance and efficient and effective municipal operations.
- Exceeded operating revenue goals for the Riverfront Park & Boathouse with FY2019 revenues exceeding expenses by 118%.
- Negotiated successor agreements with Town Collective Bargaining Units.

Future Goals & Initiatives

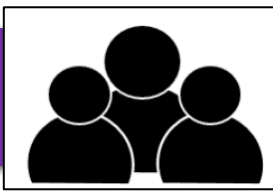
- Negotiate land acquisition and preservation as opportunities present to achieve ongoing community goals for open space recreation, municipal facilities and similar initiatives.
- Develop updated operating agreement between the Town and Glastonbury Emergency Medical Services (GEMS) for basic emergency medical services including new lease for Town-owned building serving as headquarters for GEMS.
- Author cost effective Town operating, debt and transfer and capital infrastructure budgets for FY2021.
- Provide effective management assistance to the Town Council for legislative and policy action.
- Effectively manage library addition and renovation project through bidding and construction in accordance with project approved at referendum in November 2018.
- Continue and support ongoing Town initiatives involving sustainability, grant management, budget and financial management, economic development, AARP Livable Communities and all other Town operations and initiatives.
- Complete sale of Town-owned land within the Gateway Corporate area through effective marketing of the remaining parcel for economic development to continue successful marketing and development of recent years.
- Manage Town planning and actions for potential new public water service in response to uranium contamination in private wells, financing options, public education, work with state legislators and overall coordination of the Town's response to this public health concern.



Personnel & Expenditure Summary

PERSONNEL	FY2018 ADOPTED	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED
Full Time	3	3	3	3
Part Time	0	0	0	0
FTE	3	3	3	3

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	383,770	357,022	360,950	367,952	1.94%
Supplies	12,789	12,690	17,425	17,425	0.00%
Services & Charges	183,068	185,060	237,175	260,882	10.00%
Capital Outlay	0	8,168	0	0	0.00%
TOTAL EXPENDITURES	\$579,627	\$562,941	\$615,550	\$646,259	4.99%



Human Resources

The mission of the Human Resources Department is to administer all personnel-related programs for the Town's Full-time and Part-time employees, as well as the health insurance and pension benefits for current employees and retirees.

Customer Service Center

The Customer Service Center (CSC), a sub-division of the HR Department, provides the public with friendly, professional, and timely assistance on a variety of Town matters. Division Representatives assist with notary services, passport processing, refuse permits, pool passes, employment applications, online transactions, and a host of other service requests. The CSC also fields inquiries for general information and connects citizens with the appropriate Town staff to address their needs.

Successes & Accomplishments

- Lead process to evaluate technology solutions for improved reporting, financial system integration, web-based employee training and testing, and employment application and tracking software.
- Achieved 6.90% EAP participation, 3.88% above the provider's book of business benchmark (3.02%) and 6.89% above the EAP industrial benchmark (0.01%). This translates directly to health care savings as employees and their dependents are able to receive up to eight (8) health care visits at no cost to the Town's health insurance fund.
- Participated in an audit of health plan documents and realignment of benefits; as well as legal compliance review of administrative procedures.
- Lead process to evaluate and select new consultant for health insurance and benefits.
- Provided multi-media resources to each employee group for improved knowledge and familiarity of health benefits.
- Implemented changes to health insurance policy and plan structures to contain costs including raising the employee status threshold for participation from 25 to 30 hours per week, and increasing employee out-of-pocket cost share.
- Reestablished relationship with Finex Credit Union for the benefit of employees and their families.
- Streamlined communication, approval, and record-keeping of employee requests for vacation carryovers, pension estimates, and Injury Leave income replacement.
- Enhanced pension processing procedures to include primary-source data verification, cross-functional team review and approvals, and electronic record-keeping.
- Settled negotiations for successor collective bargaining agreements with the Glastonbury Police Officers Association (GPOA), (for the period, July 1, 2017 to June 30, 2021), and the Association of Federal, State, County and Municipal Employees (AFSCME) for the period of July 1, 2017 to June 30, 2021
- Settled extension to collective bargaining agreement with the International Union of Operating Engineers (IUOE).
- Created new administrative policies record-keeping system and implemented new customer service standards policy.
- Hosted the Town's first Passport Processing Events for community members. Held in April and October 2019, these 2 events were well-received by community members and successfully generated a combined \$2,885 in Town revenue.
- Replaced Town Hall entrance wall directory with a service-centric listing for improved visitor navigation.
- Reintroduced the October Breast Cancer campaign where employees raised \$1,200+ for breast cancer patients of the CT Cancer Foundation through the bake sales, Friday jeans days, and pink bracelet/ribbon sales.
- Revised the town-wide comprehensive reference guide to expedite customer assistance throughout the organization.
- Implemented daily tracking of Customer Service activities and public requests to better understand citizen needs, anticipate higher traffic periods throughout the year, and identify opportunities for improved communication.

Future Goals & Initiatives



- Implement online applicant tracking and on-boarding system.
- Engage with vendor to align Payroll and Human Resource information needs and implement applicable systems.
- Continue participation on CT PRIME New Initiatives Committee to identify employee benefit/cost saving opportunities.
- Develop and communicate comprehensive benefits strategy and continue to improve staff/retiree communications.
- Continue to streamline benefits administration processes and redesign performance management system.
- Settle collective bargaining agreement with International Union of Operating Engineers (IUOE), and wage reopener with Association of Federal, State, County and Municipal Employees (AFSCME).
- Continue to collaborate with broker, workers' compensation insurance provider, and Safety Committee to improve safety and reduce loss claims. Develop and implement an accountability system to efficiently identify accident/incident root cause concerns; take corrective action, and evaluate results.
- Outsource select administrative duties to enhance staff productivity and ensure quality outcomes and legal compliance, e.g. FMLA administration, background investigation, and driver's license monitoring.
- Generate \$25,000 in passport processing revenue through regular appointment times and hosted events.
- Increase notary service revenues to \$3,000 per year.
- Collaborate with all Town departments to promote organization-wide initiatives at the Customer Service Center through signage, print materials, and online resources (e.g. Assistance programs, elections, application issuance, etc.)
- Continue to identify new services to be offered at the Customer Service Center to make the division a true one-stop-shopping experience for Town Hall visitors, including selling Youth & Family Theater production tickets (June 2020).

Personnel & Expenditure Summary

PERSONNEL	FY2018 ADOPTED	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED
Full Time	3.00	3.00	3.00	3.00
Part Time	1.67	1.30	1.27	1.27
FTE	4.67	4.30	4.27	4.27

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	270,990	300,335	318,160	328,345	3.20%
Supplies	15,654	13,451	17,000	19,000	11.76%
Services & Charges	185,543	396,101	232,211	270,273	16.39%
Capital Outlay	6,264	150	0	0	0.00%
TOTAL EXPENDITURES	\$478,452	\$710,037	\$567,371	\$617,618	8.86%



Performance Measures

PERFORMANCE MEASURES	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
# of Workers Compensation Claims	<25	27	25	26	26
\$ Total Cost of Workers Compensation Claims	<\$175,000	\$118,200	\$161,120	140,000	140,000
# of Employee Programs/Training Sessions	30	34	69	30	30
% Probation success rate, full-time employees	>95	100	95	95	95

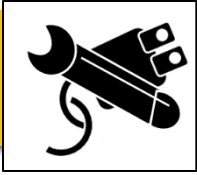
Activity Indicators

ACTIVITY INDICATORS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Total Number of Participants in Training Sessions for Fiscal Year	418	787	400	400
Number of Full & Part Time Recruitments per year (Parks & Recreation seasonal NOT included)	52	46	50	50
Number of Full Time Budgeted Positions	239	240	240	240
Passport Application Processing Revenue*	N/A	\$16,543	\$30,000*	\$25,000
# of Passport Applications Processed*	N/A	473	858*	715
Notary Services Revenue	N/A	\$2,515	\$3,000	\$3,000

*FY 2020 Estimates were based on Probate Court figures. These estimates have been adjusted for FY2021 based on the total appointment hours available for passport processing, data from the FY2019 and the average revenue generated since we began offering the service in October of 2018.

Additional Activity Metrics included:

- Managed thirty-two (32) leaves of absences under the Family and Medical Leave Act (FMLA) of 1993.
- Managed the employment separation and pension benefit elections of seventeen (17) employees; managed the employment separation and medical benefit elections of twenty-nine (29) employees.
- Provided 69 training classes for a total of 787 participants on topics such as Preventing Sexual Harassment in the Workplace, Customer Service Standards, Work Zone Traffic Control Technician, Work Zone Traffic Train-the-Trainer, Certified Flagger, Preventing Slips, Trips and Fall Injuries, and Investment Basics. Department Heads participated in leadership program that included workshops on Emotional Intelligence, and Building a Culture of Accountability.
- Facilitated two (2) iterative processes under the Americans with Disabilities Act (ADA) of 1990 to identify and provide reasonable workplace accommodations, allowing employees to meet performance expectations.



Facilities Maintenance

Mission: Provide comprehensive operations and maintenance management of all municipal buildings to ensure cost effective operations, high quality customer service, and an exceptional working environment. Facilities Maintenance manages all capital building construction projects for the Town and the Board of Education.

Successes & Accomplishments

- Supported Grange Pool upgrades and Minnechaug Golf Course improvements.
- Achieved highest EPA Energy Star rating to date for Town Hall facility.
- Participated in consultant selection for Welles-Turner Memorial Library renovation design, Power Purchase Agreement for Renewable Energy Certificate projects, and roofing for the Board of Education.
- Achieved \$54,873.51 in rebates from utilities.
- Received Zero Renewable Energy Certificates (ZREC) approvals for 800 kW of projects at Hopewell, Buttonball, and Naubuc Schools as well as the Town Hall and Police facilities.
- Oversaw design and bidding of new air conditioning units for 31 classrooms in Gideon Welles School. Work included electrical upgrades and controls.
- Completed repairs to extend the life of the roof at Fire Company #2.
- Designed new windows to replace 60-year old units at Police Department.
- Introduced emergency generators for the Facilities Maintenance Barn as well as technology, solar PV, materials handling equipment, and related improvements.
- Revised inventory and year end process to enhance reporting and accounting.
- Reviewed multiple computerized maintenance management software solutions.
- Implemented office updates for Town Manager and Revenue Collection workspaces with remaining work to be completed in coming years.
- Assisted in moving GHS kitchen code project through State reimbursement program.

Future Goals & Initiatives

- Provided Project Management for Glastonbury High School locker room/field house.
- Glastonbury High School kitchen. Project program & design complete. Project accepted by State for reimbursement. Partial abatement activities in summer 2019 with most of the work taking place in summer 2020.
- Fire Company code projects.
- Re-roof two barns on Old Maids Lane.
- Continue Air Conditioning project in Gideon Welles School classrooms to be completed in April 2020.
- Proceed with renovations at Welles Turner Library. Exterior work includes chimneys, roof, and façade to be performed under referendum project.
- Support workplace safety initiatives through the Police Department.
- Implement improvements to the Revenue Collection customer service counter.
- Complete upgrades to the Building Official's office space and Police Facility restrooms

Personnel & Expenditure Summary



PERSONNEL	FY2018 ADOPTED	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED
Full Time	12.00	12.00	12.00	12.00
Part Time	5.30	5.52	5.02	5.01
FTE	17.30	17.52	17.02	17.01

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	1,012,298	1,025,340	1,034,253	1,037,453	0.31%
Supplies	16,997	17,066	18,800	19,100	1.60%
Services & Charges	794,880	816,834	870,095	922,902	6.07%
Capital Outlay	48,693	28,939	62,500	7,500	-88.00%
TOTAL EXPENDITURES	\$1,872,868	\$1,888,179	\$1,985,648	\$1,986,955	0.07%

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Energy Intensity (KBTU/SF)*	<79.1	79	*	* -2%	2020 -4%
Custodial Costs (\$/SF)	<1.90	1.94	1.98	2.00	1.95
Custodial Quality (5 High to 1 Low)	5.0	4.33	4.33	4.5	4.5
# of Workplace Incidents	0	2	3	1	1
# of Lost Days	0	35	40	5	5
% of Electricity from Alter/Renewable Energy Sources**	≥ 40%	35%	39%	38%	40%

*Energy Star has reformulated how they calculate energy use. Will use 2019 as new baseline.

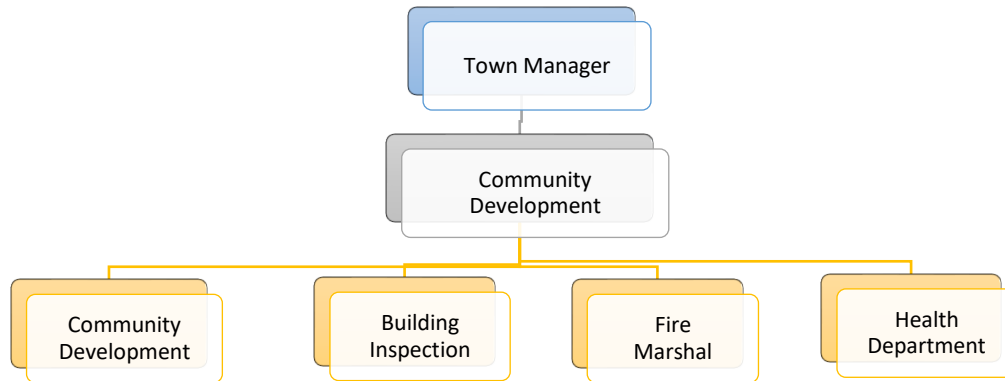
**Percentage from 2009 baseline.

Activity Indicators

ACTIVITY INDICATORS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Number of Work Orders	1,672	2,021	2,370	2,400
Capital Improvement Program Execution	3,500,000	3,600,000	3,700,000	8,000,000
Square Feet of Municipal Facilities Managed	323,000	323,000	325,000	328,500

Community Development

The Community Development Department provides management of the Town’s land use, health, and building activities including long range planning, zoning, building inspection, environmental protection, economic development, health services, and fire prevention & enforcement services. It also provides staff services to boards & commissions with land use and building responsibilities including the Town Plan & Zoning Commission, Town Council (Zoning Authority), Conservation Commission, Economic Development Commission, and the Historic District Commission.



EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	1,225,076	1,291,332	1,378,158	1,424,515	3.36%
Supplies	23,238	26,919	33,795	35,115	3.91%
Services & Charges	606,630	719,001	747,476	853,927	14.24%
Capital Outlay	2,980	6,505	42,500	5,960	-85.98%
TOTAL EXPENDITURES	\$1,857,924	\$2,043,757	\$2,201,929	\$2,319,517	5.43%

Activities, Functions, and Responsibilities by Division

Community Development

- Perform statutory review of all residential, commercial, and municipal development projects.
- Coordinate and develop new/revised land use regulations and various planning documents.
- Manage provisions of environmental protection services in conjunction with new development and guidance on preservation of Town-wide natural resources.
- Oversee historic preservation services.
- Provide administrative and fiscal management of the department’s divisions.
- Develop, adopt, and implement the Town’s Plan of Conservation and Development, which facilitates the vision of growth and preservation for the Town of Glastonbury.
- Manage the development approval process through the coordination of the Town’s land use boards and staff to help ensure that project reviews meet applicable regulations and codes.

Activities, Functions, and Responsibilities by Division Cont'd

Building Inspection

- Enforce Zoning and Building Codes applicable to building, electrical, plumbing, & heating.
- Handle zoning & building complaints, conduct investigations, issue cease & desist orders, and perform joint inspections with the Fire Marshal.
- Review Building plans.
- Issue Building permits, conduct building and construction project inspections, and approve/issue Certificates of Occupancy.
- Provide administration for the Zoning Board of Appeals.

Fire Marshal

- Enforce CT Codes as they apply to Fire Safety, Flammable & Combustible Liquids, Oil Burning Equipment, Gas Equipment & Piping, Liquefied Petroleum Gas and Liquefied Natural Gas, Fireworks & Special Effects, and Explosives Regulations as prescribed by CT General Statutes.
- Conduct plan reviews in accordance with CGS 29-263 for construction and alterations to all structures, excluding one- and two-family dwellings and appurtenant out buildings.
- Serve as Local Open Burning Official and investigate cause / origin of fires & explosions.
- Conduct Certificate of Occupancy inspections and inspect public buildings, manufacturing facilities, and establishments which use, store, or manufacture hazardous materials.
- License inspections of Day Care Centers, Health Care Occupancies, Residential Board & Care Facilities, and establishments that serve liquor.
- Conduct Code Consultation inspections for architects, design engineers, developers, and property owners
- Issue blasting permits.
- Conduct fire prevention training programs, distribute public service announcements, and author press releases.

Health

- Protect the public health by identifying health problems, monitoring health status, investigating health problems and hazards, and ensuring the provision of health services.
- Educate citizens on health issues.
- Enforce health laws and regulations.
- Facilitate environmental health programs including well water, on-site sewage disposal, lead poisoning, housing, and inspection of Town's 150± food service establishments.
- Conduct disease surveillance and communicable disease follow-up.
- Develop responses to public health emergencies, both natural and intentional.
- Coordinate and host public health events such as flu clinics, wellness clinics, and similar programs that promote good health and wellness for residents of the community.



Community Development

Successes & Accomplishments

- Played a leading role in helping the Town achieve a Silver level designation from the Sustainable CT certification program and completed actions that totaled 110 points towards certification.
- Adopted a revised Plan of Conservation and Development in the fall of 2018. This plan introduced new planning concepts and policies such as sustainability and universal design.
- Amended the Building-Zone Regulations regarding requirements for accessory apartments and excavation operations.
- Worked with the Building-Height Subcommittee and drafted text amendments to the Building-Zone Regulations to allow for increases in building heights in various zones throughout Town.
- Hired a part-time Environmental Technician to assist with plot plan reviews, inspections and enforcement matters.

Future Goals & Initiatives

- Continue to work with Town Leadership to adopt text amendments regarding building height regulations.
- Revise the Town Building-Zone Regulations for home occupations, flood zone, senior housing, and fitness/athletic clubs.
- Help coordinate Town efforts to renew Sustainable CT certification in 2021.
- Complete a Development Review Manual to help guide applicants through the land use permitting process.
- Work with the Town to review Glastonbury's current and future housing needs and help the Town further the housing goals of the Plan of Conservation and Development.
- Update the bylaws for the Town Plan and Zoning Commission.
- Work with Information Technology staff to develop an electronic application submittal process to reduce the volume of paper documents that may need to be scanned in the future.

Personnel & Expenditure Summary

PERSONNEL	FY2018 ADOPTED	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED
Full Time	3.50	3.50	3.50	3.50
Part Time	0.50	0.50	0.50	0.50
FTE	4.00	4.00	4.00	4.00

*Administrative Assistant splits full time between Engineering & Community Development, therefore is counted as part-time (0.5) in each department.

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	338,448	352,148	387,181	403,260	4.15%
Supplies	8,137	10,385	9,200	9,650	4.89%
Services & Charges	136,833	158,942	166,529	195,039	17.12%
Capital Outlay	2,392	3,889	0	0	0.00%
TOTAL EXPENDITURES	\$485,810	\$525,364	\$562,910	\$607,949	8.00%
REVENUES - Non Tax	\$15,842	\$12,956	\$17,000	\$12,000	-29.41%
Required From Taxes	\$469,968	\$512,408	\$545,910	\$595,949	9.17%

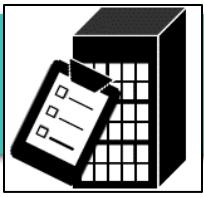


Performance Measures

PERFORMANCE MEASURES	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Complete Administrative Review Meeting for New Development Proposals (Days from Date of Submission)	≤30	100%	100%	100%	100%
Update and adopt the Plan of Conservation and Development (POCD)	100%	85%	100%	Complete	Complete
Draft and Adopt a Text Amendment for Increase in Maximum Building Heights	100%	N/A	50%	90%	100%
Draft and Adopt a Text Amendment to support Main Street Revitalization	100%	N/A	N/A	50%	100%

Activity Indicators

ACTIVITY INDICATORS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Applications Approved				
Subdivision	3	3	3	2
Special Permit	49	51	50	45
Wetland Permit	9	9	10	8
Commission Subcommittee Meetings/Public Workshops Held	20	19	20	17
Building Permit Plans Reviewed	51	54	50	45
Town Plan & Zoning Commission Meetings	15	15	21	21
Inland Wetlands/Conservation Commission Meetings	12	16	18	20



Building Inspection

Successes & Accomplishments

- Worked with Information Technology to scan past building permits & plans into the Town’s document management system.
- Began using the document management system, OnBase, to research past plans and permits to help fulfill inquiries from property owners and contractors.
- Delivered reliable and prompt permitting services, resulting in the collection of ~\$1 million in permit fees.
- Continued to work with Health, Community Development, and Fire Marshal staff to achieve a 65% success rate of compliance with blighted properties as reported to the departments.
- Coordinated the issuance of 70+ commercial and residential Certificates of Occupancy.
- Revised department webpages for a more user-friendly experience including updated forms, applications, and guidelines.
- Hired a new Building Inspector with expertise in electrical and mechanical systems.

Future Goals & Initiatives

- Continue working with Health, Community Development, and Fire Marshal staff to increase blight compliance to $\leq 75\%$.
- Collaborate cross-departmentally to further streamline the permit screening process and expedite plan review time for simplified home improvement projects.
- Continue to support community beautification efforts by enforcing Town signage regulations and eliminating illegal signage.
- Foster ongoing staff development by supporting continuing education opportunities in building and zoning code compliance. Support the Deputy Building Official’s efforts to achieve certification through the Connecticut Association of Zoning Enforcement Officials (CAZEO) course.
- Continue to serve as a guide and educational resource for contractors and developers in the permit inspection process that will aid in the completion of code compliant projects and the generation of tax revenue to the Town of Glastonbury.
- Work with Information Technology staff to implement new permitting software to enhance the electronic building permitting services available to the community.
- Initiate interior renovations for Building/Health/Fire Marshal Divisions to address spatial needs and better serve the public.

Personnel & Expenditures

PERSONNEL	FY2018 ADOPTED	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED
Full Time	4.00	4.00	4.00	4.00
Part Time	0.50	0.00	0.00	0.00
FTE	4.50	4.00	4.00	4.00



EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	258,798	297,736	313,685	324,394	3.41%
Supplies	4,929	7,059	9,550	10,420	9.11%
Services & Charges	131,341	173,624	186,670	226,095	21.12%
Capital Outlay	588	0	42,500	2,360	-94.45%
TOTAL EXPENDITURES	\$395,656	\$478,418	\$552,405	\$563,269	1.97%
REVENUES - Non Tax*	\$941,858	\$901,868	\$650,000	\$750,000	15.38%
Required From Taxes	(\$546,202)	(\$423,450)	(\$97,595)	(\$186,731)	91.33%

*Non Tax revenue is generated by building permit fees for commercial, industrial, and residential construction. Currently the fee is \$17.26 per \$1,000 of estimated construction costs.

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Complete 80% of Inspections within 2 days of inspection date requested	80%	100%	100%	100%	100%
Annual Relicensing Training for Inspectors (Hours/Person/Year)	≥30	30	30	30	30
Implement Use of Online Permitting	50%	40%	50%	60%	60%

Activity Indicators

ACTIVITY INDICATORS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Building Permits Issued*	740	744	700	725
Other Permits Issued (Non-Building)	1,217	1,426	1,300	1,400
Certificate of Occupancy Permits Issued	54	70	50	60
Zoning Board of Appeals Applications Received	42	41	30	40

*New and renovated structures



Fire Marshal

Successes & Accomplishments

- Conducted over 400 annual inspection activities in multi-family dwellings and apartments.
- Completed 420 grease exhaust hoods inspections in eating establishments, which helps to decrease the incidents of fire in commercial cooking establishments.
- Conducted 62 fire code compliant inspections and 55 Certificate of Occupancy inspections for new construction activities.
- Provided specialized training for relocation and evacuation in response to, and in recognition of, modern-day vulnerabilities in multiple occupancy types.

Future Goals & Initiatives

- Continue with multi-family inspection campaign to help prevent loss of property and life in residential buildings due to incidents of fire.
- Remain diligent with code enforcement activities with emphasis on addressing the secondary exits in aging building stock.
- Formulate a working group with other divisions and departments to formulate air quality standards as it pertains to open burning in Glastonbury.
- Continue fire prevention efforts throughout the community with a special focus on fire protection systems and routine maintenance requirements within existing structures.

Personnel & Expenditure Summary

PERSONNEL	FY2018 ADOPTED	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED
Full Time	2.00	2.00	2.00	2.00
Part Time	0.50	0.50	0.50	0.50
FTE	2.50	2.50	2.50	2.50

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	187,343	205,302	219,296	224,546	2.39%
Supplies	4,652	4,658	7,250	7,250	0.00%
Services & Charges	104,182	118,972	132,646	150,149	13.20%
Capital Outlay	0	0	0	0	0.00%
TOTAL EXPENDITURES	\$296,178	\$328,931	\$359,192	\$381,945	6.33%
REVENUES - Non Tax	\$4,238	\$6,508	\$5,100	\$5,100	0.00%
Required From Taxes	\$291,940	\$322,423	\$354,092	\$376,845	6.43%

Performance Measures

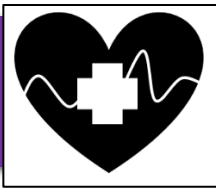


PERFORMANCE MEASURES	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Certificate of Occupancy (COO) Inspections Completed within 6 Work Days	100%	100%	100%	100%	100%
Annual Fire Prevention Training Programs with Emphasis on Day Care and Senior Adults	26	0	12	10	11
Assembly Occupancy Inspections Completed at Facilities Occupied by 50 or more Persons	90	126	115	115	116

Activity Indicators

ACTIVITY INDICATORS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Fire Incident Investigations Completed:				
Commercial	2	1	0	1
Residential	14	9	10	11
Other	20	14	10	11
Certificate of Occupancy Inspections	120	125	100	105





Health Department

The Health Division’s mission is to protect the public health by identifying health problems, monitoring health status, investigating health problems and hazards, educating citizens on health issues, ensuring the provision of health services, and enforcing health laws and regulations.

Successes & Accomplishments

- Distributed 50 radon in air test kits at no cost to residents through a partnership with the CT Department of Public Health (DPH), and provided technical assistance with results and mitigation techniques.
- Mobilized quickly and developed program regarding naturally occurring uranium in well water, partnering with the State of CT to provide free water testing to 600+ homes in town. Additionally, staff provided a full range of technical support to residents, fielding questions about test results, discussing treatment options, and providing inspections to ensure Health Code-compliant installation of treatment back wash systems. Numerous information updates were provided in the form of website postings and local media releases, as well as Department-developed training for real estate agents.
- Continue to lead the development of public health science regarding naturally occurring uranium in private wells in the State of Connecticut.
- Through the use of grant finding, coordinated the revision and update of the Glastonbury Emergency Operations Plan (Annex F) addressing Shelter and Mass Care. Led multiple Town emergency response departments and the Board of Education in a successful tabletop exercise to test the new plan.
- Coordinated the Town’s application to League of American Bicyclists, leading to Glastonbury’s national recertification as a Bronze level Bicycle Friendly Community.
- Successfully submitted documentation to the CT DPH leading to renew Glastonbury’s status as a HEARTSafe community.
- Completed nearly 1,700 visits with the Community Health Nurse (RN) through the weekly wellness clinics, including no-cost blood pressure testing and one-on-one private conversations.
- Issued Food Service Licenses and conducted related inspections as follows:

Class	Food Service Licenses Issued	Related Inspections
Class I – Cold Food	28	32
Class II – Pre-packaged food	15	22
Class III – Prepared & serve < 4 hours	22	79
Class IV – Prepared & serve > 4 hours	110	320

Future Goals & Initiatives

- Develop Community Health Improvement Plan with community partners that will define a multi-year effort to improve overall health in Glastonbury.
- Work collaboratively with food service establishments during the state-wide transition to the FDA Food Code.
- Continue work on naturally occurring uranium in well water concerns, including partnerships with state & federal partners.

Personnel & Expenditure Summary



PERSONNEL	FY2018 ADOPTED	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED
Full Time	5.00	5.00	5.00	5.00
Part Time	0.50	0.50	0.50	0.50
FTE	5.50	5.50	5.50	5.50

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	440,486	436,147	457,996	472,315	3.13%
Supplies	5,520	4,818	7,795	7,795	0.00%
Services & Charges	234,273	267,463	261,631	282,644	8.03%
Capital Outlay	0	2,616	0	3,600	100.00%
TOTAL EXPENDITURES	\$680,280	\$711,044	\$727,422	\$766,354	5.35%
REVENUES - Non Tax	\$122,374	\$129,575	\$116,700	\$120,500	3.26%
Required From Taxes	\$557,906	\$581,469	\$610,722	\$645,854	5.75%

Performance Measures

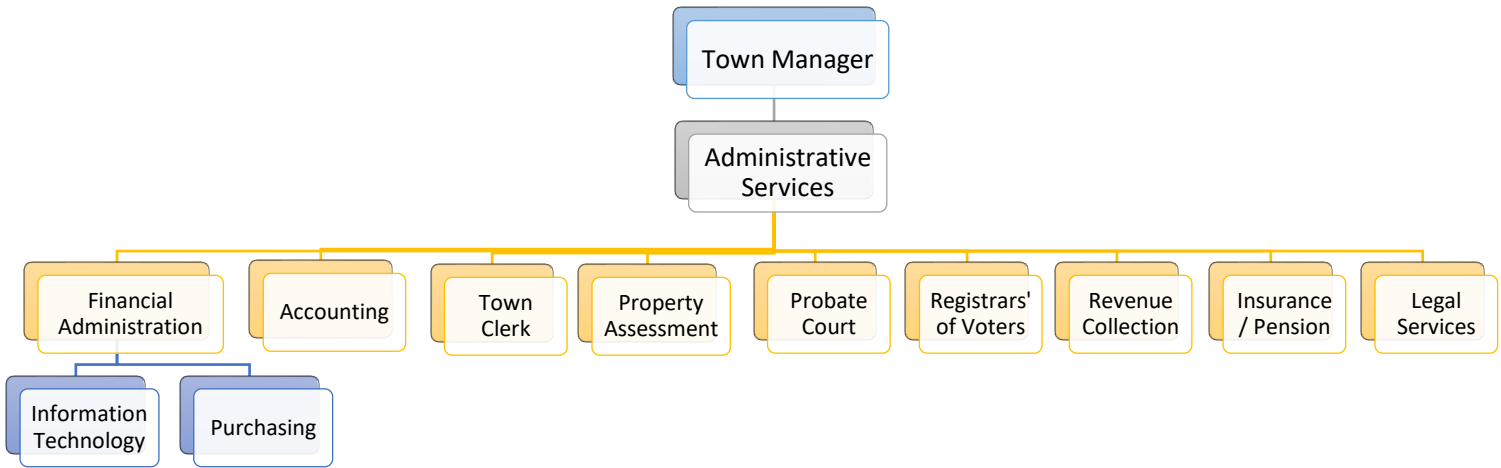
PERFORMANCE MEASURES	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Complete Septic System Plan Reviews Within 5 Working Days	80%	85%	68%	82%	82%
Reduce Restaurant Re-inspections of all Food Service Licensed Establishments	<20%	18%	13%	< 20%	< 18%

** Transition to FDA Food Code, may include more re-inspections

Activity Indicators

ACTIVITY INDICATORS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Well and Septic Permits Issued (including repairs)	84	112	90	87
Routine Inspections (Septic installation, restaurants, etc.)	837	870	880	930
Complaint Inspections (Housing Code Matters, Environmental Sanitation)	220	143	160	225

Administrative Services



EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	1,958,785	2,054,484	1,808,416	2,139,609	18.31%
Supplies	99,864	105,259	133,320	147,511	10.64%
Services & Charges	3,476,682	3,743,815	3,400,799	3,965,541	16.61%
Capital Outlay	172,274	127,696	30,800	175,800	470.78%
TOTAL EXPENDITURES	\$5,707,605	\$6,031,255	\$5,373,335	\$6,428,461	19.64%

Activities, Functions, and Responsibilities by Division

Financial Administration

- Compile Operating and Five-Year Capital Improvement Plan (CIP) for the Town Manager’s review.
- Implement renewal and procurement of Town & Education insurance coverage in coordination with the Agent of Record and recommendations of the Insurance Advisory Committee.
- Prepare financing plan for funding capital projects.
- Schedule bond issues in accordance with CIP and prepare official statements for bond issuance.
- Oversee and monitor Town’s retirement investments.
- Meet with rating agencies to attain rating for bond sales.
- Oversee administration of the Town of Glastonbury Retirement Income Plan.

Activities, Functions, and Responsibilities by Division Cont'd

Information Technology

- Maintain an efficient and secure communication network for all systems.
- Install and maintain PC workstations, tablets, printers, system servers, scanners, and network devices.
- Serve as advisor and technical support for departmental system enhancements and Town websites.

Purchasing

- Review and approve purchase requisitions and orders to acquire goods and services.
- Maintain purchasing module of MUNIS Financial system.
- Develop specifications and administer solicitations for quotations, bids, and proposals.
- Administer contracts related to goods and services.
- Dispose of surplus property.
- Develop and maintain purchasing policies and procedures.
- Administer procurement card program and maintain related online banking controls.
- Coordinate Town-owned residential property leasing.

Accounting

- Prepare year-end comprehensive annual financial report.
- Produce monthly budget and other financial reports for management and other policy boards.
- Manage cash flow and invest idle funds to maximize interest income.
- Review internal controls to ensure that proper controls are in place and procedures are being followed.
- Process biweekly payroll and issue all disbursements in a timely manner.
- Administer the accounts receivable billing system.

Property Assessment

- Discover, list, and value all real estate, personal property, and motor vehicles.
- Maintain property ownership records for all real estate and personal property.
- Disseminate information to general public concerning various public records maintained by this office.
- Administer state and local exemption programs.
- Serve as liaison to elected Board of Assessment Appeals.
- Coordinate activities related to 5-year property revaluation.
- Assist in defense of assessments in State's court system.
- Maintain map identification system for all real estate parcels.

Revenue Collection

- Process real estate and personal property tax bills for the Town's residents.
- Coordinate with State DMV for processing of motor vehicle tax bills for approximately 32,000 registered vehicles.
- Enforce delinquent collections of taxes.
- Act as central processing office for revenue from all Town departments.
- Partner with Sanitation Department to collect data and process 5,700 annual sewer use bills.

Activities, Functions, and Responsibilities by Division Cont'd

Town Clerk

- Land and Property Maps Recording, Indexing, Scanning and Certified Copy Issuance.
- State and Municipal Conveyance Tax Return Processing for Land Records Transactions.
- Vital Records (Birth, Marriage, and Death) Filings, Burial Book Maintenance, Records Indexing, and Certified Copy Issuance.
- Liquor Permit and Trade Name (DBA) Filings.
- Dog, Marriage, and Sporting License Issuance.
- Veteran Discharge and Foreclosed Property Registrations.
- Special Funds Management for Land Records and Dog, Marriage, and Sporting License Fees.
- Election Administration and Results Certification.
- Absentee Ballot Design, Issuance, and Reconciliation.
- Referenda and Nominating Petition Qualifying.
- Notarization Service, Registration, and Signature Authentication.
- Designated Agent For Service.
- Ethics Commission Training Coordination and Tracking.
- Repository for Agreements, Town Annual Reports, Budgets, Financial Audits, Contracts, and Board, Commission, and Committee Agendas and Minutes.
- Index, Maintain, and Preserve Various Public Record Miscellaneous Filings.
- Records Management and Preservation.

Registrars' of Voters

- Manage voter registry including processing of all new voter applications, communicating acceptance letters, authorizing removal of voter privileges, and maintaining voter changes to address/name/party.
- Post required registry lists with Town Clerk prior to elections, per Statute for voter review and/or change.
- Implement State-mandated elections activities per the Secretary of the State's (SOS) Election Calendar.
- Coordinate with Town departments and Secretary of the State for conduct of all elections.
- In accordance with State Statutes:
 - Train & supervise all election officials in accordance with voters' rights
 - Coordinate publication of all notices regarding voter registration/elections
 - Maintain an inventory of voting machines and voting booths
- Provide services to persons with disabilities in conjunction with the Police Department.
- Supervise Official Election Technicians in maintaining battery back-ups, certification of tabulators and their memory cards for pre-election certification, and set-up/dismantling of polling locations.
- Manage all aspects of supervised absentee ballot voting at designated institutions.
- Meet with polling place moderators, examine and proof their returns at the end of an election.
- Provide public service to political parties for voter list information, in addition to providing voters with information as requested per FOI Laws and Office Policy.
- Conduct Annual Registration Session of eligible Glastonbury High School students and Annual Canvass of Electors per National Change of Address (NCOA) service to update records.

Legal Services

- Provide opinions relative to questions on the Charter and Town Code.
- Interpret municipal Code or State Statutes.
- Represent the Town as necessary in legal matters.

Activities, Functions, and Responsibilities by Division Cont'd

Probate Court – Glastonbury-Hebron

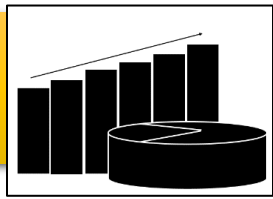
- Decedents' estates
- Conservatorships: voluntary and involuntary
- Guardianships and Guardianships of the estate of a minor
- Temporary custody, Termination of parental rights, Adoptions, Emancipations
- Compromise of claims
- Commitment of mentally ill and commitment of persons who are drug and/or alcohol-dependent
- Matters involving persons with mental retardation
- Trusts
- Marriage Waivers
- Name change
- Custody of the remains

Insurance/Pension

- The Town maintains an Insurance/Pension Division to account for Workers' Compensation, Casualty/ Property/Liability insurance, life and disability insurance, employee and retiree related costs for health insurance, pensions, and OPEB. All employer costs for health insurance, social security, Medicare and pension, are accounted for in each department's budget.
- The Insurance Advisory Committee reviews insurance requirements and monitors the procurement process for Casualty/Property/Liability and Workers' Compensation; and recommends the annual renewal to the Town Manager as specified in the Charter and Town Code. The Director of Finance acts as the liaison to the committee and shares the Risk Management function with the Human Resources Director.
- H.D. Segur Insurance advises and negotiates the annual renewal on behalf of the Town for Casualty/Property/Liability and Workers' Compensation insurance. The Town's primary insurance has been with the Connecticut Interlocal Risk Management Association (CIRMA) since July 2001.
- Coordinates with health care consultant, medical insurance for Town employees and retirees by advising and assisting the Town with administering Self Insurance-program and coordinating the annual renewals with Anthem, ConnectiCare, and Delta Dental.
- Accounts for health benefit costs for retirees.
- Oversee the administration of Wells Fargo Retirement Services who currently serve as directed trustee/custodian for the Town's pension funds and benefit payment administrator for the Town's retirees.
- Work with Fiduciary Investment Advisors (FIA) who assists the Town in the management of the pension fund investments and Milliman who provides actuarial services for the annual pension valuation and benefit calculations.
- The OPEB Trust is administered by Wells Fargo with actuarial services provided by Milliman.

Self Insurance

- Maintain a minimum fund balance level equivalent to the total of the following components:
 - The difference between the Town's maximum exposure for health related claims and expenses as calculated annually at the time of renewal and the total budgeted amount for health related insurances
 - 10% of the total budgeted amount for health related insurances for the year of renewal
 - The total of the incurred but not recorded (IBNR) claims at fiscal year-end as provided by the Town's health benefits consultant



Financial Administration

Financial Administration | Purchasing | Information Technology

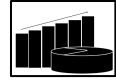
Successes & Accomplishments

- Retained Moody's Aaa and Standard and Poor's AAA credit ratings for general obligation bond offerings.
- Successfully issued \$1.71 million general obligation Bond Anticipation Notes, the proceeds of which were used to fund various general purpose projects.
- Enhanced financial model to assist Council and Board of Finance in evaluating factors and trends influencing capital and operating expenses, Grand List growth, non-tax revenues, and the tax rate over a five-year planning horizon.
- Enhanced internal controls over a variety of systems and processes.
- Awarded the Distinguished Budget Award for the FY2020 Budget by the Government Finance Officers Association (GFOA).
- Coordinated lease renewals and updated insurance certificates of Town-owned residential properties resulting in annual revenue of \$41,336.50.
- Coordinated sale of Town surplus property resulting in ~\$22,222 in revenue for the General Fund.
- Implemented revised P-Card policy to incorporate new enhanced procedures and electronic expense reporting capabilities.
- Coordinated favorable electricity and motor-fuel contracts for the Town and Board of Education.
- Further expanded JPMC bank procurement card program, resulting in an annual rebate to the Town of \$6,171.40.
- Purchasing Agent co-chaired Capitol Region Purchasing Council and the legislative agenda for the Public Purchasing Association of Connecticut.
- Implemented new Federal Procurement Standards Policy in advance of Fiscal Year end requirement.
- Supported further expansion of shared administrative responsibilities between divisional offices to provide on-going back-up support for the Customer Service Center from Financial Administration and Purchasing offices.
- Implemented Seamless Docs to electronically route New Vendor application forms cross-departmentally.
- Coordinated procurement use of document management software for solicitations and related Town purchasing documents.

Future Goals & Initiatives

- Continue to support completion of various land acquisitions, as applicable.
- Review plan design with pension actuary and healthcare consultant for active cost management and savings opportunities.
- Prepare for future bond issues and long-term capital improvement as it relates to the Capital Improvement Program (CIP).
- Streamline financial reporting and budgetary processes to focus conversations on value-added initiatives.
- Continue to develop system integration and improve timely access and retrieval of documents for accurate transfer of information, time savings of data entry, and reduced storage space requirements on a Town-wide basis.
- Increase overall server up-time and reduce un-budgeted hardware replacements by developing predictive analytics.
- Continue to coordinate procurement use of document management software for solicitations and related Town purchasing.
- Coordinate User Training for *MUNIS* purchasing module of the Town's financial system for improved staff efficiency.
- Research and coordinate training related to insurance requirements for vendors and programs used by the Town.
- Coordinate revisions to construction contract language for bids.
- Research expanding the current JPMC credit card program to include Single Use Accounts (SUA).

Personnel & Expenditure Summary



PERSONNEL	FY2018 ADOPTED	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED
Full Time	8.00	9.00	9.00	9.00
Part Time	0.50	0.00	0.00	0.00
FTE	8.50	9.00	9.00	9.00

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	701,146	755,743	797,165	795,348	-0.23%
Supplies	\$16,171	\$14,616	\$31,865	\$31,930	0.20%
Services & Charges	496,496	561,841	640,417	678,427	5.94%
Capital Outlay	\$140,107	\$101,770	\$47,600	\$175,800	269.33%
TOTAL EXPENDITURES	\$1,353,920	\$1,433,970	\$1,517,047	\$1,681,505	10.84%
REVENUES - Non Tax	\$442,222	\$508,619	\$1,088,410	\$1,088,410	0.00%
Required From Taxes	\$911,698	\$925,351	\$428,637	\$593,095	38.37%

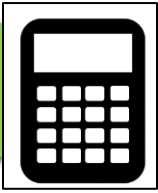
Performance Measures

PERFORMANCE MEASURES	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
GFOA Distinguished Budget Award: # of Years Received	Annual	22	23	24	25
Unassigned Fund Balance as a % of Revenues	>12%	14.9%	16.5%	16.0%	16.2%
Debt Service as a % of Actual Expenditures	<10%	5.6%	5.0%	4.3%	4.1%
Bond Ratings:					
Moody's	Aaa	Aaa	Aaa	Aaa	Aaa
Standard and Poor's	AAA	AAA	AAA	AAA	AAA
Ave. Time to Close Computer Requests for Assistance (CRAs) - in days	10	28	34	33	32
Tech Staff per Total Staff*	<3.6%	1.5%	1.5%	1.5%	1.5%
Tech Spending per Employee*	<\$8,304	\$5,447	\$5,107	\$5,968	\$6,701
Tech Spending % of Revenue*	<3.6%	3.6%	3.2%	3.6%	3.8%

*Industry Standard per Gartner IT Key Metrics Data 2015 IT Enterprise Summary Report

Activity Indicators

ACTIVITY INDICATORS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
# of Bids Issued	16	21	18	20
# of Requests for Proposal Issued	9	12	11	10
# of Quotes Issued	10	19	15	14
# of Networked Devices	1,039	1075	1110	1150
CRAs Resolved	525	620	640	650
Average Monthly CRA Volume Processed	45	52	55	56
Information Technology Projects Completed	33	74	80	80



Accounting

Successes & Accomplishments

- Awarded the Certificate of Achievement for Excellence in Financial Reporting (CAFR) by the GFOA. This is a key factor to maintaining the Town's high bond rating.
- Managed cash balances and investment opportunities to ensure that Town funds were secure and prudently invested.
- Collaborated with Human Resources personnel to streamline and clarify procedures for recording costs of retiree health insurance and other employee benefits.
- Developed enhanced security process for verification of changes to vendor records in the Town's financial system.
- Restructured a position and duties of personnel to provide more cross-training and support to ensure adequate backup for critical functions.
- Executed letter of engagement with new external auditor for the FY 2019-2023 period.

Future Goals & Initiatives

- Maintain the Town's excellence in financial reporting by regularly producing timely and accurate financial reports.
- Continue to monitor investment opportunities and rates to improve investment yield as much as practicable without compromising safety of principal.
- Work with Information Technology and Revenue Collection personnel to streamline issuance and reporting of tax refunds.
- Collaborate with Information Technology staff to implement the financial element of the document management system.

Personnel & Expenditure Summary

PERSONNEL	FY2018 ADOPTED	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED
Full Time	4.00	4.00	4.00	4.00
Part Time	0.00	0.00	0.00	0.00
FTE	4.00	4.00	4.00	4.00

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	285,807	295,190	306,602	299,549	-2.30%
Supplies	11,682	7,273	13,100	13,100	0.00%
Services & Charges	120,554	122,007	123,623	118,913	-3.81%
Capital Outlay	14,215	17,138	6,300	0	-100.00%
TOTAL EXPENDITURES	\$432,258	\$441,609	\$449,625	\$431,562	-4.02%
REVENUES - Non Tax*	\$793,946	\$1,317,030	\$1,500,000	\$838,000	-44.13%
Required From Taxes	(\$361,688)	(\$875,421)	(\$1,050,375)	(\$406,438)	-61.31%

*Non-tax revenue is generated by investing the Town's idle cash. Through the use of a consolidated pooled cash concept, the Town is able to maximize investment earnings. Glastonbury participates in the State-administered Short-Term Investment Fund (STIF), invests in bank money market accounts, and invests in certificates of deposit when appropriate. The State-administered Short-Term Investment Fund (STIF), produced an average yield for the Town of 2.28% in fiscal year 2019. Interest rates increased during the year with a federal funds rate of 2.00% - 2.40% at June 30, 2019. Rates are expected to decrease gradually; therefore, the Town is estimating an average yield of 1.25% for fiscal year 2020/2021.

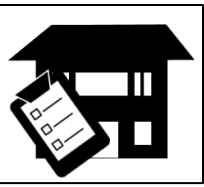


Performance Measures

PERFORMANCE MEASURES	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Financial Reporting:					
GFOA CAFR	Yes	Yes	Yes	Yes	Yes
Audit Findings of Material Weakness	None	None	None	None	None
Financial Operations:					
% of Payroll Remitted by Direct Deposit	85%	86%	85%	88%	88%
% of Direct Deposit Electronic Statements	70%	67%	65%	68%	70%
Investment Results:					
General Fund/Pooled Cash	1.50%	1.20%	2.10%	2.00%	2.00%
Sewer Funds - Pooled and Separately Invested	2.20%	1.79%	2.40%	2.50%	2.50%

Activity Indicators

ACTIVITY INDICATORS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Payroll Checks Issued	1,837	1,841	1,850	1,850
Direct Deposit Advices	10,831	10,565	10,500	10,500
Vendor Payments	6,253	5,464	6,000	6,000
1099 Misc. Issued	182	180	180	180
W-2s Issued	947	973	975	975
Revenue Batches Posted	2,826	1,866	2,000	2,000
Accounts Receivable Bills Issued	451	447	450	450



Property Assessment

Successes & Accomplishments

- Finalized and signed the 2018 Grand List on January 29, 2019.
- Continued to provide a higher volume of local businesses with access to our online personal property filing application.
- Sustained efforts to promote web-based and electronic resources –e.g. downloading forms from the town website and emailing staff members to expedite processing of payments and refunds, associated adjustments, and other resident requests.
- Continued to reach out to as many seniors as possible to inform them about the residents’ property tax credit program through local churches and gathering places.
- Following a recent retirement, reduced staff composition from 5 full-time to 4 full-time staff and 1 part-time staff member.

Future Goals & Initiatives

- Assist the Board of Assessment Appeals in adjudicating the appeals of the 2018 Grand List.
- Continue to promote our online personal property filing application to more of our business accounts, which would result in considerable cost reductions for office printing and postage.
- Encourage new Homeowners Program applicants to download the application and related materials from the website to further decrease office printing costs.
- Convert current Computer Assisted Mass Appraisal (CAMA) database and real estate data to new operating platform for the 2021 Grand List.

Personnel & Expenditure Summary

PERSONNEL	FY2018 ADOPTED	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED
Full Time	5.00	5.00	5.00	4.00
Part Time	0.00	0.00	0.00	0.67
FTE	5.00	5.00	5.00	4.67

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	345,273	356,206	368,439	350,824	-4.78%
Supplies	9,031	9,665	13,100	13,100	0.00%
Services & Charges	224,632	252,725	295,846	276,899	-6.40%
Capital Outlay	6,233	0	0	0	0.00%
TOTAL EXPENDITURES	\$585,169	\$618,595	\$677,385	\$640,823	-5.40%



Performance Measures

PERFORMANCE MEASURES	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Time Lag in Processing Deeds (in days)	<30	20	20	20	20
Grand List Adjustment/Corrections	<2,600	3,198	3287	3300	3300
Coefficient of Dispersion (COD)*	<12.5%	4.96%	9.57%	9.20%	9.55%
Assessment Level (Median)	63% - 77%	64.34%	70%	68%	66%
Price Related Differential (PRD)**	0.97-1.03	1.00	1.01	1.04	1.04

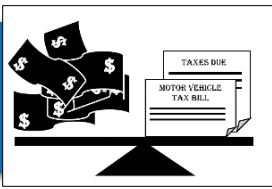
*The coefficient of dispersion is the most commonly used assessment measure for determining the uniformity of assessments.

The lower the COD, the closer the assessments compare with the property sale prices.

**A PRD >1.00 suggests the high-value parcels are under assessed while a PRD <1.00 suggests the lower priced properties are under assessed.

Activity Indicators

ACTIVITY INDICATORS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Taxable Grand List Accounts	54,102	54,118	54,264	54,300
Elderly Applications Processed	571	529	502	510
Useable Real Estate Sales	550	560	597	580
Deeds Processed	1,098	1039	1078	1050
Applications to Board of Assessment Appeals	87	138	54	50
Appeals to Superior Court	2	28	4	3
New Construction Assessments Completed	26	35	30	30



Revenue Collection

Successes & Accomplishments

- Achieved a Collection Rate of 99.51%.
- Implemented security measures in Revenue Collection Office.
- Expanded use of electronic billing and payments with motor vehicle leasing companies.
- Enhanced online Tax Lookup system to reflect real estate accounts that have sewer use.

Future Goals & Initiatives

- Continue to achieve a collection rate of over 99%.
- Electronically issue refunds between the Revenue Collection and Accounting offices.
- Train a new staff member to receive the Certified Connecticut Municipal Collector designation.
- Implement Quality Data software upgrade to improve processes and reports.

Personnel & Expenditure Summary

PERSONNEL	FY2018 ADOPTED	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED
Full Time	4.00	4.00	4.00	4.00
Part Time	0.00	0.00	0.00	0.00
FTE	4.00	4.00	4.00	4.00

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	261,631	263,580	279,309	272,683	-2.37%
Supplies	27,272	30,657	33,665	35,381	5.10%
Services & Charges	156,407	164,415	182,410	187,371	2.72%
Capital Outlay	0	2,010	2,300	0	-100.00%
TOTAL EXPENDITURES	\$445,309	\$460,662	\$497,684	\$495,435	-0.45%

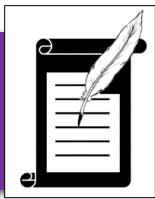


Performance Measures

PERFORMANCE MEASURES	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Tax Revenue Collection Rate					
Personal Property	99.2%	98.9%	99.2%	99.0%	99.1%
Real Estate	99.2%	99.6%	99.6%	99.3%	99.3%
Motor Vehicle	98.5%	98.7%	98.8%	98.5%	98.5%
Sewer Collection Rate	≥97.0%	97.9%	98.4%	97.3%	97.6%

Activity Indicators

ACTIVITY INDICATORS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
# of Credit Card/E-Check Transactions processed	6,765	7,748	7,000	7,800
Total Dollars for Credit Card/E-Check Transactions	\$9,974,011	7,376,879	6,800,000	7,400,000
Real Estate - Non Escrow (billed)	7,527	7,532	7,600	7,600
Real Estate - Escrow (billed)	6,409	6,425	6,400	6,400
# of Motor Vehicle Accounts	32,058	32,098	32,400	32,300
# of Personal Property Accounts	2,228	2,198	2,230	2,230
# of Supplemental Motor Vehicle Accounts	5,352	5,382	5,400	5,400
# of Sewer Bills Issued	5,758	5,774	5,770	5,800
# of Tax Liens	230	192	240	230
Lockbox Collections (excluding Escrow)	44.1%	38.9%	45.5%	45.5%



Town Clerk

Successes & Accomplishments

- Completed third phase of minor vault renovations for additional long-term storage of permanent records.
- Transitioned to the Department of Energy and Environmental Protection (DEEP) Agency's new, web-based sporting license program for more efficient license and permit issuing.
- Implemented electronic conveyance tax processing for property transfers recorded on the land records for over-the-counter land records recordings as well as for eRecording with two delivery agents.
- Began offering absentee ballot application issuance at the Customer Service Center (CSC) for resident convenience.
- Continued participation on the Secretary of the State (SOTS) committees, collaborated with the Registrar of Voters to improve election results reporting, and implemented new cyber security measures to safeguard election procedures and results.
- Continued to expand written staff procedures for more service areas to provide faster, more efficient customer service.
- Submitted to State Historic Preservation Grant applications to continue the conservation and preservation project for the Town's oldest permanent record property maps.

Future Goals & Initiatives

- Complete fourth phase of minor vault renovations project to create more locked storage space.
- Enter historic data in the board and commission membership tracking system for expanded report generating abilities.
- Integrate the Town's Trade Name Certificate (DBAs) procedure and filings with the SOTS' new processing portal.
- Submit two State Historic Preservation Grant applications to continue Town map preservation project.
- Continue updating content on the town website to provide relevant and valuable information to the public.
- Monitor and document the biennial ethics DVD training with boards and commissions staff liaisons (January 2020).

Personnel & Expenditure Summary

PERSONNEL	FY2018 ADOPTED	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED
Full Time	4.00	4.00	4.00	4.00
Part Time	0.00	0.00	0.00	0.00
FTE	4.00	4.00	4.00	4.00

Personnel & Expenditure Summary Cont'd

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	286,198	264,022	279,183	291,432	4.39%
Supplies	10,239	13,632	14,700	15,300	4.08%
Services & Charges	219,752	245,462	242,265	255,043	5.27%
Capital Outlay	2,894	3,979	10,050	0	-100.00%
TOTAL EXPENDITURES	\$519,083	\$527,095	\$546,198	\$561,775	2.85%
REVENUES - Non Tax*	\$814,459	\$1,116,048	\$808,800	\$875,000	8.18%
Required From Taxes	(\$295,376)	(\$588,953)	(\$262,602)	(\$313,225)	19.28%

*Non tax revenues are generated from conveyance tax and recording fees from land record recordings, issuance of marriage, dog, & sporting licenses, and certified copies of births, marriages, deaths, and land records. These fees are set by State Statute and cannot be amended by the municipality.

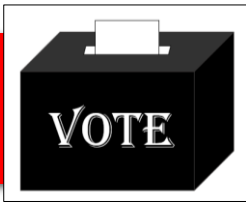


Performance Measures

PERFORMANCE MEASURES	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Land Recordings Returned Within 21 Days (Standard 30)	100%	100%	100%	100%	95%
Land Record Audit Done By Statutory 12/31 Deadline	100%	100%	100%	100%	99%
Absentee Ballots Mailed Within Statutory 24 Hours	100%	100%	100%	100%	100%
Historic Document, Farmland Preservation, and Marriage License Surcharge Reports Submitted by Statutory Deadlines	100%	100%	85%	90%	95%
Conveyance Tax Filing Within Statutory Deadline	100%	100%	96%	100%	95%

Activity Indicators

ACTIVITY INDICATORS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Land Record Recording (LRR) - Documents	6,443	6,143	6,300	6,300
Land Record Recording (LRR) - Pages	23,725	24,039	24,000	24,000
Land Record Certifications	120	200	150	150
Property Map Filings & Foreclosed Property Registrations	249 / 90	193 / 44	200 / 50	200 / 50
Dog Licenses Issued - Individual / Kennel	2,584 / 6	2,577 / 5	2,600 / 5	2,600 / 5
Sporting Licenses & Permits / Liquor Permits Issued	703 / 48	656 / 53	650 / 50	650 / 50
Vital Records Received & Processed / Certified Copies Issued	812 / 1,958	1,123 / 2,098	1,000 / 2,000	1,000 / 2,000
Marriage Licenses Issued	149	183	150	150
Burial / Cremation / Disinterment Permits Issued	164 / 85 / 2	165 / 84 / 0	165 / 85 / 1	165 / 85 / 1
Notary Registrations / Notarizations / Copy Certified	96 / 460 / 10	80 / 200 / 5	80 / 100 / 5	80 / 100 / 5
Absentee Ballots Issued for Election Events	292	1,486	400	3,000
Online Credit Card Transactions - #/\$ - Dog Licenses	610 / \$11,451	530 / \$5,275	550 / 5,500	550 / 5,500



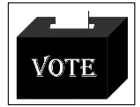
Registrars of Voters

Successes & Accomplishments

- Voter turnout for the November 5, 2019 was over 36% as compared to the 2017 Municipal Election of 31%.
- Encouraged General Election voter registration and participation through press releases and informational seminars at the High School.
- Enrolled 100 students during a High School registration session held on May 30, 2019 and registered 24 new voters at Election Day Registration event.
- Conducted an annual canvass of voters from January 8, 2019 through May 31, 2019.
- Trained 19 new poll workers, recertified 11 moderators, and provided additional training for 105 current poll workers.
- Implemented additional changes to the DMV online voter registration and address change system.
- Participated in:
 - Registrar of Voters Annual Conference and Secretary of State (SOTS) conference on election laws and procedures.
 - ROVAC Subcommittees including Chair of the Technology Committee, an active participant on the Legislative Committee, and participant in the Educational Committee.
- Worked with the SOTS as the Beta Site for the new Virtual Workstation project and provided support for additional towns that implemented the new virtual workstations.
- Lisbeth Becker, Registrar of Voters, was selected by SOTS Denise Merrill to serve on the U.S. Election Assistance Commission Standards Board commencing April 2019. She is one of two members representing Connecticut.

Future Goals & Initiatives

- Conduct annual canvass of voters January 6, 2020 through May 31, 2020.
- Plan for Democratic and Republican Presidential Primaries in April 28, 2020, State Primary in August 11, 2020 and Presidential Election November 3, 2020 including recruiting and training new poll workers.
- Advance planning for Municipal Election in November 2, 2021 and Voter Redistricting required after the 2020 Federal Census.
- Conduct high school registration sessions in early January 2020, (before April 28, 2020 Primaries), and in May 2020 with the objectives of increasing online voter registration and participation in the November 3, 2020 Election.
- Coordinate Poll Books meetings and evaluations with IT vendors in anticipation of SOTS finalization of specifications.
- Participate in professional organization ROVAC including providing guidance on best practices and system improvements.
- Implement new election laws adopted by the CT State Legislature and/or Congress and revise training materials and best practices accordingly.
- Continue to refine and improve the Election Day Registration process.
- Complete training certification for Registrar of Voters, Deputy ROVs and Moderators.
- Automate voter check in process at election polling locations through the use of laptops and unique software.
- Continue to monitor election costs.



Personnel & Expenditure Summary

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	78,730	119,743	117,000	129,773	10.92%
Supplies	13,547	17,734	16,100	18,100	12.42%
Services & Charges	16,886	24,893	30,350	31,994	5.42%
Capital Outlay	8,825	2,799	6,750	0	-100.00%
TOTAL EXPENDITURES	\$117,988	\$165,169	\$170,200	\$179,867	5.68%

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Hire, Train, and Certify Election Officials*	70	45	60	75	90

*Goal to hire & train is lower due to retention in 2018

*Increase in 2020 due to increase need for additional staff for Presidential election

Activity Indicators

ACTIVITY INDICATORS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Number of Registrars	2	2	2	2
Deputy Registrars	3	3	3	3
Tabulator Technicians	5	5	5	6
Number of Elections (including Primaries)	2	1	2	2
Referendum	0	0		
Audit or Recanvas	1	1	1	1
Number of Eligible Voters	23,700	23,707	24,000	24,000
Percent Voting:				
Municipal	31%	*	36%	*
State/Federal	*	77%	*	*
August Primary State	*	D: 34%, R: 31%	*	D: 20% R: 22%
November Federal	*	*	*	90%
April Primary Federal	*	*	D: 35% R: 32%	*
Party Primary	*	*	*	*
Referendum	*	*	25% **	*

* Not Applicable

** Potential for high school field house



Legal Services

The Town is currently represented by Shipman & Goodwin and Murtha Cullina. The Town Attorneys are appointed by the Town Council and represent the community in lawsuits when it is not defended by its insurance company's legal counsel.

Personnel & Expenditure Summary

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Services & Charges	427,612	339,034	300,000	300,000	0.00%
TOTAL EXPENDITURES	\$427,612	\$339,034	\$300,000	\$300,000	0.00%

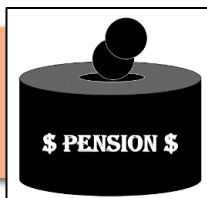


Probate Court – Glastonbury-Hebron

The Probate Court is established by State Statute. On January 5, 2011, the merger of 117 probate courts into 54 courts became effective. As a result of the consolidation, the Town of Glastonbury Probate Court now serves the citizens of the towns of Glastonbury and Hebron. The Glastonbury-Hebron Probate Court is continuing its tradition of dealing with a variety of matters on behalf of these communities with diligence and concern.

Personnel & Expenditure Summary

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Supplies	11,923	11,683	20,600	20,600	0.00%
Services & Charges	3,465	3,321	4,200	4,200	0.00%
Capital Outlay	0	0	0	0	0.00%
TOTAL EXPENDITURES	\$15,388	\$15,004	\$24,800	\$24,800	0.00%



Insurance/Pension

Successes & Accomplishments

- Proposed pension budget includes full implementation of Pub-2010 Public Retirement Plans Mortality Tables in FY21
- Engaged the services of a new Health and Benefits Broker through a competitive Request for Qualifications

Future Goals & Initiatives

- Continue plan to systematically reduce anticipated pension investment rate of return to more closely approximate current economic environment and to support long term viability of plan
- Work with Town's actuaries to review options and enact cost management strategies in pension plan design to reduce long term pension plan costs
- Perform a formal broker-led request for proposal for Health and Benefit coverages to help identify potential plan consolidation and opportunities for cost efficiencies
- Continue to monitor health insurance claims in the Town's Self Insurance fund to identify significant variances in actual versus expected claims ratios. Monitor reserve balances in accordance with policy and revise if necessary to coordinate with budget and open enrollment process
- Monitor cost effectiveness of ongoing participation in CT Prime
- Continue safety & risk management programs to reduce workers' compensation exposure and liability of property incidents

Personnel & Expenditure Summary

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Training & Dues	0	0	2,700	2,700	0.00%
Casualty Insurance	514,756	475,795	495,304	561,502	13.37%
Employee Related Insurance	1,143,900	1,435,543	1,385,395	1,399,952	1.05%
Pension	26,405	32,156	17,930	17,930	0.00%
Claims/Services/Retro Charges	72,069	39,165	60,000	60,000	0.00%
Programs/Professional Services	53,748	47,403	69,470	70,610	1.64%
TOTAL EXPENDITURES	\$1,810,878	\$2,030,062	\$2,030,799	\$2,112,694	4.03%
Revenues – Non Tax*	168,814	39,628	40,000	40,000	0.00%
Required from Taxes	\$1,642,064	\$1,990,434	\$1,990,799	\$2,072,694	4.11%

*Non tax revenue is generated from insurance policy credits and claims reimbursements. Prior to FY2018, employee health insurance contributions were budgeted as both revenue and expense. Such contributions are no longer included in the budget.

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Workers' Compensation Experience Modification Factor	<.90	0.91	0.91	0.88	0.88
Pension Contribution (% of Budgeted Payroll)*	<10%	22.5%	25.4%	25.8%	29.3%
Pension Funded Ratio**	100.0%	70.9%	70.5%	71.6%	69.5%
Percent of Actuarial Determined Contribution (ADC)	100%	100%	100%	100%	100%

*General Fund, Town only

**FY20, 19 and 18 include actual ratio from Actuarial Valuation dated July 1, 2018, 2017 and 2016, respectively. FY21 is based on estimated July 1, 2019 Actuarial Valuation. The reduction in the FY21 ratio is largely driven by the implementation of Pub-2010 Public Retirement Plans Mortality Tables.

Activity Indicators



ACTIVITY INDICATORS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Casualty Insurance (annual cost)	\$514,756	\$475,795	\$515,988	\$561,502
Health Insurance Rate Increases:				
Anthem Blue Cross/Blue Shield	17.3%	2.2%*	5.4%**	6.0%
ConnectiCare	10.1%	19.3%*	14.6%**	6.0%
Delta Dental	0.0%	0.0%	0.0%	6.0%

*Actual rates used in 2018 open enrollment averaging 17.2% for the total Town.

**Actual rates used in 2019 open enrollment averaging 13.9% for the total Town.



Self Insurance

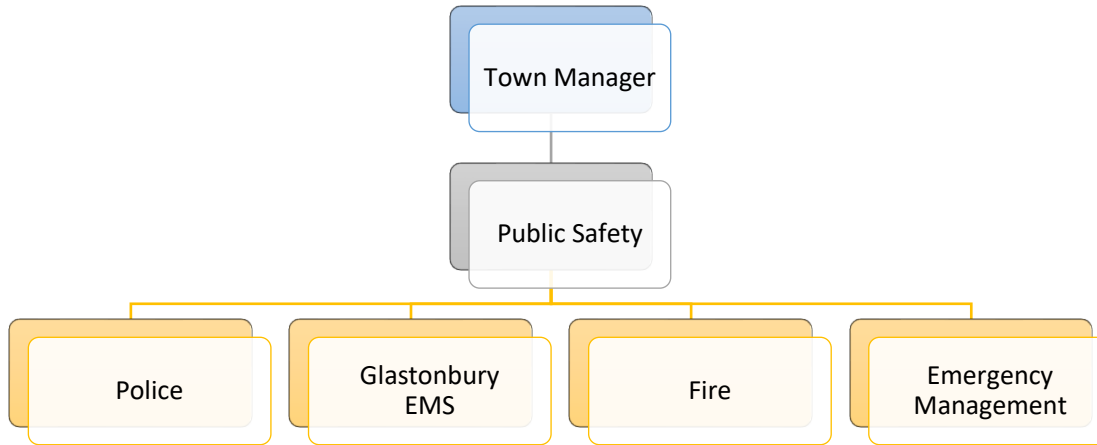
Effective July 1, 2010, the Town and Board of Education implemented a self-insured program for its employee health insurance benefits. In accordance with the Self Insurance Reserve Fund policy, both the Town and Education fund this program using fully insured equivalent premium rates provided annually by the insurance carriers. Per the Self Insurance Reserve Fund Policy, the goal is to maintain a minimum fund balance level equivalent to the total of the following components:

- The difference between the Town's maximum exposure for health related claims and expenses as calculated annually at the time of renewal and the total budgeted amount for health related insurances;
- Ten percent (10%) of the total budgeted amount for health related insurances for the year of renewal; and,
- The total of the incurred but not recorded (IBNR) claims at fiscal year-end as provided by the Town's health benefits consultant.

The chart below outlines the results of operations for FY2016 through FY2018. The activity of the insurance program is accounted for in an Internal Service Fund. For comparison, the minimum reserve is estimated at approximately \$5 million.

SELF INSURANCE	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL
REVENUES			
Employer Contributions	14,108,570	16,292,746	18,619,854
Employee Contributions	4,328,062	3,710,977	3,871,925
Interest on Investments	11,987	8,024	68,841
TOTAL REVENUES	18,448,619	20,011,747	22,560,620
EXPENDITURES			
Claims Incurred	17,850,694	18,310,655	18,567,791
Administration	2,152,863	2,030,306	2,075,093
TOTAL EXPENDITURES	20,003,557	20,340,961	20,642,884
Beginning Self Insurance Fund Balance	6,864,117	5,309,179	4,979,965
Annual Change	-1,554,938	-329,214	1,917,736
ENDING SELF INSURANCE BALANCE	\$5,309,179	\$4,979,965	\$6,897,701

Public Safety



EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	7,785,603	7,806,321	8,021,055	8,280,521	3.23%
Supplies	174,905	200,322	221,999	232,416	4.69%
Services & Charges	5,044,319	5,532,430	5,981,430	6,568,838	9.82%
Capital Outlay	629,397	534,609	355,570	449,495	26.42%
TOTAL EXPENDITURES	\$13,634,224	\$14,073,682	\$14,580,054	\$15,531,270	6.52%

Activities, Functions, and Responsibilities by Division

Police Department

- Enforce all laws and ordinances within the scope of the department.
- Protect life and property.
- Prevent crime and preserve peace.
- Investigate motor vehicle crashes, criminal violations, and Town ordinance violations.
- Provide community policing services to the Town including crime prevention activities, traffic enforcement, and youth/school programs.
- Provide dispatch and emergency communication services for police, fire, and EMS in Glastonbury and East Hampton.
- Maintain state and national law enforcement accreditation standards.
- Retain a fully staffed and well-trained work force.
- Ensure emergency management efforts meet the needs of the community.

Glastonbury EMS

- Provide emergency medical pre-hospital care.
- Serve as backup support for Glastonbury Fire Department at structure fires.
- Provide mutual aid assistance as needed.
- Furnish and maintain 3 ambulances in accordance with State, Federal, and industry standards (Vehicles funded by GVAA)
- Provide community CPR and first aid training under American Heart Association (AHA) guidelines.
- Participate in Town planning for disasters and mass casualty incidents.
- Provide standby first aid services for community events.

Fire Department

- Protect life and property within the community through the provisions of professional fire service, including but not limited to fire prevention, suppression, rescue services, management of hazardous material situations, and any other related public safety services.
- Provide support to other towns under mutual aid agreements or on an as needed basis.
- Accomplish these through Commitment, Respect and Integrity.

Emergency Management

- Plan for manpower, equipment, and community needs for town emergency situations.
- Update information, regulations, and training as applicable.
- Conduct monthly testing of the Town's warning sirens.
- Maintain involvement with Federal, State, Regional, and Local Public Safety, Homeland Security, Emergency Management organization and civic organizations for the protection of Glastonbury citizens.
- Provide citizens with information regarding emergency situations and public safety updates via the department's disaster telephone line (860- 652-7578) and radio channel (1570 AM).
- Maintain an up-to-date mobile telecommunications interoperability van, equipped to operate in the field for command and control services, and as a backup to the Town's main telecommunications system.
- Provide informational sessions for various local organizations, businesses, and citizens.
- Maintain radiological monitoring devices to meet homeland security concerns.



Police Department

Successes & Accomplishments

- Hired 2 Police Officers and 3 Dispatchers and promoted 3 detectives.
- Implemented K9 program.
- Upgraded/modernized department surveillance system.
- Implemented new scheduling system software.
- Participated in numerous community policing and school programs including presentations on the Opioid Crisis and Teen Vaping.
- Hosted a Women’s Personal Safety program.
- Submitted weekly public safety columns to the Glastonbury Citizen.
- Achieved 10th Commission on Accreditation for Law Enforcement Agencies’ national reaccreditation.
- Conducted tobacco compliance checks and sex offender registry compliance checks.
- Participated in several DOT highway safety grant programs (DUI, Click It or Ticket, Distracted Driving).

Future Goals & Initiatives

- Fill remaining Police Officer and Dispatcher vacancies.
- Continue with department technology projects including public safety radio component replacement and installation of solar-paneled car ports.
- Continue renovations to department restrooms and window replacements.
- Introduce hybrid cruisers to achieve fuel efficiency and reduce carbon footprint.
- Migrate to latest version of Commission on Accreditation for Law Enforcement Agencies’ standards.
- Replace recording equipment in Interview Room.
- Modernize Automated Fingerprint Identification System equipment.
- Begin planning for security improvements to police department annex exterior.
- Provide leadership and advanced training opportunities for personnel.
- Conduct liquor, tobacco, and sex offender registry compliance checks.
- Participate in grant-funded traffic safety initiatives (DUI patrol, Click It or Ticket, Distracted Driving).
- Collaborate with Board of Education on school safety initiatives and training programs.
- Expand community outreach initiatives (e.g., Citizen’s Police Academy).
- Participate in Justice Assistance Grant program.

Personnel & Expenditure Summary

PERSONNEL	FY2018 ADOPTED	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED
Full Time	77.00	79.00	79.00	79.00
Part Time	2.00	1.59	1.50	1.50
FTE	79.00	80.59	80.50	80.50

Personnel & Expenditure Summary Cont'd



EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	7,282,425	7,320,987	7,503,243	7,731,422	3.04%
Supplies	95,392	119,994	132,270	141,435	6.93%
Services & Charges	4,575,261	5,004,123	5,488,558	6,077,501	10.73%
Capital Outlay	434,203	345,634	272,000	320,000	17.65%
TOTAL EXPENDITURES	\$12,387,280	\$12,790,739	\$13,396,071	\$14,270,358	6.53%
REVENUES - Non Tax	\$440,596	\$656,133	\$429,000	\$434,597	1.30%
Required From Taxes	\$11,946,684	\$12,134,606	\$12,967,071	\$13,835,761	6.70%

Performance Measures

Performance Measures	Goal	FY2018 Actual	FY2019 Actual	FY2020 Estimated	FY2021 Estimated
Violent Crime Rate (Per 100,000) ¹	<268.8 ^a	49.3	55.2	53	This division does not project measures for future years.
Property Crime Rate (Per 100,000) ²	<2,097.7 ^b	1,161	1,140.7	1,061	
% Violent Crimes Cleared by Arrest ³	>45.6	82.4	89.5	90	
% Property Crimes Cleared by Arrest ⁴	>17.6	19.3	19.6	20	
% E911 Calls Answered >10 seconds	>90%	94	96	95	
Emergency/Priority 1 Response Time (Min)	<4:30	3:59	4:42	4:00	
# of Workplace Incidents	0	9	11	0	
# of Lost Days ⁵	0	19.5/201 ^a	4	0	

¹ FBI National Average = 368.9 per 100,000

^a FBI National Average: 25-50K population

² FBI National Average = 2,199.5 per 100,000

^b FBI National Average: 25-50K population

³ FBI National Average = 45.5%

⁴ FBI National Average = 17.6%

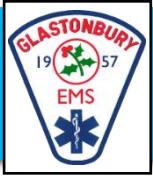
⁵ Lost days due to employee injuries

^a Designates lost days from prior year's long-term workplace incident

Activity Indicators

ACTIVITY INDICATORS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Alarm Dispatches (Burglary, Fire, & Medical)	1,549	1,617	1,356	This division does not project measures for future years.
Total Part 1 Crimes* (Murder, Homicide, Rape, Robbery, Aggravated Assault, Burglary, M/V Theft, Larceny-Theft, Arson)	417	412	393	
Total Calls for Service/Complaints	16,979	17,845	17,511	
Total Medical Calls	2,229	2,367	2,205	
Total Animal Calls	566	577	576	
Total Motor Vehicle Accidents	868	703	834	
Accidents Involving Injury	93	95	132	

*FBI's Uniform Crime Index for Major Crimes



Glastonbury EMS

Successes & Accomplishments

- Implemented name change from Glastonbury Volunteer Ambulance Association to Glastonbury EMS.
- Conducted American Heart Association (AHA) CPR and first aid classes for individuals and businesses.
- Hosted Emergency Medical Technician (EMT) recertification class.
- Conducted Emergency Medical Responder (EMR) recertification classes for Glastonbury Police Department.
- Initiated EMS bike team, providing coverage at 8 community activities.
- Provided standby first aid coverage for 15 Glastonbury Community events.
- Replaced one ambulance with new GMC ambulance.
- Received additional training and medical control to allow EMTs to administer NARCAN (naloxone) in cases of respiratory distress from opiate overdoses, use heart monitor for complaints of chest pain – for early recognition of a heart attack, and use CPAP (continuous positive airway pressure) for complaints of breathing difficulty.

Future Goals & Initiatives

- Continue to provide high quality emergency medical pre-hospital care.
- Provide paramedic level of service.
- Increase the number of trained EMS providers for the bike team.
- Recruit, retain, and increase number of volunteers.
- Increase number of individuals within the community trained in CPR.

Personnel & Expenditure Summary

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	0	0	0	0	0.00%
Services & Charges	17,663	17,115	20,820	0	-100.00%
Capital Outlay	0	0	0	0	0.00%
TOTAL EXPENDITURES	\$17,663	\$17,115	\$20,820	\$0	-100.00%
REVENUES - Non Tax	\$18,365	\$11,431	\$20,820	\$0	-100.00%
Required From Taxes	(\$702)	\$5,684	\$0	\$0	0.00%



Fire Department

Successes & Accomplishments

- 5 probationary members received the Firefighter I certification from the Connecticut Fire Academy.
- Recruited 7 new probationary Firefighters.
- Replaced last 1991 Service truck at Station 2 with a new 2018 Service truck.
- 8 Firefighters obtained certification as Fire Service Instructor 1.
- 8 Firefighters received certification as Fire Officer II.
- Replaced 4 of the Department's original thermal imaging cameras with new, state-of-the-art cameras.
- Began a multi-year renovation project to Stations 1 and 2.
- Installed a new energy efficient heating system at Station 4.
- Accepted delivery of a new fire rescue boat.

Future Goals & Initiatives

- Increase the number of firefighters trained to the Emergency Medical Response level.
- Continue to improve upon firefighter safety through advancements in technology, equipment, and training.
- Improve methods of retaining existing members and recruiting new talent to the department.
- Take delivery of a new Class A 4x4 fire engine during the winter of 2020.
- Continue with renovations and building improvements to Stations 3 and 4, as well as the Fire Training Facility.
- Replace 2 emergency apparatuses that are over 30 years old.

Personnel & Expenditure Summary

PERSONNEL	FY2018 ADOPTED	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED
Full Time	2.00	2.00	2.00	2.00
Part Time	0.00	0.00	0.00	0.00
FTE	2.00	2.00	2.00	2.00

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	482,177	464,334	495,812	527,099	6.31%
Supplies	79,500	80,306	89,464	90,716	1.40%
Services & Charges	443,570	503,860	463,115	482,450	4.17%
Capital Outlay	195,194	184,927	83,570	126,895	51.84%
TOTAL EXPENDITURES	\$1,200,441	\$1,233,426	\$1,131,961	\$1,227,160	8.41%
REVENUES - Non Tax	\$320	\$6,453	\$5,320	\$5,320	0.00%
Required From Taxes	\$1,200,121	\$1,226,973	\$1,126,641	\$1,221,840	8.45%

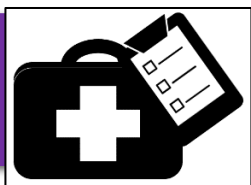


Performance Measures

PERFORMANCE MEASURES	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Average Response Time in Minutes	6-8	8	8	8	8
Insurance Service Rating	4/4B	04/4B	04/4B	04/4B	04/4B
Fire Training Hours	7,000	8,258	8,986	9,000	9,000
# of Workplace Incidents	0	0	0	0	0
# of Lost Days	0	0	0	0	0

Activity Indicators

ACTIVITY INDICATORS	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Emergency Incidents	900	842	824	850	850
Structure Fires	N/A	34	12	10	10
Volunteer Firefighters	135	119	106	110	110



Emergency Management

Successes & Accomplishments

- Maintained viable Emergency Management & Homeland Security Program.
- Retained federal certification as a "Storm Ready Town" by the National Weather Service.
- Maintained US Weather Alert Radios in all Glastonbury schools, bus yard, Town Manager's Office, Superintendent's Office, and Dispatch center.
- Provided on-site telecommunications interoperability and weather monitoring to Parks & Recreation for Santa's Run, Apple and Music Festival, and the Summer Music Series for citizen protection and staff training.
- Participated in Memorial Day Parade, St. Patrick's Parade (Hartford), and Veteran's Day ceremonies.
- Instituted a program with Salve Regina University in Rhode Island to allow students in their Emergency Management and Homeland Security programs to gain experience through exposure to our operations.
- Continued storm planning activity and training with Eversource and various public utilities.
- Maintained planning and training efforts with Spectra Energy regarding the maintenance and emergency response procedures for the natural gas transmission line in Glastonbury.
- Attended Eversource electrical power safety seminars.

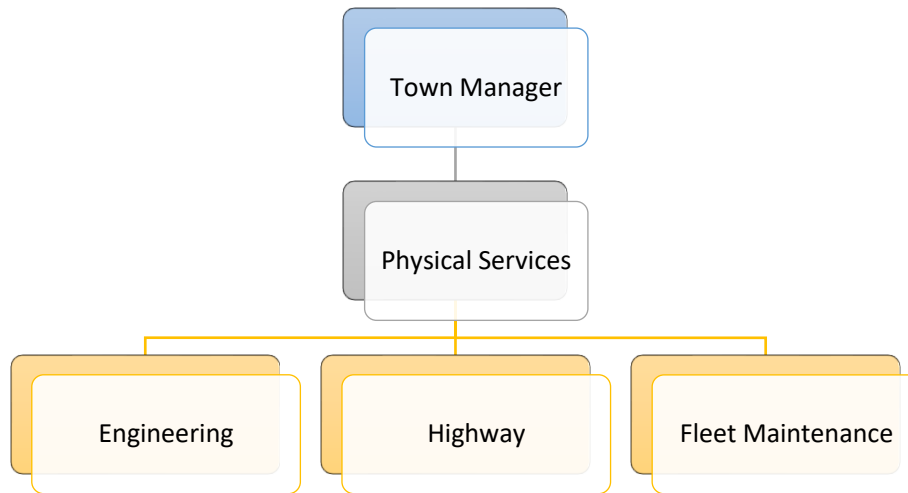
Future Goals & Initiatives

- Work closely with CT Division Emergency Management Homeland Security (DEMHS) Committees (e.g. State Interoperable, CT Police Chiefs and Police Association of CT, CCROG Emergency Planning, etc.).
- Continue National Incident Management System training for ongoing improvement and to ensure receipt of Federal funds.
- Pursue continued monthly testing of the Town Public Safety Warning Siren System.
- Maintain professional development efforts regarding Homeland Security through staff attendance in seminars and training programs provided by Local, Regional, and Federal resources.
- Continue to work with the Boy Scouts as well high school and college students in Public Safety education.
- Sustain involvement with CRCOG for mutual aid purposes.
- Continue to offer job shadowing and internship opportunities to Connecticut and Rhode Island college students.

Personnel & Expenditure Summary

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	21,000	21,000	22,000	22,000	0.00%
Supplies	14	22	265	265	0.00%
Services & Charges	7,826	7,331	8,937	8,887	-0.56%
Capital Outlay	0	4,048	0	2,600	0.00%
TOTAL EXPENDITURES	\$28,840	\$32,401	\$31,202	\$33,752	8.17%
REVENUES - Non Tax	\$23,189	\$0	\$11,110	\$11,610	4.50%
Required From Taxes	\$5,651	\$32,401	\$20,092	\$22,142	10.20%

Physical Services



EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	3,424,237	3,345,389	3,331,997	3,399,722	2.03%
Supplies	711,402	555,899	683,570	672,070	-1.68%
Services & Charges	2,593,099	2,798,737	3,019,953	3,201,296	6.00%
Capital Outlay	214,375	353,317	421,750	301,870	-28.42%
TOTAL EXPENDITURES	\$6,943,112	\$7,053,343	\$7,457,270	\$7,574,958	1.58%

Activities, Functions, and Responsibilities by Division

Engineering

- Inspect construction items that will become part of the Town’s infrastructure.
- Provide in-house design services for roads, storm drainage, sanitary sewers, sidewalks, recreational facilities, and other infrastructure.
- Offer technical and administrative support to the Water Pollution Control Authority (WPCA).
- Receive inquiries, perform inspection, and initiate action in response to citizen questions/notifications regarding traffic controls, drainage system, road conditions, and other related topics.
- Maintain Town-wide mapping and performance of recurring inspections of Town infrastructure
 - Manage administration and implementation of the Town’s Stormwater Management Plan as well as construction projects designed by Division staff and retained consultants
 - Maintain Town’s web-based Geographic Information System (GIS), which allow for public access to a wide range of infrastructure and assessment information

Activities, Functions, and Responsibilities by Division Cont'd

Highway

- Perform snow and ice removal during winter storm events.
- Sweep Town streets and execute roadside mowing.
- Maintain Town's sanitary sewer collection system.
- Prepare and provide administration of the Town street paving program.
- Clean catch basin and perform main flushing of sanitary sewer.
- Joint operation of the Bulky Waste sand and gravel operation.
- Maintain Town-owned traffic signals, manage application of all pavement markings, and install all regulatory and advisory traffic signage.
- Complete construction as funded and assigned on a wide variety of public infrastructure improvements.
- Perform maintenance and construction of the Town's extensive storm drainage system.
- Coordinate and implement maintenance activities for public roadways –e.g. patching, crack sealing, curbing operations.

Fleet Maintenance

- Coordinate all routine, unplanned, and mandated maintenance on the Board of Education school bus fleet.
- Provide detailed specifications for new vehicle and equipment purchases by the Physical Services Department and all other Town departments.
- Administer a computerized fleet management and cost-tracking system.
- Maintain environmental compliance for the garage facility and fluid handling processes.
- Provide technical guidance to other Town departments on vehicle-related decisions and purchases.
- Ensure compliance with State of Connecticut vehicle emission program.
- Install all emergency equipment in new police cruisers, providing a state-of-the-art police vehicle.
- Manage maintenance and regulatory compliance associated with the Town's gasoline, diesel, and natural gas fueling stations.



Successes & Accomplishments

- SIDWALK REPAIR/REPLACEMENT: Generated a multi-phased Town-wide plan for sidewalk maintenance and replacement. Implemented Phase 1 of said plan in high pedestrian traffic zones in and around the Town Center area.
- GLASTONBURY BOULEVARD PAVEMENT REHABILITATION DESIGN: Completed technical design of this 100% grant-funded project that will provide for rehabilitation of the pavement structure over the entire length and width of Glastonbury Boulevard. Improvements will also include measures that will enhance pedestrian safety through installation of new signalized mid-block crossings and exclusive pedestrian phases at existing signals.
- HISTORIC DOCK TERMINAL AND PIPING REMOVAL: Coordinated all phases of a project to remove the deteriorated historic dock and attached petroleum product piping associated with the former bulk oil storage facility at 300 Welles Street. Removal was accomplished without any adverse environmental impact at this public facility despite logistically difficult conditions.

Future Goals & Initiatives

- FISHER HILL ROAD BRIDGE REPLACEMENT: Administer the construction phase of this grant-funded bridge replacement project, such that full completion is accomplished within a single construction season.
- MATSON HILL OPEN SPACE DAM REMOVAL: Complete design, permitting, and construction phases associated with removal of the deteriorated concrete spillway portion of this dam. The resulting condition will re-establish the Roaring Brook stream channel through the former impoundment area and allow for greater public access to the Brook.
- GLASTONBURY BOULEVARD PAVEMENT REHABILITATION: Manage all aspects of this 100% grant-funded project to rehabilitate the pavement structure and significantly improve bicyclist and pedestrian safety while minimizing impacts to businesses and the motoring public.
- MULTI-USE TRAIL: Perform construction inspection and contract administration tasks associated with the Town's second off-road Multi-Use Trail section between Western Boulevard and House Street. Project completion will provide a comfortable and safe alternative to the busy Hebron Avenue corridor for those wishing to use non-motorized forms of transport and for those who enjoy recreational activities supported by the trail.

Personnel & Expenditure Summary

PERSONNEL	FY2018 ADOPTED	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED
Full Time	11.00	11.00	11.00	11.00
Part Time*	1.00	1.00	1.00	1.00
FTE	12.00	12.00	12.00	12.00

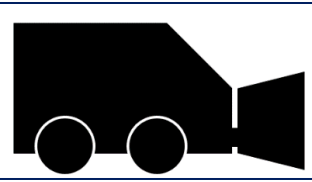
* Administrative Assistant splits time between Engineering and Community Development; counted as part-time (0.5) in each department.



EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	926,379	964,759	972,005	967,423	-0.47%
Supplies	14,074	15,161	18,500	18,500	0.00%
Services & Charges	489,475	538,294	623,095	619,467	-0.58%
Capital Outlay	20,102	6,806	43,400	28,620	-34.06%
TOTAL EXPENDITURES	\$1,450,030	\$1,525,020	\$1,657,000	\$1,634,010	-1.39%
REVENUES - Non Tax	\$16,623	\$17,120	\$17,500	\$17,500	0.00%
Required From Taxes	\$1,433,407	\$1,507,900	\$1,639,500	\$1,616,510	-1.40%

Activity Indicators

ACTIVITY INDICATORS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Sales Revenue	\$2,248	\$3,145	\$2,500	\$2,500
Permits Issued:				
Right-of-Way Permits	339	337	350	350
Sanitary Sewer Permits	58	63	60	60
Certificate of Occupancy Inspections	53	57	55	55
Call Before You Dig Requests Processed	2,570	2,675	2,700	2,700
New Town Road Accepted (Miles)	0.1	0	0.5	0.2
Value of Capital Improvement Projects Managed	\$4.6M	\$2.3M	\$3.0M	\$3.0M



Highway

Successes & Accomplishments

- **CLARK HILL ROAD PAVEMENT REHABILITATION:** Reconstructed the Clark Hill Road/Matson Hill Road/Woodland Street intersection, improving traffic safety and overall geometry. A new 3-way stop condition was created in conjunction with a significantly larger project to reclaim, regrade, and replace the pavement structure over the entire length of Clark Hill Road.
- **WINTER STORM DEICING:** Reviewed best management practices with respect to chloride usage during winter storm events. Use of best management practices ensures deicing material minimization resulting in lesser environmental impacts and decreased overall cost.
- **TOWN FACILITY SITE PAVING:** Performed and/or coordinated all construction components necessary to rehabilitate paved surfaces at both Smith Middle School and the Town Transfer Station on New London Turnpike.

Future Goals & Initiatives

- **BIRCH MOUNTAIN ROAD PAVEMENT REHABILITATION:** Rehabilitate the pavement structure over the entire 3-mile length of Birch Mountain Road. Work may leverage a variety of methodologies depending on current condition of road sections. Ancillary tasks to include structure adjustment, curbing, snow shelf restoration, etc.
- **HOPEWELL SCHOOL PARKING AND ACCESS DRIVE PAVING:** Reconstruct all parking, access drive, and asphalt play areas on the Hopewell School site. Storm drainage structures to be replaced as necessary. Work to be coordinated during the summer months, such that no regular school activities are disrupted.
- **ANNUAL ROAD PAVING PROGRAM:** Cost effectively manage and administer the Town's increasingly aggressive annual road paving program using a variety of surface treatment methodologies and contractual entities. The annual road paving program along with winter snow and ice control constitute the largest programmatic efforts within the Highway Division.

Personnel & Expenditure Summary

PERSONNEL	FY2018 ADOPTED	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED
Full Time	22.00	22.00	22.00	22.00
Part Time	0.50	0.50	0.50	0.50
FTE	22.50	22.50	22.50	22.50

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	1,934,593	1,824,821	1,791,533	1,864,731	4.09%
Supplies	690,667	534,570	651,410	641,410	-1.54%
Services & Charges	1,542,073	1,637,825	1,717,564	1,871,094	8.94%
Capital Outlay	194,273	322,680	374,400	255,750	-31.69%
TOTAL EXPENDITURES	\$4,361,607	\$4,319,895	\$4,534,907	\$4,632,985	2.16%



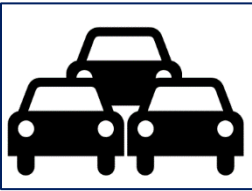
Performance Measures

PERFORMANCE MEASURES	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Lane Miles Resurfaced	20	16	13	18	18
Treated Road Salt: Ton/Lane Mile	0.08	0.07	0.07	0.07	0.07
Snow Removal within 8 hours of Storm Cessation	100%	100%	100%	100%	100%
# of Workplace Incidents	0	5	2	This division does not estimate these measures for future years.	
# of Lost Days Due to Injury	0	369**	144*		

*This figure includes 137 days associated with a single incident.

Activity Indicators

ACTIVITY INDICATORS	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Road Miles Plowed	N/A	37,470	24,721	40,000	40,000
Catch Basins Cleaned	500	425	270	400	450



Fleet Maintenance

Successes & Accomplishments

- POLICE CRUISER OPERATION COST: Managed conversion of a large percentage of Police cruiser vehicles to the Sport Utility Vehicle model, which has reduced operating costs by approximately 11%. Division staff participated in outfitting the new vehicles with the desired electronics packages and other amenities.
- FIRE DEPARTMENT ENGINE PURCHASE: Assisted in generating the complex vehicular and component system specifications associated with Fire Department new Engine purchase.
- FIRE DEPARTMENT APPARATUS MAINTENANCE: Developed and publicly advertised bid documents to cost effectively procure outside maintenance on Fire Department vehicles. Maintenance of specialty systems on modern-day apparatus is best accomplished by vendors with such niche knowledge.

Future Goals & Initiatives

- NON-POLICE VEHICLE FUEL ECONOMY: Increase average non-Police sedan vehicle fuel economy to 30 mpg or better. Fuel economy of said vehicles has seen continued increases as various operational measures are observed, along with making manufacturer-stated fuel economy a consideration in making purchases.
- POLICE DEPARTMENT CRUISER FLEET CONVERSION: Manage completion of cruiser fleet conversion to the Sport Utility Vehicle model, thereby further reducing overall operational costs.
- UNDERGROUND FUEL TANK REPLACEMENT: Investigate regulatory requirements, site design aspects, and technical specification alternatives associated with replacement of the underground gasoline tank at the Police Station. Aboveground tank options must also consider site security.

Personnel & Expenditure Summary

PERSONNEL	FY2018 ADOPTED	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED
Full Time	6.00	6.00	6.00	6.00
Part Time	2.20	2.20	2.20	2.20
FTE	8.20	8.20	8.20	8.20

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	563,264	555,810	568,459	567,568	-0.16%
Supplies	6,661	6,169	13,660	12,160	-10.98%
Services & Charges	561,551	622,617	679,294	710,735	4.63%
Capital Outlay	0	23,831	3,950	17,500	343.04%
TOTAL EXPENDITURES	\$1,131,475	\$1,208,427	\$1,265,363	\$1,307,963	3.37%



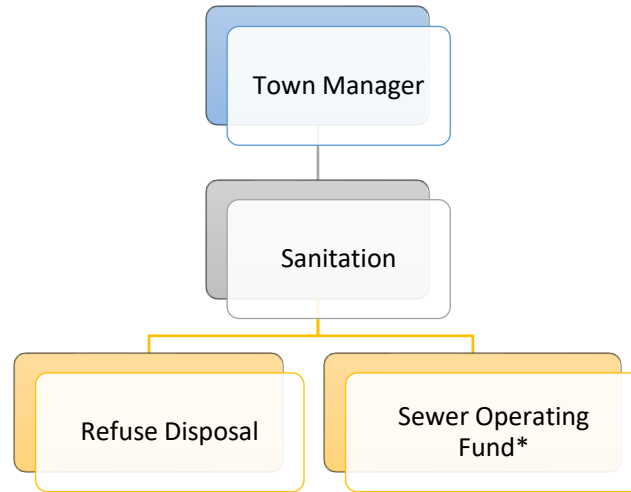
Performance Measures

PERFORMANCE MEASURES	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Percentage of On-Time Preventative Maintenance:					
Sedans	95%	94%	95%	95%	95%
Cruisers	95%	92%	91%	92%	95%
Operating & Maintenance (cost per mile):					
Sedans	≤0.25	0.17	0.16	0.17	0.17
Cruisers	≤0.50	0.43	0.38	0.38	0.39
Non-Police Sedan Fuel Efficiency (mpg)	≥30.0	30.17	29.69	30.0	30.5
# of Workplace Injury Incidents	0	1	1	-	-
# of Lost Days Due to Injury	0	5	2	-	-

Activity Indicators

ACTIVITY INDICATORS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
# of Units in Town Fleet (sedans, trailers, equipment, trucks - light/medium/heavy, Police/Fire/Ambulance and vans - maintenance/passenger)	275	273	274	274
# of Units in Board of Education Fleet (buses, passenger vans, maintenance, and equipment vehicles)	87	87	87	87
# Natural Gas-Fueled Vehicles / # Electric Vehicles	27 / 2	27 / 2	27 / 2	27 / 2
Road Miles Traveled by Town Fleet	987,363	1,004,053	1,000,000	1,000,000
Road Miles Traveled by Board of Education	748,571	842,835	850,000	850,000
Average Fleet Age (Industry Average 6.5 years)	10.68 years	10.34 years	10.4 years	10.5 years

Sanitation



*Sewer Operating Fund information is in the Special Revenue Fund section of this budget document (page 111).

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	315,823	318,308	331,285	332,112	0.25%
Supplies	3,095	3,611	6,980	4,580	-34.38%
Services & Charges	405,209	472,780	521,696	585,676	12.26%
Capital Outlay	1,481	9,454	0	86,600	0.00%
TOTAL EXPENDITURES	\$725,609	\$804,154	\$859,961	\$1,008,968	17.33%

Activities, Functions, and Responsibilities by Division

Refuse Disposal

- Provide effective Refuse and Recycling programs for waste generated within the Town.
- Operate the Transfer Station/Recycling facility and Satellite program.
- Manage operations of the Bulky Waste Facility for disposal of demolition/construction related waste and the processing of excavated materials for Town use and resale.
- Provide an effective Regional Household Hazardous Waste disposal program as an active member of the Capitol Region East Operating Committee.
- Ensure community is informed of all solid waste disposal and recycling programs, events, and services.
- Issue and enforce waste disposal permits for commercial waste collectors.



Refuse Disposal

Successes & Accomplishments

- Maintained active membership in the Central Connecticut Solid Waste Authority to fully evaluate effective opportunities for regional refuse and recycling disposal options.
- Hosted 2 Town-wide paper shredding events for residents.
- Replaced Transfer Station Wheel Loader.
- Hosted public composting workshop.
- Offered backyard compost bins and rain barrels to residents at reduced cost through vendor partnership.
- Developed amendments to Town Code banning single use plastic bags.

Future Goals & Initiatives

- Continue ongoing evaluation of Refuse/Recycling operations to maintain the sustainability of offsetting revenues by a minimum of 75% of operating expenses.
- Host another composting workshop and facilitate another compost bin/rain barrel distribution program.
- Continue to maximize recycling efforts through active engagement in community and regional initiatives.
- Develop financial program for future closure funding of the Bulky Waste Facility.

Personnel & Expenditure Summary

PERSONNEL	FY2018 ADOPTED	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED
Full Time	2.00	2.00	2.00	2.00
Part Time	4.56	4.56	4.56	4.56
FTE	6.56	6.56	6.56	6.56

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	315,823	318,308	331,285	332,112	0.25%
Supplies	3,095	3,611	6,980	4,580	-34.38%
Services & Charges	405,209	472,780	521,696	585,676	12.26%
Capital Outlay	1,481	9,454	0	86,600	0.00%
TOTAL EXPENDITURES	\$725,609	\$804,154	\$859,961	\$1,008,968	17.33%
REVENUES - Non Tax*	\$675,200	\$588,493	\$627,000	\$610,050	-2.70%
Required From Taxes	\$50,409	\$215,661	\$232,961	\$398,918	71.24%

* Non tax revenue is generated from permit fees as acquired from the users. The permits are based on a pay-as-you-go concept or a permit for recurring entrance to the Transfer Station with certain restrictions. The intent is to recover an estimated 75% of operating costs applicable to the operations. There are some costs that would not be subject to recovery. The agency also collects other solid waste tip fees as they may apply to the Transfer Station or Bulky Waste sites. As market conditions allow, there are revenues from sale of recycled materials.



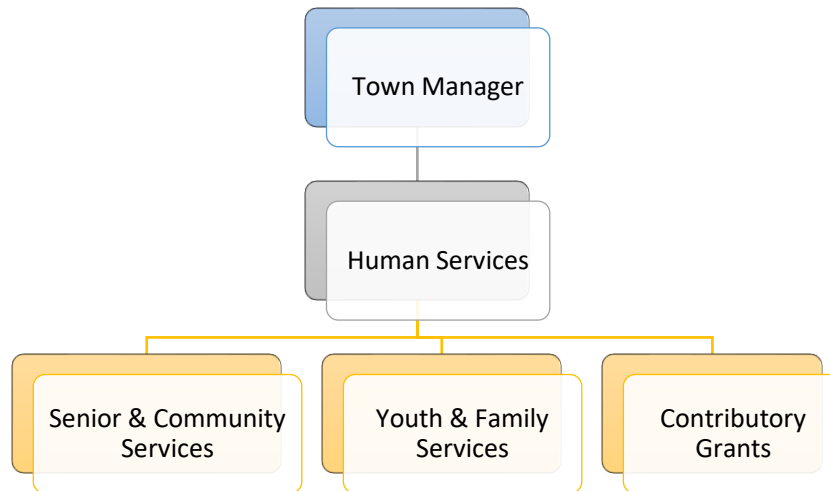
Performance Measures

PERFORMANCE MEASURES	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Tons of Solid Waste Disposed at Transfer Station	< 1,650	1,525	1,515	1,510	1,510
Revenue Offset versus Refuse Operating Budget	≥ 75%	81%	72%	70%	75%
# of Workplace Incidents	0	0	0	0	0
# of Lost Days	0	0	0	0	0

Activity Indicators

ACTIVITY INDICATORS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Cost Per Ton for Refuse Disposed at Materials Innovation and Recycling Authority (MIRA)	\$68.00	\$72.00	\$83.00	\$88.00
# of Vehicles Attending Household Hazardous Waste Collection Events	765	732	730	730
# of Refuse Disposal Permits Issued	6,860	6,750	6,800	6,800

Human Services



EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	1,644,783	1,586,462	1,684,311	1,747,186	3.73%
Supplies	35,650	34,875	47,150	43,000	-8.80%
Services & Charges	1,049,861	1,137,172	1,167,943	1,260,638	7.94%
Capital Outlay	68,667	1,499	65,100	33,850	-48.00%
TOTAL EXPENDITURES	\$2,798,962	\$2,760,008	\$2,964,504	\$3,084,674	4.05%

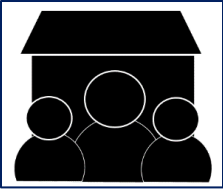
Activities, Functions, and Responsibilities by Division

Senior & Community Services

- Outreach Social Work Services to Seniors, Disabled Adults, and Financially At-Risk residents.
- Oversee Senior Center Programs including:
 - Dial-A-Ride Transportation
 - Senior Lunch Program
 - Friendship Memory Circle Program
 - Volunteer Opportunities
 - Tax Relief & Energy Assistance Programs
 - Holiday Giving Programs

Youth & Family Services

- Counseling.
- School Social Work Services including Outreach Services at Glastonbury High School and Smith Middle School.
- Creative Experiences Programs.
- Youth Services Action Group.
- Welles Village Activity Council for Youth.
- Substance Abuse Prevention Services.
- Youth Advisory Council.
- Social Club.



Senior & Community Services

Successes & Accomplishments

- Successfully partnered with 9 regional towns to obtain federal grant funds through the North Central Area Agency on Aging for support of Tai Ji Quan Moving for Better Balance program.
- Launched AARP Age-Friendly Livable Communities initiative, designed to improve the overall quality of life for residents at any age along the continuum of life, with public forum and town-wide community survey.
- Partnered with Connecticut Community Care, Inc. and Anthem Foundation to provide Aging Mastery Program & Live Well Workshops, designed to help seniors with chronic pain or illness age well and improve quality of life.
- Awarded grant funding to support various programs including \$20,000 from the Glastonbury Education Foundation to support Age-Friendly Livable Communities efforts, \$51,278 in renewal funding from the CT Dept. of Transportation (DOT) for enhanced Dial-A-Ride service and funding to provide winter clothing to 132 Glastonbury residents.
- Increased daily lunch ticket cost for the first time in nearly 15 years to generate an estimated \$2,500 in additional revenues.
- Introduced new and inter-generational programs (e.g. Quilts of Valor, Pen Pals and Techie Teens, Positivity Seminars, and Setback tournaments) and expanded Life-Long Learning and Cultural offerings (e.g. mindfulness, opera, history, trips, etc.)
- Leveraged technology solutions to improve services including an automated call system for program participant notices, an online platform for Food Bank requests and notifications, and enhanced image/audio programming for lectures and events.
- Offered an array of services to ~1,500 unduplicated seniors/disabled individuals designed to improve their mobility, socialization, and overall well-being.
- Re-introduced Dial-A-Ride services on Tuesday & Thursday evenings to increase evening program access for isolated seniors. Program overall provided ~18,600 rides to 500+ unduplicated seniors/disabled individuals, increasing access to healthcare, nutrition, socialization and decreased isolation.
- Increased participation in the Low Vision Support Group, resulting, in-part, from added promotional/educational efforts.
- Provided support to eligible residents through annual assistance programs including:
 - Utility/Winter Heat Assistance – 448 households assisted through the Energy Assistance Program and Fuel Bank.
 - Thanksgiving Food Program - 444 residents received food items and grocery gift cards.
 - Holiday program - Matched 240 Glastonbury children with generous donors of toys/gifts.
 - Back to School Program - 224 Glastonbury students received backpacks, school supplies and gift cards.
 - Food Bank - 507 residents received non-perishable food and household items. Staff increased collaboration with community businesses and organizations to further facilitate donations.
 - Renter's Rebate Program - 306 Applications completed for eligible senior/disabled residents who pay for rent/utilities.

Future Goals & Initiatives

- Offer a free caregiver series in collaboration with Hartford Healthcare Center for Healthy Aging in April 2020.
- Collaborate with the Housing Authority and Town Departments to provide Welles Village community member programming.
- Partner with town departments and Commission on Aging to develop an Age-Friendly Livable Community Action plan.
- Create a new Senior Services program brochure to increase visibility and readership.
- Develop and implement plans for an on-site fitness center at the Riverfront Community Center.
- Continue to increase culturally diverse programming to better meet the needs of all community members.
- Institute a volunteer matching program for senior in need of assistance with household cleaning/yard-work.
- Restructure program registration process to include in person and on-line options.
- Develop and implement plan to improve participation tracking methods.
- Continue to increase health and wellness evidence-based programming (e.g. Health Fair), and inter-generational programming through grants and/or in-service programming with community partners.
- Identify and implement new ways to raise program revenues.

Personnel & Expenditure Summary



PERSONNEL	FY2018 ADOPTED	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED
Full Time	8.00	8.00	7.00	7.00
Part Time	9.80	9.80	10.00	9.80
FTE	17.80	17.80	17.00	16.80

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	831,127	867,036	871,397	788,536	-9.51%
Supplies	23,558	20,240	27,400	23,250	-15.15%
Services & Charges	580,649	603,398	674,974	643,463	-4.67%
Capital Outlay	44,994	1,499	57,100	24,200	-57.62%
TOTAL EXPENDITURES	\$1,480,328	\$1,492,174	\$1,630,871	\$1,479,449	-9.28%
REVENUES - Non Tax	\$273,696	\$268,542	\$319,238	\$299,728	-6.11%
Required From Taxes	\$1,206,632	\$1,223,632	\$1,311,633	\$1,179,721	-10.06%

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Improvement Rating - Wellness Programs*	>90%	96%	97%	97%	97%
Food Service Cost vs. Contractual Cost**	<85%	85%	85%	85%	85%

*Based on annual evaluations of wellness programs by participants.

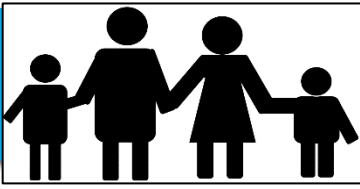
**Actual costs compared to contractual service costs.

Activity Indicators

ACTIVITY INDICATORS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Senior Center Participation*	35,084	36,171	37,000	37,500
Senior Lunch Participation*	10,639	11,129	11,500	11,500
Dial-A-Ride Rides*	18,287	18,599	18,500	18,500
Social Work Services*	11,640	11,922	12,000	12,200
Number of External Building Reservations**	165	137	150	155

* Measured in units of service.

**Revenue producing building use.



Youth & Family Services

Successes & Accomplishments

- Clinical and Outreach Staff developed and launched a Vaping Intervention Protocol at Smith Middle School (SMS) and Glastonbury High School as well as Educational programming in response to increased vaping misuse.
- Outreach Staff participated in a focus group discussion on vaping trends. Held at Glastonbury High School (GHS), the discussion was comprised of students and faculty and was initiated and attended by Senator Richard Blumenthal.
- Creative Experiences and Outreach Social Worker staff collaborated to facilitate a “Social Club” targeted to special needs youth and provided opportunities to engage with the community in a diverse variety of social settings.
- Clinical and Outreach Social Workers increased the visibility and expansion of Peer Mediation within Glastonbury Public Schools. Kindness events were sponsored by Peer Mediation Club at Glastonbury High School (GHS).
- Clinical and Outreach Staff presented at GHS’s Professional Development Day on the topic of Self Care, and also presented to Glastonbury School Faculty on the topic of Anxiety, Stress, and Depression/Blues.
- Creative Experiences facilitated a fall Cabaret Broadway musical at the Riverfront Community Center, produced by 7-12 graders. This successful event was sold out.

Future Goals & Initiatives

- Host an interactive event for students and parents/guardians to discuss current substance abuse trends, featuring a guest speaker and the ‘Hidden in Plain Sight van’.
- Youth and Family Services Commission members, staff, and members of the faith community will collaborate to design and implement a community service program to provide meaningful volunteer opportunities for Glastonbury youth.
- Expand and implement Peer Mediation in elementary schools, currently offered in GHS, SMS, and Gideon Welles School.
- Host a psychoeducational support group for high school students who self-identify as seeking to reduce/cease vaping.
- The Substance Abuse Prevention Coordinator will co-facilitate a Mother-Daughter Circle (grades 5-8) to strengthen their relationship through creative expression, stress reduction, skill building, setting limits and honoring boundaries.
- Facilitate a middle school girls group on the Impact of Social Media in response to trending student impacts.

Personnel & Expenditure Summary

PERSONNEL	FY2018 ADOPTED	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED
Full Time	11.00	11.00	11.00	11.00
Part Time	1.10	1.60	1.60	1.60
FTE	12.10	12.60	12.60	12.60

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	813,656	719,426	812,914	958,650	17.93%
Supplies	12,092	14,635	19,750	19,750	0.00%
Services & Charges	436,635	501,196	460,392	584,598	26.98%
Capital Outlay	23,674	0	8,000	9,650	20.63%
TOTAL EXPENDITURES	\$1,286,057	\$1,235,257	\$1,301,056	\$1,572,648	20.87%
REVENUES - Non Tax	\$31,929	\$56,671	\$60,808	\$65,982	8.51%
Required From Taxes	\$1,254,128	\$1,178,586	\$1,240,248	\$1,506,666	21.48%



Performance Measures

PERFORMANCE MEASURES	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Client Satisfaction Rating	>90%	95%	94%	95%	95%
Clinical Service Waiting List (Business days between referral and first session)	<45	10	14	9	9

Activity Indicators

ACTIVITY INDICATORS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Outreach Clients	1,050	953	940	1050
Clinical Clients - Individual	821	842	850	850
Youth Program Participation	1,135	1147	1150	1150
Substance Abuse Prevention Programs	6	2	6	8

Human Services: Contributory Grants

Contributory Grants

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
InterCommunity Inc.	9,000	9,000	9,000	9,000	0.00%
Interval House, Inc.	5,000	5,000	5,000	5,000	0.00%
KIDSAFE/Exchange Club Ctr.	5,000	5,000	5,000	5,000	0.00%
MARC, Inc.	0	11,168	11,168	11,168	0.00%
NC Regional Mental Health	2,409	2,409	2,409	2,409	0.00%
TOTAL EXPENDITURES	\$21,409	\$32,577	\$32,577	\$32,577	0.00%

The Town provides contributory health grants to five different agencies (summarized below) that are budgeted under Services & Charges of the Human Services Department.

Activities, Functions, and Responsibilities by Agency

InterCommunity Inc.

InterCommunity Health Care’s mission is to help people improve their quality of life by providing physical health, mental health and addiction services for optimum health and recovery. The agency is committed to serving individuals in the Greater Hartford region regardless of their ability to pay and insurance status. The grant money will be used to provide services at Clayton House, an Inpatient Detoxification Center and their East Hartford Primary Care. Last year 32 Glastonbury residents received services at Clayton House, 21 residents used the Inpatient Detoxification program and 159 residents used the East Hartford Primary Care services. Integrated services are comprised of:

- Primary Care Services
- Medication Assisted Treatment
- Residential Programs
- Community Support Programs
- Emergency Housing Assistance
- Evidence-Based Employment Services
- Outpatient Behavioral Health Services

Interval House

Interval House is dedicated to ending domestic violence and providing services that will prevent and break the cycle of family and intimate partner abuse. Interval House strives to reach all persons at risk and bring about social change. Services consist of:

- 24-hour hotline
- Emergency Safe house
- Crisis counseling and support groups
- Court advocacy
- Law enforcement partnership
- Lethality Assessment Program
- Community education
- Volunteer training

Activities, Functions, and Responsibilities by Agency Cont'd

KIDSAFE/Exchange Club Ctr.

KIDSAFE CT is dedicated to early intervention, prevention and treatment of child abuse and neglect for residents of Hartford and Tolland Counties. Monies provided by the Town of Glastonbury would be expended to provide home-based support for infants and parents during the first year of the infants' lives through the Parent PALS program. This program follows a family-centered approach which helps build a safe, nurturing environment for children to grow up within, provides parents with respite support and information, and reduces risks of child abuse and neglect.

MARC, Inc.

MARC, Inc. embraces the concept that all people should be afforded the opportunity to live and work in the community. Employment of choice at prevailing wages, promotion of natural supports, and advocacy are important priorities. Expansion of skills to obtain and maximize community-based employment is emphasized. MARC provides 6 basic services: Supported Employment, Retirement/DSO/DSO Work, Residential, Recreation, Respite & In-Home Supports and Advocacy.

- Employment DSO - 8 Glastonbury clients this current fiscal year
- Respite/In Home Support - 8 clients from Glastonbury in the current fiscal year
- Residential- 3 clients from Glastonbury in the current fiscal year
- Self-Advocacy- 5 Glastonbury clients in the current fiscal year

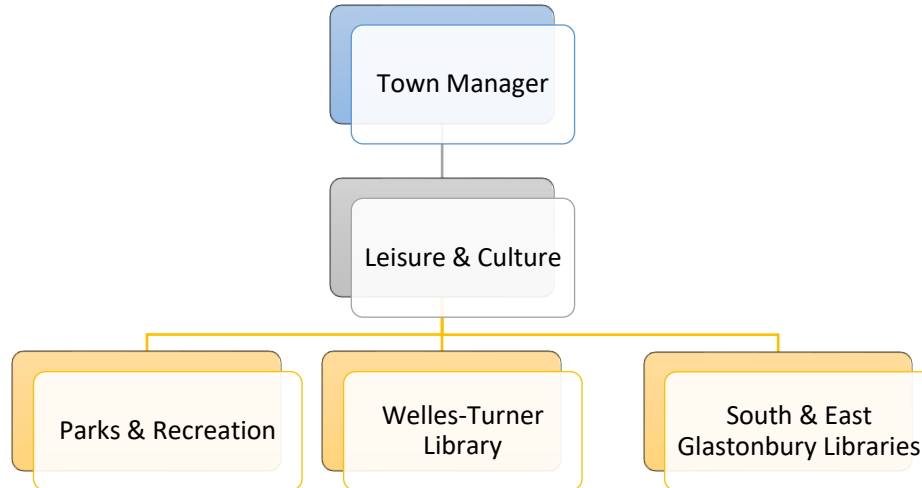
Amplify, Inc. Formally North Central Regional Mental Health Board, Inc. (NCRMHB)

Effective July 1, 2019, Amplify has completed a merger of the North Central Regional Mental Health Board (NCRMHB) and East of the River Action for Substance Abuse Elimination, Inc. (ERASE). The newly formed agency is designed, under its contract with DMHAS, to carry out the mission and statutory mandates of both NCRMHB and ERASE. Amplify Inc., is charged with assessing the behavioral health needs of children, adolescents and adults across the region.

Amplify's scope of services:

- Community Education
- Update the FY19 Regional Needs Assessment as requested by DMHAS and produce a Regional Priority Report that further explores the region's funding priorities for substance abuse, mental health and problem gambling based on identified needs and gaps.
- Conduct training with Local prevention and Catchment Area council members using a strategic Prevention Framework to explore issues for individuals with mental health, addiction and/or co-occurring issues.
- Stimulate the development of new and needed services in the State of CT.
- Provide information about mental health and addiction issues and initiatives to members to the provider community and members of the general public.
- Monitor DMHAS response to local issues.

Leisure & Culture



EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	2,931,270	2,832,188	3,048,838	3,053,546	0.15%
Supplies	165,205	171,112	184,540	199,740	8.24%
Services & Charges	2,009,499	2,445,358	2,283,139	2,445,736	7.12%
Capital Outlay	133,899	250,168	228,250	172,650	-24.36%
TOTAL EXPENDITURES	\$5,239,873	\$5,698,825	\$5,744,767	\$5,871,672	2.21%

Activities, Functions, and Responsibilities by Division

Parks & Recreation

- Maintain 28 baseball/softball fields and 26 rectangular fields (football, soccer, lacrosse and field hockey) for use by youth and adult leagues and the high school interscholastic sports program.
- Operate 3 swimming pools (1 indoor and 2 outdoor) and one pond used by 30,000 visitors annually for public swimming.
- Inspect and maintain 16 children’s playgrounds.
- Provide 2,000+ summer day camp opportunities for youth ages 4-17.
- Mow 250+ acres of lawn area weekly from mid-April to late October.
- Teach approximately 1,900 children’s swim lessons each year.
- Provide an instructional basketball program for approximately 1,200 boys and girls ages 8-18.
- Operate a teen center and skate park.
- Provide a wide array of special events to enhance the quality of community life including the Santa’s Run Road Race, Fishing Derby, Annual Senior Citizens Picnic, Expanded Summer Music Series, and Children’s Performances.
- Operate a public boat launch on the CT River and a banquet facility at the Glastonbury Boathouse in Riverfront Park.

Activities, Functions, and Responsibilities by Division Cont'd

Welles-Turner Library

- Provide traditional and modern library resources for public use including a collection of approximately 160,000 items that includes both print and non-print formats and digital downloads.
- Professional reference librarians available during regular business hours to assist the public in meeting information needs.
- Access to online databases including *Historical Hartford Courant*, *Historical New York Times*, *Facts.com Ancestry Library Edition*, *ConsumerReports.org*, *Morningstar Investment Research Center*, *RefUSA*, *researchIT* (Connecticut's Digital Library), and the iCONN databases.
- A comprehensive children's/youth/teen program that includes story times, summer reading programs, and special events.
- Public computers, Internet access, Wi-Fi, and 3D printing.
- A selection of museum passes that allow discount admission to selected museums.
- Local history and genealogy section including the complete Barbour Collection and online access to Ancestry Library and Heritage Quest.

South Glastonbury Library

- The South Glastonbury Public Library provides local resources for the education and recreation of the Community. These primary resources include books, periodicals, and recordings.
- Services also include programs, concerts, lectures, art exhibits, nature programs, children's story hours, craft programs, and summer programs.
- Meeting room space for community organizations.

East Glastonbury Library

- The East Glastonbury Public Library operates entirely by volunteers for 21 hours/week.
- Collection includes materials for all ages.
- Services include book discussion group for adults, community information and exhibit space.





Parks & Recreation

Successes & Accomplishments

- Taught ~2,000 children's swim lessons, over 70% of which were for children ages 8 or under. This aligns with the departmental goal of having all Glastonbury children learn to "Swim by Eight".
- Continue to partner with L.L. Bean to provide Kayaking, Paddle Boarding, and Fly-Fishing Programs, serving 1,481 participants.
- Expanded Camp Discovery and Expanded Pre-school Parent/Child classes (Messy Art, Book, Craft, Play).
- Continued to partner with Riverfront Recapture to provide a work site for a youth rowing camp. 68 participants in FY19.
- Provided 100+ individuals with sports equipment through the Locker Room Program.
- Implemented a remote-control system for in-ground irrigation systems for improved efficiency and productivity.
- Achieved Bicycle Friendly Bronze Designation through the League of American Cyclists.
- Introduced online job applications for all new positions.
- Hosted New England YMCA Regional Invitational Gymnastics meets with 1,000 gymnasts competing, the Glastonbury Gymnastics Parents Organization (GGCPO) used funds raised to purchase new equipment.
- Finalized interior and accessibility compliance improvements at Parks Maintenance Facility.
- Completed numerous renovations, repairs, and equipment improvements at Grange Pool and Addison Pool.
- Assisted in controlling non-native invasive plant species in the Blackledge Falls Dam deconstruction and transformation.
- Partnered with Glastonbury Partners in Planting (GPIP) on several projects including the Hubbard Green monument re-landscaping and irrigation capital project, landscaping improvements in several school courtyards, and planting replacement trees along Putnam Boulevard.
- Redesigned landscaping at the Riverfront Community Center (RCC) in partnership with the country Gardeners Garden Club.
- Worked with Glastonbury Little League, Eagle Scouts, and Girl Scouts on several projects including designing and installing a lighted flag pole at Butler Field, improving the trail from Gideon Welles School to J.B. Williams Park, performing an inventory of memorial trees and benches at 6 public sites, and providing mosquito-control education.
- Begin first phase of Emerald Ash Borer management by removing large portions of Ash tree populations in town. Also, addressed Oak and other tree damage/death caused by Gypsy moths, drought (2015-2017), and over-maturation of the urban forest. Program efforts are anticipated to continue for several years.
- Supported town-wide sustainable efforts by installing a solar trash compacter at the Center Green and planting Oak Trees to commemorate the Town's Silver Sustainable CT designation and the 100th anniversary of the Connecticut Arborists' Law. (The latter was provided by the CT Tree Protective Association.)

Future Goals & Initiatives

- Continue to manage urban forest and address dead/dying trees and safety issues resulting from Gypsy moths and drought.
- Evaluate opportunities to improve the Recreation management system for Parks and Recreation & Senior Services.
- Pursue Splash Pad and Disc Golf Course projects.
- Reduce number of planting beds and incorporate more efficient means of care.
- Partner with GPIP to re-landscape Fire Co. 1 headquarters at intersection of Main Street and Pratt Street.
- Further improve grounds and facility maintenance by replacing 2 trucks in fleet to reduce breakdown and repair costs and increase reliability, line painting trailer to address current equipment issues caused by rust and corrosion, and one walk-behind snow blower. Add another to the fleet for more effective sidewalk snow removal operations.
- Purchase tractor snow pusher, rims, and loaded tires to expand its use in winter snow removal operations and year-round.
- Reduce algae at Eastbury Pond through use of underwater aeration systems.



Personnel & Expenditure Summary

PERSONNEL	FY2018 ADOPTED	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED
Full Time	22.00	22.00	22.00	22.00
Part Time	1.50	1.50	1.50	1.50
FTE	23.50	23.50	23.50	23.50

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	2,103,370	2,032,930	2,135,789	2,115,900	-0.93%
Supplies	143,586	150,085	158,800	174,000	9.57%
Services & Charges	1,258,149	1,674,978	1,434,273	1,558,480	8.66%
Capital Outlay	121,880	228,036	214,050	150,150	-29.85%
TOTAL EXPENDITURES	\$3,626,985	\$4,086,029	\$3,942,912	\$3,998,530	1.41%
REVENUES - Non Tax*	\$203,333	\$138,981	\$178,185	\$160,083	-10.16%
Required From Taxes	\$3,423,652	\$3,947,048	\$3,764,727	\$3,838,447	1.96%

*Non tax revenue is generated from fees and charges to participants in Town-sponsored recreation programs and user fees charged to groups or individuals reserving Town-owned facilities. Annually, the Town Council approves a schedule of fees applicable to the programs and activities. Self-supporting recreation activities are accounted for in the Recreation Activities Fund. More detail on this fund can be found in the Special Revenue Fund section of this document. The estimate of \$158,185 in FY19/20 revenues will be generated through Parks & Recreation programs to be accounted for in the General Fund.

Performance Measures

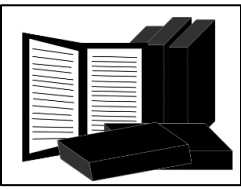
PERFORMANCE MEASURES	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Revenue Reimbursement of Program Expenses	95.0%	100%	100%	100%	100%
Program participants indicating that program "met expectations"*	≥95%	96%	96%	96%	96%
Public playgrounds that comply with accepted safety standards	100%	100%	100%	100%	100%
Percent of snow removal completed within 12 hours of the end of storms	100%	95%	95%	95%	95%
# of Workplace Incidents	0	4	11	12	5
# of Lost Days	0	0	1	0	0

*Data based on customer response to survey question.

Activity Indicators

ACTIVITY INDICATORS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
# of 9 hole rounds played at Minnechaug Golf Course*	12,387	12,196	15,402	15,500
# of athletic fields maintained for baseball, softball, football, soccer, field hockey, and lacrosse	54	54	54	54
Total hours of scheduled athletic field use per fiscal year	41,449	46,538	46,600	46,600
# of recorded program registrations, swimming facility visits for public swim, and recreation facility reservations	76,661	71,495	74,500	75,000

*Number of annual rounds subject to weather conditions



Welles-Turner Library

Successes & Accomplishments

- Installed new audio-visual equipment in the Friends Room (laser projector, wide-angle screen and sound system).
- Launched 2 new online services: Great Courses and NYTimes.com (digital edition of New York Times).
- Started Cookbook Club featuring a different cookbook each month. Participants make a recipe from the book and then meet to discuss and taste-test.
- Became a Passport Acceptance Center in October 2018. Processed 279 applications during year ending June 30, 2018.
- Hired TSKP Studio to provide architectural services and to oversee the facility expansion/renovation project.

Future Goals & Initiatives

- Complete library expansion/renovation project. The completed project will include additional space for children and teen services, collaborative workspace for all ages, and a dedicated makerspace.
- Investigate and implement, where feasible, online products that will enhance the library user experience. Can include, but is not limited to site mapping software, online reservations for study rooms and library applications.
- Continue to offer online resources (digital download services and other databases) to help patrons meet their educational, recreational, and business needs.
- Expand program offerings including collaborative programs hosted at other community venues.
- Continue to maintain public computers per retention schedule established by Information Technology and provide peripheral equipment (scanners, presentation equipment, VHS to DVD converters) that enables users to complete tasks.

Personnel & Expenditure Summary

Welles-Turner Library

PERSONNEL	FY2018 ADOPTED	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED
Full Time	10.00	10.00	10.00	10.00
Part Time	15.94	15.94	15.94	15.94
FTE*	25.94	25.94	25.94	25.94

* As calculated by State Library.

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	827,900	799,258	913,049	937,646	2.69%
Supplies	21,618	21,027	25,740	25,740	0.00%
Services & Charges	736,349	755,379	833,866	872,256	4.60%
Capital Outlay	12,019	22,132	14,200	22,500	58.45%
TOTAL EXPENDITURES	\$1,597,888	\$1,597,796	\$1,786,855	\$1,858,142	3.99%
REVENUES - Non Tax	\$94,026	\$107,660	\$123,000	\$113,000	-8.13%
Required From Taxes	\$1,503,862	\$1,490,136	\$1,663,855	\$1,745,142	4.89%

Performance Measures - WTML



PERFORMANCE MEASURES	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Library visits per capita*	5.3>	6.6	6.9	7.0	7.0
Circulation per capita*	6.7>	10.5	10.1	10.1	10.1
Residents with library cards*	40%>	41%	41%	45%	45%
% of circulation using self-check out	90%	83%	88%	90%	90%
Program attendance per capita*	0.60	0.30	0.33	.40	.60
Public Internet sessions per capita*	.99	0.53	0.62	0.60	0.60

*Based on statewide averages as listed in Connecticut Public Libraries: a Statistical Profile, July 1, 2017 - June 30, 2018.

Library visits per capita: the number of visits during the year per person in the community served.

Circulation per capita: the average annual circulation of library materials per person in the community served.

% of residents with library cards: percentage of the people in the community who have registered as library users.

% of circulation using self-checkout: the percentage of physical items checked out using self-check stations in library.

Program attendance per capita: annual program attendance per person in the community served.

Internet Computer Sessions per capita: total number of network connection sessions per person during the year in the community served.

Activity Indicators - WTML

ACTIVITY INDICATORS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
# of In-Person Library Visits	229,776	239,304	239,500	239,500
# of Online Library Visits	148,262	214,596	215,000	215,000
Total circulation (books, media, digital downloads)	361,639	350,155	350,000	350,000
Total programs	416	425	450	475
Total program attendance	10,465*	11,699	12,000	12,500
Total public Internet sessions**	18,492	21,492	21,000	21,000
Room Use (Friends Room, Glastonbury Room, Other)	352	422	430	430
Study Room Use	2,676	3,264	3,280	3,280

*Short staffed in Children & Adult.

**Total number of 2-hour sessions held on 30 public computers.

South Glastonbury Future Goals & Initiatives

- Operate and maintain the library open to the public.
- Continue to offer programs for all ages (lectures, book discussions, story times).

Personnel & Expenditure Summary - South Glastonbury Library

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Contributory Grant	7,500	7,500	7,500	7,500	0.00%
TOTAL EXPENDITURES	\$7,500	\$7,500	\$7,500	\$7,500	0.00%

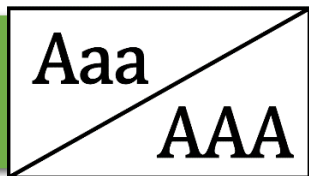


East Glastonbury Future Goals & Initiatives

- Operate and maintain the library open to the public.
- Offer an adult book-study group.

Personnel & Expenditure Summary - East Glastonbury Library

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Contributory Grant	7,500	7,500	7,500	7,500	0.00%
TOTAL EXPENDITURES	\$7,500	\$7,500	\$7,500	\$7,500	0.00%



Debt Service

Major Capital Projects for the Town and Education are financed through the sale of bonds. The bonds may be structured over 10 to 20 years with level debt payments and a rapid payback period. Generally, the projects are initiated through the Capital Improvement Program (CIP) and administered through the Capital Projects Funds. Bonding is authorized on approval of the voters at referendum. Prior to recommending projects for inclusion in the CIP, the Town carefully reviews the status of previously approved projects and the information available for new projects being proposed. Factors reviewed and analyzed prior to recommendation in the CIP include:

- Current and proposed debt levels
- The needs of the community
- Available resources
- External economic conditions
- The Town's current financial position, including current and projected fund balance levels
- Debt capacity benchmarks

Debt Policy

The Town Council and Board of Finance have enacted a policy whereby debt shall not exceed 2.5% of the respective year full value Grand List. At 2.5%, the debt limit at the current equalized net grand list value equates to approximately \$106 million. By comparison, debt as of the end of fiscal year 2019/20 is estimated at \$42.2 million. Also, annual Debt Service shall not exceed 10% of the respective year budget. For the 2021 proposed budget, the Town's debt service payments represent approximately 4.1% of expenditures. The Town is rated AAA by Standard & Poor's and Aaa by Moody's Investors Service and Glastonbury's policy is to protect these ratings by adhering to sound financial policies.

Activities, Functions, and Responsibilities

- Issue Bond Anticipation Notes and General Obligation Bonds as required
- Prepare and conduct rating service presentations for the issuance of General Obligation Bonds

Successes & Accomplishments

- Retained rating of AAA by Standard & Poor's and Aaa by Moody's Investors Service. Last rated in July 2018.
- Issued Bond Anticipation Notes (BANs) for:
 - Land Acquisitions and Library design work in the amount of \$1,710,000 due to mature July 24, 2020
 - Land Acquisitions in the amount of \$4,685,000 due to mature July 24, 2020

Future Goals & Initiatives

- Hold a refunding bond sale to achieve debt service savings on outstanding bonds.
- Rating review by Standard & Poor's and Moody's Investors Service scheduled for early 2020
- Continue to review and analyze CIP projects in accordance with the established criteria and the long-term financing plan
- Bond Issues: Pursue financing as necessary in accordance with CIP five-year plan

Expenditure Summary

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Town	3,330,979	2,896,325	3,038,057	3,092,123	1.78%
Education	5,314,683	5,096,543	3,629,100	3,514,108	-3.17%
Sewers	0	0	175,000	175,000	0.00%
Other	16,874	160,788	315,000	320,568	1.77%
TOTAL EXPENDITURES	\$8,662,535	\$8,153,656	\$7,157,157	\$7,101,799	-0.77%

Performance Measures

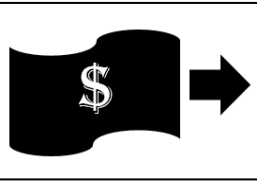
PERFORMANCE MEASURES	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Bond Ratings					
Moody's	Aaa	Aaa	Aaa	Aaa	Aaa
Standard & Poor's	AAA	AAA	AAA	AAA	AAA
Debt Service as % of Expenditures	< 10.00%	5.4%	5.2%	4.3%	4.1%
% of Debt Retired within Ten Years	> 60%	89%	90%	89%	90%
Ratio of Net Debt to Full Value Grand List	< 2.50%	1.3%	1.1%	1.0%	0.8%

Activity Indicators

Indicators below do not include Clean Water Fund Loan with State of Connecticut.

ACTIVITY INDICATORS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	2021 ESTIMATED
Net Debt Per Capita (General Fund Debt Only)	\$1,500	\$1,300	\$1,190	\$1,030
Outstanding Long Term Debt at June 30 (in thousands)	\$44,925	\$38,505	\$35,865	\$30,725
Bond Anticipation Notes at June 30 (in thousands)	\$1,650	\$1,350	\$6,395	\$0*

*Expect to issue bond for \$10.39 million (\$5.99m land and \$4.4m library) in July 2020. Future BANs possible, but not certain.



Transfers

Activities, Functions, and Responsibilities

Transfers within the General Fund - Contingency

- Annually, the Town and Education prepare a budget of anticipated services. The estimates and projections are prepared for normal operating conditions. Contingency is a budgetary reserve set aside for emergencies for unforeseen expenditures not otherwise in the budget. When required, funding transfers to departmental functional areas are approved by the Board of Finance and Town Council.

Expenditure Summary

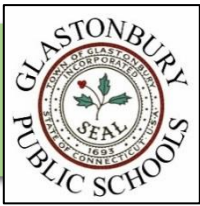
EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
EXPENDED	0	0	0	0	0.00%
TOTAL	\$0	\$0	\$0	\$0	0.00%

Transfers to Other Funds

- The primary revenues and expenditures of the community are accounted for in the General Fund. The budget document includes the majority of the operational activities for Town and Education. There are some activities and projects that are accounted for in a different fund or account group.
- This section includes the transfer of tax resources from the General Fund to another account group as required, the Capital Reserve Fund and the Dog Fund.
- The purpose of the Capital Program annual transfer is to fund large capital requirements in lieu of issuing debt. This avoids increases in the Town's long term obligations as well as minimizes interest costs associated with the debt. The annual transfer to the Capital Reserve Fund is the first step of accumulating resources to be allocated as a part of the Capital Improvement Program process.

Expenditure Summary

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
To Capital Reserve	5,213,600	5,860,000	6,000,000	6,000,000	0.00%
To Capital Projects	2,000,000	56,500	0	0	0.00%
To Dog Fund	45,000	45,000	45,000	45,000	0.00%
To Special Revenue Funds (Sewer Operating)	175,000	175,000	0	0	0.00%
To Other Funds	687,804	0	0	0	0.00%
To OPEB Fund	0	713,719	771,598	810,000	4.98%
TOTAL	\$8,121,404	\$6,850,219	\$6,816,598	\$6,855,000	0.56%



Education

Glastonbury Public Schools: Vision and Mission

Glastonbury Public Schools empowers all students to develop their unique abilities as collaborative, innovative, compassionate, and contributing members of a dynamic global society.

Chairman and Superintendent's Message for 2020/2021: January 2020

To: The Citizens of Glastonbury

This letter of transmittal highlights our budgetary focus for the 2020-2021 school year. As with all budgets, we have two major goals. First, we recognize our educational commitment to support over 5,700 students. Second, we aim to meet that commitment with fiscal responsibility.

Innovative practice is the cornerstone of initiatives noted in this budget. Innovation in organizations is the key to success in changing times. As we predict the future and important trends, educational needs emerge that must be addressed through our programs and through financial support.

One major initiative involves engineering and robotics program development to prepare our students for post-secondary education and trending careers. Consequently, we request initial funding to develop a high school program that focuses on Science, Technology, Engineering, Arts, and Mathematics (STEAM) integration. This effort to transform our Technology Education shop areas into innovative STEAM Labs is long overdue. A \$300,000 budget to start this process is included.

The classroom environment and equipment needs of schools contribute to both safety and innovation. After careful analysis of all fixed costs, we identified a need to replace deteriorating student desks and chairs. This budget line increases from \$50,000 to \$132,064.

Our commitment to support a fiscally responsible budget is evident in many aspects of our budget. We managed the health care reserve in such a way that our fund can properly pay claims without account depletion. Thus, there is a minimal increase in the budgeted funds for this major expenditure in fringe benefits.

In addition, our LINKS program remains a source of pride. Most important, we provide a high quality program for students who would not have benefited from access to our curriculum if educated in out-of-district placements. A secondary factor is the cost benefit of supporting our students in our local setting. We have decreased our operating budget funding through use of Eastbury School for our LINKS program.

Our budget includes our Capital Improvement Program (CIP) requests for the next five years. We have been able to eliminate or reduce requests by providing better ongoing maintenance in many areas of our buildings.

The Board of Education has reduced the Superintendent's Proposed Budget by \$300,000. Difficult choices were made to keep increases as low as possible.

The Board of Education recommends a budget increase of 3.32% for the 2020-2021 school year. We believe this relatively small increase will allow us to keep Glastonbury among the best at providing the highest quality education to our students.

Douglas C. Foyle, Ph.D.
Chair, Board of Education

Alan B. Bookman, Ph.D.
Superintendent of Schools



Activities, Functions, and Responsibilities

- The Board of Education budget provides the funding to support all aspects of the instructional program in Grades K to 12 for all children of Glastonbury. In addition to the regular instructional program, opportunities are provided for students to participate in a wide variety of school-sponsored student activities.
- To support all school programs, the budget further provides for the upkeep and maintenance of nine school buildings and one administrative building. These facilities are also regularly utilized by community groups and support a large number of activities within the Town of Glastonbury.

Personnel & Expenditure Summary

PERSONNEL	FY2018 ADOPTED	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED
FTE	801.27	788.6	795.0	790.8

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Instruction	52,424,074	53,421,561	53,911,311	55,920,978	3.7%
Support Services Instruction	19,574,035	19,056,224	19,687,218	20,616,003	4.7%
Operations	13,294,231	13,213,201	12,909,903	13,452,723	4.2%
Community Services	361,938	361,347	373,559	367,422	-1.6%
Fringe Benefits	19,257,392	20,781,889	21,817,855	21,955,963	0.6%
TOTAL EXPENDITURES	\$104,911,670	\$106,834,222	\$108,699,846	\$112,313,089	3.3%
REVENUES - Non Tax	\$6,982,034	\$7,483,434	\$5,421,347	\$5,671,423	4.6%
Required From Taxes	\$97,929,636	\$99,350,788	\$103,278,499	\$106,641,666	3.3%

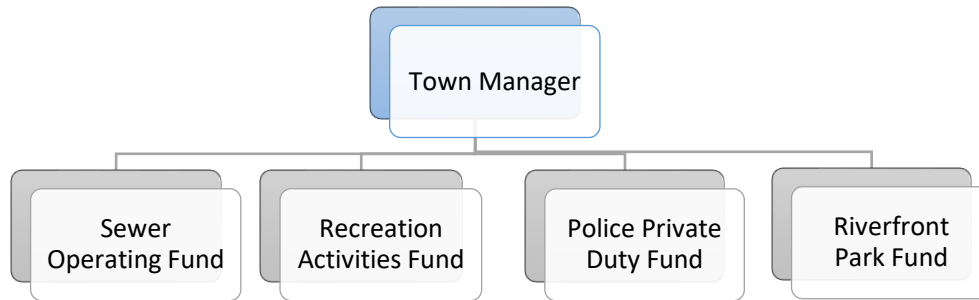
Education Expenditures Report by Program



PROGRAM NAME	FY18/19 Actual	FY19/20 Budget	FY20/21 Proposed
Art	1,120,092	1,202,168	1,238,241
Basic Education	14,599,000	14,994,486	15,703,806
English/Reading & Language Arts	4,189,946	4,209,811	4,370,635
Mathematics	2,642,859	2,670,753	2,765,611
Science	3,374,522	3,503,493	3,644,036
History/Social Sciences	2,230,057	2,289,333	2,355,012
Career and Vocational Education	1,499,249	1,614,943	1,668,487
P.A.C.E./Math Science Resource	561,589	586,511	604,257
Foreign Languages and ELL	4,219,637	4,355,597	4,516,924
Health/Physical Education	1,995,320	2,059,733	2,096,400
Music	1,657,612	1,738,722	1,800,281
Special Education	15,054,114	14,382,425	14,838,438
Agriscience and Technology	277,564	303,336	318,850
TOTAL INSTRUCTION	53,421,561	53,911,311	55,920,978
School Counseling	3,194,310	3,352,797	3,620,715
Health Services	762,666	782,596	806,762
Libraries/Media Centers	1,232,810	1,338,054	1,373,698
Program/Staff Development	589,687	662,500	602,500
Athletics/Clubs	1,730,080	1,824,196	1,930,758
Elementary Education	2,221,768	2,260,161	2,335,652
Secondary Education	2,692,178	2,748,070	2,722,592
System-wide Support Services	2,749,676	2,857,283	3,370,567
Technology Support Services	3,883,049	3,861,561	3,852,759
TOTAL SUPPORT SERVICES/INSTRUCTION	19,056,224	19,687,218	20,616,003
Operations/Maintenance	7,082,936	6,704,197	6,966,273
Utilities	2,306,270	2,374,490	2,517,354
Pupil Transportation	3,823,995	3,831,216	3,969,096
TOTAL SUPPORT SERVICES/OPERATION	13,213,201	12,909,903	13,452,723
Community Services	361,347	373,559	367,422
TOTAL COMMUNITY SERVICES	361,347	373,559	367,422
Fringe Benefits and Substitutes	20,781,889	21,817,855	21,955,963
GRAND TOTALS	106,834,222	108,699,846	112,313,089

Special Revenue Funds

Special Revenue



EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	1,744,126	1,866,099	1,779,963	1,881,730	5.72%
Supplies	47,560	80,566	90,425	88,925	-1.66%
Services & Charges	1,915,490	2,021,757	2,278,920	2,352,324	3.22%
Debt Service	1,148,679	1,148,679	1,150,000	1,150,000	0.00%
Transfer to General Fund	0	0	0	0	0.00%
Capital Outlay	10,841	8,701	12,250	79,000	544.90%
TOTAL EXPENDITURES	\$4,866,697	\$5,125,801	\$5,311,558	\$5,551,979	4.53%

Activities, Functions, and Responsibilities

Sewer Operating Fund

- Provide effective treatment of wastewater flows at the Water Pollution Control Facility (WPCF)
- Operation and maintenance of the WPCF and eight (8) remote pumping stations to ensure 24/7 operation
- Provide processing and treatment of septage waste generated by septic tank pumping within Town
- Administer wastewater user fees and billing system including setting of rates
- Provide staff support to the Water Pollution Control Authority (WPCA)
- Coordination and processing of sewer user bills with the Revenue Collection office
- Provide monitoring and enforcement of regulated discharges for industrial/commercial users

Recreation Activities Fund

- The principal programs, services, and activities offered by this division include:
 - Fitness Classes
 - Youth Basketball
 - Gymnastics Lessons & Team
 - Music & Arts Camp
 - Playgrounds
 - Adult Sports Leagues
 - Swim Lessons & Team
 - Tennis Lessons & Team
 - After School Programs
 - Summer Camps
 - Preschool Programs
 - Vacation Programs

Activities, Functions, and Responsibilities Cont'd

Police Private Duty Fund

- The Police Department provides services on a reimbursable, contractual basis to road repair contractors, utilities, and groups and individuals sponsoring events in the community
- Police officers are deployed to specific locations for pre-established periods to provide traffic control and security while repair work or special events are taking place on public roads or other venues. Where department vehicles are needed to support the work being performed by the officers, the contracting party is billed on a per hour basis for the use of those vehicles. Apart from the safety provided for the specific event or repair activities, the program provides added police visibility in the community and additional officers working who could be quickly redeployed should emergency conditions arise.

Riverfront Park Fund

- Funds the operations at Riverfront Park including:
 - The Boathouse banquet facility
 - Public Boat Launch
 - Boathouse storage for non-motorized boats
 - Recreation facilities including walking trails, children's playground, picnic pavilion, basketball court, and outdoor ice skating area

Sewer Operating Fund

Successes & Accomplishments

- Maintained effective operations. Average nitrogen removal of 72 lbs. compared to monthly permit of 98 lbs., a 26.5% favorable variance
- Sustained sewer use rate within lowest ¼ percentile among Towns with similar populations served
- Awarded bid for construction phase of Cider Mill Pump Station replacement

Future Goals & Initiatives

- Continue ongoing evaluation and implementation of increased technology use to reduce operating costs and improve overall efficiencies
- Ongoing administration for the Cider Mill Pump Station project construction phase
- Continue energy cost saving measures at the treatment plant as outlined in energy audit report

Personnel & Expenditure Summary

PERSONNEL	FY2018 ADOPTED	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED
Full Time	9.00	9.00	9.00	9.00
Part Time	0.00	0.00	0.00	0.52
FTE	9.00	9.00	9.00	9.52

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	683,270	685,003	728,535	733,050	0.62%
Supplies	45,139	72,587	83,125	81,625	-1.80%
Services & Charges	998,226	1,068,328	1,196,732	1,250,822	4.52%
Debt Service	1,148,679	1,148,679	1,150,000	1,150,000	0.00%
Capital Outlay	10,841	8,701	12,250	51,000	316.33%
TOTAL EXPENDITURES	\$2,886,155	\$2,983,298	\$3,170,642	\$3,266,497	3.02%
REVENUES-Non Tax*	\$3,230,415	\$3,259,950	\$3,170,642	\$3,266,497	3.02%
Required From Taxes	(\$344,260)	(\$276,652)	\$0	\$0	0.00%

*Non tax revenue is generated from user fees and transfers from other funds. User fees are set by the Water Pollution Control Authority following an annual review of operating and capital costs. This process assures that all costs are funded by the users of the system. Assessment/Sinking Fund reserves provide resources for some capital outlay items and interest revenue generated in the Sewer Sinking Fund is used to offset Debt Service costs related to the plant upgrade. Additionally, a \$175,000 transfer from the General Fund offsets Debt Service costs.

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Total Sewer Use Rate per ccf	*	\$3.05	\$3.15	\$3.15	\$3.20
• Operations and Capital Funding		\$2.23	\$2.23	\$2.37	\$2.42
• Debt Service - Clean Water Fund Repayment		\$0.82	\$0.73	\$0.78	\$0.78
Treatment Plant Sludge Solids Concentration	6.00%	5.97%	6.6%	6.0%	6.0%
Achieve/maintain "0" cost for Nitrogen Credits	\$0	0	0	0	0
# of Workplace Incidents	0	0	0	0	0
# of Lost Days	0	0	0	0	0

*Goal is to continue to maintain rate not including Capital Funding within lowest 1/4 percentile among Towns with comparable sewer systems. This is reviewed annually.

Activity Indicators

ACTIVITY INDICATORS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Treatment Plant Gallons of Sludge Disposed	2,742,500	2,821,000	2,825,000	2,850,000
Treatment Plant Average Daily Flow in Million Gals	2.19	2.63	2.65	2.70
Estimated ccf usage	950,000	990,000	950,000	950,000

Recreation Activities Fund

Successes & Accomplishments

- Introduced new boys' running program, 'MPower', to complement existing girls' running program, 'Girls In Stride'
- Adjusted Schedule of Fees and Charges to maintain the self-supporting status of programs
- Expanded Swim Lesson Program to include two private child care centers
- Planned successful new Halloween event, Spooky Story Stroll, with over 150 participants
- New event, Doggy Paddle, successfully raised \$800 towards Dog Park improvements
- Improved Santa's Run registration process by outsourcing this event function

Future Goals & Initiatives

- Offer winter Ski Club for teens during the late winter season
- Expand Locker Room Open House to a two-day event
- Continue to keep up with fitness trends by offering new classes
- Implement additional Dog Park improvements including water access

Expenditure Summary

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	633,371	733,596	727,119	817,094	12.37%
Supplies	0	0	0	0	0.00%
Services & Charges	564,311	582,742	760,597	717,699	-5.64%
Transfers to General Fund	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
TOTAL EXPENDITURES	\$1,197,682	\$1,316,337	\$1,487,716	\$1,534,793	3.16%
REVENUES - Non Tax*	\$1,290,827	\$1,410,471	\$1,487,716	\$1,534,793	3.16%
Required from Taxes	(\$93,145)	(\$94,134)	\$0	0	0.00%

*Program registration and user fees are designed to offset expenditures.

Police Private Duty Fund

Successes & Accomplishments

- Continued self-sustaining revolving account for contracted police private duty activities.
- Provided effective and timely traffic management services during town storm related emergencies and Town repaving projects.

Future Goals & Initiatives

- Maintain smooth operation and high collection rate for contracted police services.
- Continue effective traffic management assistance for major reconstruction and road improvement projects.

Expenditure Summary

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	344,011	346,096	216,000	216,000	0.00%
Supplies	0	0	0	0	0.00%
Services & Charges	250,845	250,264	184,000	234,000	27.17%
Transfers to General Fund	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
TOTAL EXPENDITURES	\$594,856	\$596,360	\$400,000	\$450,000	12.50%
REVENUES - Non Tax*	\$612,584	\$574,253	\$400,000	\$450,000	12.50%

*User fees are designed to offset expenditures. Balance of funding anticipated through use of accumulated Fund Balance Reserves.

Riverfront Park Fund

Successes & Accomplishments

- Continued successful L.L. Bean partnership and initiated new partnership with a rowing camp with Riverfront Recapture which resulted in \$6,000+ in revenue in FY 18-19.
- The Boathouse, boat launch, and boat storage facility generated over \$290,000 in revenues for fiscal year 2018-2019, exceeding the budgeted goal by more than \$44,000 and offsetting operational expenses by 118%.
- Hosted 94 private events at the Glastonbury Boathouse in FY2018-2019, including 55 weddings.
- Renewed the annual contract with Weight Watchers with an increased rental fee, which will equate to \$22,000+ in revenue.
- Hosted multiple special events including the 325th anniversary celebration, Holiday Fair, and Spring Fair at Riverfront Park.

Future Goals & Initiatives

- Continue to build and cultivate wedding bookings (40+ already booked for 2019 plus several for 2020 to date).
- Facility upgrades including exterior cleaning, security cameras, deck sealant/staining.
- Publish RFP for new catering partners effective January 1, 2021.
- Invest in nicer chair options for wedding clients, which can be rented to serve as an additional revenue source.
- Continue to identify additional revenue sharing opportunities for recreational opportunities on/by the Connecticut River.
- Host more special events, including holiday fairs at Riverfront Park and the Glastonbury Boathouse.

Expenditure Summary

EXPENDITURES	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Personal Services	83,474	101,405	108,309	115,586	6.72%
Supplies	2,421	7,978	7,300	7,300	0.00%
Services & Charges	102,109	120,423	137,591	149,803	8.88%
Transfers to General Fund	0	0	0	0	0.00%
Transfers to Capital Reserve	0	0	0	0	0.00%
Capital Outlay	0	0	0	28,000	0.00%
TOTAL EXPENDITURES	\$188,003	\$229,806	\$253,200	\$300,689	18.76%
REVENUES - Non Tax**	\$227,332	\$292,540	\$253,200	\$300,689	18.76%

*Includes marketing and facility expenses related to Boathouse event management.

** Program registration & user fees derived from the banquet facility, boat storage (non-motorized), and boat launch are intended to offset operating expenditures.

Performance Measures

All performance measures are by calendar year, excluding the banquet facility rentals, which are based on the fiscal year.

PERFORMANCE MEASURES	GOAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 ESTIMATED	FY2021 ESTIMATED
Boat Rental Storage (indoor)	35	10	10	10	10
Boat Rental Storage (outdoor)	16	24	24	30	32
Boat Launch Passes Sold	120	114	117	120	125
GHS Crew Regattas Hosted	4	4	4	4	5
# of Banquet Facility Reservations	90	63	94	95	100
Operating Rev. as % of Op. Expenditures	>100%	100%	118%	100%	100%

**Capital Improvement
Program (CIP)**

Capital Improvement Program | Funding

In recognition that major improvements require substantial funding, a multi-year Capital Improvement Program is prepared, reviewed and updated annually. The program is funded through a combination of Debt, Capital Reserve Fund, Sewer Sinking Fund and Grant Revenues. The purpose of this program is to acquire and/or improve assets, including infrastructure, that have an extended useful life of more than ten years, and a minimum value of \$75,000. Capital improvements of a significant expenditure may be considered for referendum. All capital improvements exceeding 2% of the adopted Town, Education and Debt and Transfer budget may be submitted to public referendum.

Projects are funded each year through the Capital Reserve Fund as the Capital Improvement Program is adopted. The accounting and management control of these projects are maintained in the Capital Projects Fund. Appropriations for these projects do not lapse at year but they continue until the project is complete. Any remaining appropriation balances are returned to the Capital Reserve Fund.

Primary Funding

Projects are funded each year through the Capital Reserve Fund as the Capital Improvement Program is adopted. The accounting and management control are maintained in the Capital Projects Fund. Appropriations for these projects do not lapse at year end, but continue until the project is complete. Any remaining appropriation balances are returned to the Capital Reserve Fund.

EXPENDITURES	FY2018 ACTUAL	FY2019 ADOPTED	FY2020 ADOPTED	FY2021 PROPOSED	PERCENT CHANGE
Capital Reserve	\$5,213,600	\$5,750,000	\$6,000,000	\$6,000,000	0%
Appropriations/Expenditures*	\$9,560,000	\$6,315,000	\$9,707,000	\$8,275,000	-14.75%

*Before grants.

Goals & Priorities – 2020/2021

A summary of projects recommended by the Town Manager for FY2020/2021 is available on the following pages.

CIP Improvement Program | CIP Town Council Recommended Projects

Infrastructure & Major Equip. C & M	\$ 6,840,000	Sustainability	Econ. Devt.	Livable Community
Physical Services				
Road Overlay Program	\$ 1,400,000		X	
Sidewalk Maintenance	\$ 175,000	X		X
Fisher Hill Bridge Replacement	\$ 1,450,000			X
Renovation - Slocomb Dam	\$ 225,000	X		
Town Center Streetscape Improvements	\$ 200,000		X	X
Glastonbury Blvd. Pavement Rehabilitation	\$ 400,000		X	
Heavy Equipment (Highway) (A)	\$ 225,000			
General Storm Drainage Improvements	\$ 100,000	X		
Pavement Restoration-Town & Educ. Facilities	\$ 200,000			X
Mill Street Bridge Replacement	\$ 180,000			X
Public Safety				
Public Safety Communications	\$ 375,000			X
Self Contained Breathing Apparatus (SCBA)	\$ 120,000			
Fire Station Renovations	\$ 75,000			
Police Building - Renovations	\$ 50,000			
Education				
Hopewell - Parking Lot Re-Paving & Curbing	See notes			
GHS - Construction Services - New Field House	\$ 850,000	X		
SMS - Moisture Mitig/Gym Floor Replacement	\$ 200,000			
Parks & Recreation				
Tree Management	\$ 125,000	X		
Addison Park Renovations	\$ 225,000	X		X
Mower - 16' Rotary Mower Replacement	\$ 120,000			
Winter Hill	\$ 25,000			
General Government				
System-Wide Municipal Roof Replacements	\$ 50,000			
Town Hall, Academy & Security Improvements	\$ 70,000			
Ongoing Projects	\$ 720,000			
General Government				
Property Revaluation	\$ 145,000			
Energy Efficiency - Sustainability	\$ 50,000	X		
Physical Services				
Main Street Sidewalks - Phase 3	\$ 325,000		X	X
Traffic Calming	\$ -		X	X
New Sidewalk Construction	\$ 175,000		X	X
NLT/Route 17 Ramp Configuration	\$ 25,000		X	

Notes: Project will proceed in summer 2020 under available and proposed capital funding – pavement restoration.

CIP Improvement Program | CIP Town Council Recommended Projects Cont'd

New Projects	\$ 715,000			
Splash Pad	\$ 500,000		X	
Bulky Waste Closure Fund	\$ 50,000			
General Bicycle/Pedestrian Improvements	\$ 75,000	X		X
Academy-Williams Memorial	\$ 40,000	X		X
Fiber Connections	\$ 50,000			
Subtotal	\$ 8,275,000			
(A) Less Available Funding	\$ 90,000			
Less Approved Grants and Donations	\$ 1,954,000			
Net Estimated Cost	\$ 6,231,000			

Other Projects to be Funded Outside of Capital Reserve Program

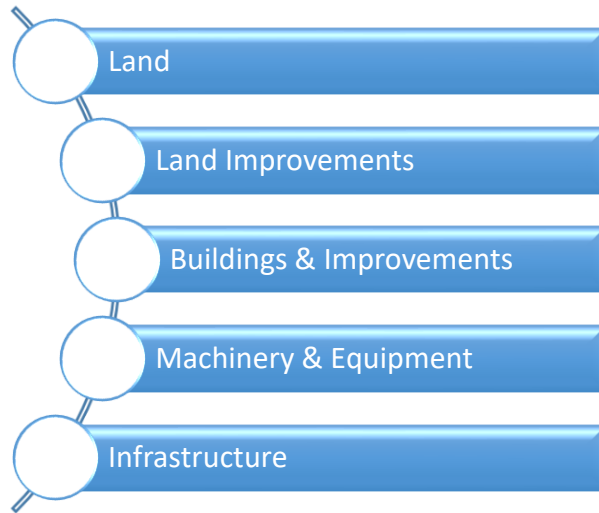
Town Aid \$ 461,217

Capital Improvement Program | Criteria/Purpose

Purpose

In recognition that buildings, infrastructure, technology, and major equipment are the physical foundation for providing services to the residents of the Town of Glastonbury, a multi-year Capital Improvement Program (CIP) is prepared and reviewed annually. The purpose of the CIP is to budget for the acquisition, replacement, or renovation of major capital/fixed assets. These items are generally not of a recurring nature and not included in the regular operating budget process. Careful planning during this process is critical to the procurement, construction, and maintenance of capital assets to meet the needs and activities of the Town. A comprehensive capital plan will help ensure the future financial health of the Town and the continued delivery of public services to citizens and businesses.

Capital/Fixed Assets are categorized as follows:



The following Capital/Fixed Asset items may be included in the Town's annual operating budget:

- Fixed assets that cost less than \$75,000
- Fixed assets that are of a recurring nature and acquired each year

The following Capital/Fixed Asset items are to be included in the Town's CIP:

- The acquisition of, and improvements to, assets that cost \$75,000 or more
- The Capital/Fixed Assets, or improvements, that have an anticipated life expectancy of ten years or more. Most non-recurring major expenditures are the result of the Town's acquisition of capital items that form the physical foundation for municipal services such as land, buildings, infrastructure improvements, machinery, and equipment. However, there can be major expenditures for non-capital items that can be anticipated on a recurring and periodic basis and require significant funding. In addition to the above items, the following proposed expenditures may be considered in the CIP, although they may not constitute capital/fixed assets with useful lives of ten years or more.
 - Property revaluation required by the Connecticut General Statutes
 - Technology programs and systems
 - The annual road paving program can be anticipated on a recurring basis; however, it requires funding of significantly more than \$75,000 and should be included in the CIP process.

The above items and other similar items that may require significant funding of \$75,000 or more, and are not anticipated to be acquired each year, may be appropriate to be included in the CIP process. This CIP provides for a five-year plan of acquisition, renovation, replacement, and construction of the items included in the CIP and includes a planning, budgetary, and financing process.

Capital Improvement Program | **PLANNING PROCESS**

Identification of Needs

Annually, each department, board, or agency shall submit a proposed five year CIP to the Town Manager in accordance with the CIP schedule. Requested items shall include acquisition of capital assets, new construction, major renovations and improvements to municipal facilities, purchase of machinery and equipment, and other items that satisfy the CIP criteria. Capital improvement proposals received outside of the formal CIP process from departments, citizens, agencies, or organizations shall be forwarded to the Town Manager for review and recommendation to the Town Council as applicable.

Items that are to be included in the Capital Improvement Program include the following with an estimated cost of \$75,000 or more, and have a useful life of not less than ten years:

- Purchase of Land and Development Rights
- Construction of New Buildings
- Land and Building Improvements and Renovations
- Machinery and Equipment
- Infrastructure Improvements (streets, sewers, sidewalks, etc.)
- Vehicles and Construction equipment
- Feasibility Analysis/Design/Cost estimates and other professional services relative to anticipated major projects
- In addition to the above items, the CIP may include certain recurring expenditures/projects that, due to their nature and anticipated cost, are best appropriated through the CIP (e.g. revaluation or major software acquisition)

Capital Improvement Program Timing/Schedule

Capital Improvement items are considered on the basis of need and value to the community. In general, the CIP will be prepared, presented, and acted upon in accordance with the following schedule:

<i>Timeline</i>	<i>Action</i>
<i>No later than January 29</i>	Town Manager shall provide a 5 year planning document to the Town Council summarizing department proposals for capital improvements, a recommendation of items to be included in the CIP, project priorities for the following fiscal year and proposed method/sources of funding for all recommended projects.
<i>On or about February 1</i>	Town Council shall recommend preliminary capital improvement priorities to the Board of Finance
<i>On or about February 15</i>	Board of Finance shall recommend CIP to Town Council
<i>No later than March 27</i>	Town Council adopts capital program for the following fiscal year

The Town Manager will provide the Town Council periodic status reports throughout the year and present detailed project status reports or design plans on an as needed basis in accordance with the applicable project schedule.

Estimated Costs

Costs shall be estimated for all items requested as part of the five-year Capital Improvement Program. Costs for items requested in years 2 through 5 shall anticipate an escalation rate to be determined by the Town Manager at the beginning of the CIP process.

The steps for **major** construction projects, those estimated to exceed \$250,000, shall be recommended by the Town Manager and will generally include the following:

- A. Evaluation/feasibility phase, as necessary
- B. Preliminary design and cost estimating phase
- C. Final Design and construction

Subject to the specifics of the project, funding for steps A and B may be combined in the initial request. Cost estimates should include preliminary design fees, final design fees, architectural fees, construction management fees, construction costs, acquisition costs, contingency, escalation, legal and financing fees, including short term interest, and any other costs applicable to the project. The scope and estimated costs of in kind services shall be identified and presented along with the initial cost estimates for the project.

Capital Improvement Program | BUDGETARY PROCESS

Funding

The Town Council, as part of the annual operating and capital budget process, will review the capital projects recommended by the Town Manager. The Town Manager will develop a recommended financing plan, with options, based on: total project costs, cash flow, projected method(s) of financing the projects, Capital Reserve fund projections, mill rate, and debt service impact on future operating budgets. The Town Council shall review these projections when developing project priorities and the recommended capital program for the following year. The goal is to effectively balance the total of the annual Capital Reserve Transfer and Debt Service requirements to minimize fluctuations in the mill rate in accordance with established guidelines set forth in this document.

An annual financing plan for the multi-year capital improvement plan is critical to the CIP process. Factors to be considered shall include:

- Anticipated revenue and expenditure trends and the relationship to multi-year financial plans
- Cash flow projections of the amount and timing of the capital improvement projects
- Compliance with all established financial policies
- Legal constraints imposed by Town charter or State statute
- Evaluation of various funding alternatives
- Reliability and stability of identified funding sources
- Evaluation of the affordability of the financing strategy, including debt ratios, future budgets, and mill rate.

The Capital Improvement Program shall generally be funded as follows:

A. Capital Reserve Fund – The Town will use the Capital Reserve Fund as the primary funding source for CIP projects to be funded on a cash basis.

Based on factors referenced herein the Town Council shall review the following when considering the annual general fund appropriation and transfer to the Capital Reserve Fund:

- Capital projects proposed for funding on a cash basis through the 5 year CIP.
- Annual depreciation for Capital/Fixed Assets including, but not limited to, buildings, machinery and equipment, vehicles, improvements with a depreciation schedule of less than 50 years.
- Appropriations for acquisition, replacement and renovation of Capital/Fixed Assets not part of the CIP (Capital Outlay) through the Town and Education operating budgets.
- Unassigned fund balance in the Capital Reserve Fund and potential reserve for future large scale capital projects to be funded on a “cash” basis.

Other factors to be considered for funding the CIP include:

- Debt Service requirements for projects authorized pursuant to referendum.
- Approved state and federal grants for authorized and proposed capital projects.
- Opportunity to transfer funds from the General Fund unassigned fund balance for “one time” capital projects through the sale of assets (e.g. land, buildings).
- The Town’s bond rating.
- Other factors influencing the annual budget and mill rate with the goal of minimizing significant fluctuations in the mill rate.
- Funding available through the Sewer Sinking and Sewer Operating Funds.

The minimum annual funding for the CIP shall equal the annual depreciation of assets deemed appropriate for CIP funding as defined herein.

Annually the Board of Finance shall review the General Fund unassigned fund balance, Capital Reserve Fund unassigned fund balance and other funding sources and may recommend a transfer of additional funds to the Capital Reserve. The Town’s goal is to maintain an unreserved and undesignated balance in the Capital Reserve Fund of an amount equivalent to \$1,000,000, except as needed to meet emergencies. The reserve policy will be reviewed annually and adjusted accordingly as part of the CIP process. Factors to be considered include evaluation of the projects in the multi-year plan, the method of financing and their effect on projected mill rates.

Capital Improvement Program | BUDGETARY PROCESS CONT'D

The Capital Improvement Program shall generally be funded as follows (continued from previous page):

- B. **Donations/Grants/Loans** – Anticipated grants and contributions from various organizations, groups, or individuals for CIP projects shall be used to reduce the estimated cost to the Town.

- C. **General Obligation Bonds** – CIP projects of a significant cost and not reasonably funded on a cash basis may be considered for funding through the issuance of general obligation bonds to be authorized and issued in accordance with Section 312 of the Glastonbury Town Charter.

Debt Limitations

Subject to referendum approval, the Town may issue bonds for projects of a scope and cost not reasonably funded on a cash basis from current revenues. Debt Service is typically issued for major improvements and renovations. When considering debt service, a strong credit rating is a valuable asset. The following general guidelines and standards shall be used to preserve the Town's strong credit rating and effectively manage ongoing debt service requirements.

- Ratio of net debt to equalized full value of Grand List, not to exceed 2.5%
- Debt Service as a percent of budgeted expenditures, not to exceed 10%
- Long-term debt will be repaid within a period not to exceed the expected useful life of capital improvements financed by such debt.
- Bonds will be issued to keep the average life of the general obligation bonds at or below ten years and to retire 65% of the debt at or below approximately ten years
- Standards published by bond rating agencies

Referendum Threshold – Expenditures of Cash Resources

In accordance with Section 312 of the Glastonbury Town Charter, projects involving the issuance of debt require authorization at public referendum.

The purpose of this section is to establish a Council policy for approval of Capital projects involving the appropriation of significant cash resources. Such funding would typically be appropriated from the General Fund and Capital Reserve Fund and could involve grants, community donations, and other funding sources. A referendum threshold is established under this section as a general Council policy for cash funded Capital projects.

The referendum threshold shall be defined as cash funded projects which exceed two percent (2%) of the adopted Town, Education, and Debt & Transfers budget, rounded to the next highest \$50,000. Generally, projects exceeding the Town's referendum threshold will be submitted to public referendum. However, in establishing this policy, the Council recognizes there will be circumstances and conditions for which a public referendum is not practical or in the best interests of the community. Examples include Capital Improvements involving:

- Exigent circumstances affecting the health or safety of the community;
- Grant funding and community donations which reduce the net project cost below the applicable threshold;
- Care and maintenance of Town buildings, roads, bridges, facilities, sanitary sewers and other infrastructure;
- Projects that are of a recurring nature and may be funded on an annual basis for which cumulative funding could exceed the referendum threshold. Examples include the annual road paving program; technology systems and upgrades; infrastructure improvements; and other projects and items.

Projects will not be phased over a number of years to circumvent the referendum threshold with the exceptions noted herein.

Annual Review

The Capital Improvement Program Criteria will be reviewed annually and may be amended by action of the Town Council upon recommendations by the Board of Finance.

Appendix

Appendix A | COMMUNITY PROFILE/KEY STATISTICS

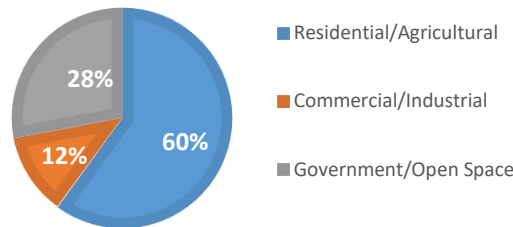
GOVERNMENT

Incorporated in 1693. The Town Council/Manager and Board of Finance form of government was established by Charter in 1959. The Town Council is a nine member legislative body, elected at large for two year terms, and they are responsible for appointing the Town Manager. Three town managers have served Glastonbury since 1959.

DEMOGRAPHICS

Land Area: 52.2 sq. miles

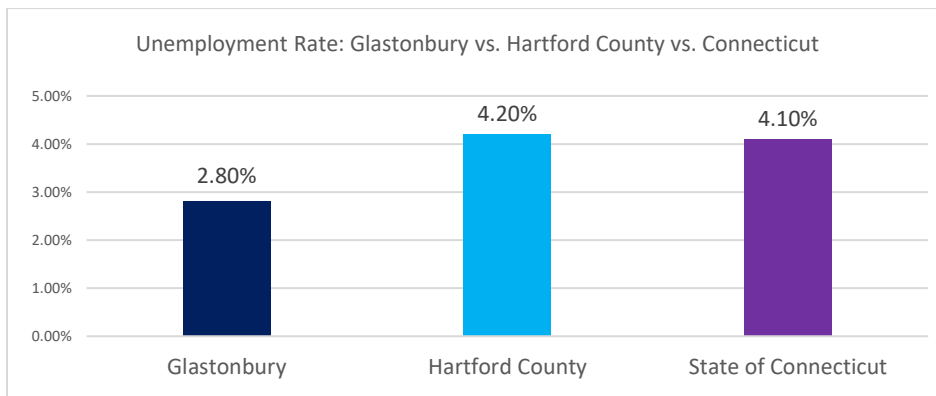
LAND USE



ECONOMICS*

2012-2016

POPULATION	34,677
MEDIAN AGE	45
# OF HOUSEHOLDS	13,332
HOUSEHOLD MEDIAN INCOME	\$108,600



Major Employers in Glastonbury*

Town of Glastonbury	Ikon/Office Solutions
Salmon Brook Nursing & Rehab	Open Solutions
Super Stop & Shop	

Top 5 Taxpayers (2017 Grand List)*

Connecticut Light & Power:	\$ 44,052,150
Shops at Somerset Square	\$28,651,700
New London Tpke Apts Investors LLC	\$27,459,700
Massachusetts Mutual Life Ins. Co:	\$18,736,700
Glastonbury MZL LLC	\$18,496,300

*Source: 2019 CERC Profile

Bond Rating

Standard & Poor's (AAA)
Moody's (Aaa)

Human & Neighborhood Resources

Schools (9)
Parks (12)
Senior/Community Center (1)
Swimming Pools (3)
Libraries (3)

Community Development Building Permits

New Residential Dwellings (35)
Commercial Buildings (6)
Other (650)

PHYSICAL SERVICES

Storm Drains: 5,818
Street Miles (Center Line total): 222
Expressways: 13 miles
Residential Streets: 172 miles
Arterial/Collector Streets: 37 miles
Street Lights Total 1,003
Number of Golf Holes 9
Number of Snow Routes 21
Number of Town Bridges 16

SANITATION

Tons of Solid Waste Collected:
1,515 tons/year

WASTE WATER TREATMENT

Sanitary Sewers: 102 miles
Average Daily Treatment Flow:
2.63 Million Gal/Day

Peak Daily Treatment:

Capacity: 8.13 Mil Gal/Day
Flow: 3.64 Mil Gal/Day

SERVICES PROVIDED BY OTHER GOVERNMENTAL UNITS

Water:

Metropolitan District Commission;
Town of Manchester Water

Public Transportation:

Connecticut Transit (Bus)

Appendix B | Comparative History of Budgeted General Town Employees (Full Time)

DEPARTMENT	Division	FY2017	FY2018	FY2019	FY2020	FY2021
GENERAL GOVERNMENT	Town Manager	3	3	3	3	3
	Human Resources	3	4	3	3	3
	Facilities Maintenance	13	12	12	12	12
COMMUNITY DEVELOPMENT	Community Development	3.5	3.5	3.5	3.5	3.5
	Building Inspection	4	4	4	4	4
	Fire Marshal	2	2	2	2	2
	Health	5	5	5	5	5
ADMINISTRATIVE SERVICES	Financial Administration	8	8	9	9	9
	Accounting	4	4	4	4	4
	Property Assessment	5	5	5	5	4
	Revenue Collection	4	4	4	4	4
	Town Clerk	4	4	4	4	4
PUBLIC SAFETY	Police	75	77	79	79	79
	Fire	2	2	2	2	2
PHYSICAL SERVICES	Engineering	12.5	11.5	11.5	11.5	11.5
	Highway	22	22	22	22	22
	Fleet Maintenance	6	6	6	6	6
SANITATION	Refuse Disposal	2	2	2	2	2
SEWER OPERATING FUND	Water Pollution	9	9	9	9	9
HUMAN SERVICES	Senior & Community Services	9	8	8	7	7
	Youth & Family Services	12	11	11	11	11
LEISURE/CULTURE	Parks & Recreation	22	22	22	22	22
	Welles Turner Library	10	10	10	10	10
	Total Town Government	240	239	241	240	239
	Total Education (FTE)	802	801	789	795	791
	TOTAL TOWN & EDUCATION	1,042	1,040	1,030	1,035	1,030

Appendix C | GLOSSARY

A

Accounting System: The total structure of records and procedures which discover, record, classify, and report information on the financial position and operations of a Town or any of its funds, balanced account groups and organizational components.

Accrual Basis: Method of accounting in which transactions are recognized at the time they're incurred as opposed to when cash is received or spent.

Accrue: To record revenues when earned or when levies are made and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the terms used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investment and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds.

Accrued Interest: Interest accumulated between payment dates but not yet due.

Activity Indicators: Measures the quantity of services provided. Includes both measures of the quantity of service provided the quantity of service provided that meets a certain quality requirement.

Amortization: The process of reducing an amount over a period according to a plan. For example paying off of debt with a fixed repayment schedule in regular installments over a period of time.

Annual (Adopted) Operating Budget: A budget for a single fiscal year such as July 1 through June 30. Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law.

Appropriation: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

Appropriation Account: A budgetary account set up to record specific authorizations to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

Assessed Valuation: A valuation set upon real estate or other property by a government as a basis for levying taxes.

Audit: A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspection, observation, inquiries and confirmations with third parties.

B

Balanced Budget: An adopted budget, where revenues are equal to, or exceed operating expenditures. Any increase in expenses, decrease in revenues, or combination of the two that would result in a budget imbalance will require budget revision rather than spending unappropriated surpluses or designated reserves to support ongoing operations. Any year end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy.

Balance Sheet: The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with generally accepted accounting principles.

Basis of Accounting: A term used to refer to when revenues, expenditures, expenses and transfers--and the related assets and liabilities--are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made regardless of the nature of the measurement. Glastonbury's basis is the modified accrual.

Bond: A written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. Annually, interest is paid each six months and principal on the anniversary date of issuance. These costs are budgeted within Debt Service.

Bond Anticipation Note (BAN): Short-term interest-bearing note issued by a government in anticipation of bond to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

Bonds Authorized and Issued: The part of the Town debt which is covered by outstanding bonds of the town. Sometimes called "funded debt".

Bonds Authorized and Unissued: Bonds which have been legally authorized but not issued and which can be issued and sold without further authorization.

Bonds Payable: The face value of bonds issued and unpaid

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.

Budgetary Control: The control or management of the business affairs of the Town in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

Budget Message: A general discussion of the submitted budget, presented in writing by the Town Manager as part of the budget document.

Buildings: A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the Town agency. If buildings are purchased or constructed, this amount includes the purchase or contract price of all permanent buildings and fixtures attached to it and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.

C

Capital Budget: A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is part of the Town's budget.

Capital Improvement Program: A plan for capital expenditures to be incurred each year over a fiscal period of years to meet capital needs arising from the long-term work program or other capital needs. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the resources estimated to be available to finance the projected expenditures.

Capital Non Recurring (CNR): An account established to pay for capital needs on a "cash" basis in lieu of borrowing funds through the issuance of debt financing.

Capital Outlay: Acquisition of equipment, vehicles and machinery.

Capitol Region Council of Governments (CRCOG): A nonprofit consortium of Central Connecticut municipalities that work together to provide regional solutions to a variety of issues.

Capitol Region Total Access Information Network (CAPTAIN): The CAPTAIN system is a mobile data system used for public safety services in the Capitol Region.

Commission on Accreditation for Law Enforcement Agencies (CALEA): The commission's purpose is to improve the delivery of public safety services, primarily by: maintaining a body of standards, developed by public safety practitioners, covering a wide range of up-to-date public safety initiatives; establishing and administering an accreditation process; and recognizing professional excellence

Comprehensive Annual Financial Report (CAFR): The official annual report of a government. It has three major sections: *Introductory* which furnishes general information on the government's structure, services and environment; *Financial* which contains all basic financial statements and required supplementary information (RSI) as well as information on all individual funds and discretely presented component units not reported separately in the basic financial statements; and *Statistical*, which provides trend data and non-financial data useful in interpreting the basic financial statements and is especially important for evaluating economic condition.

Computer Assisted Mass Appraisal (CAMA): System utilized by the Assessor to value residential, commercial and industrial real estate in Town for development of Grand List.

Connecticut Inter-local Risk Management Agency (CIRMA): Risk management pool created in 1980 to meet the risk management, and risk financing, needs of Connecticut municipalities.

Contingency: A budgetary reserve set aside for emergencies or unforeseen expenditures originally not budgeted. When required, funding transfers to department functional areas are approved by the Board of Finance and Town Council.

Contracted Services: Labor material and other costs for services rendered by individuals/companies who are not on the payroll of the governmental entity.

D

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services.

Debt Limit: The maximum amount of gross or net debt legally permitted.

Debt Service: Expenditures for the retirement of debt and expenditures for interest on debt.

Deficit: A shortage, especially the amount by which a sum of money falls short of what is required.

Depreciation: A noncash expense that reduces the value of an asset as a result of wear and tear, age, or obsolescence over the expected life of the asset. 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.

District Reference Groups (DRGs): A classification system in which districts that have public school students with similar socioeconomic status (SES) and needs are grouped together. Grouping similar districts together is useful in order to make legitimate comparisons among them. (This classification system was previously referred to as Educational Reference Groups, or ERGs.)

E

Encumbrances: Commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Energy Star Award: Given by the US Environmental Protection Agency in order to recognize superior energy performance and identify the most energy efficient buildings in the nation. Buildings must score in the upper 25th percentile of buildings in their category for energy efficiency in order to earn the distinction.

Entitlement: The amount of payment to which a state or local government is entitled pursuant to an allocation formula contained in applicable statutes.

Escrow: Funds held by banks and financial institutions to pay future real estate taxes.

Estimated Revenue: When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

Expenditures: This includes total charges incurred, whether paid or unpaid, for current costs, capital outlay, and debt services.

F

Fiscal Period: A twelve-month period of time to which the annual budget applies and at the end of which, the Town determines its financial position and the results of its operations.

Full-time Equivalent: The ratio of the total number of paid hours during a period (part time, full time, contracted) by the number of working hours in that period Mondays through Fridays. The ratio units are FTE units or equivalent employees working full-time. In other words, one **FTE** is **equivalent** to one **employee** working **full-time**.

Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance: The net worth of a fund as measured by the difference between assets and liabilities. Fund Balance may be further categorized as:

- Nonspendable - amounts not in spendable form such as inventory or required to be maintained intake such as a corpus of an endowment fund;
- Restricted - amounts constrained for a specific purpose through constitutional provisions or enabling legislation;
- Committed - amounts constrained to a specific purposes by the government itself by its highest level of decision-making authority;
- Assigned - where the intention is funds are to be used for a specific purpose; and
- Unassigned - the net remaining balance which can be used for any other purpose.

G

General Fund: Serves as the chief operating fund of a government supported by taxes, fees, and other revenues that may be used for any lawful purpose. The general fund accounts for all financial resources except those required to be accounted for in another fund.

Geographical Information System (GIS): Computerized mapping system and analytical tool that allows a community to raise and sort information on a parcel, area or community wide basis.

Government Finance Officers Association (GFOA): An association to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and practices and promoting them through education, training and leadership.

Grand List: The total assessed value of residential, industrial, commercial, personal property and motor vehicles. Pursuant to Connecticut statutes, values are assessed at seventy percent (70%) except motor vehicles which are assessed at average trade-in. The applicable date is October 1 each year for the following fiscal year budget.

Grant: Contribution or gift of cash or other assets from another government to be used or expended for a specified purpose, activity or facility.

H

Health Savings Plan (HSA): Created by Congress in 2004 to help individuals save for qualified medical and retiree health expenses on a tax free basis through participation in a High Deductible Health Plan.

Hennen's American Public Library Rating (HAPLR): system that uses data provided by 9,000 public libraries in the United States to create comparative ratings by broad population categories. Can be used to improve or extend library services.

I

International Fire Service Accreditation Congress (IFSAC): The IFSAC is a peer driven, self-governing system that accredits both public fire service certification programs and higher education fire-related degree programs. The administrative staff consists of the IFSAC Manager, a Unit Assistant and Student Staff Technicians.

L

Line Item Budget: A budget prepared along departmental lines that focuses on what is to be bought.

M

Major Fund: The concept of major fund reporting is introduced and defined by GASB Statement 34 to simplify the presentation of fund information and to focus attention on the major activities of the entity. Rather than require each type of fund to be individually presented, Statement 34 requires the individual presentation of *only* major funds, with all other funds (Non-major funds) combined into a single column. This reduces the number of funds presented on the face of the financial statements and directs the focus on the significant funds of the reporting entity. Major fund reporting is applied only to governmental (i.e., general, special revenue, debt service, capital projects, and permanent funds) and enterprise funds. Internal service funds are excluded from the major fund reporting requirements. Fiduciary fund information is presented by type of fund rather than by major funds. Major funds are those where total

assets, liabilities, revenues, or expenditures of the individual fund are at least 10 percent of the corresponding total for all funds or of that type.

Mill: One one-thousandth of a dollar of assessed value.

Mill Rate: Rate used in calculating taxes based upon the assessed value of property, expressed in mills per one-thousandth of property value.

Modified Accrual Basis: The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g. bond issue proceeds) are recognized when they become susceptible to accrual that is when they become both “measurable” and “available to finance expenditures of the current period.” “Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

N

National Incident Management System (NIMS): National agency for Public Safety Officials which provides various levels of training and required certification

Non-Major Fund: See Major Fund definition above.

O

Objective: Something to be accomplished in specific, well-defined, and measurable terms, and that is achievable within a specific time frame.

Object of Expenditure: An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Occupational Safety and Health Administration (OSHA): Federal agency charged with the enforcement of safety and health legislation to ensure safe and healthful workplaces.

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.

Output Indicator: A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work.

P

Performance Measures: Results and outcomes of program goals and objectives specific to a program mission or purpose. Performance measures should be continually monitored and evaluated as part of the budget making or managerial decision-making process.

ProBoard Fire Service Professional Qualifications System (ProBoard): The purpose of the Pro Board is to establish an internationally recognized means of acknowledging professional achievement in the fire service and related fields. The accreditation of organizations that **certify** uniform members of public fire departments, both career and volunteer, is the primary goal. However, other organizations with fire protection interests may also be considered for participation. Accreditation is generally provided at the State or Provincial level to the empowered certifying authority of that jurisdiction. The Pro Board accredits organizations that use the National Fire Protection Association’s (NFPA’s) professional qualification standards.

Program: A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Budget: A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Revenue (Income): Program revenues earned including fees for services, license and permit fees and fines.

R

Receipts, Revenue: Additions to assets which do not incur an obligation that must be met at some future date and do not represent exchanges of property for money.

Referendum: A general vote made by the registered voters of the Town for or against a particular project involving the issuance of debt.

Revaluation: Involves the periodic reappraisal of all real estate in Town in order to bring about uniformity in property valuations and to assure all property owners are paying their fair share of taxes.

S

Special Revenue Fund: Accounts for, and reports, the proceeds of specific revenue sources, (other than major capital projects), that are restricted by law or committed by the highest level of administrative action to expenditures for specific purposes other than debt service or capital outlay.

Supplemental Appropriation: Budget authority provided in an appropriation subsequent to initial adoption of budget. Supplemental appropriations generally are made to cover emergencies and/or provide direct funding received from another source such as specific state or federal grants or other needs deemed too urgent to be postponed until the enactment of next year's regular budget.

Surety Bond: A written promise to pay damages or indemnify against losses caused by the party, or parties, names in the document, through nonperformance or through defalcation; for example, a surety bond given by a contractor or by an official handling cash or securities.

T

Taxes: Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

U

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service. Examples include Refuse Disposal permits and sewer services.

Appendix D | Comparative Budget Impact – Historical

	ADOPTED 2016-2017	ADJUSTED 2017-2018	ADOPTED 2018-2019	ADOPTED 2019-2020	PROPOSED 2020-2021
Appropriations/Expenditures					
Town	40,080,830	40,558,462	42,016,003	43,334,025	45,211,859
Debt	8,984,958	8,975,000	8,459,085	7,157,157	7,101,799
Transfers:					
Capital Reserve	5,000,000	5,000,000	5,750,000	6,000,000	6,000,000
Dog Fund	45,000	45,000	45,000	45,000	45,000
OPEB Trust	0	0	713,719	771,598	810,000
Other	2,900,000	687,804	0	0	0
Sub-total Transfers	7,945,000	5,732,804	6,508,719	6,816,598	6,855,000
Debt and Transfers	16,929,958	14,707,804	14,967,804	13,973,755	13,956,799
Education	101,341,911	103,394,967	105,366,982	108,699,846	112,313,089
Total Appropriations	\$158,352,699	\$158,661,233	\$162,350,789	\$166,007,626	\$171,481,747
APPROPRIATION % INCREASE	3.52%	0.19%	2.33%	2.25%	3.30%
FINANCED BY:					
Licenses/Permits	\$956,200	\$1,051,100	\$1,126,100	\$1,150,800	\$1,253,100
Intergovernmental Revenues	8,807,118	8,872,279	7,052,570	6,781,043	6,865,560
Charges/Services	1,378,350	1,526,290	1,416,570	1,436,765	1,441,663
Other	2,310,461	1,588,072	1,784,841	2,474,251	1,820,751
Use/Fund Balance	575,000	575,000	575,000	575,000	975,000
Taxes/non-current	1,902,000	1,952,000	2,152,000	2,302,000	2,352,000
Total Non-Tax Revenues	\$15,929,129	\$15,564,741	\$14,107,081	\$14,719,859	\$14,708,074
% Increase	5.53%	-2.29%	-9.37%	4.34%	-0.08%
CURRENT TAXES REQUIRED⁽¹⁾	\$142,423,570	\$145,034,165	\$148,093,708	\$151,287,767	\$156,773,673
% Increase	3.30%	1.83%	2.11%	2.16%	3.63%
GRAND LIST - Stated in Thousands⁽²⁾	\$3,915,070	\$3,969,656	\$4,174,264	\$4,203,730	\$4,261,484
MILL RATE - Real Estate/Personal Property	36.40	37.45	36.00	36.36	37.24
MILL RATE - Motor Vehicles	34.60	32.00	36.00	36.36	37.24
% Increase (Decrease) on RE/PP	0.83%	2.88%	-3.87%	1.00%	2.42%
% Increase (Decrease) on MV	-4.16%	-7.51%	12.50%	1.00%	2.42%

NOTES:

⁽¹⁾ Fiscal Year 2017-2018 references Current Taxes Required per Adopted Budget.

⁽²⁾ Fiscal Year 2017-2018 is a revaluation year.

Appendix E | Comparative Balance Sheet – General Fund

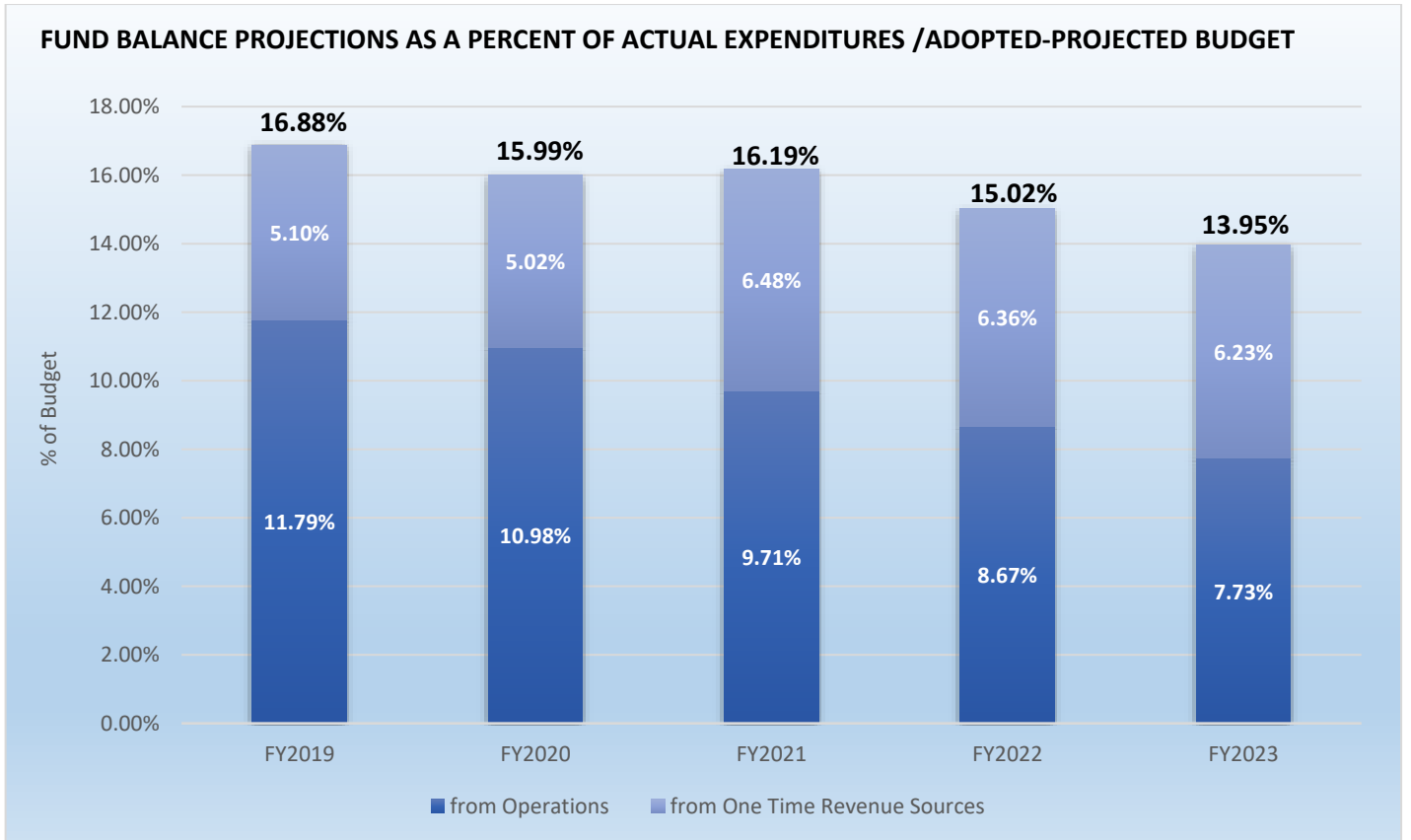
	FY2018	FY2019
ASSETS		
Cash and cash equivalents	\$ 24,197,516	\$ 26,230,437
Receivables:		
Property taxes	1,062,882	1,064,947
Intergovernmental	21,500	379,352
Other	476,562	-
Inventory	192,828	202,547
Investments	6,200,294	6,627,877
Other assets	9,876	22,884
TOTAL ASSETS	\$ 32,161,458	\$ 34,528,044
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
Liabilities:		
Accounts and other payables	\$ 4,442,431	\$ 2,743,510
Due to other funds	38,581	521,534
Due to developers for escrow deposits	771,364	681,074
Due to others for escrow deposits	123,580	108,662
Unearned revenue	34,643	33,943
Total Liabilities	5,410,599	4,088,723
Deferred inflows of resources:		
Unavailable revenue - property taxes	740,091	821,530
Advance tax payments	253,240	396,651
Total deferred inflows of resources	993,331	1,218,181
Fund Balance:		
Nonspendable	202,704	225,431
Assigned	1,678,597	1,394,049
Unassigned	23,876,227	27,601,660
Total Fund Balance	25,757,528	29,221,140
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 32,161,458	\$ 34,528,044

Appendix F | Fund Balance and Estimated Operational Results (Page 1 of 2)

	2018/19 ACTUAL	2019/20 ADOPTED	2020/21 PROPOSED	2021/22 PROJECTED	2022/23 PROJECTED
ACTUAL/PROJECTED OPERATING RESULTS:					
July 1, Fund Balance	\$ 25,757,528	\$ 29,221,140	\$ 26,551,660	\$ 27,757,180	\$ 26,287,700
REVENUES & Transfers In	166,969,493	166,007,626			
EXPENDITURES & Transfers Out	(163,505,881)	(166,007,626)			
ESTIMATED ONE TIME REVENUES / (EXPENDITURES)		(1,000,000)	2,775,000	-	-
ASSUMED GAIN/(LOSS) ON OPERATIONS		350,000	350,000	350,000	350,000
NET GAIN/(LOSS) ON OPERATIONS	3,463,612	(650,000)	3,125,000	350,000	350,000
Actual/Estimated Fund Balance Ending - June 30	\$ 29,221,140	\$ 28,571,140	\$ 29,676,660	\$ 28,107,180	\$ 26,637,700
Expenditure Actuals & Estimates	\$163,505,881	\$166,007,626	\$171,481,747	\$175,001,430	\$178,593,356
				<i>Estimated at 2.05% - 4 year average</i>	
FUND BALANCE:					
Total Fund Balance - June 30	\$ 29,221,140	\$ 28,571,140	\$29,676,660	\$ 28,107,180	\$26,637,700
Reserves(A):					
<i>Non Spendable (estimated)</i>	(225,431)	(225,431)	(225,431)	(225,431)	(225,431)
<i>Assigned for Educ. surplus carried to Subsequent year</i>	(559,413)	(559,413)	(559,413)	(559,413)	(559,413)
<i>Assigned for Capital Outlay in Subsequent year</i>	(183,329)	(183,329)	(183,329)	(183,329)	(183,329)
<i>Assigned for Continued Appropriations</i>	(76,307)	(76,307)	(76,307)	(76,307)	(76,307)
<i>Assigned for Subsequent Year Budget</i>	(575,000)	(975,000)	(875,000)	(775,000)	(675,000)
Unassigned Fund Balance - June 30	\$ 27,601,660	\$ 26,551,660	\$27,757,180	\$ 26,287,700	\$24,918,220
(A) Reserves assumed to remain equal to FY2019, excluding Assigned for Subsequent Year Budget - (i.e. Transfer In from General Fund).					
% of Proposed and Subsequent Year's Adopted / Projected Budget	16.88%	15.99%	16.19%	15.02%	13.95%

Appendix F | Fund Balance and Estimated Operational Results (Page 2 of 2)

The Town has been successful with the sale of Town owned land previously acquired through foreclosure. During the budget process the Town reviews fund balance projections and evaluates the effect of revenues accumulated from one time revenue sources and operations. Below graphically illustrates the projections of fund balance from these two sources:



Appendix G | Capital Reserve Fund Projection (page 1 of 2)

DESCRIPTION	ACTUAL	ACTUAL	ADOPTED &	TOWN	PROJECTED		
	2017/2018	2018/2019	ESTIMATED*	MANAGER	2021/2022	2022/2023	2023/2024
			2019/2020	PROPOSED			
	2020/2021						
REVENUES							
Interest on Investments	\$ 109,604	\$ 190,450	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
OTHER REVENUES							
GRANT FUNDING:							
Eastern Blvd. Bridge Grant 80%	1,429,698	137,691	28,502	-	-	-	-
STEAP Grant - Facilities Building	30,496	-	-	-	-	-	-
Local Bridge Grant - Fisher Hill 80%	-	253,687	456,000	1,160,000	-	-	-
State DOT - Hebron Ave Paving	413,489	-	-	-	-	-	-
Multi-Purpose Trail	-	-	1,228,030	-	-	-	-
LOCIP	371,527	234,189	202,650	202,650	-	-	-
Main Street Traffic Signals	-	103,650	-	-	-	-	-
House/Griswold/Harris Intersection	-	136,232	-	-	-	-	-
Parks Grant	12,000	-	-	-	-	-	-
Cedar Ridge H2O	-	250,000	-	-	-	-	-
EV Charging Station Reimbursement	18,712	-	-	-	-	-	-
Eticket Software Installation	-	10,476	-	-	-	-	-
Multi-Town Dispatch ICE Grant	162,441	-	-	-	-	-	-
Glastonbury Boulevard	-	-	1,800,000	400,000	-	-	-
Mill Street Bridge	-	-	-	144,000	144,000	1,760,000	-
Splash Pad (Rotary Club)	-	-	-	250,000	-	-	-
Main Street Sidewalks	-	-	300,000	-	-	-	-
GHS Cafeteria Grant	-	-	-	250,000	-	-	-
Subtotal Grant Funding	2,438,363	1,125,925	4,015,182	2,406,650	144,000	1,760,000	-
OTHER FUNDING:							
Farmland Preservation Fees	11,769	12,069	12,000	12,000	12,000	12,000	12,000
Local Accident Reduction - Hebron Ave/House Roundabout	-	901,731	110,000	-	-	-	-
PD Tower Lease (increase 3% per year)	-	18,000	37,000	38,000	39,000	40,000	41,000
Municipal Grants in Aid	240,799	240,799	240,799	240,799	240,799	240,799	240,799
Subtotal Other Funding	252,568	1,172,599	399,799	290,799	291,799	292,799	293,799
TOTAL REVENUES	\$2,800,535	\$ 2,488,974	\$ 4,564,981	\$ 2,797,449	\$ 535,799	\$ 2,152,799	\$ 393,799
Estimated Project Close Outs	-	556,360	-	-	-	-	-
Reallocated Capital Funding	-	-	240,000	90,000	-	-	-
TRANSFERS IN							
General Fund Budgeted	5,213,600	5,860,000	6,000,000	6,000,000	6,250,000	6,250,000	6,250,000
ESTIMATED REVENUES & TRANSFERS	\$8,693,694	\$ 8,999,419	\$ 10,804,981	\$ 8,887,449	\$ 6,785,799	\$ 8,402,799	\$ 6,643,799

*Includes anticipated grants to be received.

** CIP in FY 2022-2024 assumed to equal estimated revenues and transfers.

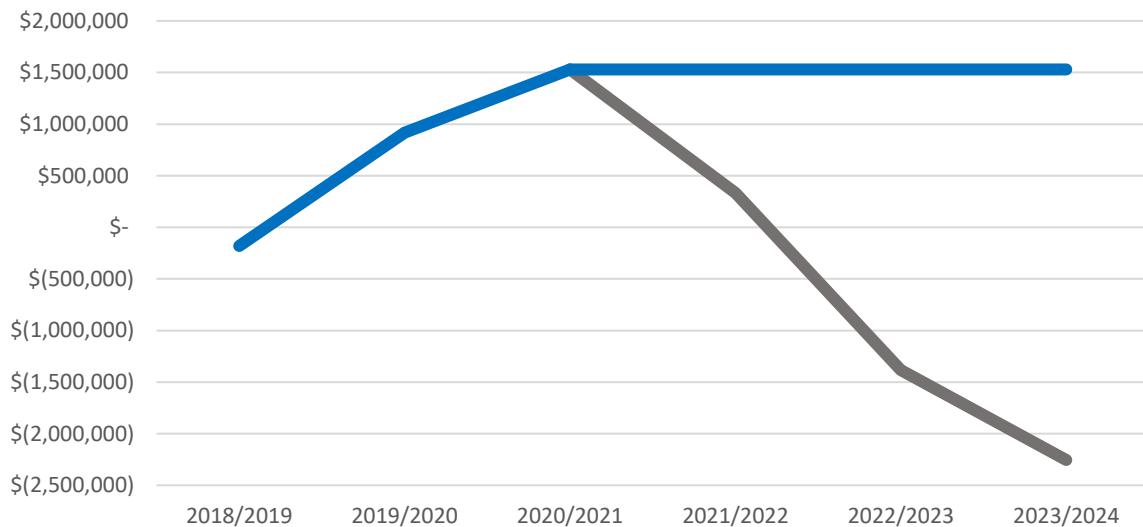
Capital Improvement Program | Capital Reserve Fund Projection Cont'd (Page 2 of 2)

DESCRIPTION	ACTUAL	ACTUAL	ADOPTED & ESTIMATED*	TOWN MANAGER PROPOSED	PROJECTED		
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
ESTIMATED REVENUES & TRANSFERS <i>(carried over from previous page)</i>	\$ 8,693,694	\$ 8,999,419	\$ 10,804,981	\$ 8,887,449	\$ 6,785,799	\$ 8,402,799	\$ 6,643,799
DEDUCTIONS							
CAPITAL IMPROVEMENT PROJECTS							
Authorized or Proposed – July 1**	\$ 9,560,000	\$ 6,315,000	\$ 9,707,000	\$ 8,275,000	\$ 6,785,799	\$ 8,402,799	\$ 6,643,799
School Air Conditioning Design/Electrical	600,000	-	-	-	-	-	-
Correction - Grant funding	636,110	-	-	-	-	-	-
Parks grant transferred to TH Improvements	12,000	-	-	-	-	-	-
Outdoor Pool (Grange)	-	350,000	-	-	-	-	-
Library Upgrade Donations	150,000	-	-	-	-	-	-
TOTAL DEDUCTIONS	\$ 10,958,110	\$ 6,665,000	\$ 9,707,000	\$ 8,275,000	\$ 6,785,799	\$ 8,402,799	\$ 6,643,799
Period Increase (decrease)	\$(2,264,416)	\$ 2,334,419	\$ 1,097,981	\$ 612,449	\$ -	\$ -	\$ -
Unreserved Fund Balance Beginning	\$ (250,841)	\$(2,515,257)	\$ (180,839)	\$ 917,143	\$ 1,529,592	\$ 1,529,592	\$ 1,529,592
Unreserved Fund Balance Ending	\$(2,515,257)	\$ (180,839)	\$ 917,143	\$ 1,529,592	\$ 1,529,592	\$ 1,529,592	\$ 1,529,592

*Includes anticipated grants to be received.

** CIP in FY 2022-2024 assumed to equal estimated revenues and transfers.

Capital Reserve Fund Balance



Blue line assumes net project costs equal capital transfer. Grey line assumes same capital transfer with net project costs per pro forma.

Appendix H | Debt Service Detail Overview

Date of Issue	Interest Rate	Description	Original Issue	Proj. Principal Outstanding July 1, 2020	2020 - 2021 Payments		Total
					Principal	Interest	
GENERAL TOWN BONDS							
Oct. 12, 2010	3% to 4.913%	Refunding of 2004 & 2005 Bonds	\$ 4,053,000	\$ 2,778,000	\$ 633,000	\$ 99,635	\$ 732,635
Nov. 1, 2011	2.5% to 4.5%	Saglio, Nayaug, GHS Land Purchase	3,730,000	2,130,000	200,000	81,013	281,013
Jul. 12, 2012	2.875% to 5%	Refunding of 2006 & 2007 Bonds (Police Com., Land, Elm. & High School)	2,870,000	1,100,000	410,000	44,700	454,700
Oct. 10, 2013	3% to 4.625%	Riverfront Park Phase II	8,950,000	7,040,000	425,000	278,624	703,624
May 15, 2014	2.125% to 3%	Refunding of 2004, 2007 & Partial 2009 Bonds	3,095,000	1,794,800	12,100	50,601	62,701
Jul. 26, 2018	2% to 5%	Refunding of 2009 Series A & Partial 2009 Series B Bonds; 2018 Series A Land	5,705,000	4,842,000	531,000	183,588	714,588
Total General Town Bonds			\$ 28,403,000	\$ 19,684,800	\$ 2,211,100	\$ 738,160	\$ 2,949,260
SCHOOL BONDS							
Oct. 12, 2010	3% to 5%	Refunding of 2004 & 2005 Bonds	\$ 8,857,000	\$ 6,107,000	\$ 1,362,000	\$ 218,315	\$ 1,580,315
Nov. 1, 2011	2.5% to 3%	Saglio, Nayaug, GHS Land Purchase	2,665,000	1,465,000	150,000	39,825	189,825
Jul. 12, 2012	2.875% to 5%	Refunding of 2006 & 2007 Bonds (Police Com., Land, Elm. & High School)	11,675,000	6,180,000	1,210,000	254,356	1,464,356
May 15, 2014	2.125% to 3%	Refunding of 2004, 2007 & Partial 2009 Bonds	6,385,000	1,830,200	17,900	47,537	65,437
Jul. 26, 2018	2% to 5%	Refunding of 2009 Series A & Partial 2009 Series B Bonds; 2018 Series A Land	830,000	598,000	189,000	25,175	214,175
Total School Bonds			\$ 30,412,000	\$ 16,180,200	\$ 2,928,900	\$ 585,208	\$ 3,514,108
TOTAL ALL BONDS			\$ 58,815,000	\$ 35,865,000	\$ 5,140,000	\$ 1,323,368	\$ 6,463,368
NOTES PAYABLE COSTS:							
Sewer Note Repayment							\$ 175,000
Temporary Note Repayment							
Bond Anticipation Note Interest							\$ 77,150
Principal Payment of Outstanding BANS							\$ -
Total Temporary Note Repayment							\$ 77,150
Debt Administrative Costs - Estimate for issuance of authorized/unissued							\$ 60,000
Allowance for Temporary Interest (i.e. Potential Land Acquisitions / MDC) ^(A)							\$ 326,281
TOTAL TOWN, EDUCATION & OTHER DEBT RELATED COSTS							\$ 7,101,799

Note: (A) Assumes \$143k interest on potential \$10.39m Bond at 2.75% in July 2020 (\$5.99m land and \$4.4m library), plus \$183k allowance for temporary interest on potential future land acquisition.

Appendix I | Long Term Debt Amortization Schedule - *Excludes Authorized/Unissued*

Year Ending June 30	Total Interest & Principal	Annual Interest & Principal	2018 Refunding of 2009 Series A & PARTIAL 2009 Series B Bonds; 2018 Series A Land	2014 Refunding of 2004, 2007 & PARTIAL 2009 Bonds ADV REFUND	2013 Riverfront Park Phase II	2012 Refunding Police Com., Land, Elm. & High School ADV REFUND	2011 Saglio, Nayaug, GHS Land	2010 Refunding of 2004 & 2005 Bonds ADV REFUND
2021-Principal		5,140,000	720,000	30,000	425,000	1,620,000	350,000	1,995,000
Interest	6,463,368	1,323,368	208,763	98,138	278,624	299,056	120,838	317,950
2022-Principal		5,095,000	795,000	30,000	445,000	1,470,000	350,000	2,005,000
Interest	6,194,002	1,099,002	170,888	97,500	265,296	234,256	111,113	219,950
2023-Principal		4,805,000	530,000	30,000	450,000	1,460,000	345,000	1,990,000
Interest	5,714,386	909,386	137,763	96,863	251,030	175,456	100,475	147,800
2024-Principal		4,770,000	530,000	585,000	450,000	905,000	340,000	1,960,000
Interest	5,501,214	731,214	111,263	90,328	235,843	117,056	88,625	88,100
2025-Principal		3,805,000	535,000	585,000	500,000	910,000	340,000	935,000
Interest	4,364,118	559,118	86,663	77,531	218,593	71,806	76,475	28,050
2026-Principal		2,900,000	540,000	575,000	530,000	915,000	340,000	-
Interest	3,315,243	415,243	63,669	62,325	198,618	26,306	64,325	-
2027-Principal		1,975,000	135,000	975,000	530,000	-	335,000	-
Interest	2,293,924	318,924	50,422	39,075	177,153	-	52,275	-
2028-Principal		1,410,000	135,000	410,000	530,000	-	335,000	-
Interest	1,670,914	260,914	47,131	18,300	155,158	-	40,325	-
2029-Principal		1,405,000	135,000	405,000	530,000	-	335,000	-
Interest	1,615,279	210,279	43,672	6,075	132,633	-	27,900	-
2030-Principal		1,000,000	135,000	-	530,000	-	335,000	-
Interest	1,164,188	164,188	39,875	-	109,313	-	15,000	-
2031-Principal		855,000	135,000	-	530,000	-	190,000	-
Interest	980,563	125,563	35,825	-	85,463	-	4,275	-
2032-Principal		665,000	135,000	-	530,000	-	-	-
Interest	758,056	93,056	31,775	-	61,281	-	-	-
2033-Principal		670,000	140,000	-	530,000	-	-	-
Interest	734,419	64,419	27,650	-	36,769	-	-	-
2034-Principal		670,000	140,000	-	530,000	-	-	-
Interest	705,706	35,706	23,450	-	12,256	-	-	-
2035-Principal		140,000	140,000	-	-	-	-	-
Interest	159,250	19,250	19,250	-	-	-	-	-
2036-Principal		140,000	140,000	-	-	-	-	-
Interest	155,050	15,050	15,050	-	-	-	-	-
2037-Principal		140,000	140,000	-	-	-	-	-
Interest	150,850	10,850	10,850	-	-	-	-	-
2038-Principal		140,000	140,000	-	-	-	-	-
Interest	146,563	6,563	6,563	-	-	-	-	-
2039-Principal		140,000	140,000	-	-	-	-	-
Interest	142,188	2,188	2,188	-	-	-	-	-
	42,229,279	42,229,279	6,572,706	4,211,134	9,258,026	8,203,938	4,296,625	9,686,850
Principal Total		35,865,000	5,440,000	3,625,000	7,040,000	7,280,000	3,595,000	8,885,000
Interest Total		6,364,279	1,132,706	586,134	2,218,026	923,938	701,625	801,850
Total	42,229,279	42,229,279	6,572,706	4,211,134	9,258,026	8,203,938	4,296,625	9,686,850

Appendix J | Long Term Debt Amortization Schedule - *Includes Authorized/Unissued*

Year Ending June 30	Total Interest & Principal	Annual Interest & Principal	Savings from Refunding in Jan/Feb 2020	Bond \$10.39m at 2.75% in July 2020 w/ interest only pmt due in July 2021 (\$5.99m Land; \$4.4m Library)	2018 Refunding of 2009 Series A & PARTIAL 2009 Series B Bonds; 2018 Series A Land	2014 Refunding of 2004, 2007 & PARTIAL 2009 Bonds ADV REFUND	2013 Riverfront Park Phase II	2012 Refunding Police Com., Land, Elm. & High School ADV REFUND	2011 Saglio, Nayaug, GHS Land	2010 Refunding of 2004 & 2005 Bonds ADV REFUND
2021-Principal		5,140,000	-	-	720,000	30,000	425,000	1,620,000	350,000	1,995,000
Interest	6,327,606	1,187,606	-	142,863	208,763	98,138		299,056	120,838	317,950
2022-Principal		5,264,500	(350,000)	519,500	795,000	30,000	445,000	1,470,000	350,000	2,005,000
Interest	6,642,084	1,377,584	-	278,582	170,888	97,500	265,296	234,256	111,113	219,950
2023-Principal		5,274,500	(50,000)	519,500	530,000	30,000	450,000	1,460,000	345,000	1,990,000
Interest	6,448,182	1,173,682	-	264,296	137,763	96,863	251,030	175,456	100,475	147,800
2024-Principal		5,289,500	-	519,500	530,000	585,000	450,000	905,000	340,000	1,960,000
Interest	6,270,724	981,224	-	250,009	111,263	90,328	235,843	117,056	88,625	88,100
2025-Principal		4,324,500	-	519,500	535,000	585,000	500,000	910,000	340,000	935,000
Interest	5,119,341	794,841	-	235,723	86,663	77,531	218,593	71,806	76,475	28,050
2026-Principal		3,419,500	-	519,500	540,000	575,000	530,000	915,000	340,000	-
Interest	4,056,179	636,679	-	221,437	63,669	62,325	198,618	26,306	64,325	-
2027-Principal		2,494,500	-	519,500	135,000	975,000	530,000	-	335,000	-
Interest	3,020,575	526,075	-	207,151	50,422	39,075	177,153	-	52,275	-
2028-Principal		1,929,500	-	519,500	135,000	410,000	530,000	-	335,000	-
Interest	2,383,278	453,778	-	192,864	47,131	18,300	155,158	-	40,325	-
2029-Principal		1,924,500	-	519,500	135,000	405,000	530,000	-	335,000	-
Interest	2,313,358	388,858	-	178,578	43,672	6,075	132,633	-	27,900	-
2030-Principal		1,519,500	-	519,500	135,000	-	530,000	-	335,000	-
Interest	1,847,979	328,479	-	164,292	39,875	-	109,313	-	15,000	-
2031-Principal		1,374,500	-	519,500	135,000	-	530,000	-	190,000	-
Interest	1,650,068	275,568	-	150,006	35,825	-	85,463	-	4,275	-
2032-Principal		1,184,500	-	519,500	135,000	-	530,000	-	-	-
Interest	1,413,276	228,776	-	135,719	31,775	-	61,281	-	-	-
2033-Principal		1,189,500	-	519,500	140,000	-	530,000	-	-	-
Interest	1,375,352	185,852	-	121,433	27,650	-	36,769	-	-	-
2034-Principal		1,189,500	-	519,500	140,000	-	530,000	-	-	-
Interest	1,332,353	142,853	-	107,147	23,450	-	12,256	-	-	-
2035-Principal		659,500	-	519,500	140,000	-	-	-	-	-
Interest	771,611	112,111	-	92,861	19,250	-	-	-	-	-
2036-Principal		659,500	-	519,500	140,000	-	-	-	-	-
Interest	753,124	93,624	-	78,574	15,050	-	-	-	-	-
2037-Principal		659,500	-	519,500	140,000	-	-	-	-	-
Interest	734,638	75,138	-	64,288	10,850	-	-	-	-	-
2038-Principal		659,500	-	519,500	140,000	-	-	-	-	-
Interest	716,064	56,564	-	50,002	6,563	-	-	-	-	-
2039-Principal		659,500	-	519,500	140,000	-	-	-	-	-
Interest	697,403	37,903	-	35,716	2,188	-	-	-	-	-
2040-Principal		519,500	-	519,500	-	-	-	-	-	-
Interest	540,929	21,429	-	21,429	-	-	-	-	-	-
2041-Principal		519,500	-	519,500	-	-	-	-	-	-
Interest	526,643	7,143	-	7,143	-	-	-	-	-	-
2042-Principal		-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
	54,940,768	54,940,768	(400,000)	13,390,113	6,572,706	4,211,134	8,979,402	8,203,938	4,296,625	9,686,850
Principal Total		45,855,000	(400,000)	10,390,000	5,440,000	3,625,000	7,040,000	7,280,000	3,595,000	8,885,000
Interest Total		9,085,768	-	3,000,113	1,132,706	586,134	1,939,402	923,938	701,625	801,850
Total	54,940,768	54,940,768	(400,000)	13,390,113	6,572,706	4,211,134	8,979,402	8,203,938	4,296,625	9,686,850



Town of Glastonbury