



Town of Glastonbury, CT

Proposed General Fund Budget: FY2022-2023

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Town Manager's Letter



Town of Glastonbury

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Richard J. Johnson
Town Manager

January 26, 2022

Dear Board of Finance Members:

This letter formally transmits the Town Operating, Debt and Transfer, and Revenue budget proposals for FY2022-2023. Delivering cost efficient and responsive municipal programs and services continues as a primary focus.

The proposed Town, Education, and Debt and Transfer budget appropriations can be summarized as follows:

	Adopted 2021-2022	Proposed 2022-2023	\$ Change	% Change
Town Operations	\$46,099,904	\$47,227,695	\$1,127,791	2.4%
Debt & Transfers	\$13,073,742	\$13,457,486	\$383,744	2.9%
Education	\$113,549,684	\$117,237,381	\$3,687,697	3.2%
Total	\$172,723,330	\$177,922,562	\$5,199,232	3.0%

OVERVIEW

The proposed budget plan for Town Operations, Debt & Transfer, and Revenue is summarized below and detailed over the following pages.

Expenditures

Town Operations: \$47,227,695 2.4%

Debt & Transfer net increase \$383,744

- Debt Service – decreases \$134,313
- Capital Transfer – increases from \$5.25M to \$5.65M
- Other Post-Employment Benefits (OPEB) - increases \$43,057
- Contingency – reestablished at \$75,000

Revenues

- Current levy increases \$4.58M or 2.9%
- Other tax revenues consistent with current year
- Combined net non-tax revenues increase \$720,961 (excludes Transfer-In)

**Primarily driven by budget to budget increases in Municipal Revenue Sharing (MRSA), Town Clerk fees, and Building permits.*

Grand List

- Estimated Grand List growth 2.75%
- \$4.4± million new tax revenue from growth in Grand List

General Fund

- General Fund Transfer In – decreases from \$975,000 to \$875,000

Mill Rate

- 37.32 to 37.37
- 0.13% increase
- 99.1% collection rate

Budget Factors and Objectives

The Town Operating and Debt & Transfer budget presented for FY2023 achieves the ongoing organizational goals and objectives below:

- Increases investment to the Capital Reserve Fund to support infrastructure care and maintenance
- Improves operational efficiencies through use of technology solutions
- Fully funds pension Actuarially Determined Contribution (ADC)
- Funds OPEB at 100% of ADC
- Reestablishes Contingency funding
- Allocates American Rescue Plan Act (ARPA) funding to Capital Improvement and Capital Outlay investments
- Effectively manages ongoing Debt Service - Debt refinancing
- Continues to manage Full-Time staffing levels to achieve operational efficiencies and cost savings
- Invests fully in recommended premium equivalent to health insurance reserve
- Mitigates factors influencing operating costs – work practices, process improvements, machinery and equipment
- Sustains investment in system-wide Capital Outlay accounts
- Achieves sustainability and predictability of budgetary decisions and avoids budget “cliffs”
- Limits upward adjustment in the mill rate

Town Operations

The proposed Town Operating Budget is influenced by 8 primary factors, (as components of the 2.4% increase), as detailed over the following pages. Of the 41 line items comprising Town Operations, 17 or 41±% are at or below current year funding.

	\$ Change	As a component of overall budget increase (2.4%)
Wages	\$948,677	2.0 pts
Insurance	(\$239,785)	-0.5 pts
Pension*	(\$161,733)	-0.3 pts
Data Processing & Technology	\$135,449	0.3 pts
Contractual Services	\$63,790	0.1 pts
Utilities & Fuel	\$226,633	0.5 pts
Capital Outlay	\$66,838	0.1 pts
All Others	\$87,922	0.2 pts
Total	\$1,127,791	<u>2.4%</u>

*Pension line item includes Defined Benefit (DB), Defined Contribution (DC), and Medicare and Social Security.

Before discussing the major factors influencing the proposed Town operating budget, I want to briefly recount recent year changes in Town operating costs. As highlighted in prior years, increases to the pension ADC resulting from new mortality tables, decreases to the pension rate of return, and market factors has significantly influenced Town operations. For the fiscal years ended 2017-2022, the Town operating budget has increased an average of 1.6% outside of pension costs. This includes all operating departments/divisions and budget line items. As the years pass, it becomes increasingly difficult to manage Town operating costs at this level. This is particularly challenging in FY2023 given the variety of inflationary pressures influencing ongoing costs.

Personal Services - Wage Accounts

For fiscal years ending 2022, 2021, and 2020, system-wide wage accounts increased 1.53%, 2.0%, and 1.43% respectively. This has been possible through reduction in force, contractual services, job consolidation, and similar initiatives. However, as with overall Town operations, this is becoming more difficult to achieve while maintaining programming and service delivery levels and recognizing market conditions influencing collective bargaining, hiring, and retaining staff.

Combined wage accounts increase \$948,677 or 4.23%. This includes full-time, part-time, overtime, and unit pay.

Full-time (FT)

- System-wide FT wage accounts increase 4.25%
- Assumes a 2.25% General Wage Adjustment (GWA) effective July 1, 2022
- Allocates funding for initial support of new Police Officer positions

Note: The budget does not fund newly proposed positions for Information Technology and Parks & Grounds Maintenance. Although well justified, difficult to fund with the emphasis on moderating changes to the tax rate.

Part-time (PT)

- Increases \$82,198 system-wide or 3.63%
- Absorbs minimum wage increase from \$13 to \$14 per hour effective July 1, 2022 and to \$15 per hour effective June 1, 2023
- Adjusts PT wage rates to remain competitive for part-time, seasonal, and temporary positions

Unit Pay and Overtime

- Adjusts unit pay from \$9.75 to \$10.25 for volunteer firefighters. Increase funded within current allocation.
- System-wide Overtime accounts increase \$63,350 or 5.86% to better approximate expenditure history

Insurance

Insurance accounts decrease \$239,785 or 3.96%.

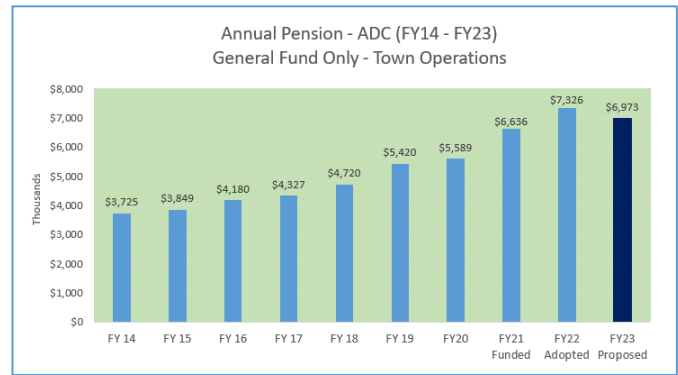
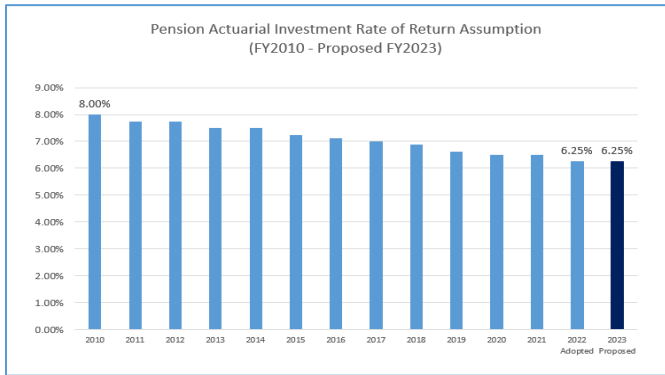
- **Non-employee** related coverages increase \$52,129 or 7.90%
 - Includes property, casualty, liability, and related non-employee coverages
- **Employee** related coverages (Workers' Compensation and Health) decrease a net \$291,914 or 5.32%
 - Recent initiatives to manage employee-related insurance costs include:
 - Consolidated health coverage under single carrier
 - Worked with health insurance consultant to better align budget with estimated health costs
 - Transitioned Workers' Compensation from CIRMA to Travelers
 - Health insurance funding fully satisfies estimated premium equivalent in the coming fiscal year

Pension

The pension ADC increased significantly over recent years to place a substantial burden on the Town Operating budget. For the current year (FY2022), the annual ADC increased some \$700,000±, and for FY2021, over \$1M.

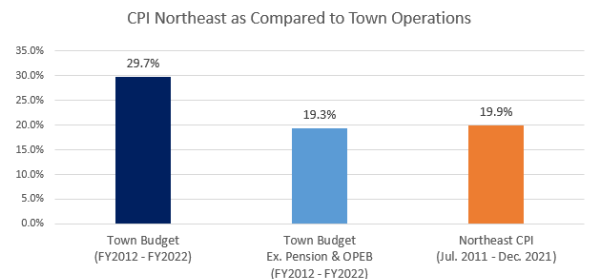
For proposed FY2023, the ADC for the Defined Benefit (DB) Plan, funded through Town operations, decreases \$352,361. This assumes the current 6.25% Rate of Return (ROR) assumption on pension funds. Approximately \$73,000 of savings to the DB plan result from increased employee contributions to pension costs. The costs for contributions to the Defined Contribution (DC) Plan increase approximately \$90,000. Net pension plan costs, (DB and DC), decline a net \$263,000±. When cost increases for Social Security and Medicare estimated at \$101,767 are factored in, the pension line item decreases a combined \$161,733.

The following charts show the total change to the ADC over multiple years.



Note: The ADC totals \$10.762M for FY2022. This is funded through Town Operations, Education, Housing Authority, Sewer Operating, and other funding sources. For FY2023, the combined ADC totals \$10,329,019. The proposed FY2023 budget fully funds the ADC recommended by Milliman Consulting Actuaries. Discussions herein focus on the ADC funded through Town Operations.

As noted previously, the pension ADC has placed significant pressure on the Town operating budget. The chart at right illustrates the aggregate increase in Town operations over the past 10 years as compared to the aggregate increase in the Consumer Price Index (CPI) – Northeast. As we know, many items influencing Town Operations increase at a rate greater than the CPI. For the year ended December 2021, the CPI increased some 6%.



Utilities and Fuel

Utility and Fleet Maintenance accounts increase a combined \$226,633 or 13.6%.

- System-wide fuel costs increase \$140,000±. Unit costs for the current year budget assume \$1.75 per gallon for unleaded gas and diesel as compared to an estimated \$2.85 and \$2.65 per gallon respectively for the coming year. Market conditions are closely followed.
- Utility costs increase a combined \$87,370 organization wide. This increase is driven by rate increases to natural gas, propane, water, hydrant rentals, and the purchasing cost of renewable energy credits.
- The system-wide costs of utilities in the coming year are below those experienced some 15 years ago while accommodating expansion of Town buildings, parks and grounds, and systems.

Contractual Services

System-wide contractual services increase \$63,790 or 5.81%. The primary factor involves a contractual service for License Plate Readers to support Police operations. Other increases in this account result from solid waste and recycling collections, portable toilets at Town facilities, and adjustments for Refuse operations.

Solid Waste Tip fees charged by the Materials Innovation Recycling Authority (MIRA) are projected to increase significantly effective July 1, 2022 when the Trash to Energy Plant goes offline. The proposed budget assumes a successful Request for Proposal (RFP) for solid waste disposal to achieve cost efficiencies. Efforts to reduce municipal solid waste (MSW) delivered to the Trash to Energy Plant (from Transfer Station) will continue to help offset the rising cost of Tip fees.

Data Processing and Technology

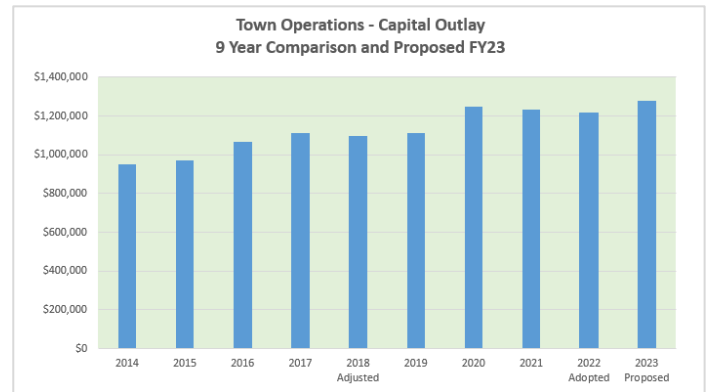
Efforts continue to leverage technology solutions for improved operating efficiencies and customer service delivery. System-wide increase totals \$130,000± for updated software, ongoing maintenance, and related costs. Recent examples include the Human Resources Information System (H.R.I.S.) and updated permitting software (ViewPoint - Building, Engineering, Health, Planning divisions). Both support operational efficiencies and improve productivity levels within authorized Full-Time (FT) staffing. Some reduction in FT staffing, (FT to PT), resulting from the H.R.I.S. platform currently under review. Automation of labor intensive, manual tasks remains an ongoing goal for this line item. These initiatives are strongly supported by external and internal customers (Viewpoint) and internal customers (H.R.I.S.).

Capital Outlay

Capital Outlay accounts are considered on an organization-wide basis to include 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 increase \$66,838 or 5.5%.

The chart at the right shows the ongoing commitment to Capital Outlay funding. The goal is to sustain system-wide funding to achieve operating efficiencies, avoid O&M costs, properly maintain facilities and equipment, keep pace with cost escalation, and avoid significant spending fluctuations. Given the ongoing goal of minimizing increases to the tax rate, Capital Outlay funding has remained relatively consistent over recent years and experienced a modest decline in FY2022. Combined funding for FY2023 increases slightly and approximates system-wide totals approved in FY2020.



“All Others” 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 FY2023 budget proposal. The 8th factor includes the “All Others” line item over 25 spending accounts and all operating departments and divisions. These line items are grouped under ‘Supplies’ and ‘Services and Charges’. The “All Others” category increases a net \$87,922 or 2.5% over the current year budget. The \$87,922 increase totals 0.19% on the adopted town operating budget for the current year.

Contingency

The Contingency account was funded annually at \$175,000 through FY2017. Such funding was eliminated in FY2018 as part of a \$915,000 budget reduction and was not funded in subsequent years through FY2022.

For FY2023, a \$75,000 allocation is proposed to reestablish this appropriation for unknowns that can occur during the fiscal year. The General Fund Unassigned Fund Balance is also available for this purpose, however, over recent years, there has been some desire to reinstate a contingency appropriation.

The Town Operating Budget can be summarized by major appropriation category as follows:

Major Appropriation Category	Adopted 2021-2022	Proposed 2022-2023	\$ Change	% Change
Personal Services	\$22,443,479	\$23,392,156	\$948,677	4.2%
Supplies	\$1,413,184	\$1,468,254	\$55,070	3.9%
Services & Charges	\$21,029,391	\$21,086,597	\$57,206	0.3%
Capital Outlay	\$1,213,850	\$1,280,688	\$66,838	5.5%
Total	\$46,099,904	\$47,227,695	\$1,127,791	2.4%

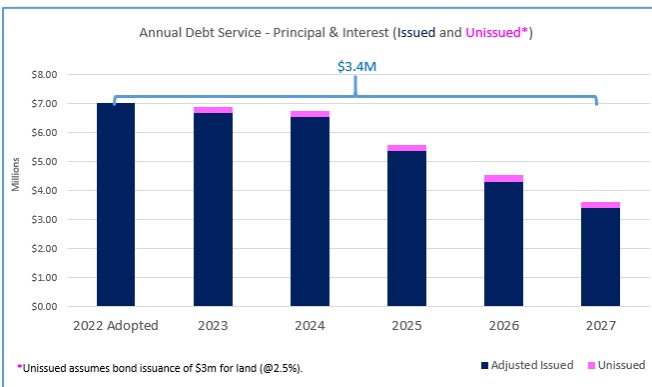
The following chart summarizes the Town Operating Budget by major Department.

Description	Adopted FY2022	Adopted FY2023	\$ Change	% Change
General Government	\$3,562,535	\$3,636,574	\$74,039	2.1%
Community Development	\$2,506,646	\$2,508,734	\$2,088	0.1%
Administrative Services	\$6,355,057	\$6,541,079	\$186,022	2.9%
Public Safety	\$16,014,718	\$16,566,846	\$552,128	3.4%
Physical Services	\$7,446,713	\$7,545,639	\$98,926	1.3%
Sanitation	\$906,340	\$957,950	\$51,610	5.7%
Human Services	\$3,139,625	\$3,212,023	\$72,398	2.3%
Leisure & Culture	\$6,168,270	\$6,258,850	\$90,580	1.5%
TOTAL TOWN	\$46,099,904	\$47,227,695	\$1,127,791	2.4%

Debt and Transfer

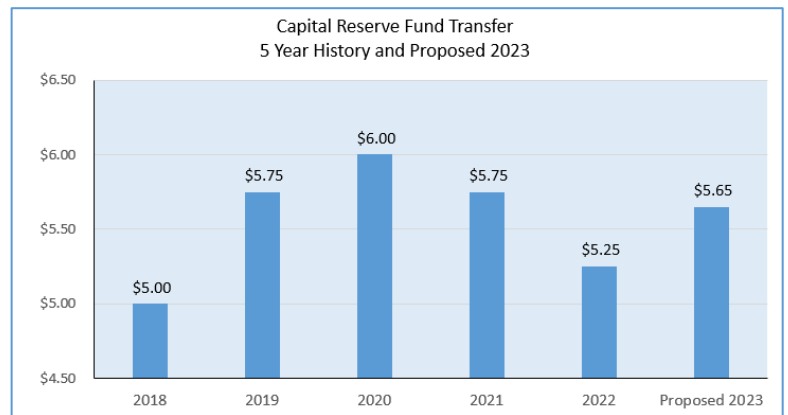
The Debt and Transfer account is comprised of 4 primary components. For the coming year, the Debt & Transfer account is proposed to increase a combined \$383,744 as follows:

- Debt Service - decreases \$134,313
- Capital Reserve Transfer – increases \$400,000
- OPEB – increases \$43,057
- Contingency – funded at \$75,000



The chart at left illustrates actual and estimated Annual Debt Service for authorized/issued and authorized/ unissued over the coming years. 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 at right. Historically, this has served as the primary funding source for ongoing capital projects. As shown, the Transfer totaled \$6.0M in FY2020 and reduced to \$5.75M in FY2021 and \$5.25M in FY2022. The combined reduction in annual funding and cost escalation for capital infrastructure has significantly reduced the ability to fund the Town’s Capital Program on a cash-basis. For proposed FY2023, the Transfer is increased from \$5.25M to \$5.65M, which remains below actual funding in 2020 and 2021. Over the next 2-3 years, ARPA monies can be allocated to supplement the Capital Transfer.



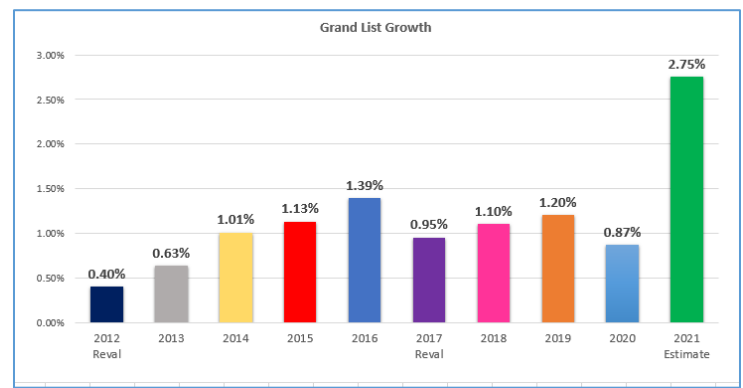
REVENUES

Tax and non-tax revenues increase a combined \$5.2± million to balance with the proposed \$5.2± million increase described above. All Revenue accounts are shown below with significant changes summarized over the following paragraphs.

Revenue Source	FY2022 Adopted	FY2023 Proposed	\$ Change	% Change
Taxes	\$158,588,802	\$163,167,073	\$4,578,271	2.9%
Licenses & Permits	\$1,313,100	\$1,369,645	\$56,545	4.3%
Intergovernmental	\$6,945,258	\$7,404,715	\$459,457	6.6%
Charges for Services	\$1,400,303	\$1,573,403	\$173,100	12.4%
Other	\$1,148,867	\$1,180,726	\$31,859	2.8%
Use of Fund Balance	\$975,000	\$875,000	(\$100,000)	-10.3%
Total Revenue	\$172,723,330	\$177,922,562	\$5,199,232	3.0%

Grand List

As noted at the beginning of this letter, the Assessor is estimating a 2.75% increase in the Grand List (GL) effective October 1, 2021 for FY2023. This estimated GL growth is projected to total \$4.4 million in new tax revenue. A historical summary of changes in the Grand List is depicted to the right.



Property Taxes

The current levy increases \$4.58± million or 2.9% while all other tax revenue accounts remain consistent with the current year. The \$4.85 million increase in the current levy includes the estimated 2.75% GL growth.

Non-Tax Revenues

Combined non-tax revenues, excluding the General fund Transfer-In, are estimated to increase \$720,000± on a budget to budget basis. This equates to approximately 0.16 mills and is a significant factor influencing the proposed FY2023 tax rate. Noteworthy changes from the current year adopted budget to the proposed FY2023 budget are highlighted on the following pages.

Intergovernmental Revenue – This is the largest non-tax revenue source totaling \$6.95M in the current year and proposed at \$7.40M for FY2023. The primary component is the Educational Cost Sharing (ECS) grant, budgeted at \$5.38± million in the current year and sustained at \$5.38± million for FY2023. A new state grant – Municipal Revenue Sharing (MRSA) – will bring Glastonbury some \$230,000 in the current year (non-budgeted), and budgeted at \$420,000 in the coming year. According to state projections, the MRSA grant to Glastonbury will total \$560,000 in the coming year. This revenue is calculated from sales tax revenues deposited to the state and distributed to cities and towns. The \$420,000 represents 75% of the estimated grant to Glastonbury. This is a conservative estimate.

The chart at right illustrates the multi-year reduction in ECS funding to Glastonbury per state legislative action in 2017. Over recent years, the ECS grant to Glastonbury has been sustained at \$5.38M and not decreased per the phased reduction approved some years ago. As noted previously, the proposed budget continues ECS funding at current year levels.

- State Stabilization Grant – funded at \$385,930 consistent with FY2021 and 2022.

The Governor’s budget proposal in early February and subsequent state legislative action will be closely monitored over the coming months.

Licenses and Permits – Increase a combined \$56,545

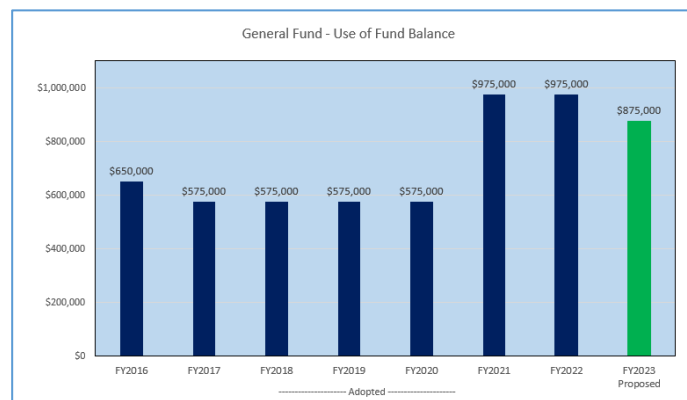
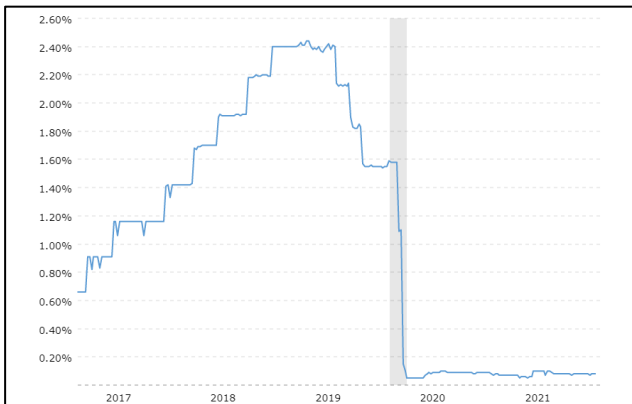
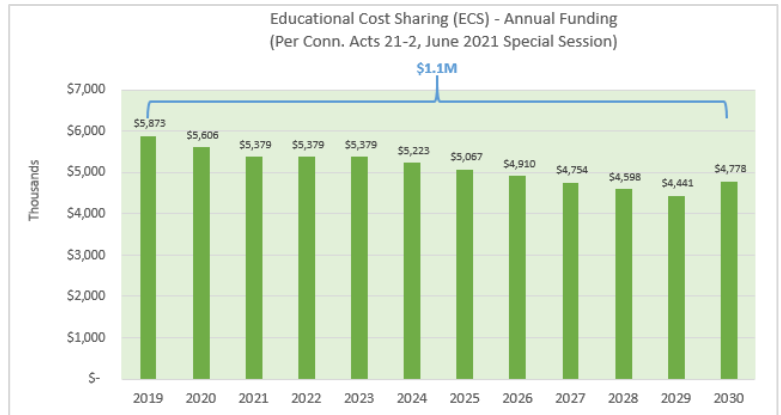
- Building permit revenues are adjusted upwards to conservatively reflect recent activity levels. This is partially offset by an adjustment to Refuse permit revenues.

Charges for Services – Net increase of \$173,100

- Estimated revenues for Town Clerk recording and conveyance fees increase a combined \$173,000 to reflect actual budget to budget results and projected activity levels. Modest increases and decreases to other revenues under this category result in the net increase.

Other Revenues – Overall increase of \$31,859

- Modest increases and decreases combine for the net increase. Interest on investments is budgeted at \$195,000 as in the current year. The chart below (bottom left) illustrates the federal funds rate history over recent years. This significantly influences investment returns. For example, investment income totaled \$1.3M in FY2019 as compared to actual revenues of \$218,000 in FY2021 and \$195,000 proposed for the coming year.



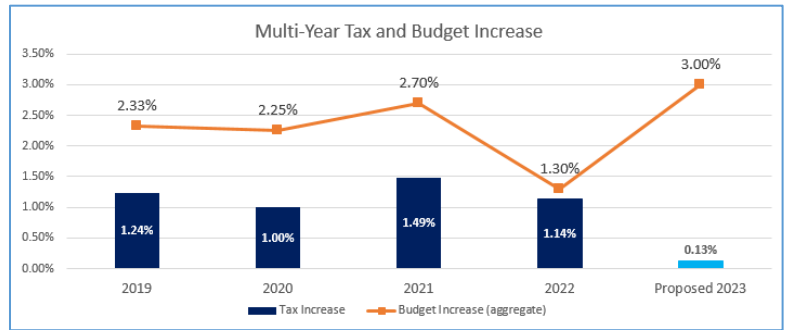
Source: <https://www.macrotrends.net/2015/fedfundsrateshistoricalchart>

General Fund – Transfer In

The General Fund Transfer-In was increased from \$575,000 to \$975,000 in FY2021 to help smooth the cost increase from new pension Mortality Tables implemented with the FY2021 budget. (See chart at top right.) The thought was to reduce the Transfer-in by \$100,000 annually to return to the \$575,000 level, however, the \$975,000 was sustained in FY2022 in response to upward pressure on the tax rate. The budget proposed for FY2023 resumes the planned annual decrease, reducing the \$975,000 to \$875,000.

Mill Rate

The combined budget proposal for Town Operations, Education, and Debt & Transfer requires a 0.13% increase in the mill rate from 37.32 to 37.37 with a 99.1% collection rate. This assumes the 2.75% 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 FY2023 is depicted at right.



Tax Abatements - A \$935,000± adjustment is incorporated into the mill rate calculation to recognize combined tax relief programs for Public Safety Volunteers, Farm Buildings, and Elderly Tax Relief.

Special Revenue Funds

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

Note: The Recreation Activities, Police Private Duty, and Riverfront Park Funds are self-supporting through revenues and expenses. However, activity levels can fluctuate during the year. Accordingly, the budgets for these funds are estimates and will not be formally adopted as part of final budget action. The Bulky Waste Closure Fund deposits monies from capital funding, sale of fill, and user fee surcharges. Expenditures are not anticipated for some years. A budget for the Sewer Operating fund to support wastewater treatment operations will be formally enacted.

State Spending Cap

Effective 2018, State Legislature enacted a 2.5% cap on municipal expenditures. The spending cap includes a number of exemptions including: Capital expenditures (over \$100,000), payment for unfunded pension liabilities, Debt Service, Special Education, and other such exemptions. Each community is required to certify to OPM that the adopted budget satisfies this requirement. For fiscal years 2018 through 2022, Glastonbury's adopted budgets satisfied the 2.5% spending cap with applicable exemptions, and the threshold has been reviewed again with respect to the FY2023 proposed budget.

American Rescue Plan Act (ARPA)

In May of 2021, Glastonbury received \$5.1M in American Rescue Plan Act (ARPA) funds, and is slated to receive an additional \$5.1M in May of 2022 for a total of \$10.2M. These monies must be allocated by December of 2024 and expended by December 2026. The U.S. Department of Treasury established a number of use categories for the ARPA monies, one of which is Revenue Loss. The Final Rule offers an up to \$10M assumed Revenue Loss (cannot exceed ARPA allocation). The Revenue Loss category may be used for governmental services with streamlined reporting requirements. Governmental services generally include any service traditionally provided by a government - e.g. Capital Infrastructure and Equipment.

Glastonbury has established a Special Revenue Fund for ARPA monies, and ARPA funding allocations are proposed for projects through the FY2023 and FY2024 Capital Improvement Program (CIP). ARPA funding will supplement the Capital Reserve Fund and Capital Transfer to support capital projects in the coming years. See 'Town Manager recommended CIP projects' page for details on proposed ARPA allocations. ARPA funds may also be allocated to other initiatives such as affordable housing, broadband infrastructure, Human Services programming, and other such uses. Additionally, some Capital Outlay operating expenses are proposed for ARPA monies for Town operations in the coming year.

Budget Funding Options and Discussion

Over coming months, there are a variety of funding options that can be discussed. Examples include:

Capital Infrastructure – As noted at the Capital Improvement Program (CIP) workshop, capital infrastructure proposals will exceed the level of current capital reserve funding. The CIP criteria recognizes the potential for a transfer from the General Fund – Unassigned Fund Balance to the Capital Reserve Fund to support the capital program. Such a transfer should be considered as part of the budget process.

ARPA – As noted above, these funds can be allocated to capital projects. A general strategy should be developed to consider capital funding and other non-capital uses of these monies.

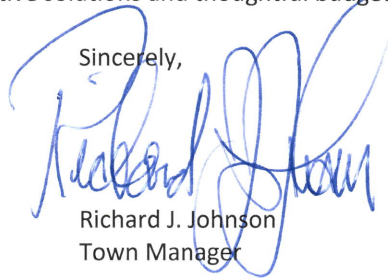
Loss & Benefits Retiree Reserve Fund – General Statutes allow a community to establish a Loss and Retiree Benefits Reserve Fund for property or casualty losses and the costs of retirement benefits. Up to 50% of the Reserve can be allocated to equity investments, providing more investment flexibility than is now available for cash resources. The potential to create a Reserve Fund should be discussed.

Pension ADC – There has been discussion on allocating General Fund resources to the Pension fund to reduce the annual ADC. Each \$1M contribution reduces the ADC by approximately \$100,000. When considering transfers from Fund Balance, the Town's fund balance policy and recommendations by the GFOA and other entities should be contemplated, along with other potential uses for these finite resources. The influence on one-time revenues, (sale of assets), ongoing operating results, and annual increases to the combined spending plan should also be considered as to the Town's Fund Balance policy.

Each of the preceding topics can be reviewed over coming months.

As I conclude this letter, I want to express my sincerest thanks and appreciation to all department and division directors for their thoughtful, well-supported funding proposals for the coming fiscal year. The proposed financial plan for FY2023 continues successful efforts to manage Town operations through cost effective, creative solutions and thoughtful budgetary decisions.

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
Kurt Cavanaugh
John Cavanna
Mary LaChance
Jacob (Jake) McChesney
Whit Osgood
Jennifer Wang

Board of Finance

Constantine Constantine, Chairman
Jennifer Sanford, Vice Chairman
Susan Karp
Robert Lynn
James McIntosh
James Zeller

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
Rebecca Augur, Director of Planning & Land Use Services
Sherri Tanguay, Director of Human Resources

Board of Education

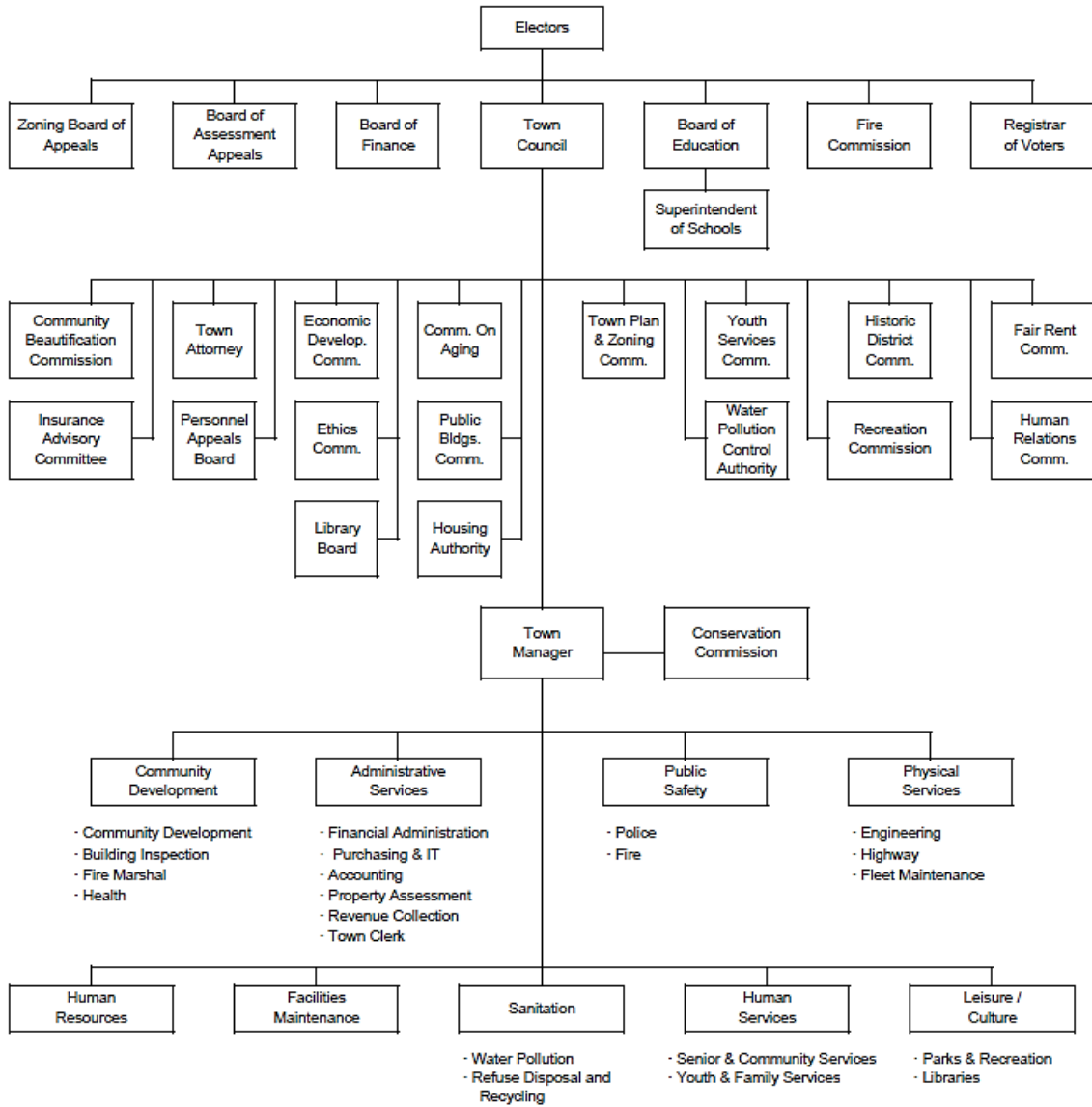
Douglas Foyle, Ph.D., Chairman
Julie Thompson, Vice Chairman
Alison Couture
Ray McFall
Jenn Jennings
David Peniston, Jr.
Matthew Saunig
Evan Seretan

Dr. Alan Bookman, Superintendent, Ph.D.
Cheri Burke, Assistant Superintendent, Curriculum & Instruction
Matthew Dunbar, Assistant Superintendent, Personnel & Administration
Kimberly Brown, Administrator for Pupil Services
Karen Bonfiglio, Business Manager



Pictured from left to right in the back row: Deborah Carroll, John Cavanna, Kurt Cavanaugh, Lawrence Niland, Whit Osgood, Richard J. Johnson. Front row: Thomas Gullotta, Jacob McChesney, Mary LaChance and Jennifer Wang.

Glastonbury Staff Organizational Chart



Overview

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. Budgets are legally adopted for four Special Revenue Funds: Sewer Operating Fund; Recreation Activities Fund; Police Private Duty Fund; and the Riverfront Park Fund. S&P’s Global Ratings Report dated February 4, 2020 recognized the Town for its “comprehensive seven-year financial forecast, which features a sensitivity analysis of key revenue and expenditure assumptions and tests budget performance under various conditions that allow the town to manage decisions and changes related to future operations, retirement benefits, capital projections, and debt service.”¹ (See Appendix I.) The budget process follows the schedule as outlined on the previous page.

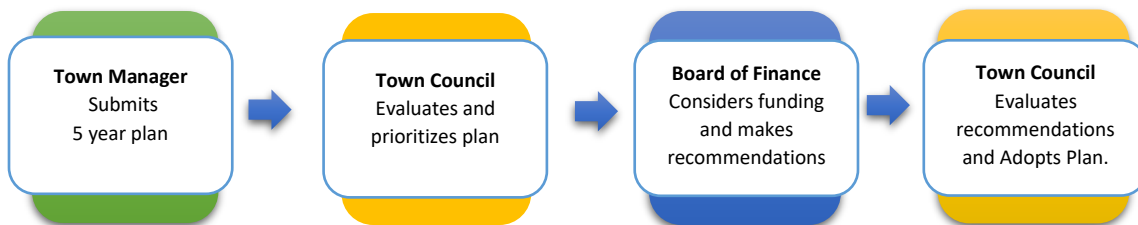


The modified accrual basis of accounting is used for the General Fund budget and all other governmental funds with legally adopted budgets. All are adopted in accordance with generally accepted accounting principles. Annual operating budgets are prepared and executed for management control in the General 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.

¹ S&P Global Ratings Report – February 4, 2020

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 Revenues	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	Office & operating supplies, professional development and training, highway drainage, grounds and roadside materials, and snow/ice removal materials.
Services & Charges	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	Purchases of office equipment & furniture, vehicles & trucks, machinery & equipment, and land and building improvements.
Debt Service	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. Select budgeted information for some of the larger Special Revenue Funds that have greater activity is provided. The Sewer Operating Fund has a legally adopted budget. The other Special Revenue accounts are subject to fluctuation and do not have legally adopted budgets. Additional financial information for these Funds is available in the Annual Comprehensive Financial Report <https://www.glastonburyct.gov/departments/department-directory-a-h/financial-administration/comprehensive-annual-financial-report-cafr>

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. Capital projects are authorized by the Town Council, Board of Finance, and citizen referendum, pursuant to the Town Charter and guided by the Capital Improvement Program (CIP) Criteria. The CIP is funded by a combination of grants, debt service subject to referendum approval, annual funding to the Capital Reserve fund, community donations, and other funding sources as applicable. The Town Council and Board of Finance may consider transfer of funds from the General Fund – Unassigned Fund Balance to the Capital Reserve – Unassigned Fund balance during the year as conditions support. Wastewater Treatment projects are typically funded through the Sewer Operating and Sewer Sinking funds.

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 website ([Link to the Charter](#)). 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. The adopted budget complies with the following financial policies.

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. Per Capital Improvement criteria, the Town's net debt limit is 2.5% of the equalized full value Grand List. This totals approximately \$154M. By comparison, debt as of the end of fiscal year 2021/22 is estimated at \$48.1 million. Also, annual Debt Service shall not exceed 10% of the respective year budget. For the 2022 adopted budget, the Town's debt service payments represent approximately 4% 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.

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, an appropriation and transfer from the General Fund to the Capital Reserve fund is considered during each fiscal year budget process. The Town's goal 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. 36a-333.

FINANCIAL POLICIES CONTINUED

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: Unassigned 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 to the Town Manager on losses within their area of responsibility, the preventative action taken, and training provided to their employees to mitigate losses.



COVID-19 Pandemic Indicator

⏏ This symbol will be included throughout the document to denote revenue and expenditure items that have been, or may potentially be affected by the COVID-19 pandemic.

General Fund | Summary of Revenues and Appropriations/Expenditures

DESCRIPTION	2021 Actual	2022 Adopted	2023 Proposed	Increase (Decrease)	% Increase (Decrease)
REVENUES					
Taxes	158,107,350	160,940,802	165,519,073	4,578,271	2.8%
Licenses & Permits	1,705,759	1,313,100	1,369,645	56,545	4.3%
Intergovernmental	8,743,516	6,945,258	7,404,715	459,457	6.6%
Charges for Services	1,687,825	1,400,303	1,573,403	173,100	12.4%
Other*	1,920,334	1,148,867	1,180,726	31,859	2.8%
Use of Fund Balance	-	975,000	875,000	(100,000)	-10.3%
TOTAL REVENUES	172,164,785	172,723,330	177,922,562	5,199,232	3.0%
APPROPRIATIONS/EXPENDITURES					
TOWN					
General Government	3,323,186	3,562,535	3,636,574	74,039	2.1%
Community Development	2,120,715	2,506,646	2,508,734	2,088	0.1%
Administrative Services	7,559,554	6,355,057	6,541,079	186,022	2.9%
Public Safety	15,266,037	16,014,718	16,566,846	552,128	3.4%
Physical Services	7,162,189	7,446,713	7,545,639	98,926	1.3%
Sanitation	948,368	906,340	957,950	51,610	5.7%
Human Services	2,476,602	3,139,625	3,212,023	72,398	2.3%
Leisure & Culture	5,343,764	6,168,270	6,258,850	90,580	1.5%
TOTAL TOWN	44,200,417	46,099,904	47,227,695	1,127,791	2.4%
DEBT & TRANSFERS OUT	14,341,147	13,073,742	13,457,486	383,744	2.9%
EDUCATION	112,312,722	113,549,684	117,237,381	3,687,697	3.2%
TOTAL APPROPRIATIONS/EXPENDITURES	170,854,286	172,723,330	177,922,562	5,199,232	3.0%

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

DESCRIPTION	2021 Actual	2022 Adopted	2023 Proposed	Increase (Decrease)	% Increase (Decrease)
TAXES					
Tax Revenues					
Current Levy	155,877,045	158,588,802	\$ 163,167,073	4,578,271	2.9%
Auto Supplemental	1,366,973	1,500,000	\$ 1,500,000	-	0.0%
Delinquent Motor Vehicle Fees	11,462	-	\$ -	-	0.0%
Prior Years	394,636	500,000	\$ 500,000	-	0.0%
Interest & Fees	454,317	350,000	\$ 350,000	-	0.0%
Miscellaneous Fees	2,917	2,000	\$ 2,000	-	0.0%
TOTAL TAXES	158,107,350	160,940,802	\$ 165,519,073	4,578,271	2.8%
LICENSES & PERMITS					
Licenses& Permits					
Building Inspection Fees	1,062,944	750,000	\$ 800,000	50,000	6.7%
Town Clerk Fees	93,151	83,000	\$ 91,000	8,000	9.6%
Physical Services Fees	15,225	11,000	\$ 18,500	7,500	68.2%
Refuse Permit Fees	369,184	360,000	\$ 350,000	(10,000)	-2.8%
Health	160,732	105,100	\$ 106,145	1,045	1.0%
Fire Marshal	4,522	4,000	\$ 4,000	-	0.0%
TOTAL LICENSES & PERMITS	1,705,759	1,313,100	\$ 1,369,645	56,545	4.3%
INTERGOVERNMENTAL					
HousAuth In-Lieu Tax					
Housing Auth Welles Vill	81,662	87,000	\$ 89,000	2,000	2.3%
Other Housing Projects	122,195	106,000	\$ 125,100	19,100	18.0%
	203,857	193,000	\$ 214,100	21,100	10.9%
St Conn In-Lieu Taxes					
St/CT Pilot	-	-	\$ 46,915	46,915	0.0%
Municipal Revenue Sharing	-	-	\$ 420,000	420,000	0.0%
Disability Exemption	2,165	2,400	\$ 2,700	300	12.5%
Veterans Exemption	9,398	9,600	\$ 9,000	(600)	-6.3%
St/CT Telephone Access	74,304	72,000	\$ 72,000	-	0.0%
State Stabilization Grant	385,930	385,930	\$ 385,930	-	0.0%
Miscellaneous State Grant	388,581	-	\$ -	-	0.0%
	860,377	469,930	\$ 936,545	466,615	99.3%
ST Educ Entitlements					
Magnet School Transportation	10,600	-	\$ -	-	0.0%
ECS Cost Sharing Grant	5,355,518	5,379,255	\$ 5,379,255	-	0.0%
Spec Educ Excess/Agency	1,404,218	-	\$ -	-	0.0%
Vocational Agriculture	298,501	331,888	\$ 298,519	(33,369)	-10.1%
	7,068,837	5,711,143	\$ 5,677,774	(33,369)	-0.6%

General Fund | Summary of Revenues and Transfers Continued (page 2 of 3)

DESCRIPTION	2021 Actual	2022 Adopted	2023 Proposed	Increase (Decrease)	% Increase (Decrease)
Admin Services					
ST/CT Historical Document Pres	7,500	7,500	\$ 7,500	-	0.0%
	7,500	7,500	\$ 7,500	-	0.0%
Public Safety					
Regional Dispatch Reimbursement	159,732	160,000	\$ 160,000	-	0.0%
Police Grants	307,613	240,475	\$ 245,475	5,000	2.1%
Civil Preparedness	-	12,110	\$ 12,110	-	0.0%
Volunteer Ambul Reimbursements	18,466	20,000	\$ 20,000	-	0.0%
	485,810	432,585	\$ 437,585	5,000	1.2%
Human Services					
Dial A Ride Grant	51,278	51,278	\$ 51,278	-	0.0%
Housing Auth Resident Services	33,836	47,990	\$ 47,990	-	0.0%
Youth & Family ST Grant	32,021	31,832	\$ 31,942	110	0.3%
	117,135	131,100	\$ 131,210	110	0.1%
TOTAL INTERGOVERNMENTAL	8,743,516	6,945,258	\$ 7,404,715	459,457	6.6%
CHARGES FOR SERVICES					
Charges for Services					
Planning & Zoning	17,514	12,000	\$ 14,000	2,000	16.7%
Town Clerk Recording Fees	352,729	180,900	\$ 269,900	89,000	49.2%
Town Clerk Conveyance Fee	933,896	616,400	\$ 700,000	83,600	13.6%
Educ/Community Serv Fees	-	20,000	\$ 30,000	10,000	50.0%
Solid Waste Tip Fees	257,273	235,000	\$ 235,000	-	0.0%
Sewer Inspection Fees	4,002	2,000	\$ 2,000	-	0.0%
Parks/Rec Swimming Fees	78,040	123,700	\$ 129,800	6,100	4.9%
Parks/Rec Program Fees	17,728	36,383	\$ 34,283	(2,100)	-5.8%
Subdivision OT Inspection	-	1,000	\$ 1,000	-	0.0%
Fire Watch Services	724	5,320	\$ 5,320	-	0.0%
Health Soil Tests	1,250	3,500	\$ 2,000	(1,500)	-42.9%
Senior Ser Programs	20,861	65,000	\$ 65,000	-	0.0%
Senior Nutrition Program	162	32,000	\$ 32,000	-	0.0%
Library Fines	2,496	30,000	\$ 25,000	(5,000)	-16.7%
Notary Services	210	5,100	\$ 5,100	-	0.0%
Passport Processing	940	32,000	\$ 23,000	(9,000)	-28.1%
TOTAL CHARGES FOR SERVICES	1,687,825	1,400,303	\$ 1,573,403	173,100	12.4%

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

DESCRIPTION	2021 Actual	2022 Adopted	2023 Proposed	Increase (Decrease)	% Increase (Decrease)
OTHER REVENUES*					
Other Revenues					
Probate Court Reimbursements	2,480	2,480	\$ 2,480	-	0.0%
Interest on Investments	218,003	195,000	\$ 195,000	-	0.0%
Land Sales & Rentals	154,742	243,748	\$ 266,308	22,560	9.3%
Miscellaneous	1,018,130	32,500	\$ 32,500	-	0.0%
Educ Student Activities	460	200	\$ 200	-	0.0%
Educ Vo Ag Tuition	261,524	365,989	\$ 365,989	-	0.0%
Purchasing - Auction Sales	1,576	40,000	\$ 40,000	-	0.0%
PhyServ Refunds & Sales	1,296	3,500	\$ 3,500	-	0.0%
Refuse Recycling	84,093	42,300	\$ 48,600	6,300	14.9%
Claims Reimbursements	28,098	40,000	\$ 40,000	-	0.0%
Public Safety Police	88,083	54,000	\$ 68,000	14,000	25.9%
Health Insurance/Reimburs	26,838	-	\$ -	-	0.0%
Youth & Family Services	3,065	33,400	\$ 33,400	-	0.0%
Library Trustee Account	48,234	40,000	\$ 40,000	-	0.0%
Clinical Fees	-	750	\$ 750	-	0.0%
Library Miscellaneous	1,148	16,000	\$ 10,000	(6,000)	-37.5%
Purchasing Card Rebates	7,266	14,000	\$ 9,000	(5,000)	-35.7%
Attorney Fees Reimbursed	35,295	25,000	\$ 25,000	-	0.0%
Utilities Reimbursed	3,619	-	\$ -	-	0.0%
Unrealized Gain/(Loss) on Inventory	(94,400)	-	\$ -	-	0.0%
ICMA Administrative Allowance	30,783	-	\$ -	-	0.0%
TOTAL OTHER REVENUES	1,920,334	1,148,867	\$ 1,180,726	31,859	2.8%
TRANSFERS IN					
Transfers In From					
General Fund	-	975,000	\$ 875,000	(100,000)	-10.3%
TOTAL TRANSFERS IN	-	975,000	\$ 875,000	(100,000)	-10.3%
GRAND TOTAL REVENUE AND TRANSFERS	\$172,164,785	\$172,723,330	\$ 177,922,562	\$5,199,232	3.0%

*Excludes refunding bond issuance related revenues.

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

DEPARTMENT	2021 Actual	2022 Adopted	2023 Proposed	Increase (Decrease)	% Increase (Decrease)
TOWN					
GENERAL GOVERNMENT					
TOWN COUNCIL	127,852	149,007	154,692	5,685	3.8%
TOWN MANAGER	704,901	710,745	714,047	3,302	0.5%
HUMAN RESOURCES	554,461	765,927	800,295	34,368	4.5%
FACILITIES MAINTENANCE	1,935,973	1,936,856	1,967,540	30,684	1.6%
TOTAL GENERAL GOVERNMENT	3,323,186	3,562,535	3,636,574	74,039	2.1%
COMMUNITY DEVELOPMENT					
COMMUNITY DEVELOPMENT	570,838	700,343	747,452	47,109	6.7%
BUILDING INSPECTION	527,866	633,127	593,540	(39,587)	-6.3%
FIRE MARSHAL	339,800	376,333	375,417	(916)	-0.2%
HEALTH	682,211	796,843	792,325	(4,518)	-0.6%
TOTAL COMMUNITY DEVELOPMENT	2,120,715	2,506,646	2,508,734	2,088	0.1%
ADMINISTRATIVE SERVICES					
FINANCIAL ADMINISTRATION	1,652,887	1,662,309	1,826,459	164,150	9.9%
ACCOUNTING	397,772	506,666	515,607	8,941	1.8%
PROPERTY ASSESSMENT	606,971	650,837	662,127	11,290	1.7%
REVENUE COLLECTION	473,656	517,508	495,132	(22,376)	-4.3%
TOWN CLERK	622,326	547,806	592,610	44,804	8.2%
VOTER REGISTRATION	191,212	176,863	203,847	26,984	15.3%
LEGAL SERVICES	296,315	300,000	300,000	-	0.0%
PROBATE SERVICES	13,792	24,800	24,800	-	0.0%
INSURANCE/PENSIONS	3,304,623	1,968,268	1,920,497	(47,771)	-2.4%
TOTAL ADMINISTRATIVE SERVICES	7,559,554	6,355,057	6,541,079	186,022	2.9%
PUBLIC SAFETY					
POLICE	14,095,858	14,659,602	15,058,422	398,820	2.7%
VOLUNTEER AMBULANCE	17,510	2,500	3,175	675	27.0%
FIRE	1,120,586	1,319,854	1,473,759	153,905	11.7%
CIVIL PREPAREDNESS	32,084	32,762	31,490	(1,272)	-3.9%
TOTAL PUBLIC SAFETY	15,266,037	16,014,718	16,566,846	552,128	3.4%
PHYSICAL SERVICES					
ENGINEERING	1,498,296	1,792,824	1,744,221	(48,603)	-2.7%
HIGHWAY	4,507,175	4,428,930	4,597,674	168,744	3.8%
FLEET MAINTENANCE	1,156,718	1,224,959	1,203,744	(21,215)	-1.7%
TOTAL PHYSICAL SERVICES	7,162,189	7,446,713	7,545,639	98,926	1.3%

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

DEPARTMENT	2021 Actual	2022 Adopted	2023 Proposed	Increase (Decrease)	% Increase (Decrease)
SANITATION					
REFUSE DISPOSAL	948,368	906,340	957,950	51,610	5.7%
TOTAL SANITATION	948,368	906,340	957,950	51,610	5.7%
HUMAN SERVICES					
HEALTH GRANTS	32,577	34,077	36,000	1,923	5.6%
YOUTH/FAMILY SERVICES	1,306,207	1,576,528	1,649,038	72,510	4.6%
SENIOR & COMMUNITY SERVICES	1,137,818	1,529,020	1,526,985	(2,035)	-0.1%
TOTAL HUMAN SERVICES	2,476,602	3,139,625	3,212,023	72,398	2.3%
LEISURE & CULTURE					
PARKS/RECREATION	3,740,555	4,284,254	4,351,497	67,243	1.6%
WELLES TURNER LIBRARY	1,588,209	1,869,016	1,892,353	23,337	1.2%
SOUTH GLASTONBURY LIBRARY	7,500	7,500	7,500	-	0.0%
EAST GLASTONBURY LIBRARY	7,500	7,500	7,500	-	0.0%
TOTAL LEISURE & CULTURE	5,343,764	6,168,270	6,258,850	90,580	1.5%
TOTAL TOWN	44,200,417	46,099,904	47,227,695	1,127,791	2.4%
DEBT SERVICE & TRANSFERS OUT					
DEBT SERVICE*	6,722,101	7,036,742	6,902,429	(134,313)	-1.9%
TRANSFERS OUT					
CAPITAL RESERVE FUND	5,929,500	5,250,000	5,650,000	400,000	7.6%
DOG FUND	45,000	45,000	45,000	-	0.0%
OPEB FUND	772,346	742,000	785,057	43,057	5.8%
SEWER OPERATING	175,000	-	-	-	0.0%
LAND ACQUISITION	147,200	-	-	-	0.0%
CONTINGENCY	-	-	75,000	75,000	0.0%
CAPITAL PROJECTS FUND	550,000	-	-	-	0.0%
TOTAL TRANSFERS OUT	7,619,046	6,037,000	6,555,057	518,057	8.6%
TOTAL DEBT SERVICE & TRANSFERS OUT	14,341,147	13,073,742	13,457,486	383,744	2.9%
EDUCATION	112,312,722	113,549,684	117,237,381	3,687,697	3.2%
GRAND TOTAL EXPENDITURES AND TRANSFERS	\$ 170,854,286	\$ 172,723,330	\$ 177,922,562	\$ 5,199,232	3.01%

*Excludes refunding bond issuance related expenditures.

GENERAL FUND | REVENUES (Page 1 of 2)

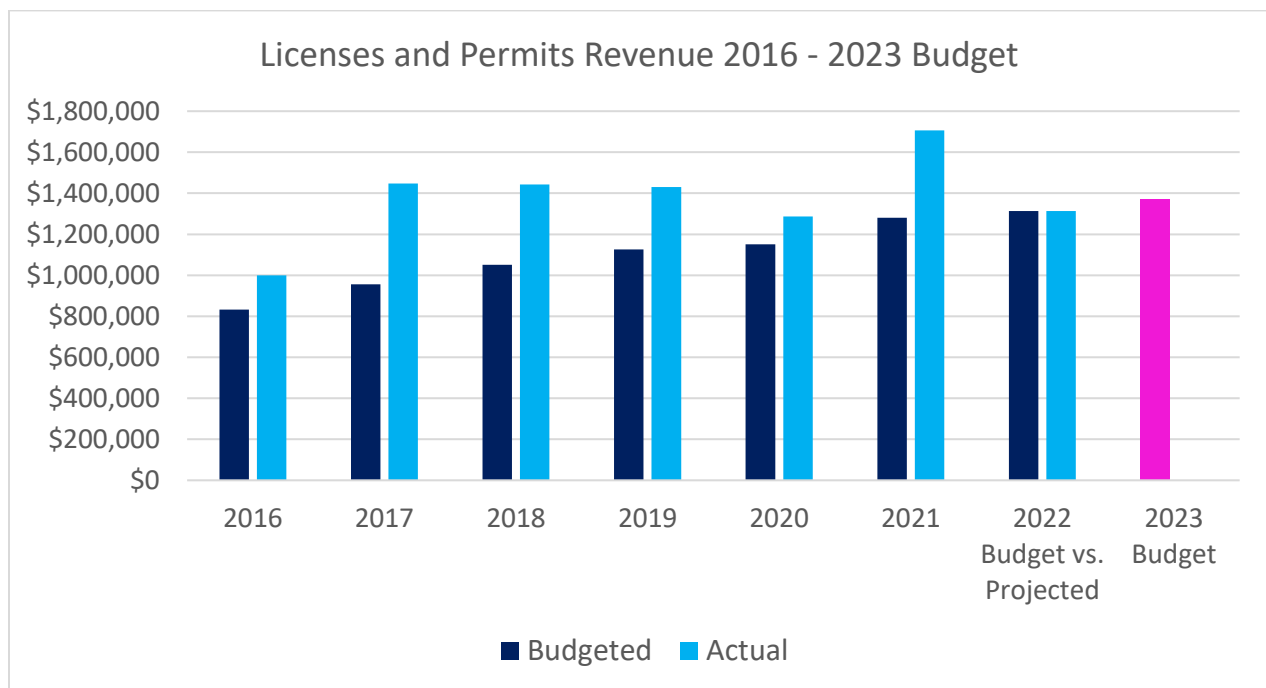
	FY2023 Proposed Budget	% of Budget
Property Taxes	\$165,519,073	93.0%
Licenses and Permits	\$1,369,645	0.8%
Intergovernmental Revenues	\$7,404,715	4.2%
Charges for Services	\$1,573,403	0.9%
Other Revenues	\$1,180,726	0.7%
Use of Fund Balance	\$875,000	0.5%
Adopted Operating Budget	\$177,922,562	100.0%

Revenues to support the adopted FY2022/23 general fund operating budget total \$177,922,562, representing an increase of \$5,199,232 or 3.0% over the FY2021/22 adopted budgeted revenues.

Property Taxes - Per Connecticut State Statutes, 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, 2020 was \$4.31 billion, representing an increase of 0.87% from 2019. Individually, the real estate segment increased 0.74%, the personal property increased 1.69%, and the motor vehicle list increased 1.93% over the net 2019 totals. For 2021/2022, the mill rate and collection rate adopted for RE, PP, and MV was 37.32 and 99.1%. For the prior year 2020/2021, a 1.2% increase in the Grand List was achieved.

Through the use of reminder notices, attorney services, tax warrants, and a collection agency, the Revenue Collector's office has maintained a collection rate of approximately 99.4% – 99.5% over the last several years. For 2021/2022, a collection rate of 99.1% for Real Estate, Personal Property, and Motor Vehicle requires an estimated 37.32 mills or a 1.14% tax increase, whereas a collection rate of 99.2% for Real Estate, Personal Property and Motor Vehicle would require an estimated 37.28 mills or a 1.03% tax increase.

Licenses and Permits - This category includes revenues from Building Inspection Fees, Town Clerk Fees, Engineering Fees, Refuse Disposal Permit Fees, Health Licenses, and Fire Marshal fees. License and Permit Fees are estimated at \$1,369,645, an increase of \$56,545 over the previous year.



GENERAL FUND | REVENUES CONTINUED (Page 2 of 2)

Intergovernmental Revenues - Revenue of \$7,404,715 is anticipated from various State and Federal grants. This amount represents an increase of \$459,457 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. The budget assumed that ECS payments would be sustained in FY 2022/2023.

Charges for Services - Revenue of \$1,573,403 in this category represents an increase of \$173,100. This is primarily a result of projected increases in Town Clerk recording and conveyance fees. Solid Waste Tip Fees make up \$235,000 or 15% 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 increased \$31,859 primarily as a result of increased rentals and public safety fees and permits. Interest on Investments, accounted for in the Accounting division, is estimated at \$195,000, flat to the FY2022 Budget. An average assumed rate of return of 0.30% was used to estimate investment income for FY2022 and FY2023. The continued low interest rate is largely related to the Covid-19 pandemic. 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 0.10% in FY2021. The Town uses various CD and money market programs to maximize earnings. The high and low earnings rate of these investments ranged from 0.03% to 3.40% currently. The average rate earned for FY2021 was 0.41% for pooled investments.

Revenues are reflected throughout the budget document on an activity/program basis where applicable. Below is a three year history of major revenues by activity/program as compared to the adopted FY2023 budget.

Revenues by Activity/Program

	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	Percent Change
Taxes - Current Levy	\$151,659,910	\$155,877,045	\$158,588,802	\$163,167,073	2.9%
Building Inspection Fees	788,074	1,062,944	750,000	800,000	6.7%
Accounting - Investment Income	1,058,331	218,003	195,000	195,000	0.0%
Town Clerk	915,902	1,387,351	887,900	1,068,500	20.3%
Insurance/Pension/Claims Reimbursed	45,912	28,098	40,000	40,000	0.0%
Refuse Disposal	775,478	710,551	637,300	633,600	-0.6%
Senior & Social Services	229,189	128,915	281,268	281,268	0.0%
Parks and Recreation	79,504	95,768	160,083	164,083	2.5%
Education	7,533,394	7,330,821	6,097,332	6,073,963	-0.4%

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

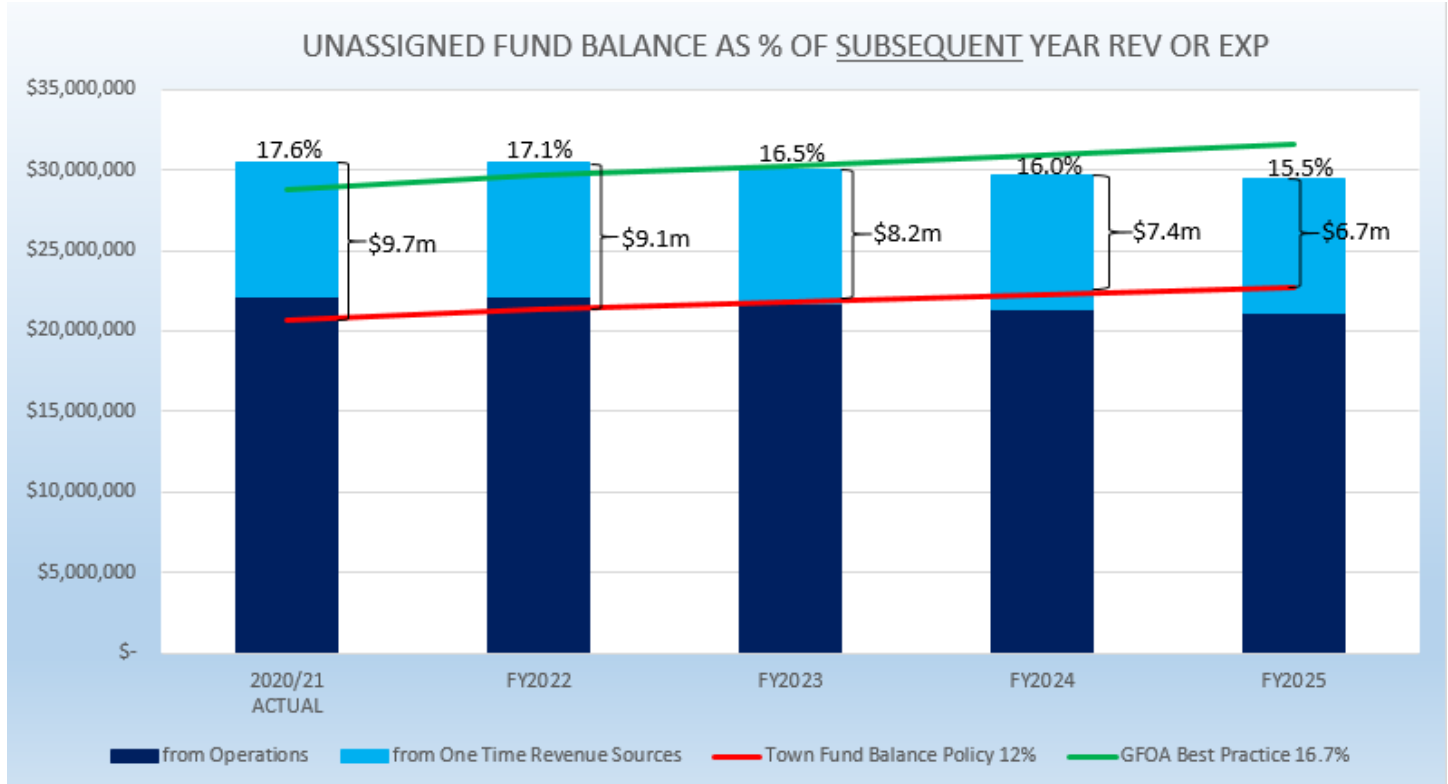
The exhibit below depicts the actual, adopted, and projected operating results and fund balance. During the budget process, the most recently audited fund balance is used as a base from which gains/losses are applied to yield a projected fund balance.

	2020/21 ACTUAL	2021/22 PROJECTED	2022/23 PROJECTED	2023/24 PROJECTED	2024/25 PROJECTED
ACTUAL/PROJECTED OPERATING RESULTS:					
July 1, Fund Balance	\$33,330,395	\$30,440,855	\$30,415,855	\$29,990,855	\$29,665,855
REVENUES & Transfers In	172,164,787				
EXPENDITURES & Transfers Out	(170,854,288)				
ACTUAL NET GAIN/(LOSS) ON OPERATIONS	1,310,499				
ASSUMED GAIN/(LOSS) ON OPERATIONS		350,000	350,000	350,000	350,000
ESTIMATED ONE TIME REVENUES / (EXPENDITURES) ^[A]		500,000	-	-	-
Actual/Estimated Fund Balance Ending - June 30	\$34,640,894	\$31,290,855	\$30,765,855	\$30,340,855	\$30,015,855
Expenditure Actuals & Estimates	\$170,854,288	\$172,723,330	\$177,922,562	\$181,658,936	\$185,473,773
[A] \$94k received and \$358k to be received FEMA Storm Isaias; \$48k FEMA Assistance to Firefighters Grant;	<i>Actual</i>	<i>Adopted BUD</i>	<i>Proposed BUD</i>	<i>Estimated at 2.1% - 5 yr. budget avg.</i>	
FUND BALANCE:					
Total Fund Balance - June 30	\$34,640,894	\$31,290,855	\$30,765,855	\$30,340,855	\$30,015,855
Reserves:					
<i>Non Spendable (estimated)</i>	(239,651)				
<i>Assigned for Education surplus carried to Subsequent year</i>	(2,369,898)				
<i>Assigned for Capital Outlay in Subsequent year</i>	(204,923)				
<i>Assigned for Continued Appropriations</i>	(410,567)				
<i>Assigned for Subsequent Year Budget (Transfer In from General Fund)</i>	(975,000)	(875,000)	(775,000)	(675,000)	(575,000)
Unassigned Fund Balance - June 30	\$30,440,855	\$30,415,855	\$29,990,855	\$29,665,855	\$29,440,855
Unassigned Fund Balance as % of Subsequent Year Rev or Exp	17.6%	17.1%	16.5%	16.0%	15.5%

Continued on next page...

General Fund | 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. The chart below graphically illustrates the projections of fund balance from these two sources:



Note:

*One Time Revenue Sources in FY22 and beyond: \$8.3m (\$8.5m Gateway less cost to extend Western Blvd. of \$0.7m, and \$0.6m Williams Street).

*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. This equates to \$21.4m of the FY23 Proposed Budget.

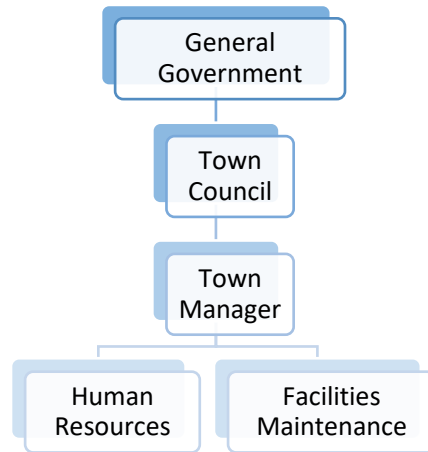
*The Government Finance Officers Association (GFOA) best practice recommends, at a minimum, that unassigned fund balance be maintained of no less than two months of regular general fund operating revenues or expenditures, which equates to 16.7% or \$29.7m of the FY23 Proposed Budget.

General Fund | Comparative Balance Sheet – General Fund

	FY2020	FY2021
ASSETS		
Cash and cash equivalents	\$ 30,869,682	\$ 33,874,197
Receivables:		
Property taxes	1,311,822	1,656,272
Intergovernmental	521,719	296,742
Other	-	-
Inventory	192,122	228,898
Investments	7,394,447	6,886,201
Other assets	20,169	10,753
TOTAL ASSETS	\$ 40,309,961	\$ 42,953,063
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
Liabilities:		
Accounts and other payables	\$ 4,414,016	\$ 4,896,349
Due to other funds	611,800	969,000
Due to developers for escrow deposits	637,570	622,939
Due to others for escrow deposits	108,593	168,892
Unearned revenue	63,577	54,664
Total Liabilities	5,835,556	6,711,844
Deferred inflows of resources:		
Unavailable revenue - property taxes	995,010	1,388,674
Advance tax payments	149,000	211,651
Total deferred inflows of resources	1,144,010	1,600,325
Fund Balance:		
Nonspendable	212,291	239,651
Assigned	3,044,292	3,960,388
Unassigned	30,073,812	30,440,855
Total Fund Balance	33,330,395	34,640,894
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 40,309,961	\$ 42,953,063

**General Fund
Department Details**

General Government



EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	1,763,308	1,672,630	1,798,828	1,834,321	1.97%
Supplies	47,381	55,465	64,355	64,355	0.00%
Services & Charges	1,432,542	1,466,552	1,684,852	1,717,398	1.93%
Capital Outlay	47,800	128,540	14,500	20,500	41.38%
TOTAL EXPENDITURES	\$3,291,031	\$3,323,186	\$3,562,535	\$3,636,574	2.08%

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 Continued

Town Manager

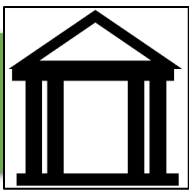
- Overall executive management responsibility for municipal departments and operations.
- Policy recommendation and implementation as applicable.
- Project management.
- Budget preparation, administration, and fiscal management.
- Grants, contract management, and legal affairs with Town Attorney.
- Land 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 323K+ 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 \$3.75+ million valued construction work annually.
- Manage 26+ facilities services and consultant contracts annually.



Town Council

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

Successes & Accomplishments

- Approved purchase of 30-acre Wright parcel off Hill Street, 10-acre parcel located within Town Center off Welles Street and adjacent to Riverfront Park and Community Center, and American Legion building and site immediately next to Earle Park.
- Adopted FY 2021-2022 Town Operating, Debt and Transfer, and Education Budget to achieve a 1.14% increase to the mill rate. Enacted Capital Improvement Program effective July 1, 2022 in support of infrastructure, care and maintenance for Town and infrastructure projects.
- Approved funding and process to develop Design Guidelines for commercial, mixed use and multi-family residential units.
- Sponsored public forum to highlight the challenges of crimes by juveniles and to support efforts for state legislative action. Program well attended and successful.
- Enacted text amendment to establish temporary and limited moratorium for cannabis establishments.
- Conducted public information hearings to solicit comment concerning allocation of ARPA funds to Glastonbury.
- Approved resolution to authorize refunding bonds to achieve prospective savings in Debt Service.
- Established Steering Committee to develop plan for Affordable Housing in accordance with state statutes.

Future Goals & Initiatives

- Adopt Affordable Housing Plan to satisfy June 2022 requirement established by General Statutes. Seek input from Steering Committee, TP&Z and community.
- Complete process to develop and adopt formal Design Guidelines following review by TP&Z and ASDRC.
- Enact amendment to Building Zone Regulations to encourage historic preservation, affordable housing, sustainability and other desired outcomes.
- Continue to support opportunities in accordance with the Reserve for Land Acquisition and Preservation. Consider referendum to replenish bond authorization per the Reserve.
- Enact Capital and Operating Budgets for FY22-23 consistent with the Town’s long-term objectives and financial policies.
- Consider proposals for sale of remaining Town-owned land within the Gateway area and approve sale as applicable.

Personnel & Expenditure Summary

EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	8,322	11,864	20,000	25,000	25.00%
Supplies	2,500	1,085	7,675	7,675	0.00%
Services & Charges	117,487	114,903	121,332	122,017	0.56%
Capital Outlay	0	0	0	0	0.00%
TOTAL EXPENDITURES	\$128,309	\$127,852	\$149,007	\$154,692	3.82%



Town Manager

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

Successes & Accomplishments

- Achieved Silver Designation (highest) through the 2021-2024 Sustainable CT Program and systemwide initiative. Glastonbury among 12 newly recognized communities and among five to receive the Silver Designation effective 2018 and 2021.
- Negotiated Town purchase of the 30-acre Wright parcel, 10-acre parcel located within Town Center off Welles Street and adjacent to Riverfront Park and Community Center, and American Legion building and site immediately next to Earle Park.
- Reaffirmed Glastonbury's AAA and Aaa bond ratings as part of successful bond refinancing to achieve \$650,000 in prospective debt service costs.
- Presented recommendations and options for allocation of \$10.2M in ARPA monies to Glastonbury. Subject of public information hearings and continued discussions.
- Developed cost effective Town Operating Budget Proposal for FY22 and recommended successful Capital Program effective July 1, 2022 for care and maintenance of Town and Education infrastructure.
- Recommended process to establish Design Guidelines as amendment to Building Zone Regulations to guide applications for commercial, multi-use and multi-family projects. Process to develop Design Guidelines under way. Proposed Architectural and Site Design Review Committee as advisory role to TP&Z and Council.
- Negotiated successor agreements with the Police Officers Association and Highway/Fleet/Refuse Bargaining Units to achieve Town cost containment goals and support effective employee relations.

Future Goals & Initiatives

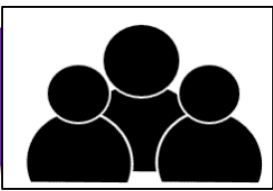
- Continue negotiations for land acquisition and preservation as opportunities present.
- Develop purchase agreements for sale of Town-owned land within the Gateway area and present for legislative approval.
- Assist Steering Committee for the Design Guideline process to keep work on schedule and support this initiative as applicable.
- Support fundraising efforts for care and maintenance of the Town-owned Cotton Hollow Mill site.
- Manage through Department Directors, capital projects, now funded and to be funded effective July 1, 2022 to ensure effective project management.
- Develop cost effective Town Operating and Debt and Transfer Budget for FY23 to support effective Town operations, consider long-term implications and minimize upward movement in the tax rate.
- Provide assistance to the Town Council when considering ordinances, regulations and other legislative actions.
- Encourage and support systemwide initiatives to continually improve service delivery, cost effectiveness and customer service initiatives.

Personnel & Expenditure Summary



PERSONNEL	FY2020 ADOPTED	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 PROPOSED
Full Time	3.00	3.00	3.00	3.00
Part Time	0.00	0.00	0.50	0.50
FTE	3.00	3.00	3.50	3.50

EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	365,268	369,050	386,525	402,000	4.00%
Supplies	9,102	8,703	17,860	17,860	0.00%
Services & Charges	214,991	220,663	303,610	294,187	-3.10%
Capital Outlay	0	106,486	2,750	0	-100.00%
TOTAL EXPENDITURES	\$589,361	\$704,901	\$710,745	\$714,047	0.46%



Human Resources & Customer Service Center

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.

A sub-division of the HR Department, the Customer Service Center (CSC), provides professional, one-stop shopping assistance for a variety of Town services including notarizations, passport processing, permits and applications, and general information.

Successes & Accomplishments

- Mitigated coronavirus exposure in the workplace by providing protocols informed by changing public health guidance.
- Negotiated and settled collective bargaining agreements with the Glastonbury Police Officers Association agreement and International Union of Operating Engineers
- Completed selection processes for a new HRIS/Payroll solution and affirmative action planning
- Improved background screening process resulting in reduction in onboarding time by two-three weeks.
- Delivered expert-lead employee conversations about race relations in the US and ally-ship in our workplace.
- Managed 45 recruitments, 27 leaves of absence, 17 pension commencements;
- Conducted detailed audit of pension plan documents to ensure codification of plan changes since 2008 and executed necessary amendments
- Conducted 23 wage surveys and analyses; mapped Compensation Plan changes to align full and part-time wages

Customer Service Center (CSC)

- Hosted bake sales, "Jeans days" and other charitable activities and raised \$286 for Glastonbury Gives through independent staff contributions
- Supported the Town Clerk's office with absentee ballot services during election season
- Continued to provide community members with real-time information in response to changing service delivery processes associated with the COVID-19 pandemic.

Future Goals & Initiatives

- Implement integrated Payroll and Human Resources Information System (H.R.I.S.).
- Complete physical and electronic record reconfigurations
- Implement Medicare Advantage Plan
- Restate the Pension Plan and publish summary plan descriptions
- Implement policies, including, Attendance Policy, Leave of Absence, Driving, and Social Media Policy
- Initiate risk management accountability system to study risks and implement mitigation measures
- Redesign performance management program.

Customer Service Center (CSC)

- Generate \$13,000 in passport processing revenue through ongoing appointments and seasonal events.*
- Provide notary services to generate \$3,000 in revenue.*
- Expand upon services offered through the guest workstations in the Customer Service Center (Town Hall lobby)
- Offer ticket purchase services for Youth & Family Services theater performance.
- Customer Service Representatives to complete passport agent certification training to assist with processing services.
- Promote Town assistance programs at the CSC to help generate interest and monetary contributions – e.g. Food Bank, Holiday Programs, Police Department outreach initiatives, etc.
- Identify additional opportunities to share Town events and news in the Customer Service Center (Town Hall lobby)

**Contingent on pandemic conditions and the ability for staff to safely provide in-person services in Town facilities.*



Personnel & Expenditure Summary (HR and Customer Service)

PERSONNEL	FY2020 ADOPTED	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 PROPOSED
Full Time – Human Resources	3.00	3.00	3.00	3.00
Part Time – Customer Service Center	1.27	1.27	1.27	1.27
FTE	4.27	4.27	4.27	4.27

EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	317,399	324,494	336,582	351,975	4.57%
Supplies	11,321	10,966	19,320	19,620	1.55%
Services & Charges	184,931	219,000	405,775	428,700	5.65%
Capital Outlay	563	0	4,250	0	-100.00%
TOTAL EXPENDITURES	\$514,213	\$554,461	\$765,927	\$800,295	4.49%
REVENUES-Non Tax	15,476	905	25,000	16,000	-36.00%
Required From Taxes	\$498,737	\$553,556	\$740,927	\$784,295	5.85%

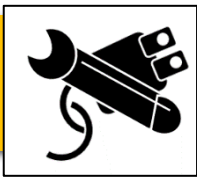
Performance Measures

PERFORMANCE MEASURES	GOAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
# of Workers Compensation Claims	<25	27	28	30	
Total Cost (\$) of Workers Compensation Claims \triangle	<\$175,000	\$227,216	186,120	175,000	175,000
# of Employee Programs	5	5	4	10	5
% Probation success rate, full-time employees	>85	80	77	This division does not estimate these measures for future years.	

Activity Indicators

ACTIVITY INDICATORS	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Total Number of Participants in Training Sessions for Fiscal Year	341	348	350	350
Number of Full & Part Time Recruitments per year (Parks & Recreation seasonal NOT included)	44	45	45	45
Number of Full Time Budgeted Positions	240	239	237	237
Passport Application Processing Revenue* \triangle	\$12,235	\$905	\$13,000	\$13,000
# of Passport Applications Processed* \triangle	308	25	350	350
Notary Services Revenue \triangle	\$3,241	\$0	\$3,000	\$3,000

*Due to COVID-19 pandemic related limitations, Notary and Passport services were suspended in March 2020. Passport services did not resume its standard appointment schedule until July 2021. Notary and passport processing services require the ability for staff to provide in-person service at Town facilities and service delivery processes continue to be contingent on state and Town-based pandemic guidelines. The FY22 and FY23 estimates shown above for notary and passport activity assume Town facilities will remain open to the public, and that staff members are safely able to provide this service during standard operating hours.



Facilities Maintenance

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

- Power Purchase Agreement for Renewable Energy Certificate projects, including solar carport at Police Station.
- Achieved \$235,799 in rebates from utilities.
- Wrapped up new window project for the Town owned house next to Town Hall.
- Implemented office improvements to main level corridor in Town Hall.
- Provided Project Management for GHS locker room/field house. Out to bid and in process.
- Completed design for code improvements at Fire Companies 3 and 4.
- Participated in sustainable CT program.
- Installed Town-wide COVID related PPE to reduce infection rate. COVID-Desk Shields, Banner stands and Hand Sanitizer implemented at Town building entrances.
- Re-roofed Town owned residence on New London Turnpike.
- Completed bid process for Welles-Turner Memorial Library Renovation and Addition. Project underway.
- Purchased and installed new video system in Town Hall to accommodate hybrid style meetings and improve signal strength and audio under a PEGPETIA grant.
- Worked with BoE to develop and fund cost effective flooring at Smith Middle School
- Renewed on call contracts for Architects and Engineers.
- Installed charging stations for body cams at Police Department.
- Retrofit interior lights with LED at Town Hall.

Future Goals & Initiatives

- Continue with Welles-Turner Memorial Library renovations including chimneys, roof, and façade to be performed under referendum project.
- Support workplace safety initiatives through the Police Department.
- Finalize code improvements and redesigning at all Fire Companies.
- Continue LED retrofits in interior spaces at Academy, Police Department and Fire Departments.
- Continue upgrades to the Building Official, Fire Marshal and Health Department offices.
- Renovate Academy kitchen.
- Reroofing numerous buildings including: Williams Building at Academy (2022), Emergency Medical Services Building (2023), 35 Bell Street (2023), 1361 Main Street (2023), Transfer Station Office (2024) and Police Department Annex (2024 or later).
- Initialized process to mitigate to new Computer Management Software (CMS) from outdated MP2 system.

Personnel & Expenditure Summary

PERSONNEL	FY2020 ADOPTED	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 PROPOSED
Full Time	12.00	12.00	12.00	12.00
Part Time	5.02	5.00	5.00	5.00
FTE	17.02	17.00	17.00	17.00



Personnel & Expenditure Summary Continued

EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	1,072,320	967,222	1,055,721	1,055,346	-0.04%
Supplies	24,459	34,711	19,500	19,200	-1.54%
Services & Charges	915,132	911,985	854,135	872,494	2.15%
Capital Outlay	47,237	22,054	7,500	20,500	173.33%
TOTAL EXPENDITURES	\$2,059,149	\$1,935,973	\$1,936,856	\$1,967,540	1.58%

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Energy Intensity (KBTU/SF)*	130	141	135	130	130
Custodial Costs (\$/SF)	<1.90	2.05	1.75	2.00	2.05
Custodial Quality (5 High to 1 Low)	5.0	4.33	4.4	4.4	4.5
# of Workplace Incidents	0	1	2	0	0
# of Lost Days	0	44	52	0	0
% of Electricity from Alter/Renewable Energy Sources**	≥ 50%	43%	45%	47%	47%
% of Electricity from Onsite Solar	25%	13.5	19.6	19.6	22.7

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

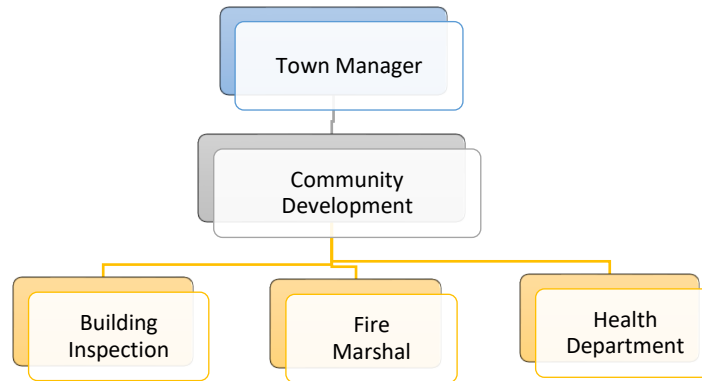
**Percentage from 2009 baseline.

Activity Indicators

ACTIVITY INDICATORS	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Number of Work Orders ☐	837	1929	2000	2000
Capital Improvement Program Execution	2,628,479	3,150,000	8,000,000	2,500,000
Square Feet of Municipal Facilities Managed	323,000	323,000	325,000	325,000

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 and 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	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	1,354,817	1,304,434	1,434,698	1,500,419	4.58%
Supplies	24,218	22,603	35,365	35,565	0.57%
Services & Charges	760,128	786,953	1,015,683	965,050	-4.99%
Capital Outlay	31,600	6,725	20,900	7,700	-63.16%
TOTAL EXPENDITURES	\$2,170,763	\$2,120,715	\$2,506,646	\$2,508,734	0.08%

Activities, Functions, and Responsibilities by Division

Community Development

- Perform statutory review of all residential, commercial, and municipal development projects.
- Prepare, adopt and implement the Town’s Plan of Conservation and Development, Affordable Housing Plan and other plans that guide growth and preservation.
- Coordinate and develop new/revised land use regulations.
- Manage the provision 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.
- Manage the development approval process through the coordination and staffing of land use boards to help ensure that project reviews meet applicable regulations and codes.

Activities, Functions, and Responsibilities by Division Continued

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 outbuildings.
- 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 the 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

- Initiated the planning process for adopting an Affordable Housing Plan.
- Completed a Development Review Manual to guide applicants through the land use application process.
- Coordinated with Information Technology to continue scanning records into the Document Management system.
- Worked with the Facilities Department to initiate renovation of third floor Town Hall offices including Building Inspection, Health and Fire Marshal’s departments.
- Continued to coordinate land use board meetings and meetings between staff and developers/ applicants via Zoom.
- In response to the COVID-19 pandemic, packets for the Town Plan and Zoning Commission (TPZ) are now issued electronically and available to members of the public as well. The goal is to maintain this new process beyond the cessation of the pandemic.
- Issued 69 land use approvals in FY2020 including special permits, subdivisions, Connecticut General Statutes 8-24 Reviews, and sign and wetland permits.

Future Goals & Initiatives

- Prepare and adopt the Town’s Affordable Housing Plan, in accordance with Connecticut General Statutes 8-30j.
- Continue to work with Town Leadership to revise Building Zone Regulations for accessory dwelling units, parking, outdoor dining, and other updates.
- Assist in coordination, adoption and implementation of Village District regulations and Design Guidelines.
- Revise permitting procedures, including application forms and fees.
- Coordinate completion of third floor renovation plan.

Personnel & Expenditure Summary

PERSONNEL	FY2020 ADOPTED	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 PROPOSED
Full Time	4.00	4.00	3.50	4.00
Part Time	0.50	0.50	0.64	0.64
FTE	4.50	4.50	4.14	4.64

**Administrative Assistant in FY 2020 – FY 2022 split time between Engineering & Community Development.*



Personnel & Expenditure Summary Continued

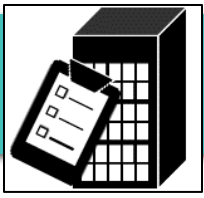
EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	392,276	380,733	410,005	450,721	9.93%
Supplies	5,115	6,451	9,650	9,850	2.07%
Services & Charges	166,365	183,654	272,388	284,581	4.48%
Capital Outlay	1,003	0	8,300	2,300	-72.29%
TOTAL EXPENDITURES	\$564,759	\$570,838	\$700,343	\$747,452	6.73%
REVENUES-Non Tax [△]	\$9,587	\$17,514	\$12,000	\$14,000	16.67%
Required From Taxes	\$555,172	\$553,324	\$688,343	\$733,452	6.55%

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Complete Administrative Review Meeting for New Development Proposals (Days from Date of Submission)	≤30	100%	100%	100%	100%
Develop Design Guidelines	100%	N/A	N/A	75%	100%
Draft and Adopt a Text Amendment on Cannabis Industry	100%	N/A	N/A	50%	100%
Prepare the Town's Affordable Housing Plan	100%	N/A	20%	100%	N/A

Activity Indicators

ACTIVITY INDICATORS	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Applications Approved				
Subdivision	1	1	5	2
Special Permit	46	46	31	40
Wetland Permit	7	7	4	6
Commission Subcommittee Meetings/Public Workshops Held	17	17	14	12
Town Plan & Zoning Commission Meetings	13	13	16	14
Inland Wetlands/Conservation Commission Meetings	14	14	12	12



Building Inspection

Successes & Accomplishments

- Maintained online-only application and electronic payment system.
- Continued working with OnBase Document Management system to retrieve and view historic plans and permits to help fulfill public inquiries.
- Collaborated with Health & Fire Marshal Offices to achieve compliance with blighted properties as reported to the departments.
- Improved the issuance of commercial and residential Certificates of Occupancy with the Division of Community Development and Engineering/Physical Services through the implementation of a digital review process.

Future Goals & Initiatives

- Implement new online permitting system.
- Coordinate with IT Department to make archived permits and plans more easily accessible to the public.
- Expedite plan review time for simplified home improvement projects and commercial renovations through full staffing and improved work flows.
- Foster ongoing staff development by supporting continuing education opportunities in building and zoning code compliance. Support staff certification through the Connecticut Association of Zoning Enforcement Officials (CAZEO).

Personnel & Expenditures

PERSONNEL	FY2020 ADOPTED	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 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	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	320,615	314,884	331,352	336,674	1.61%
Supplies	5,780	5,132	10,420	10,420	0.00%
Services & Charges	196,385	205,951	285,555	242,596	-15.04%
Capital Outlay	26,094	1,898	5,800	3,850	-33.62%
TOTAL EXPENDITURES	\$548,875	\$527,866	\$633,127	\$593,540	-6.25%
REVENUES-Non Tax* △	\$788,074	\$1,062,944	\$750,000	\$800,000	6.67%
Required From Taxes	(\$239,200)	(\$535,078)	(\$116,873)	(\$206,460)	76.65%

*Non Tax revenue is generated by building permit fees for commercial, industrial, and residential construction. Effective July 1, 2008, the fee is \$17.26/\$1,000.

Performance Measures



PERFORMANCE MEASURES	GOAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Complete 80% of Inspections within 2 days of inspection date requested $\hat{=}$	80%	70%	60%	70%	70%
Annual Relicensing Training for Inspectors (Hours/Person/Year)	≥ 30	30	30	30	30
Convert existing street files to a digital format	50%	N/A	90%	100%	100%
Implement Use of Online Permitting	100%	75%	95%	100%	100%

Activity Indicators

ACTIVITY INDICATORS	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Building Permits Issued*	1,101	1,464	1,300	1,350
Other Permits Issued (Non-Building)	1,597	1,974	1,500	1,600
Certificate of Occupancy Permits Issued $\hat{=}$	25	30	20	20
Zoning Board of Appeals Applications Received	19	18	15	15

*New and renovated structures.



Fire Marshal

Successes & Accomplishments

- Conducted 287 annual inspections. These inspections help to ensure fire code compliance and prevent fire incidents that can cause loss of life and property.
- Accomplished 41 new construction-related activities, including plan review for new development projects and ancillary inspection services to accommodate progress of the proposals.
- Conducted 63 Certificate of Occupancy inspections for new construction for newly established developments and renovations.
- Adapted permit screening and enhanced on-line application program with 400 electronic reviews accomplished.

Future Goals & Initiatives

- Continue multi-family inspection campaign to reduce risk in those occupancies.
- The Fire Marshal’s Office will continue to implement false alarm prevention initiatives throughout the community with a special focus on fire alarm and fire protection systems and routine maintenance requirements within existing structures.
- Continue with essential fire prevention and code compliant services utilizing electronic techniques, internet- based communications and in person training where applicable.
- Increase customer service levels with part time Fire Inspectors vacancy being backfilled
- Implement methods to interface with upgrades to the new permitting software initiated by other departments.

Personnel & Expenditure Summary

PERSONNEL	FY2020 ADOPTED	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 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	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	205,324	193,806	226,314	232,141	2.57%
Supplies	7,570	5,097	7,250	7,250	0.00%
Services & Charges	131,901	140,897	139,969	136,026	-2.82%
Capital Outlay	2,007	0	2,800	0	-100.00%
TOTAL EXPENDITURES	\$346,802	\$339,800	\$376,333	\$375,417	-0.24%
REVENUES-Non Tax \triangle	\$2,536	\$4,522	\$4,000	\$4,000	0.00%
Required From Taxes	\$344,267	\$335,278	\$372,333	\$371,417	-0.25%



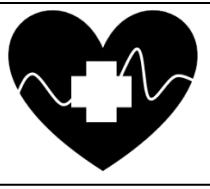
Performance Measures

PERFORMANCE MEASURES	GOAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 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 ☐	10	6	8	10	10
Assembly Occupancy Annual Inspections Completed at Facilities Occupied by 50 or more Persons ☐	80	34	58	65	80

*Inspection figures that exceed the goal of 80 are cases where there were re-inspections during that reporting year.

Activity Indicators

ACTIVITY INDICATORS	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Fire Incident Investigations Completed:				
Commercial	1	4	1	1
Residential	9	9	9	9
Other	14	11	10	10
Certificate of Occupancy Inspections	125	63	75	90



Health Department

Mission - 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

- Continued to serve as a resource for constantly evolving COVID-19 information to residents, businesses, and colleagues.
- Through the ongoing partnership with Thriving Earth Exchange (TEX) to study naturally occurring uranium in well water in Glastonbury, more than 42,500 well and water quality data points from 2,125 properties with private wells were provided for TEX review.
- Planned and implemented Town-sponsored socially-distanced seasonal flu clinics where 338 adults, children and seniors were vaccinated.
- Worked together with Manchester Health Department as Mass Dispensing Area 33 to plan and stand up a total of 32 COVID-19 mass vaccination clinics in both towns. During Glastonbury's 16 clinics, more than 1,600 vaccinations were provided to residents, seniors, critical infrastructure and Board of Education staff.
- A new Health Inspector was hired to fill the vacant position created by the internal promotion of existing staff.

Class	Food Service Licenses Issued	Related Inspections
Class I – Cold Food	26	4
Class II – Pre-packaged food	17	8
Class III – Prepared & serve < 4 hours	20	32
Class IV – Prepared & serve > 4 hours	100	153

Future Goals & Initiatives

- Continue to provide COVID-19 guidance and response during the next phase of the Coronavirus pandemic, while successfully balancing the everyday responsibilities of the Department.
- Provide training and mentoring for new staff member, leading to state certification and an increase in the number of sanitary inspections.

Personnel & Expenditure Summary

PERSONNEL	FY2020 ADOPTED	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 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



Personnel & Expenditure Summary Continued

EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	436,602	415,011	467,027	480,883	2.97%
Supplies	5,753	5,923	8,045	8,045	0.00%
Services & Charges	265,477	256,451	317,771	301,847	-5.01%
Capital Outlay	2,496	4,826	4,000	1,550	-61.25%
TOTAL EXPENDITURES	\$710,328	\$682,211	\$796,843	\$792,325	-0.57%
REVENUES-Non Tax △	\$75,860	\$164,993	\$108,600	\$108,145	-0.42%
Required From Taxes	\$634,468	\$517,218	\$688,243	\$684,180	-0.59%

Performance Measures

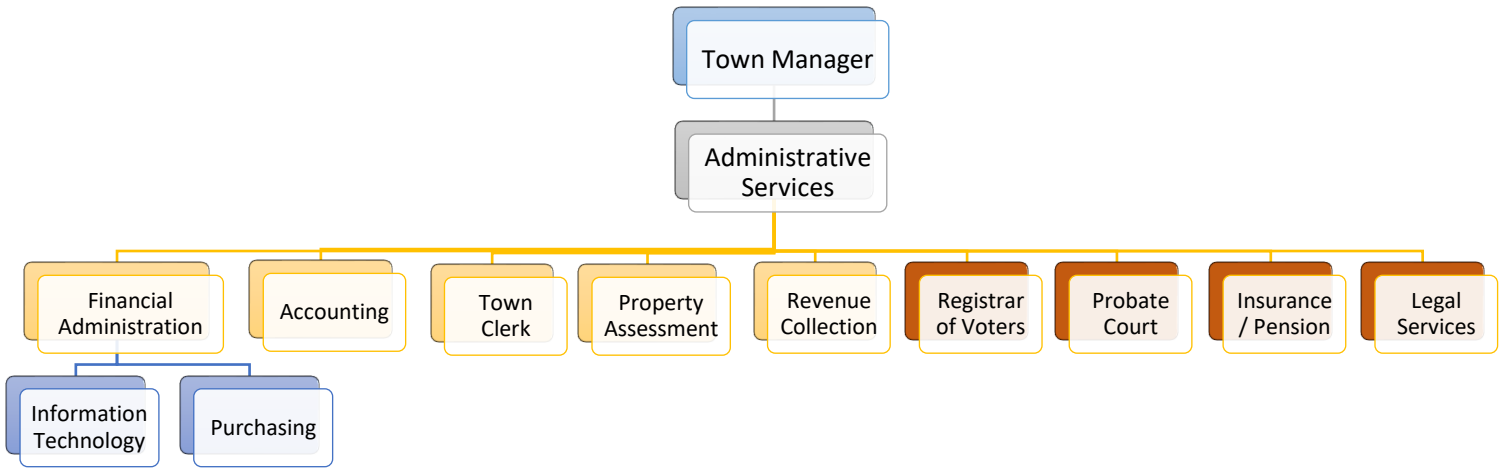
PERFORMANCE MEASURES	GOAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Complete Septic System Plan Reviews Within 5 Working Days	80%	41%	66%	75%	80%
Reduce Restaurant Re-inspections of all Food Service Licensed Establishments* △	<20%	16.5%	9.1%	16%	18%

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

Activity Indicators

ACTIVITY INDICATORS	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Well and Septic Permits Issued (including repairs)	70	114	65	75
Routine Inspections (Septic installation, restaurants, etc.) △	603	509	550	600
Complaint Inspections (Housing Code Matters, Environmental Sanitation)	100	22	40	85

Administrative Services



■ Grouped under Administrative Services for budgetary purposes.

EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	1,769,355	1,731,791	1,768,363	2,228,512	26.02%
Supplies	83,571	112,294	138,461	163,926	18.39%
Services & Charges	3,427,036	3,724,606	3,519,693	4,056,341	15.25%
Capital Outlay	37,462	2,424	12,350	92,300	647.37%
TOTAL EXPENDITURES	\$5,317,423	\$5,571,115	\$5,438,867	\$6,541,079	20.27%

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.
- Meet with rating agencies to attain rating for bond sales.
- Oversee and monitor Town’s retirement investments.
- Oversee administration of the Town of Glastonbury Retirement Income Plan.

Activities, Functions, and Responsibilities by Division Continued

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.
- Coordinate disposition 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 5,800 annual sewer use bills.

Activities, Functions, and Responsibilities by Division Continued

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 SOS 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.
- 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 Continued

Probate Court – Glastonbury-Hebron

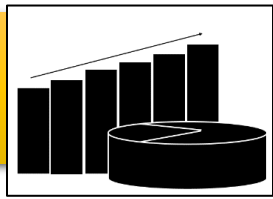
- Decedents' estates
- Conservatorships: voluntary and involuntary
- Guardianships and Guardianships of the estate of a minor
- Temporary custody, Termination of parental rights, Adoptions, Emancipations
- Compromise of claims
- Commitment of mentally ill and commitment of persons who are drug and/or alcohol-dependent
- Matters involving persons with mental retardation
- Trusts
- Marriage Waivers
- Name changes
- 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. 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 and Administrative Services 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.
- 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 and Delta Dental.
- Accounts for health benefit costs for retirees.
- Oversees the administration of Wells Fargo Retirement Services (Principal Financial Group) who currently serve as directed trustee/custodian for the Town's pension funds and benefit payment administrator for the Town's retirees.
- Works with Fiducient Advisors 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

- Reaffirmed Moody’s Investors Service Credit Opinion of ‘Aaa stable’ and S&P Global Ratings rating of ‘AAA/Stable’.
- Debt refunding effective December 2020 achieved over \$875,000 in prospective debt service savings.
- Received Distinguished Budget Award for FY2022 Budget from the Government Finance Officers Association (GFOA).
- Generated approximately \$40,000 in Town revenues through the sale of surplus property and residential lease renewals including rental of an affordable housing residence.
- Further expanded JPMC bank procurement card program, resulting in an annual rebate to the Town of \$7,000+.
- Purchasing Agent served as the Legislative Co-Chair of the Public Purchasing Association of Connecticut and Vice-Chair of the Capitol Region Purchasing Council.
- Purchasing Agent named as the 2021 Public Purchasing Association of CT (PPAC) Procurement Professional Award Winner.
- Standardized construction bid documents for all projects for the Town and Board of Education.

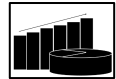
Future Goals & Initiatives

- 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).
- 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.
- Submit multiple grants for reimbursement of COVID-19 related expenditures, including FEMA.
- Provide assistance with and ensure proper controls are in place for projects to be funded by the American Rescue Plan Act (ARPA).
- Coordinate revisions to construction contract language for bids.
- Coordinate vendor insurance requirement models and instruct Town staff.
- Continue to update vendor purchase order delivery method to increase electronic distribution of PO’s.
- Implement a third-party payroll processor to improve efficiency throughout the organization.

Personnel & Expenditure Summary

PERSONNEL	FY2020 ADOPTED	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 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

Personnel & Expenditure Summary Continued



EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	743,664	779,377	804,720	837,408	4.06%
Supplies	10,533	15,847	31,730	35,655	12.37%
Services & Charges	627,346	669,320	787,859	873,396	10.86%
Capital Outlay	41,405	188,343	38,000	80,000	110.53%
TOTAL EXPENDITURES	\$1,422,949	\$1,652,887	\$1,662,309	\$1,826,459	9.87%
REVENUES-Non Tax	\$543,153	\$887,909	\$1,489,410	\$1,384,410	-7.05%
Required From Taxes	\$879,796	\$764,978	\$172,899	\$442,049	155.67%

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
GFOA* Distinguished Budget Award: # of Years Received	Annual	24	25	26	27
Unassigned Fund Balance as a % of Revenues	>12%	18.0%	18.0%***	17.5%	17.1%
Debt Service as a % of Actual Expenditures	<10%	4.3%	4.3%	4.2%	4.1%
Bond Ratings:					
Moody's	Aaa	Aaa	Aaa	Aaa	Aaa
Standard and Poor's	AAA	AAA	AAA	AAA	AAA
Average Time to Close Technology Help Desk Ticket and Project Requests in Days	45	93	72	65	65
Tech Staff per Total Staff**	<3.6%	1.2%	1.08%	1.08%	1.08%
Tech Spending per Employee**	<\$7,569	\$5,060	\$6,878	\$4,690	\$5,393
Tech Spending % of Revenue**	<4.1%	4.0%	4.04%	3.75%	4.23%

*Government Finance Officers Association (GFOA)

**Industry Standard per Ailean Inc. 2020 study on US based mid-sized organizations

***Estimated

Activity Indicators

ACTIVITY INDICATORS	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
# of Bids Issued	11	10	11	11
# of Requests for Proposal Issued	5	10	10	10
# of Quotes Issued	12	16	14	14
# of Networked Devices	1,185	1,198	1,210	1,215
CRAs Resolved	614	615	500	500
Average Monthly CRA Volume Processed	52	52	45	45
Information Technology Projects Completed	90	114	80	85



Accounting

Successes & Accomplishments

- Awarded Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report (CAFR) by the Government Finance Officers Association (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.
- Implemented a virtual credit card capability for payments to town vendors.

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.
- Encourage vendor participation in virtual credit card program to increase rebate revenue.
- Collaborate with I.T. staff to implement the financial element of the document management system.
- Implement a new HR/IS Payroll system to streamline payroll procedures and restructure Payroll Coordinator position.

Personnel & Expenditure Summary

PERSONNEL	FY2020 ADOPTED	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 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	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	320,551	270,965	293,512	304,411	3.71%
Supplies	8,056	7,966	12,500	12,500	0.00%
Services & Charges	134,767	117,687	200,654	198,696	-0.98%
Capital Outlay	13,481	1,155	0	0	0.00%
TOTAL EXPENDITURES	\$476,855	\$397,772	\$506,666	\$515,607	1.76%
REVENUES-Non Tax*	\$3,159,523	\$1,363,929	\$451,248	\$473,808	5.00%
Required From Taxes	(\$2,682,668)	(\$966,157)	\$55,418	\$41,799	-24.58%

*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 STIF produced an average yield for the Town of 0.10% in fiscal year 2021. Interest rates have been decreasing rapidly since March 2020 with a federal funds rate of 0.08% at June 30, 2021. Rates are expected to increase slightly; therefore, the Town is estimating an average yield of 0.12% for fiscal year 2022/2023.



Performance Measures

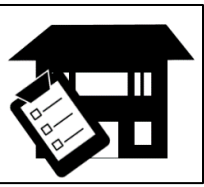
PERFORMANCE MEASURES	GOAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Financial Reporting:					
Issue Comprehensive Annual Financial Report	Yes	Yes	Yes	Yes	Yes
Audit Findings of Material Weakness	None	None	None	None	None
Financial Operations:					
% of Payroll Remitted by Direct Deposit	100%	88%	96%	97%	97%
% of Direct Deposit Electronic Statements	100%	68%	77%	80%	80%
Investment Results*:					
General Fund/Pooled Cash	1.50%	1.51%	0.31%	0.20%	0.30%
Sewer Funds - Pooled and Separately Invested	2.20%	2.03%	1.05%	1.00%	1.25%

*Investment returns are based on market conditions and particularly, the applicable federal funds rate. Interest rates in FY2021 & 2022 were greatly impacted by the pandemic.

Activity Indicators

ACTIVITY INDICATORS	FY2020 ACTUAL	FY2021 ACTUAL*	FY2022 ESTIMATED	FY2023 ESTIMATED
Payroll Checks Issued	1,343	917	900	880
Direct Deposit Advices	10,662	9,116	11,000	11,000
Vendor Payments	5,197	4,692	4,800	4,800
1099 Misc. Issued	190	144	160	160
W-2s Issued	950	832	950	950
Revenue Batches Posted	2,024	1,563	1,800	1,800
Accounts Receivable Bills Issued	439	412	425	425

*Many indicators were impacted by the reduction in part-time staff, related to canceled programming due to the pandemic.



Property Assessment

Successes & Accomplishments

- Finalized and signed 2020 Grand List on January 27, 2021.
- Completed conversion of Computer Assisted Mass Appraisal (CAMA) database and real estate data to new operating platform for the 2021 Grand List.
- Completed Request for Proposal and 2022 Revaluation Consulting Contract for upcoming town-wide revaluation.
- Provided a greater number of local businesses with access to online personal property filing application.
- Increased participation of online personal property filing by 20%.
- Continued efforts to promote web-based and electronic resources – e.g. downloading website forms and emailing staff members - to expedite processing of payments and refunds, associated adjustments, and other resident requests.
- In response to the pandemic, assisted elderly homeowners in filing their tax credit applications remotely, via email, and door to door.

Future Goals & Initiatives

- Assist Board of Assessment Appeals in adjudicating the appeals of the 2020 Grand List.
- Continue to promote the Town’s online personal property filing application to more business accounts, which would result in cost reductions for postage.
- Encourage new Homeowners’ Program applicants to access application materials online to further reduce office printing costs.
- Plan, manage and direct the 2022 revaluation and familiarize the revaluation consultant with our goals.

Personnel & Expenditure Summary

PERSONNEL	FY2020 ADOPTED	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 PROPOSED
Full Time	5.00	4.00	4.00	4.00
Part Time	0.00	0.67	0.67	0.72
FTE	5.00	4.67	4.67	4.72

XPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	363,787	339,018	356,863	371,552	4.12%
Supplies	8,239	10,046	13,100	15,435	17.82%
Services & Charges	281,739	257,907	279,524	275,140	-1.57%
Capital Outlay	0	0	1,350	0	-100.00%
TOTAL EXPENDITURES	\$653,766	\$606,971	\$650,837	\$662,127	1.73%



Performance Measures

PERFORMANCE MEASURES	GOAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Time Lag in Processing Deeds (in days)	<30	20	20	20	20
Grand List Adjustments	<3,500	2,857	2957	3300	3300
Coefficient of Dispersion (COD)*	<12.5%	9.32%	9.88	10.27	14.23
Assessment Level (Median)	63% - 77%	68.5%	65.7	65.0	64.0
Price Related Differential (PRD)**	0.97-1.03	1.037	1.025	0.999	1.036

As statistics approach either end of their ranges, a revaluation will equalize the measures of uniformity. The next revelation is scheduled for FY2024.

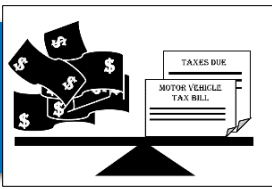
*The coefficient of dispersion is the most commonly used statistic for measuring the uniformity of assessments within a class of properties.

**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	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED
Taxable Grand List Accounts	54,412	53,705	53,832*	54,000
Elderly Applications Processed	563	704	689*	700
Useable Real Estate Sales	602	525	513*	765*
Deeds Processed	1,078	996	1088*	1368*
Applications to Board of Assessment Appeals	54	54	43*	50
Appeals to Superior Court	4	7	2*	4
New Construction Assessments Completed	29	36	59*	40

*Indicates actual (not estimated) results



Revenue Collection

Successes & Accomplishments

- Achieved a Collection Rate of 99.49% in FY2020/2021.
- Provided uninterrupted service to taxpayers during COVID-19 Pandemic.
- Revenue Clerks took the first of four classes toward their State certification.
- Assistant Collector earned Certified Connecticut Municipal Collector designation.

Future Goals & Initiatives

- Continue to achieve a Collection Rate of greater than 99.1%.
- Train new staff members to receive the Certified Connecticut Municipal Collector designation.
- Implement Quality Data software upgrade to improve processes and reports.
- Educate citizens on the use of our online system for making payments and retrieving income tax information.

Personnel & Expenditure Summary

PERSONNEL	FY2020 ADOPTED	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 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	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	285,509	264,467	265,102	275,763	4.02%
Supplies	26,155	30,528	35,911	35,716	-0.54%
Services & Charges	182,762	178,661	209,295	183,653	-12.25%
Capital Outlay	2,259	0	7,200	0	-100.00%
TOTAL EXPENDITURES	\$496,685	\$473,656	\$517,508	\$495,132	-4.32%



Performance Measures

PERFORMANCE MEASURES	GOAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Tax Revenue Collection Rate*	>99.1%	99.41%	99.49%	99.40%	99.40%
Personal Property**	99.2%	98.61%	98.20%	98.80%	98.80%
Real Estate	99.2%	99.57%	99.66%	99.30%	99.30%
Motor Vehicle	98.5%	98.53%	98.75%	98.50%	98.50%
Sewer Collection Rate	≥97.0%	97.49%	98.55%	98.00%	98.00%

*The FY2019 – FY2021 budgets assume a 99.1% collection rate.

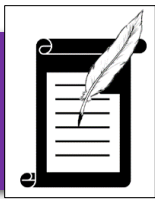
**Warrants were not issued in FY2021 because of the pandemic. Warrants will be issued in FY2022/2023 which are expected to increase collections of Personal Property.

Activity Indicators

ACTIVITY INDICATORS	FY2020 ACTUAL	FY2021 ACTUAL**	FY2022 ESTIMATED	FY2023 ESTIMATED
# of Credit Card/E-Check Transactions processed ☐	9,980	12,742	11,000	11,000
Total Dollars for Credit Card/E-Check Transactions ☐	8,999,644	14,427,810	11,000,000	11,000,000
Real Estate - Non Escrow (billed)	7,698	7,602	7,349*	7,349
Real Estate - Escrow (billed)	6,260	6,929	7,186*	7,186
# of Motor Vehicle Accounts	32,226	32,555	31,387*	31,387
# of Personal Property Accounts	2,229	2,220	2,108*	2,108
# of Supplemental Motor Vehicle Accounts	5,448	4,324	5,000	5,000
# of Sewer Bills Issued	5,793	5,829	5,835*	5,835
# of Tax Liens	224	142	180	180
Lockbox Collections (excluding Escrow)	42.1%	45.6%	46.0%	46.0%

*Indicates actual (not estimated) results

**The number of dollars collected through credit card and echeck transactions increased significantly in 2021 due to the pandemic.



Town Clerk

Successes & Accomplishments

- Completed another round of the State Historic Documents Preservation Grant for the conservation and preservation of 232 of the Town's oldest permanent record property maps for public use.
- Completed an historical redaction project identifying and redacting personal identifiable information on the Town's land records as a first step to reinstate online land records searching.
- Fully implemented online land records searching for title searchers, attorneys and residents via subscription.
- During pandemic, relocated title searching / land records search room in the Academy Building for continuity of operations.
- Installed a land records drop box in the Academy Building to ensure recording in an efficient and timely manner.
- Developed ways to continue all operations using mail, drop boxes, and email during the pandemic.
- Implemented the State of CT expanded absentee voting system in response to the Covid-19 pandemic.
- Put into effect a streamlined marriage license application process utilizing an online information form to eliminate long wait times in the office.

Future Goals & Initiatives

- Identify ideas to create more secure storage space in the vault to accommodate volume growth of permanent records.
- Submit State Historic Grant application to continue with the next round of Town map preservation project.
- Implement the State of Connecticut Electronic Death Registry to streamline filing of Death Certificates, and issuance of Burial and Cremation Permits.
- Identify more efficient processes for Land Records Indexing and Verification.

Personnel & Expenditure Summary

PERSONNEL	FY2020 ADOPTED	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 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	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	318,118	288,638	279,391	296,988	6.30%
Supplies	10,784	23,082	15,120	24,710	63.43%
Services & Charges	244,268	310,606	252,095	267,462	6.10%
Capital Outlay	9,681	0	1,200	3,450	187.50%
TOTAL EXPENDITURES	\$582,850	\$622,326	\$547,806	\$592,610	8.18%
REVENUES-Non Tax*	\$915,902	\$1,387,351	\$887,900	\$1,068,500	20.34%
Required From Taxes	(\$333,052)	(\$765,025)	(\$340,094)	(\$475,890)	39.93%

*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.

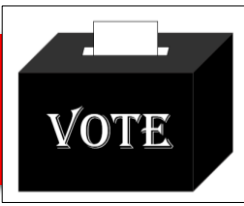


Performance Measures

PERFORMANCE MEASURES	GOAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Land Recordings Returned Within 21 Days (Standard 30)	100%	100%	100%	100%	100%
Land Record Audit Done by Statutory 12/31 Deadline	100%	100%	100%	100%	100%
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%	83.3%	50%	100%	100%
Conveyance Tax Filing Within Statutory Deadline	100%	98.14%	87.47%	100%	100%

Activity Indicators

ACTIVITY INDICATORS	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Land Record Recording (LRR) - Documents	6,579	8898	8500	7500
Land Record Recording (LRR) - Pages	29,030	41,807	40,000	35,000
Land Record Certifications ☐	164	73	100	100
Property Map Filings & Foreclosed Property Registrations	157/86	193/27	120/20	120/20
Dog Licenses Issued - Individual / Kennel	2,239 / 3	2514/5	2500/5	2500/5
Sporting Licenses & Permits / Liquor Permits Issued ☐	302/40	64/18	65/30	65/30
Vital Records Received & Processed / Certified Copies Issued ☐	865/941	876/858	880/1,000	880/1,000
Marriage Licenses Issued ☐	125	152	150	150
Burial / Cremation / Disinterment Permits Issued	168/78/0	92/47/1	140/75/0	140/75/0
Notary Registrations / Notarizations / Copy Certified ☐	58/21/1	82/11/8	80/15/10	80/15/10
Absentee Ballots Issued for Election Events ☐	397	15,200	1631	4,000
Online Credit Card Transactions - #/\$ - Dog Licenses ☐	1,116 / \$11,149	1834 / \$29,065	1850 / \$30,000	1850 / \$30,000



Registrar of Voters

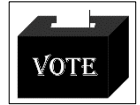
Successes & Accomplishments

- In anticipation of November 2, 2021 Municipal Election, provided voting information including how to register to vote to the Glastonbury High School Social Studies staff for presentation to high school students.
- Achieved Voter turnout for the November 2, 2021 Election of 44.4% as compared to 36% in the 2019 Municipal Election.
- Enrolled 1,709 new voters, made changes to an additional 2,854 voters and removing 1,612 voters between November 3, 2020 and November 3, 2021 resulting in more than 25,500 registered voters.
- Hired and trained 13 new poll workers, certified One moderator, and provided additional training for 75 current poll workers most of whom worked either the Primaries, the General Election or both.
- Updated documentation for Absentee Ballot counters in conjunction with the Town Clerk's office to improve turnover and counting efficiencies.
- Implemented additional changes to the DMV online voter registration and address change system.
- Conducted an annual canvass of voters from January 1, 2021 through May 31, 2021.
- Participated in Registrar of Voters Annual Conference and Secretary of State (SOTS) conference on election laws and procedures as well as ROVAC Subcommittees. Lisbeth Becker continues to serve as Chair of the Technology Committee. She completed her tenure on the ROVAC Board as Treasurer as of June 30, 2021. Mark Dobbins joined the Education Committee representing Hartford County and the Handbook Committee.
- Continued to operate as one of six beta sites for the new Virtual Workstation project and provided support to other participating towns.
- Continued to serve on the U.S. Election Assistance Commission Standards Board commencing April 2019. Appointed by Secretary of the State Merrill, Lisbeth Becker continues to serve as one of two members representing Connecticut.

Future Goals & Initiatives

- Conduct annual canvass of voters from January 6, 2022 through May 31, 2022.
- Hire and train poll workers for Democratic & Republican State Primary, and State and Federal Election.
- Advance planning for State and Federal Election scheduled for November 8, 2022.
- Implement Voter redistricting plan as determined by the Connecticut State Legislature based on the 10 Year Federal Census conducted in 2020.
- Conduct GHS registration sessions in May 2022 to increase online voter registration and participation in future Elections.
- Continue to review procedures for tabulating Absentee Ballot votes in light of increased use and potential changes in the law.
- Coordinate Poll Books meetings and evaluations with I.T. vendors in anticipation of SOTS finalization of specifications.
- Participate in ROVAC including providing guidance on best practices and system improvements.
- Implement new election laws adopted by CT State Legislature/Congress and revise training materials/practices accordingly.
- Continue to refine and improve the Election Day Registration process.
- Complete training certification for Registrar of Voters (ROV), Deputy ROVs and Moderators.
- Expand participation with local community organizations providing outreach on voter registration and education.

Personnel & Expenditure Summary



EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	85,828	140,274	124,275	142,390	14.58%
Supplies	13,860	21,724	19,310	19,310	0.00%
Services & Charges	16,458	27,944	31,878	33,297	4.45%
Capital Outlay	3,935	1,269	1,400	8,850	532.14%
TOTAL EXPENDITURES	\$120,082	\$191,212	\$176,863	\$203,847	15.26%

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Hire, Train, and Certify Election Officials*	70	70	110	75	95

*The increase in FY2021 reflects increased staffing needs for 2020 Presidential election.

Activity Indicators

D= Democratic, R = Republican

ACTIVITY INDICATORS	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Number of Registrars	2	2	2	2
Deputy Registrars	2	2	2	2
Tabulator Technicians	5	5	6	6
Number of Elections (including Primaries)	1	3	1	3
Referendum	0	1	The Registrars do not estimate future figures for this item.	
Audit or Recanvas	1	1	0	1
Number of Eligible Voters	24,700	25,484	25,350	26,000
Percent Voting:				
Municipal	36%	*	44.4%	*
State/Federal	-	88.6%	*	80%
August Primary State	*	*	*	30%
Party Primary	*	*	*	*
Referendum	*	*	*	*

* Not Applicable



Legal Services

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

Personnel & Expenditure Summary

EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Services & Charges	372,118	296,315	300,000	300,000	0.00%
TOTAL EXPENDITURES	\$372,118	\$296,315	\$300,000	\$300,000	0.00%

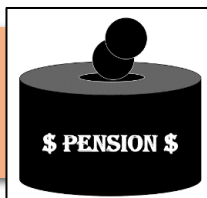


Probate Court – Glastonbury-Hebron

The Probate Court is established by State Statute. In January 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	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Supplies	9,489	11,194	20,600	20,600	0.00%
Services & Charges	3,390	2,598	4,200	4,200	0.00%
Capital Outlay	2,833	0	0	0	0.00%
TOTAL EXPENDITURES	\$15,712	\$13,792	\$24,800	\$24,800	0.00%



Insurance/Pension

Successes & Accomplishments

- Effectively consolidated health insurance plans to one carrier.
- Over recent years, worked with insurance broker on plan design changes to systematically return the Health Self Insurance Reserve to levels that exceed the Recommended Minimum Reserve.
- Increased frequency of Claims Reporting to Department Directors to aid in identification of possible trends and training needs.
- Augmented controls to combat cyber security risks.

Future Goals & Initiatives

- Continue plan to systematically reduce anticipated pension investment rate of return, when needed, to approximate current economic projections and to support long term viability of plan.
- Work with Town actuaries to review options and enact cost management strategies in pension plan design to reduce long-term pension plan costs.
- Continue to monitor health insurance claims in Town 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	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Training & Dues	0	2,700	2,700	2,700	0.00%
Casualty Insurance	506,075	561,502	660,224	712,353	7.90%
Employee Related Insurance	1,375,043	1,648,589	1,151,734	1,040,334	-9.67%
Pension	40,745	17,930	37,130	47,130	26.93%
Claims/Services/Retro Charges	29,420	60,000	60,000	60,000	0.00%
Programs/Professional Services	56,255	70,610	56,480	57,980	2.66%
TOTAL EXPENDITURES	\$2,007,538	\$2,361,331	\$1,968,268	\$1,920,497	-2.43%
Revenues-Non Tax*	45,912	28,098	40,000	40,000	0.00%
Required From Taxes	\$1,961,626	\$2,333,233	\$1,928,268	\$1,880,497	-2.48%

*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	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Workers' Compensation Experience Modification Factor***	<0.90	N/A	N/A	<0.90	<0.90
Pension Contribution (% of Budgeted Payroll)*	<10%	27.7%	33.2%	36.4%	30.4%
Pension Funded Ratio**	100.0%	71.6%	67.3%	67.1%	69.2%
Percent of Actuarial Determined Contribution (ADC)	100%	100%	111%	100%	100%

*General Fund, Town DB and Hybrid only (excluding Police). Increase in FY2021 driven by the implementation of Pub-2010 Public Retirement Plans Mortality Tables.

**FY21 and 20 include actual ratio from Actuarial Valuation dated July 1, 2019 and 2018, respectively. FY22 and 23 are per Actuarial Long Range Forecast provided in Actuarial Valuation dated July 1, 2020. The reduction in the FY21 ratio is largely driven by the implementation of Pub-2010 Public Retirement Plans Mortality Tables.

***Workers Compensation coverage was moved from CIRMA (a risk pool) to Travelers effective July 1, 2020. As a result, a Modification Factor (MOD) is not available for FY2020. A MOD will be established with Travelers, but this will not be available until FY2022. A workers' compensation modification factor shows how an organization's WC claims experience compares to other businesses of similar size and with similar job types.



Activity Indicators

ACTIVITY INDICATORS	FY2020 ACTUAL*	FY2021 ACTUAL**	FY2022 ESTIMATED***	FY2023 ESTIMATED****
Casualty Insurance (annual cost)	\$506,075	\$567,374	\$660,224	\$712,353
Health Insurance Rate Increases:				
Anthem Blue Cross/Blue Shield	5.4%	0.0%	0.0%	0.0%
ConnectiCare	14.6%	N/A	N/A	N/A
Delta Dental	0.0%	0.0%	0.0%	0.0%

* Health Insurance: actual rates used in 2019 open enrollment (FY2020) averaging 13.9% for the total Town.

** Health Insurance: actual rates used in 2020 open enrollment (FY2021) ranged from 0.0% to 1.7% based on plan selection for the Town. In FY2021, savings were generated by consolidating to one health insurance provider (Anthem Blue Cross/Blue Shield).

*** Health Insurance: actual rates used in 2021 open enrollment (FY2022) were flat to prior year.



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.

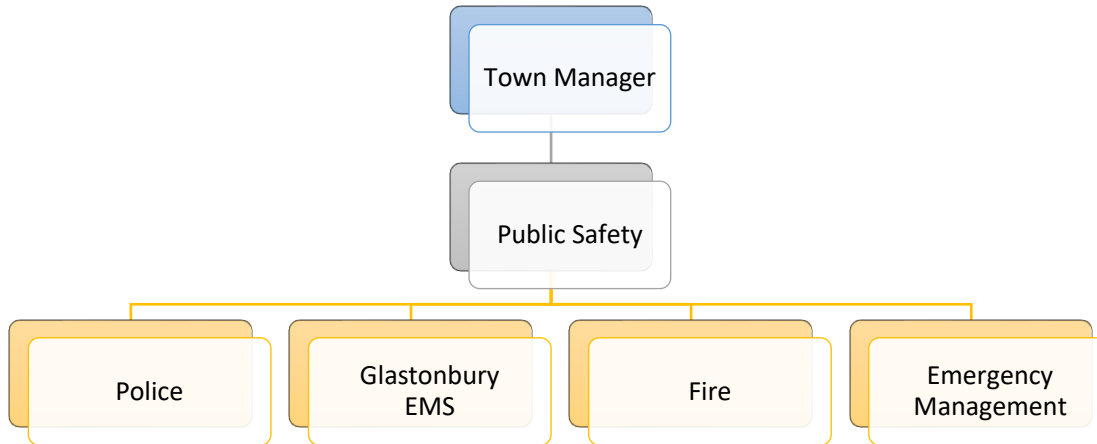
Per the Self Insurance Reserve Fund Policy, the goal is to maintain a minimum fund balance level equivalent to the total of the following components:

- 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
- 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 FY2019 through FY2021. The activity of the insurance program is accounted for in an Internal Service Fund. For comparison, the minimum reserve is estimated at approximately \$5.3 million.

SELF INSURANCE	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL
REVENUES			
Employer Contributions	18,619,854	18,858,480	20,040,809
Employee Contributions	3,871,925	4,155,439	4,231,708
Interest on Investments	68,841	74,344	21,527
TOTAL REVENUES	22,560,620	23,088,263	24,294,044
EXPENDITURES			
Claims Incurred	18,567,791	17,843,139	17,172,720
Administration	2,075,093	2,255,515	2,362,491
TOTAL EXPENDITURES	20,642,884	20,098,654	19,535,211
Beginning Self Insurance Fund Balance	4,979,965	6,897,701	9,887,310
Annual Change	1,917,736	2,989,609	4,758,833
ENDING SELF INSURANCE BALANCE	\$6,897,701	\$9,887,310	\$14,646,143

Public Safety



EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	7,822,068	8,107,486	8,453,842	8,889,511	5.15%
Supplies	181,856	205,718	234,353	243,160	3.76%
Services & Charges	5,834,227	6,361,838	6,933,823	6,984,275	0.73%
Capital Outlay	336,379	590,995	392,700	449,900	14.57%
TOTAL EXPENDITURES	\$14,174,529	\$15,266,037	\$16,014,718	\$16,566,846	3.45%

Activities, Functions, and Responsibilities by Division

Police Department

- Collaborate with the community to solve local problems
- Promote public safety and uphold the rule of law
- Protect life and property
- Prevent crime and preserve the peace
- Protect individual rights, liberties, and freedoms
- Investigate motor vehicle crashes, criminal violations, and Town ordinance violations
- Provide community outreach 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 4 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.

Activities, Functions, and Responsibilities by Division Continued

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 the above through Commitment, Respect, and Integrity.

Emergency Management

- Plan for staffing, equipment, and community needs for Town emergencies.
- Update information, regulations and training as applicable.
- Continue to 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) also available on the internet at www.glastonbury-ct.gov/gemradio.
- 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

- Implemented body worn camera system
- Provided implicit bias training for personnel
- Evaluated feasibility & impact of utilizing social workers to assist Police in certain calls for assistance
- Upgraded the Automated Fingerprint Identification System (AFIS)
- Collaborated with Board of Education on school safety initiatives and training programs
- Participated in grant-funded traffic safety initiatives (e.g. DUI patrol, Click It or Ticket, Distracted Driving)
- Conducted liquor, tobacco, and sex offender registry compliance checks
- Joined regional Human Trafficking Task Force to address growing problem in Connecticut
- Created internet dashboard for public to view interactive crime data
- Established Auto Theft Task Force to address increase in stolen vehicles and related crimes
- Assigned officer to Connecticut Institute for Youth & Police Relations program to improve youth/police interaction
- Community Outreach Officer initiated “Cones with Cops” program, intended to improve police interaction with youth, and participated with P&R in a Bicycle Rodeo/Safety program
- Community Outreach Officer worked with neighborhood groups to establish block watch programs and crime reduction strategies, conducted car seat inspections, and collected hundreds of pounds of unused prescription drugs for destruction
- Initiated officer health and wellness checks to address effects of stressors facing police
- Recruited and selected one police officer and two dispatchers
- Submitted weekly public safety columns to the Glastonbury Citizen

Future Goals & Initiatives

- Recruit and select police officer and dispatcher candidates to achieve full staffing levels
- Upgrade interview room recording equipment
- Replace underground fuel storage tank
- Collaborate with Board of Education on school safety initiatives and training programs
- Expand community outreach initiatives
- Continue modernization of public safety radio system
- Conduct liquor, tobacco, and sex offender registry compliance checks
- Participate in grant-funded traffic safety initiatives (e.g. DUI patrol, Click It or Ticket, Distracted Driving)
- Collaborate with Board of Education on school safety initiatives and training programs
- Implement License Plate Reader technology to help prevent and solve crimes
- Construction of new Dog Pound facility
- Complete solar panel car port installation
- Create online dashboard for public access to key policies

Personnel & Expenditure Summary

PERSONNEL	FY2020 ADOPTED	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 PROPOSED
Full Time	79.00	79.00	79.00	81.00
Part Time*	1.59	1.50	3.00	1.50
FTE	80.59	80.50	82.00	82.50

*Includes Dog Fund employees



Personnel & Expenditure Summary Continued

EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	7,334,339	7,598,158	7,849,345	8,274,892	5.42%
Supplies	106,960	128,735	141,435	146,935	3.89%
Services & Charges	5,337,348	5,908,329	6,368,622	6,369,845	0.02%
Capital Outlay	249,496	460,635	300,200	266,750	-11.14%
TOTAL EXPENDITURES	\$13,028,144	\$14,095,858	\$14,659,602	\$15,058,422	2.72%
REVENUES-Non Tax $\hat{=}$	\$469,102	\$555,427	\$454,475	\$473,475	4.18%
Required From Taxes	\$12,559,042	\$13,540,431	\$14,205,127	\$14,584,947	2.67%

Performance Measures

An Interactive Police Activity Dashboard can be found on the Town's Website ([Interactive Police Activity Dashboard | Glastonbury, CT \(glastonburyct.gov\)](https://www.glastonburyct.gov/interactive-police-activity-dashboard)). Additional performance measures are provided below:

Performance Measures	GOAL	FY2020 ACTUAL	FY2021 ACTUAL
Violent Crime Rate (Per 100,000) ¹	<270.5 ^a	46.5	34.7
Property Crime Rate (Per 100,000) ²	<2,010.4 ^b	1,045.7	1695.4
% Violent Crimes Cleared by Arrest ³	>41.7	87.5	41.6
% Property Crimes Cleared by Arrest ⁴	>14.6	17.5	10.0
% E911 Calls Answered <10 seconds	>90	95	93
# of Workplace Incidents	0	8	11
# of Lost Days ⁵	0	10.5	6

Actuals are reported for fiscal years shown above; estimates are not made for future years.

¹ 2020 National Average Statistica.com = 368.9 per 100,000

^a FBI National Average: 25-50K population

² 2020 National Average Statistica.com = 2,199.5 per 100,000

^b FBI National Average: 25-50K population

³ 2020 National Average Statistica.com = 41.7%

⁴ 2020 National Average Statistica.com = 14.6%

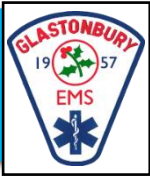
⁵ Lost days due to employee injuries

Activity Indicators

ACTIVITY INDICATORS	FY2020 ACTUAL	FY2021 ACTUAL
Alarm Dispatches (Burglary, Fire, & Medical)	1,487	1,371
Total Part 1 Crimes* (Murder, Homicide, Rape, Robbery, Aggravated Assault, Burglary, M/V Theft, Larceny-Theft, Arson)	375	597
Total Calls for Service/Complaints	15,482	14,614
Total Medical Calls	2,036	1,206
Total Animal Calls	528	507
Total Motor Vehicle Accidents	757	733
Accidents Involving Injury	93	89

Actuals are reported for fiscal years shown above; estimates are not made for future years.

*FBI's Uniform Crime Index for Major Crimes



Glastonbury EMS

Successes & Accomplishments

- Assisted in administering COVID-19 vaccinations to the community
- Conducted training for the community which in turn helped Glastonbury once again be designated a HeartSafe Community
- Conducted Emergency Medical Responder (EMR) recertification classes for GPD and GFD..
- Purchased new Crestline ambulance
- Recruited, trained and cleared 5 new volunteer members

Future Goals & Initiatives

- Continue to provide high quality emergency medical pre-hospital care.
- Continue to look for new property/building to expand our services
- Recruit, retain, and increase volunteer pool.
- Increase the number of community individuals trained in CPR.
- Get back into hosting EMT classes, Safe Sitter classes

Personnel & Expenditure Summary

EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	166	456	0	0	0.00%
Services & Charges	17,389	17,054	2,500	3,175	27.00%
Capital Outlay	0	0	0	0	0.00%
TOTAL EXPENDITURES	\$17,555	\$17,510	\$2,500	\$3,175	27.00%
REVENUES-Non Tax	\$16,821	\$18,466	\$20,000	\$20,000	0.00%
Required From Taxes	\$734	(\$956)	(\$17,500)	(\$16,825)	-3.86%



Fire Department

Successes & Accomplishments

- Four new probationary firefighters joined during the year.
- Purchase 75 new Self-Contained Breathing Apparatus
- Acquisition of new Stabilization Air Bags
- Implementation of new “Low Angle” rope equipment
- Completion of the pavilion at the Fire Training Facility
- Recipient of \$150,000 FEMA - Assistance to Fire Act Grant
- Conducted Specialized training in:
 - Self-Contained Breathing Apparatus Confidence Maze trailer
 - Low Angle rope operations
 - Disentanglement in a variety of machinery equipment
 - Advanced Vehicle Stabilization

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.
- Continue with renovations and building improvements to all of the Fire Stations, as well as the Fire Training Facility.
- Replace two emergency apparatuses that are 30+ years

Personnel & Expenditure Summary

PERSONNEL	FY2020 ADOPTED	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 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	3.00

EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	467,684	487,492	582,497	592,619	1.74%
Supplies	74,896	76,959	92,683	95,990	3.57%
Services & Charges	471,745	429,128	553,574	602,000	8.75%
Capital Outlay	85,492	127,007	91,100	183,150	101.04%
TOTAL EXPENDITURES	\$1,099,817	\$1,120,586	\$1,319,854	\$1,473,759	11.66%
REVENUES-Non Tax ☐	\$1,890	\$724	\$5,320	\$5,320	0.00%
Required From Taxes	\$1,097,927	\$1,119,862	\$1,314,534	\$1,468,439	11.71%

Performance Measures



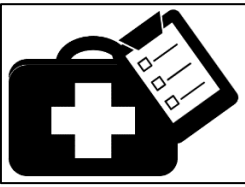
PERFORMANCE MEASURES	GOAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Average Response Time in Minutes	6-8	8	10	8	8
Insurance Service Rating*	04/4Y	04/4Y	4/4Y	4/4Y	4/4Y
Fire Training Hours	7,000	6,300	7,719	7,000	7,000
# of Workplace Incidents	0	0	3	0	0
# of Lost Days	0	0	0	0	0

*To help establish appropriate fire insurance premiums for residential and commercial properties, insurance companies need reliable, up-to-date information about a community's fire-protection services. Insurance Services Office, Inc. (ISO) provides that information through the Public Protection Classification program. ISO collects information on municipal fire-protection efforts in communities throughout the United States. ISO analyzes the relevant data using its Fire Suppression Rating Schedule and assign a Public Protection Classification from 1 to 10. Class 1 generally represents superior property fire protection, and Class 10 indicates that the area's fire-suppression program doesn't meet ISO's minimum criteria.

Activity Indicators

ACTIVITY INDICATORS	GOAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Emergency Incidents	N/A*	953	925	900	925
Structure Fires	N/A	15	16	-	-
Volunteer Firefighters	135	113	105	109	115

*Goal to minimize incidents throughout the year.



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 at numerous community events for citizen protection and staff training – e.g. Concerts on the Green, Apple Festival and Santa's Run.
- Instituted a program with Salve Regina University and Goodwin University to provide students in their Emergency Management and Homeland Security programs with industry-related 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 lines in Glastonbury.
- Attended Eversource electrical power safety seminars.

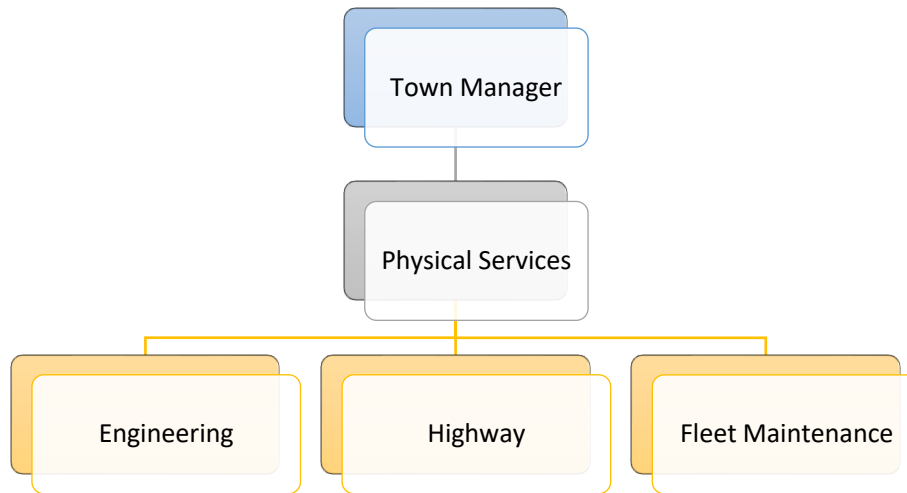
Future Goals & Initiatives

- Collaborate with Department of Emergency Services and Public Protection (DESPP), CT Division Emergency Management Homeland Security (DEMHS), State Interoperable Committee, CT Police Chiefs, Police Association of CT and Capital Region of Governments (CROG), for Emergency Planning, etc.
- Continue National Incident Management System training for ongoing staff improvement. Work to ensure receipt of Federal funds.
- Continue monthly testing of the Town Public Safety Warning Siren System.
- Maintain professional development efforts regarding Homeland Security through local, regional, & federal resources.
- Work with local Scout Troops as well as high school students. Continue to offer job shadowing and internship opportunities to Connecticut and Rhode Island college students.
- Maintain involvement with other CT towns for mutual aid purposes.

Personnel & Expenditure Summary

EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	19,880	21,380	22,000	22,000	0.00%
Supplies	0	24	235	235	0.00%
Services & Charges	7,743	7,326	9,127	9,255	1.40%
Capital Outlay	1,390	3,353	1,400	0	-100.00%
TOTAL EXPENDITURES	\$29,014	\$32,084	\$32,762	\$31,490	-3.88%
REVENUES-Non Tax	\$14,140	\$0	\$12,110	\$12,110	0.00%
Required From Taxes	\$14,874	\$32,084	\$20,652	\$19,380	-6.16%

Physical Services



EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	3,281,066	3,260,250	3,479,476	3,578,636	2.85%
Supplies	612,090	585,336	687,070	706,070	2.77%
Services & Charges	2,911,622	3,039,929	2,919,267	2,919,933	0.02%
Capital Outlay	402,033	276,674	360,900	341,000	-5.51%
TOTAL EXPENDITURES	\$7,206,811	\$7,162,189	\$7,446,713	\$7,545,639	1.33%

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 Continued

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



Engineering

Successes & Accomplishments

- **GEOGRAPHIC INFORMATION SYSTEM (GIS) IMPROVEMENTS** – Developed a new GIS website with updated User's guide. The new User's Guide better reflects the current version of the GIS website and contains many helpful tips for both frequent and occasional website visitors. Additional user-friendly features include easier access to aerial photographs, directly displayed address points and more convenient display of the various layers available. Work accomplished further enhances one of most robust and comprehensive Municipal GIS in the entire State.
- **SIDEWALK DESIGN** – Completed survey and design associated with four separate sidewalk connections on House Street, Main Street and Spring Street. Tasks included Local Regulatory meeting processes and generation of specifications and bid documents. Locations chosen represent areas where sidewalk gaps exist in an otherwise extensive regional network.
- **SIDEWALK REPAIR /REPLACEMENT** – Completed the second phase of a multi-phased program to comprehensively address all outstanding maintenance issues associated with the Town's extensive sidewalk network. Work accomplished reduces Town liability associated with sidewalk panel elevation variations and surface spalling.
- **STATE LOCAL TRANSPORTATION CAPITAL IMPROVEMENT GRANT PROGRAM** – Received grant program commitments to fund 2 projects with cumulative value of approximately \$3.1M. Staff has completed preliminary design on both the Main St Reconstruction and Gateway Corporate Park bicycle and Pedestrian Improvement projects for subsequent review and public discussion.



Future Goals & Initiatives

- **MAIN STREET RECONSTRUCTION** – Complete design, obtain permits and address State Department of Transportation comments associated with reconstruction of Main St between School St and New London Turnpike. Project will include pavement structure rehabilitation, brick snow shelf replacement, traffic calming measures and decorative crosswalks to improve awareness of pedestrian crossing points. Grant funding will cover 100% of construction costs.
- **GATEWAY CORPORATE PARK**- Complete design, obtain permits and address State Department of Transportation comments associated with sidewalk construction, pavement marking reconfiguration and other construction items which enhance pedestrian and cyclist safety throughout the Gateway Corporate park area. Grant funding will cover 100% of construction costs.
- **TRAFFIC SIGNAL REPLACEMENT**- Complete design and administer construction to replace the ageing traffic signal located at the New London Turnpike/Chestnut Hill Rd./Quarry Road intersection. Modern equipment to be installed will include video detection, battery backup, and state of the art Controller. Improvements will also include safe pedestrian crossing capability on all four intersection approaches.

Personnel & Expenditure Summary



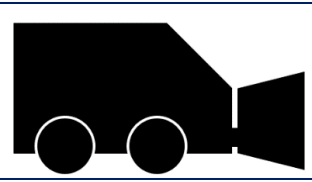
PERSONNEL	FY2020 ADOPTED	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 PROPOSED
Full Time	11.00	11.00	11.00	11.00
Part Time	1.00	1.00	1.00	0.60
FTE	12.00	12.00	12.00	11.60

EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	1,008,362	909,347	999,544	1,000,652	0.11%
Supplies	10,256	11,175	18,500	18,500	0.00%
Services & Charges	613,473	558,742	725,080	715,069	-1.38%
Capital Outlay	42,092	19,033	49,700	10,000	-79.88%
TOTAL EXPENDITURES	\$1,674,183	\$1,498,296	\$1,792,824	\$1,744,221	-2.71%
REVENUES-Non Tax	\$15,541	\$20,523	\$17,500	\$25,000	42.86%
Required From Taxes	\$1,658,642	\$1,477,773	\$1,775,324	\$1,719,221	-3.16%

Activity Indicators

ACTIVITY INDICATORS	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Permit Fees*	\$2,500	\$1296	\$1800	\$2500
Permits Issued:				
Right-of-Way Permits	304	375	350	350
Sanitary Sewer Permits	58	44	50	50
Certificate of Occupancy Inspections	56	57	60	65
Call Before You Dig Requests Processed	2,630	2508	2600	2600
New Town Road Accepted (Miles)	0	0	0	0.2
Value of Capital Improvement Projects Managed	\$1.5M	\$3.8M	\$4.5M	\$2.0M

* Includes fees received for various map copies, GIS data, permit fees and license fees.



Highway

Successes & Accomplishments

- FIRE COMPANY # 4 PARKING AND ACCESS PAVEMENT REHABILITATION – Reconstructed and reconfigured all paved parking and driveway access areas of the Fire Company #4 site. Geometric improvements were aimed at reducing cut-through traffic and reducing potential vehicular conflicts between fire apparatus and passenger vehicles.
- GLASTONBURY HIGH SCHOOL (GHS) FIELDHOUSE SITE WORK AND UTILITY INSTALLATION – Town forces assumed responsibility for completion of storm drainage and sanitary sewer related components of the new GHS fieldhouse building construction and demolished the old structure in its entirety. Additional site work in the form of grading, fiber optic cable installation, stormwater quality basin construction and transporting of structural backfill material were also inclusive of work performed by Division staff as a means of completing the project in the most cost-effective manner possible.
- ADDISON PARK PARKING AND ACCESS PAVEMENT REHABILITATION – Utilized pavement reclamation methodology to reconstruct the parking and vehicle circulation space at Addison Park. Additional unrelated work completed at this site consisted of necessary demolition of selected concrete surfaces as required to allow for new Splash Pad construction.

Future Goals & Initiatives

- RECYCLED GRAVEL PRODUCTION – Crush and screen accumulated concrete, rock, and asphalt construction debris to produce a recycled processed gravel product, which can be used as roadway base material and pipe bedding. Recent use of said material as structural backfill on the Glastonbury High School fieldhouse project translated into significant cost savings to the Town.
- SMITH MIDDLE SCHOOL/GLASTONBURY HIGH SCHOOL PAVEMENT REHABILITATION – Complete intermediate / final phase pavement reconstruction of parking and vehicular circulation space at both facilities. The large size of each site necessitates a phased approach to accomplishing this work. Prior construction in previous years has been accomplished at both locations.
- ANNUAL ROAD PAVING – Efficiently manage and administer the Town’s increasingly aggressive annual road paving program using pavement reclamation as the predominate methodology in the coming year. Work to be accomplished as a cooperative effort between Town forces and Contractual entities. The annual road paving program, along with winter snow and ice removal, constitute the largest programmatic efforts assigned to the Highway Division.

Personnel & Expenditure Summary

PERSONNEL	FY2020 ADOPTED	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 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	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	1,712,433	1,824,110	1,913,744	1,987,024	3.83%
Supplies	594,727	569,233	656,410	675,410	2.89%
Services & Charges	1,690,224	1,871,314	1,565,176	1,604,240	2.50%
Capital Outlay	356,560	242,518	293,600	331,000	12.74%
TOTAL EXPENDITURES	\$4,353,944	\$4,507,175	\$4,428,930	\$4,597,674	3.81%

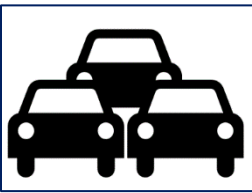


Performance Measures

PERFORMANCE MEASURES	GOAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Lane Miles Resurfaced	20	21.6	20	16	18
Treated Road Salt: Ton/Lane Mile	0.08	.075	.08	.08	.08
Snow Removal within 8 hours of Storm Cessation	100%	100%	100%	100%	100%
# of Workplace Incidents	0	2	3	This division does not estimate these measures for future years.	
# of Lost Days Due to Injury	0	73	47		

Activity Indicators

ACTIVITY INDICATORS	GOAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Road Miles Plowed	N/A	16,671	26,843	40,000	40,000
Catch Basins Cleaned	500	290	171	450	450



Fleet Maintenance

Successes & Accomplishments

- CNG FUELING STATION – Custom fabricated a steel canopy structure to better protect the electronic board component of the Town’s compressed natural gas fueling station. This structure will protect the sensitive electronic parts from weather and UV–related deterioration.
- GENERAL FLEET MAINTENANCE – Continued providing efficient maintenance service for the Town’s diverse fleet consisting of approximately 279 motorized units. Technicians performed complex and routine repair work on many vehicle types including heavy construction equipment, fire apparatus, police cruisers, sedans, large trucks, commercial grade mowers, generators, compressors etc.

Future Goals & Initiatives

- UNDERGROUND FUEL TANK REPLACEMENT- Coordinate necessary design and construction elements required to remove an existing underground fuel storage tank at the Police Department site. The existing unit will be replaced by an aboveground tank, thereby ensuring future compliance with applicable environmental regulations and eliminating potential Town liability associated with undetected underground tank leaks.
- HEAVY EQUIPMENT PURCHASE – Generate vehicle specifications for all budgeted heavy equipment purchases including a new bucket truck and large trucks used in snow plowing operations.
- SURPLUS VEHICLE DISPOSAL- Utilize Governmental auction and other listing services to realize maximum salvage value for vehicle and equipment deemed surplus due to mechanical/physical condition, obsolescence, or changing business needs.

Personnel & Expenditure Summary

PERSONNEL	FY2020 ADOPTED	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 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	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	560,271	526,793	566,188	590,960	4.38%
Supplies	7,106	4,929	12,160	12,160	0.00%
Services & Charges	607,925	609,872	629,011	600,624	-4.51%
Capital Outlay	3,381	15,124	17,600	0	-100.00%
TOTAL EXPENDITURES	\$1,178,683	\$1,156,718	\$1,224,959	\$1,203,744	-1.73%



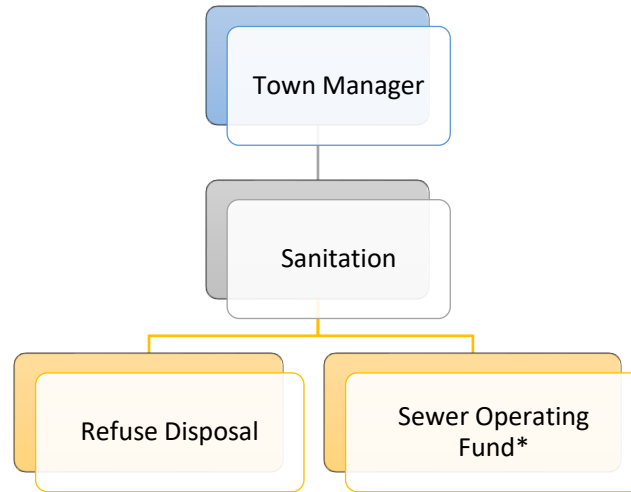
Performance Measures

PERFORMANCE MEASURES	GOAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Percentage of On-Time Preventative Maintenance:					
Sedans	95%	72%	89%	95%	95%
Cruisers	95%	84%	88%	90%	95%
Operating & Maintenance (cost per mile):					
Sedans	≤0.25	0.20	0.26	0.28	0.28
Cruisers	≤0.50	0.34	0.31	0.35	0.35
Non-Police Sedan Fuel Efficiency (mpg)	≥30.0	26.08	31.96	32.5	33.0
# of Workplace Injury Incidents	0	1	0	This division does not estimate these measures for future years.	
# of Lost Days Due to Injury	0	3.5	0		

Activity Indicators

ACTIVITY INDICATORS	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
# of Units in Town Fleet (sedans, trailers, equipment, trucks - light/medium/heavy, Police/Fire/Ambulance and vans - maintenance/passenger)	276	279	275	275
# of Units in Board of Education Fleet (buses, passenger vans, maintenance, and equipment vehicles)	88	88	88	88
# Natural Gas-Fueled Vehicles / # Electric Vehicles	27 / 2	27/2	27/2	27/2
Road Miles Traveled by Town Fleet	896,221	883,578	1,000,000	1,000,000
Road Miles Traveled by Board of Education	581,620	631,068	800,000	800,000
Average Fleet Age (Industry Average 6.5 years)	10.34	11.15	11.5	11.5

Sanitation



**See Special Revenue Fund section for Sewer Operating Fund information.*

EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	317,342	333,343	343,585	348,387	1.40%
Supplies	4,828	2,342	4,580	4,950	8.08%
Services & Charges	458,126	575,601	550,175	564,613	2.62%
Capital Outlay	11,600	37,082	8,000	40,000	400.00%
TOTAL EXPENDITURES	\$791,897	\$948,368	\$906,340	\$957,950	5.69%

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 dialogue with Central Connecticut Solid Waste Authority and Capitol Region Council of Governments to evaluate effective opportunities for regional refuse and recycling disposal options.
- Hosted two town-wide paper shredding events attended by 419 residents.
- Managed a third backyard compost bin and rain barrel sale for residents, sold at a reduced cost through a vendor partnership, 70 compost bins and 43 rain barrels were distributed.
- Successfully managed and maintained ongoing operation amidst COVID pandemic.
- Amended Bulky Waste disposal fee schedule to fund future phased closure of landfill operation.

Future Goals & Initiatives

- Ongoing evaluation of Refuse/Recycling operations to maintain the sustainability of offsetting revenues by a minimum of 75% of operating expenses.
- Continue compost bin and rain barrel distribution program to residents.
- Maximize recycling efforts through active engagement in community and regional initiatives.

Personnel & Expenditure Summary

PERSONNEL	FY2020 ADOPTED	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 PROPOSED
Full Time	2.00	2.00	2.00	2.00
Part Time	4.16	4.16	4.16	4.16
FTE	6.16	6.16	6.16	6.16

EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	317,342	333,343	343,585	348,387	1.40%
Supplies	4,828	2,342	4,580	4,950	8.08%
Services & Charges	458,126	575,601	550,175	564,613	2.62%
Capital Outlay	11,600	37,082	8,000	40,000	400.00%
TOTAL EXPENDITURES	\$791,897	\$948,368	\$906,340	\$957,950	5.69%
REVENUES-Non Tax	\$775,478	\$710,551	\$637,300	\$633,600	-0.58%
Required From Taxes	\$16,418	\$237,818	\$269,040	\$324,350	20.56%

* 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 site. As market conditions allow, there are revenues from sale of recycled materials.



Performance Measures

PERFORMANCE MEASURES	GOAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Tons of Solid Waste Disposed at Transfer Station	< 1,650	1,451	1525	1550	1550
Revenue Offset versus Refuse Operating Budget	≥ 75%	74%	75%	75%	75%
# of Workplace Incidents	0	0	0	0	0
# of Lost Days	0	0	0	0	0

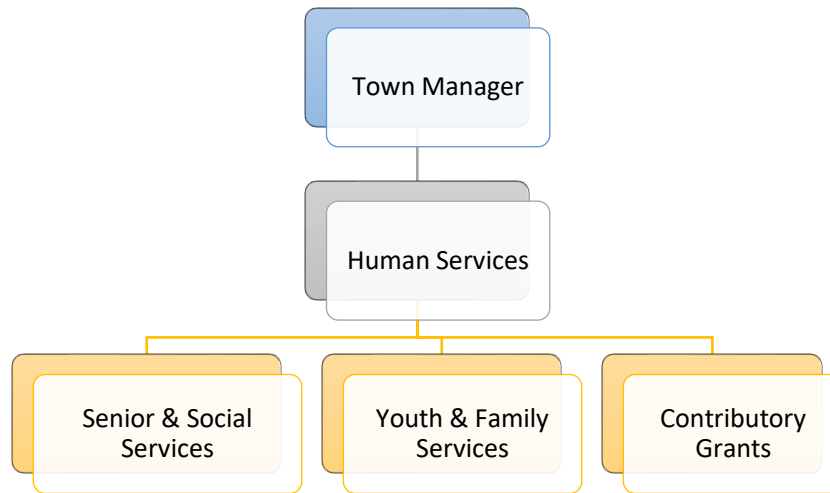
Activity Indicators

ACTIVITY INDICATORS	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Cost Per Ton for Refuse Disposed at Materials Innovation and Recycling Authority (MIRA)	\$83.00	\$91.00	\$105.00	\$115.00
# of Vehicles Attending Household Hazardous Waste Collection Events ☐	478*	781	775	775
# of Refuse Disposal Permits Issued	7,200	7,150**	7,200	7,200

* Only three out of six scheduled HHW collections held due to COVID-19 pandemic.

** Estimated as changes in permit program unable to provide actual number.

Human Services



EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	1,583,392	1,362,774	1,701,386	1,796,813	5.61%
Supplies	31,189	17,495	36,750	36,750	0.00%
Services & Charges	1,072,906	1,032,710	1,335,689	1,350,010	1.07%
Capital Outlay	23,405	63,623	65,800	28,450	-56.76%
TOTAL EXPENDITURES	\$2,710,891	\$2,476,602	\$3,139,625	\$3,212,023	2.31%

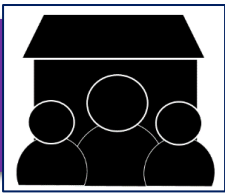
Activities, Functions, and Responsibilities by Division

Senior & Social Services

- The Senior Services division, acting as an accessible and recognized community focal point, offers a wide variety of programs and services including social, educational, recreational, wellness, cultural, and information and referral services. Examples include: Dial-A-Ride Transportation, Senior Lunch Program, Friendship Circle Memory Program, Chores Program, Evidence based health and wellness and dementia support programming, Technology assistance programs, Exercise, Dance and Balance Classes, and Recreational Trips.
- Social Services Division provides services to seniors, disabled adults, and financially at-risk residents. Services include: Support Groups, Outreach Social Work, Fuel and Energy Assistance Programs, Food and Nutrition Programs, Property Tax and Renter’s Tax Relief Programs, Medical and Health Insurance, and Holiday Programs for Families and Children.

Youth & Family Services

- Clinical Services
- Outreach School Social Work Services including supportive counseling, crisis intervention, Peer Mediation, and Peer Education at Glastonbury High School and Smith Middle School
- Youth Programs - Creative Experiences Programs, Youth Services Action Group, After School Creative Experience Mentoring Program, Welles Village Activity Council, and Youth Advisory Council
- Substance Abuse Prevention Services
- Social Club
- Truancy Assessment and Referrals
- Diversion Program



Senior & Social Services

Successes & Accomplishments

- Provided support to eligible residents through annual assistance programs including: Utility/Winter Heat Assistance –333 households, Thanksgiving Food Program - 544 residents, Holiday program – 343 residents, Back to School Program -134 students, Food Bank - 853 residents, Renter’s Rebate Program - 306 Applications
- Transitioned all Social Services participation information to a software program. This program allows Social Services to access files securely from anywhere (home visits, site visits) providing a more streamlined customer service experience.
- Collaboration and formation of a community group called Glastonbury Links Together, consisting of members of the Interfaith Community and Board of Education, to identify needs and responses for residents in need.
- Two grants, totaling \$25,000, were applied for and received to assist in the formation of a self-select perishable food pantry.
- Awarded \$ 8,190 in renewal grant funds from the North Central Area Agency on Aging (NCAAA) to support Glastonbury’s Chores program for seniors/disabled residents in need of household assistance.
- Obtained a grant from the CT State Dept. on Aging and Disability Services to launch a pilot technology program to loan user-friendly tablets to eligible seniors to improve their ability to connect with family, friends and health care providers.
- Successfully organized contactless AARP tax program for more than 200 seniors/moderate income individuals.
- Supported the Commission on Aging and Age-Friendly Community Core Leadership Team to move the Town’s Age-Friendly Community Acton plan to near completion.
- Received \$51,278 in renewal funding from the CT Department of Transportation to enhance Dial-A-Ride services.

Future Goals & Initiatives

- Creation of a Self-Select Food Pantry for residents in collaboration with Glastonbury Links Together. Residents would be able to select perishable food items such as milk, eggs, butter, produce, and meats.
- Submit the town’s Age-Friendly Community Plan of Action to the national AARP for approval and begin Year One Action Steps implementation.
- Pilot fixed route Dial-A-Ride service.
- Increase access to technology and socialization for seniors/disabled individuals by matching community resources and volunteers with those residents in need.
- Increase the volunteer base for the Chores program to bring it to scale in meeting the needs of the community.
- Convert former computer lab to a fitness room.
- Construct 2 raised garden beds for fresh herbs/vegetables for programming opportunities for youth/seniors.

Personnel & Expenditure Summary

PERSONNEL	FY2020 ADOPTED	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 PROPOSED
Full Time	7.00	7.00	6.00	6.00
Part Time	9.80	9.80	9.80	9.50
FTE	16.80	16.80	15.80	15.50

Personnel & Expenditure Summary Continued



EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	849,814	606,515	794,313	826,719	4.08%
Supplies	16,624	7,714	17,000	17,000	0.00%
Services & Charges	609,236	471,491	660,607	662,316	0.26%
Capital Outlay	17,791	52,097	57,100	20,950	-63.31%
TOTAL EXPENDITURES	\$1,493,465	\$1,137,818	\$1,529,020	\$1,526,985	-0.13%
REVENUES-Non Tax	\$229,189	\$128,915	\$281,268	\$281,268	0.00%
Required From Taxes	\$1,264,276	\$1,008,904	\$1,247,752	\$1,245,717	-0.16%

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Improvement Rating - Wellness Programs*	>90%	97%	98%	98%	98%
Food Service Cost vs. Contractual Cost**	<85%	84%	***	***	83%

*Based on annual evaluations of wellness programs by participants.

**Actual costs compared to contractual service costs.

***Senior lunch program not offered due to public health concerns due to the pandemic

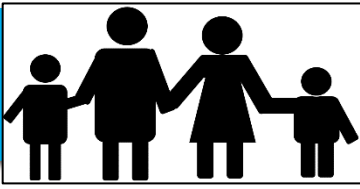
Activity Indicators

ACTIVITY INDICATORS	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Senior Center Participation* ☒	24,095	5,864	12,000	25,000
Senior Lunch Participation* ☒	7,299	54	6,500	7,500
Dial-A-Ride Rides* ☒	12,704	1,298	9,000	13,000
Social Work Services ☒	2,818***	3,543	2,900	2,950
Number of External Building Reservations**	85	14	85	100

* Measured in units of service, FY2020, FY2021- metrics are down due to COVID-19 pandemic.

**Revenue-producing building use.

*** Social Work Interventions



Youth & Family Services

Youth & Family Services (Y&FS) is comprised of Clinical & Outreach Services, Substance Abuse Prevention, and Creative Experiences. The accomplishments and initiatives outlined below represent efforts from their individual divisions and cross-divisional projects.

Successes & Accomplishments

- Creative Experiences staff received the Connecticut Youth Services Association Program of the Year award for 2021 and the 2021 Annual Distinguished Service Award from the Friend of Glastonbury Youth.
- Substance Abuse Prevention Coordinator (SAPC) became certified as a Tobacco Treatment Specialist after receiving a full scholarship to attend this Tobacco Specialist Training. SAPC also received an invitation to speak at an upcoming conference in Austria on the topic of Integrated Care and Substance Abuse.
- Received a \$5660 grant from Amplify, Inc. to fund substance abuse prevention activities in schools and the community. SAPC and the local prevention council in town manage this 2 year grant. \$9660 will be awarded in the next fiscal year. A variety of prevention activities have been initiated with this funding.
- Created and presented a series of healthy living workshops for Senior Services that included Building Healthy Relationships, Safe Storage and Management of Medication.
- YFS Director partnered with the Glastonbury Police Department (GPD) to present a webinar on the topic of Electronic Device Safety.
- Partnered with FOGY and Bicycles East to refurbish donated bikes for distribution to youth at Welles Village.
- Held a Welcome Back BBQ Celebration at Welles Village to reintroduce our summer and afterschool programming to this community. Approximately 65 people attended.
- Created a “Letters of Love” campaign by constructing valentine mail boxes in town for children and families to “mail” cheerful letters to seniors. 550 valentines were given to 88 senior citizens during Senior Services wellness checks.
- Enhanced collaboration with Glastonbury School Administration providing crisis intervention and grief support to staff following traumatic events.
- Provided Red Cross Shelter Training to 25 town employees who are members of the emergency shelter team.
- Provided substance abuse awareness and prevention events to new community groups including Boy Scout Troops and medical professionals.
- Constructed and installed wooden snowmen to decorate school and town buildings during the winter months, along with “find the snowmen” photo contest.

Future Goals & Initiatives

- Consider the addition of a handicapped accessible ramp to access backyard performance area.
- Will offer new support groups to address growing trends to include support for parents dealing with children struggling with substance abuse, children dealing with parents/family with substance abuse issues, and LGBTQ+ peer support.
- Offer in schools, weekly drop in consultation hours for teachers to discuss student needs with clinicians.
- Collaboration with community partners such as school administrators, youth police division, Youth Services Commission, interfaith group to develop an expanded mentorship program for teens and young adults.
- Initiate discussion and collaboration with school administrators regarding mental health and substance abuse awareness talks and needs assessment surveys at the middle and high school level.
- Expand afterschool Social Club to students in the GHS Post Graduate Transition Academy.

Personnel & Expenditure Summary



PERSONNEL	FY2020 ADOPTED	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 PROPOSED
Full Time	11.00	11.00	11.00	11.00
Part Time	1.60	1.60	1.00	1.40
FTE	12.60	12.60	12.00	12.40

Personnel & Expenditure Summary Continued

EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	733,578	756,259	907,073	970,094	6.95%
Supplies	14,565	9,780	19,750	19,750	0.00%
Services & Charges	431,093	528,642	641,005	651,694	1.67%
Capital Outlay	5,614	11,526	8,700	7,500	-13.79%
TOTAL EXPENDITURES	\$1,184,849	\$1,306,207	\$1,576,528	\$1,649,038	4.60%
REVENUES-Non Tax	\$55,996	\$35,086	\$65,982	\$66,092	0.17%
Required From Taxes	\$1,128,853	\$1,271,121	\$1,510,546	\$1,582,946	4.79%

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Client Satisfaction Rating*	>90%	95%	85%	92%	92%
Clinical Service Waiting List (Business days between referral and first session)	<30	8	8	15	12

*Lower number of rating responses received due to the pandemic

Activity Indicators

ACTIVITY INDICATORS	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Outreach Clients	1,000	965	990	1020
Clinical Youth and Families Served	770	530	575	625
Creative Experiences Youth Programs*	N/A	22	24	25
Creative Experiences Program Participants	957	485	550	670
Substance Abuse Prevention Initiatives	6	10	14	15
Substance Abuse Prevention Participants*	N/A	329	400	450

* Newly initiated in FY2022.

COVID-19 Related Programs and Activities:

- Converted a portion of annex backyard to serve as an outdoor performance space and private outdoor therapy area. An outdoor stage was constructed, privacy fence and tents erected, and access pathways widened to create an accessible and safe space for all YFS activities and services during the pandemic.
- Developed and facilitated a series of COVID Fatigue support groups for parents, youth, town employees, and town educators.
- Distributed and customized therapy kits for youth to enhance the telehealth therapeutic connection. Resource and coping bags for youth in Welles Village were provided to stay connected with and support this community during the pandemic.
- Continued to adjust the method of delivery of all our services to stay connected to youth, families, schools, and the community. Offered remote and in person services when appropriate.
- Added support groups and additional walk and talk groups to meet the needs of clients during this time.

Human Services: Contributory Grants

Contributory Grants

EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
InterCommunity Inc.	9,000	9,000	9,000	9,000	0.00%
Interval House, Inc.	5,000	5,000	6,500	7,500	15.38%
KIDSAFE/Exchange Club Ctr.	5,000	5,000	5,000	5,000	0.00%
MARC, Inc.	11,168	11,168	11,168	12,000	7.45%
Amplify Inc.	2,409	2,409	2,409	2,500	3.78%
TOTAL EXPENDITURES	\$32,577	\$32,577	\$34,077	\$36,000	5.64%

The Town provides contributory health grants to 5 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. 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 Continued

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

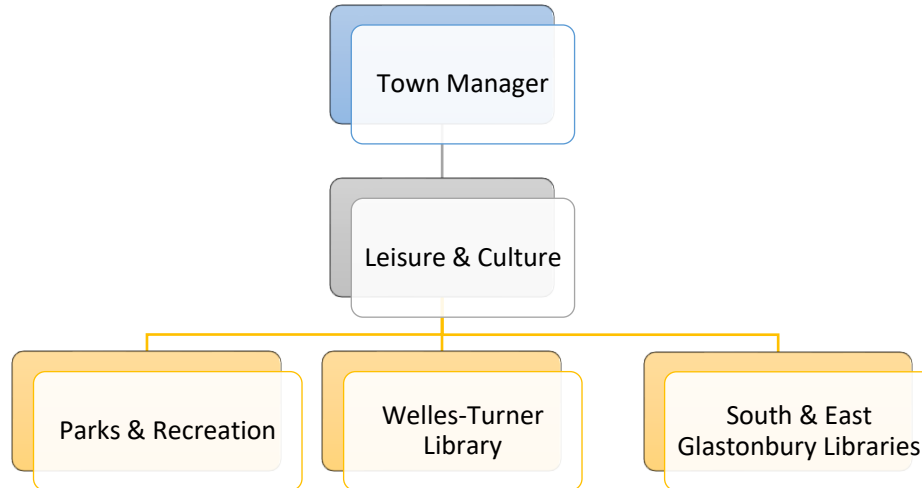
Amplify, Inc. (Formally North Central Regional Mental Health Board, Inc.)

Effective July 1, 2019, Amplify, Inc. 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	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	2,875,960	2,674,649	3,107,801	3,215,557	3.47%
Supplies	141,870	177,735	199,740	210,778	5.53%
Services & Charges	2,223,525	2,327,623	2,558,829	2,531,677	-1.06%
Capital Outlay	100,624	163,757	301,900	300,838	-0.35%
TOTAL EXPENDITURES	\$5,341,979	\$5,343,764	\$6,168,270	\$6,258,850	1.47%

Activities, Functions, and Responsibilities by Division

Parks & Recreation

- Maintain 50+ athletic fields for use by youth and adult leagues and the high school interscholastic sports program.
- Maintain all grounds (250+ acres) and trees on Town properties including parks, schools, preserves, and roadside trees along rights of way. Including inspecting 16 children’s playgrounds.
- Operate 3 swimming pools and one pond used by 30,000 visitors annually for public swimming.
- Offer a wide variety of recreation programs including summer camps, after school programs, aquatics, tennis, teen center, skate park, preschool, fitness, youth sports.
- Provide a wide array of special events to enhance the quality of community life.
- Operate a public boat launch, provide rental space for kayaks and canoes and provide safe access and instruction on the CT River.
- Operate a banquet facility at the Glastonbury Boathouse in Riverfront Park.
- Manage farm leases on Town owned properties leased to farmers and agricultural entities.
- Provide oversight of a nine-hole golf course and restaurant through leases to private entities

Activities, Functions, and Responsibilities by Division Continued

Welles-Turner Library

- Provide 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.
- Public computers, Internet access, and Wi-Fi.
- Access to online databases including *Historical Hartford Courant*, *ConsumerReports.org*, *Morningstar Investment Research Center*, *RefUSA*, *researchIT* (Connecticut's Digital Library), Value Line and more.
- A comprehensive children's/youth program that includes story times, summer reading programs, and special events.
- 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.

- Primary resources including books, periodicals, and recordings.
- Services and programs such as 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 of materials for all ages.
- Services including book discussion group for adults, community information, and exhibit space.





Parks & Recreation

Successes & Accomplishments

- Successfully responded to the COVID-19 pandemic by offering virtual programming, adjusting practices in parks, and offering a full slate of Summer Camp programs.
- Successfully launched new recreation management software (MyRec) in March 2021 to improve the Recreation management system for Parks and Recreation & Senior Services.
- Splash pad on target to open for summer 2022.
- The Town provided field space for town youth sports leagues and private rentals. A total of 430 field reservations were processed which equates to thousands of individual field reservations.
- Added Firehouse Company 1 to the remote-control system for in-ground irrigation systems for improved efficiency and productivity.
- Partnered with community groups including Glastonbury Partners in Planting (GPIP) on Fire House Company 3 landscaping and irrigation reconstruction project and Glastonbury Little League on installation of new concession stand equipment.
- Continued second phase of Emerald Ash Borer management by removing large portions of Ash tree populations in town. Addressed Oak and other tree damage/death caused by Gypsy moths, drought (2015-2017), and over-maturation of the urban forest.
- Address sustainability goals by partnering with groups and initiating ways to increase tree canopy, pollinator plantings, reduce non-native plants, and manage aquatic weeds.
- Coordinated oversight of installation of Buttonball School Playscape.
- Managed a Park Ranger program to improve experience of all patrons at facilities and ensure smooth operations as multiple user groups and individuals share access to intensely utilized facilities.
- Received STEAP grant for tree maintenance.
- Blackledge Falls trail improvements- Eagle Scout Project.
- J.B. Williams trail improvements- Eagle Scout Project.

Future Goals & Initiatives

- Continue to manage urban forest and address dead/dying trees and safety issues resulting from Gypsy moths and drought.
- Research the feasibility of a future Disc Golf Course.
- J.B. Williams Park improvements to include widening the access drive, parking lot rehabilitation utilizing processed gravel, LED site lighting, fencing and other amenities.
- Repair, renovate and reconstruct Addison Park basketball and tennis courts.
- Repair and replace skimmers and filters at Addison Park Pool.
- Utilize the recreation management software (MyRec) at satellite locations such as pools and open gym. This will allow for credit card transactions to be done on site.
- Welles Park improvements.
- Increase accessibility to fields and facilities.
- Continue to collaborate with Pollinator Pathway initiatives.
- Great Pond Preserve improvements- trail blazing, installation of a kiosk, trail maintenance- Eagle Scout Project
- Install Pickleball Courts at the Riverfront Community Center

Personnel & Expenditure Summary



PERSONNEL	FY2020 ADOPTED	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 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	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	2,013,526	1,901,108	2,196,530	2,276,480	3.64%
Supplies	126,451	163,236	174,000	185,038	6.34%
Services & Charges	1,397,549	1,534,469	1,621,224	1,594,141	-1.67%
Capital Outlay	87,114	141,743	292,500	295,838	1.14%
TOTAL EXPENDITURES	\$3,624,640	\$3,740,555	\$4,284,254	\$4,351,497	1.57%
REVENUES-Non Tax ◻	\$79,504	\$95,768	\$160,083	\$164,083	2.50%
Required From Taxes	\$3,545,136	\$3,644,787	\$4,124,171	\$4,187,414	1.53%

*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.

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Revenue Reimbursement of Program Expenses* ◻	95.0%	64%	77%	98%	98%
Program participants indicating that program "met expectations"***	≥95%	97%	92%	98%	98%
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	6	2	5	0
# of Lost Days	0	0	37.5***	1	0

*Includes the General Fund and Recreation Activity Fund

**Data based on customer response to survey question; low response rate and dissatisfaction due to COVID adjustments to exercise program

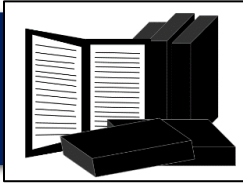
***Due to one workplace incident

Activity Indicators

ACTIVITY INDICATORS	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
# of 9 hole rounds played at Minnechaug Golf Course* ◻	20,654	25,730	22,000	26,000
# 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	38,781	34,951	41,070	46,254
# of recorded program registrations, swimming facility visits for public swim, and recreation facility reservations ◻	58,432	26,250	65,000	70,000

*Number of annual rounds subject to weather conditions; FY22 impacted by heavy rainfall

*Revenues were positively impacted by the COVID-19 pandemic.



Welles-Turner Library

Successes & Accomplishments

- Groundbreaking for new addition held on December 20, 2020. Representatives from the Second Century Fund and Friends of the Welles-Turner Memorial Library presented checks totaling \$1,100,000 to the Town to help defray the cost of the project. Construction underway.
- The Children’s Department developed March into Early Literacy, a four-week series of take home kits for 39 children ages 2-5. Each week families picked up a themed kit: ABCs, 1-2-3s, Colors, and Fun! The bags included reading, science, and art activities created for each topic, materials for the activities, and several brand new picture books.
- Launched *Value Line Elite*, an online service that contains over 3,500 stocks covering 1,000 industries. Available for in-library and remote use.
- While library was closed during COVID-19, staff scheduled over 6,500 curbside pickup appointments, circulating over 40,000 items.

Future Goals & Initiatives

- Introduce and market a successful makerspace program that includes traditional craft programs as well as programs using current technology.
- Offer a self-check app to allow patrons to checkout library materials on their smart phones.
- Begin digitization of *Glastonbury Citizen* and mount on library web page for access to all.
- Expand programs and classes for all ages, including computer instruction and STEAM programs.

Personnel & Expenditure Summary

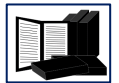
Welles-Turner Library

PERSONNEL	FY2020 ADOPTED	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 PROPOSED
Full Time	10.00	10.00	9.00	9.00
Part Time	15.94	15.94	16.46	16.00
FTE*	25.94	25.94	25.46	25.00

* As calculated by State Library.

EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	862,433	773,542	911,271	939,077	3.05%
Supplies	15,420	14,499	25,740	25,740	0.00%
Services & Charges	810,976	778,155	922,605	922,536	-0.01%
Capital Outlay	13,510	22,014	9,400	5,000	-46.81%
TOTAL EXPENDITURES	\$1,702,339	\$1,588,209	\$1,869,016	\$1,892,353	1.25%
REVENUES-Non Tax \hat{c}	\$95,462	\$51,939	\$98,000	\$87,000	-11.22%
Required From Taxes	\$1,606,878	\$1,536,271	\$1,771,016	\$1,805,353	1.94%

Performance Measures - WTML



PERFORMANCE MEASURES	GOAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Library visits per capita*	>5.3	3.38	1.5	3.0	6.8
Circulation per capita*	>6.7	7.84	7.02	8.50	8.50
Residents with library cards*	>40%	38.4%	32%	35%	40%
% of circulation using self-check out	90%	86%	65%	85%	85%
% of those in service area who attend programs	40%	18%	16%	19%	24. %
% of those in service area who use public computers	50%	46%	6 %	19%	46%

*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.

Activity Indicators - WTML

ACTIVITY INDICATORS	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
# of In-Person Library Visits [△]	116,659	52,786	100,000	240,000
# of Online Library Visits	129,821	148,206	215,000	215,000
Total circulation (books, media, digital downloads) [△]	270,066	247,117	300,000	300,000
Total programs [△]	335	297	335	500
Total program attendance [△]	6,441	5,393	6,500	8,500
Total public internet sessions*	16,117	2,184	6,500	16,000
Room Use (Friends Room, Glastonbury Room, Other)	564	0	30	600
Study Room Use	2,772	42**	224	3,000

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

**Resumed booking study rooms 6/1/2021



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

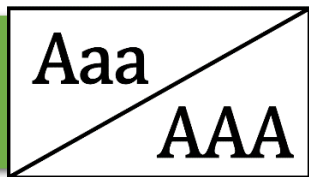
EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Contributory Grant	7,500	7,500	7,500	7,500	0.00%
TOTAL EXPENDITURES	7,500	7,500	7,500	7,500	0.00%

South Glastonbury Future Goals & Initiatives

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

Personnel & Expenditure Summary - South Glastonbury Library

EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 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. Per Capital Improvement criteria, the Town's net debt limit is 2.5% of the equalized full value Grand List. This totals approximately \$163M. By comparison, debt as of the end of fiscal year 2022/23 is estimated at \$40.9 million. Also, annual Debt Service shall not exceed 10% of the respective year budget. For the 2023 proposed budget, the Town's debt service payments represent approximately 4% 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 October 2021).
- Issued the following:
 - \$10.39m General Obligation Bonds for sale at public bidding to finance Library Renovation and prior land acquisitions.
 - \$10.015m General Obligation Refunding Bonds for sale at public bidding, generating over \$875k of savings over the remaining life of the bonds.
 - \$7.555m General Obligation Refunding Bonds, negotiated sale by Raymond James, generating over \$650k of savings over the remaining life of the bonds.

Future Goals & Initiatives

- 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	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Town	3,038,057	3,064,063	3,437,703	3,407,372	-0.88%
Education	3,629,100	3,513,493	3,192,039	3,083,057	-3.41%
Sewers	175,000	175,000	107,000	107,000	0.00%
Other	315,000	324,243	300,000	305,000	1.67%
TOTAL EXPENDITURES	\$7,157,157	\$7,076,799	\$7,036,742	\$6,902,429	-1.91%
Grant Reimbursement	\$0	\$0	\$0	\$0	0.00%
TOTAL REVENUES	\$0	\$0	\$0	\$0	0.00%
Required from Taxes	\$7,157,157	\$7,076,799	\$7,036,742	\$6,902,429	-1.91%

Performance Measures

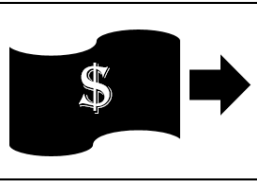
PERFORMANCE MEASURES	GOAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Bond Ratings					
Moody's	Aaa	Aaa	Aaa	Aaa	Aaa
Standard & Poor's	AAA	AAA	AAA	AAA	AAA
Debt Service as % of Actual Expenditures	< 10.00%	4.3%	4.1%	4.2%	4.0%
% of Debt Retired within Ten Years	> 60%	89%	90%	80%	81%
Ratio of Net Debt to Full Value Grand List*	< 2.50%	1.0%	0.8%	0.9%	0.8%

*Ratio includes Net Debt Principal to Full Value of Grand List, as estimated during the budgetary process.

Activity Indicators

Indicators below do not include portion of December 2020 Refunding related to the Clean Water Fund Loan with State of Connecticut.

ACTIVITY INDICATORS	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Net Debt Per Capita (General Fund Debt Only)	\$1,180	\$1,040	\$1,160	\$1,030
Outstanding Long Term Debt at June 30 (in thousands)	\$35,865	\$30,725	\$35,090	\$30,480
Bond Anticipation Notes at June 30 (in thousands)	\$6,395	\$0	\$0	\$0



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

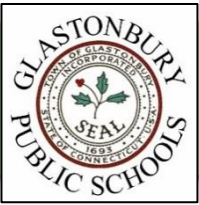
EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
EXPENDED	0	0	0	\$75,000	0.00%
TOTAL	\$0	\$0	\$0	\$75,000	0.00%

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	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
To Capital Reserve	6,000,000	5,750,000	5,250,000	5,650,000	7.62%
To Capital Projects	0	0	0	0	0.00%
To Dog Fund	45,000	45,000	45,000	45,000	0.00%
To Special Revenue Funds (Sewer Operating)	0	0	0	0	0.00%
To Other Funds	0	0	0	0	0.00%
To OPEB Fund	771,598	810,000	742,000	785,057	5.80%
TOTAL	\$6,816,598	\$6,605,000	\$6,037,000	\$6,480,057	7.34%



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 2022/2023

To: The Citizens of Glastonbury

This letter of transmittal highlights the budget required to meet the needs of our students and school system for the 2022-2023 school year. We continue to operate under challenging circumstances. The global pandemic has put a strain on our budget and on our stakeholders. Students, faculty, staff, administrators, parents, and members of the Glastonbury community are still reeling from the anxiety and uncertainty of this difficult period in our lives.

Nevertheless, Glastonbury Public Schools remains steadfast in its commitment to our mission. We are continually adapting so our students can learn successfully during the pandemic. Currently, we are hiring additional personnel to support students with increasing mental health issues. We are also working to address staffing shortages in several key positions. Staffing shortages have impacted our schools just as they have impacted districts and businesses throughout the nation.

The funds to hire additional staff will significantly affect next year's operating budget. As always, about 85% of our education budget supports school employee salaries and benefits. Education is a people-centered business. The relationships between our staff members and Glastonbury's children are the key to the success of our students. Our ability to maintain the high quality school system our community expects depends on our employees.

In addition to staffing, we project budget increases in fuel for our buses as well as natural gas to heat our schools. We also are requesting an increase in our technology software accounts to purchase those applications we discovered during the pandemic which continue to have the greatest impact on student learning.

We are excited that the Glastonbury High School STEAM Lab is now under construction and expected to open in time for the new school year. The Lab will provide a modern space for all students to learn skills employers and colleges are looking for today and in the future. Federal grants with some additional money from the 1% non-lapsing fund carried over from the last school year are funding the Lab's construction. Local businesses, organizations, and individuals are generously donating funds to purchase state-of-the-art equipment for the Lab. Next year's education budget includes some additional equipment funds in support of new STEAM courses to be introduced next year.

The LINKS Academy program and the Early Learning Center (ELC) continue to be sources of pride for us. LINKS allows our students to remain in Glastonbury instead of being outplaced to other towns or states. At the same time, LINKS saves us over \$1 million dollars in tuition costs each year. The ELC supports our teachers, staff, and community members with young children at no cost to taxpayers. The center sets us apart from other districts and helps in recruiting quality new employees.

The major Capital Improvement Project for next year is the renovation of Naubuc School's second floor. This long-awaited update will replace that level's open space design with ten classrooms. The project includes windows in every room along with new heating, air conditioning, and ventilation. The renovation will result in a more functional building to support student learning.

The Superintendent's Proposed Budget increase was 3.8%. The Board reduced the increase to 3.25%. The Board's budget is designed to support student needs during the pandemic (and, hopefully, its aftermath) while reflecting cost of living increases. This budget ensures we will continue to provide the very best education for all Glastonbury 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	FY2020 ADOPTED	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 PROPOSED
FTE	795.4	796.9	798.95	822

EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Instruction	53,421,561	54,372,088	55,769,403	56,792,573	1.94%
Support Services Instruction	54,372,088	55,251,568	56,792,573	59,066,868	4.00%
Operations	19,562,470	20,431,682	20,891,493	21,568,459	3.24%
Community Services	13,342,155	13,905,915	13,361,186	13,961,931	4.50%
Fringe Benefits	330,108	229,653	370,822	373,147	0.63%
TOTAL EXPENDITURES	21,516,109	22,493,904	22,133,610	22,266,976	0.60%
REVENUES-Non Tax	\$109,122,930	\$112,312,722	\$113,549,684	\$117,237,381	3.25%
Required From Taxes	\$7,533,394	\$7,330,821	\$6,097,332	\$6,073,963	-0.38%

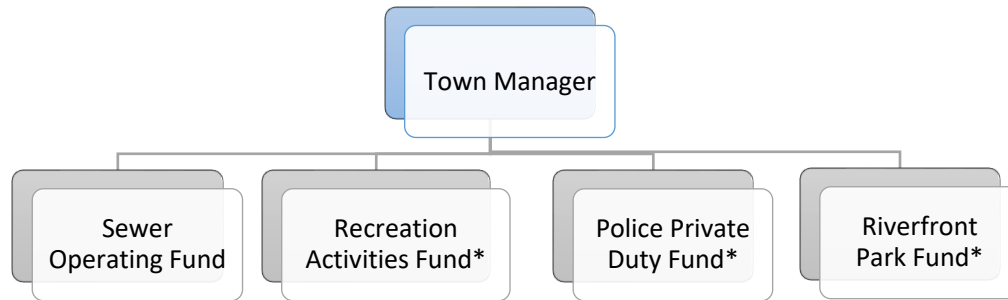


Education Expenditures Report by Program

PROGRAM NAME	FY 20/21 ADOPTED	FY 21/22 ADOPTED	FY 22/23 ADOPTED
Art	1,238,241	1,271,616	1,295,479
Elementary Education	15,703,806	15,907,127	16,324,300
English/Reading & Language Arts	4,370,635	4,550,472	4,724,164
Mathematics	2,765,611	2,867,425	2,976,799
Science	3,644,036	3,621,041	3,762,513
History/Social Sciences	2,355,012	2,431,334	2,518,128
Career and Vocational Education	1,668,487	1,663,443	1,717,688
P.A.C.E./Math Science Resource	604,257	628,530	641,384
World Languages and ELL	4,516,924	4,574,500	4,762,133
Health/Physical Education	2,096,400	2,172,517	2,240,704
Music	1,800,281	1,863,931	1,935,847
Special Education	14,686,863	14,910,296	15,825,356
Agriscience and Technology	318,850	330,341	342,373
TOTAL INSTRUCTION	55,769,403	56,792,573	59,066,868
School Counseling	3,620,715	3,728,804	4,110,250
Health Services	806,762	825,318	920,499
Libraries/Media Centers	1,233,698	1,175,498	1,161,127
Program/Staff Development	602,500	615,000	595,000
Athletics/Clubs	1,920,558	1,909,422	1,955,828
Elementary Operations	2,335,652	2,355,316	2,388,449
Secondary Operations	2,722,592	2,805,654	2,737,638
System-wide Support Services	3,290,567	3,645,804	3,659,147
Technology Support Services	3,812,759	3,830,677	4,040,521
TOTAL SUPPORT SERVICES/INSTRUCTION	20,345,803	20,891,493	21,568,459
Operations/Maintenance	6,848,273	6,941,533	6,947,408
Utilities	2,497,354	2,532,655	2,748,714
Pupil Transportation	3,829,096	3,886,998	4,265,809
TOTAL SUPPORT SERVICES/OPERATION	13,174,723	13,361,186	13,961,931
Community Services	367,422	370,822	373,147
TOTAL COMMUNITY SERVICES	367,422	370,822	373,147
Fringe Benefits and Substitutes	22,096,695	22,133,610	22,266,976
GRAND TOTALS	\$111,754,046	\$113,549,684	117,237,381

Special Revenue Funds

Special Revenue



**This is not a legally adopted budget; it is subject to fluctuations throughout the year. Additional financial information for these and other Special Revenue Funds is available in the Annual Comprehensive Financial Report <https://www.glastonburyct.gov/departments/department-directory-a-h/financial-administration/comprehensive-annual-financial-report-cafr>*

EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	1,774,779	1,441,229	1,951,945	2,028,440	3.92%
Supplies	103,048	93,091	94,475	100,475	6.35%
Services & Charges	1,872,610	1,730,556	2,328,702	2,376,259	2.04%
Debt Service	1,148,679	1,079,571	1,150,000	1,081,000	-6.00%
Transfer to General Fund	0	0	0	0	0.00%
Capital Outlay	5,086	58,025	17,000	85,500	402.94%
TOTAL EXPENDITURES	\$4,904,202	\$4,402,471	\$5,542,122	\$5,671,674	2.34%

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.

Special Revenue

Activities, Functions, and Responsibilities Continued

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
 - Enrichment Programs
 - Preschool and Parent/Child Programs
 - Vacation Programs
 - Special Events
 - Summer Camps

Police Private Duty Fund

- The Police Department (PD) 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 PD 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
 - Care and maintenance of 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 85 lbs. compared to monthly permit of 98 lbs., a 13.3% favorable variance, resulting in \$1,292 payment from the state.
- Sustained sewer use rate within lowest ¼ percentile among towns with similar populations served.
- Completed construction of Cider Mill Pump Station replacement.
- Successfully managed and maintained ongoing operations amidst COVID pandemic.
- Reviewed sewer connection billing database for billing accuracy.
- Developed potential projects to be funded from American Rescue Act resources.
- Completed replacement and upgrades to Water Pollution Control Facility Supervisory Control and Data Acquisition computer system.
- Reviewed and amended Sewer Use Billing Policy/Guidelines for adoption by the Water Pollution Control Authority.

Future Goals & Initiatives

- Evaluate and prioritize American Rescue Plan projects based on funding approval.
- Commence engineering phase of Parker Terrace Pump Station upgrade project.

Personnel & Expenditure Summary

PERSONNEL	FY2020 ADOPTED	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 PROPOSED
Full Time	9.00	9.00	9.00	9.00
Part Time	0.00	0.00	0.52	0.52
FTE	9.00	9.00	9.52	9.52

EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	638,477	611,414	725,142	760,311	4.85%
Supplies	95,194	86,620	82,675	93,175	12.70%
Services & Charges	1,024,799	1,154,965	1,219,843	1,293,731	6.06%
Debt Service	1,148,679	1,079,571	1,150,000	1,081,000	-6.00%
Capital Outlay	5,086	38,025	9,000	70,000	677.78%
TOTAL EXPENDITURES	\$2,912,235	\$2,970,595	\$3,186,660	\$3,298,217	3.50%
REVENUES-Non Tax*	\$3,246,032	\$3,093,924	\$3,186,660	\$3,298,217	3.50%
Required From Taxes	(\$333,797)	(\$123,330)	\$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.

Sewer Operating Fund Continued

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Total Sewer Use Rate per ccf	*	\$3.15	\$3.25	\$3.25	\$3.35
• Operations and Capital Funding		\$2.38	\$2.31	\$2.34	\$2.47
• Debt Service - Clean Water Fund Repayment		\$0.77	\$0.84	\$0.91	\$0.90
Treatment Plant Sludge Solids Concentration	6.00%	6.21%	5.60%	6.20%	6.20%
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	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Treatment Plant Gallons of Sludge Disposed	2,418,000	2,590,500	2,600,000	2,600,000
Treatment Plant Average Daily Flow in Million Gals	2.44	2.27	2.30	2.40
Estimated ccf usage	861,617	892,080	880,000	880,000

Recreation Activities Fund

Successes & Accomplishments

- Operated Kangaroo Kids Preschool for a full school year during COVID.
- Introduced new outdoor special event and holiday programs.
- Successfully operated a full slate of summer camp programs.
- Switched numerous programs over to a virtual format to allow for a continuation of programs when in person was not possible due to safety concerns with COVID.
- Created Passport to Parks Program to encourage families to visit Glastonbury outdoor Parks and Facilities.
- Developed Celebrate the Day- lawn letter program
- Postponed Santa's Run from December to May in an effort to have an in-person race. Race start was split up in waves of limited people to insure appropriate social distancing
- Re-offered children and adult swim lessons in summer 2021 in accordance with COVID guidelines.

Future Goals & Initiatives

- Build programming back up to pre COVID participation numbers.
- Continue to introduce new fitness classes consistent with current trends.
- Implement additional Dog Park improvements including water access.
- Continue to offer virtual programs to accommodate those who cannot attend in person classes.
- Increase pre-school programming running both our own, and contractual programming.
- Work with Board of Education to offer after school enrichment programs for elementary school students in response to the extension of half day Wednesdays.
- Bring back the Riverfront Music Series with both Chamber Sponsored concerts and Town Band concerts.
- Continue to offer new and creative programs such as pre-school play groups, Kids Night Out program, Family Juke Box Bingo, card board boat race at Addison Pool.
- Coordinate a Health Fair in Collaboration with several Town Departments.

Expenditure Summary

*This is not a legally adopted budget; it is subject to fluctuations throughout the year.
Part time positions vary between 70 and 300 based on Seasonal Needs.*

EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	654,103	418,721	857,665	889,762	3.74%
Supplies	0	0	0	0	0.00%
Services & Charges	481,487	178,429	687,425	655,328	-4.67%
Transfers to General Fund	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
TOTAL EXPENDITURES	\$1,135,591	\$597,150	\$1,545,090	\$1,545,090	0.00%
REVENUES-Non Tax*	\$725,357	\$814,400	\$1,545,090	\$1,545,090	0.00%
Required from Taxes	\$410,234	(\$217,250)	\$0	0	0.00%

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

*FY23 budget includes \$300,000 revenue and expense for potential new programming

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 storm related emergencies and Town repaving projects

Future Goals & Initiatives

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

Expenditure Summary

This is not a legally adopted budget; it is subject to fluctuations throughout the year.

EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	382,050	311,701	250,000	250,000	0.00%
Supplies	0	0	0	0	0.00%
Services & Charges	227,512	263,820	247,847	247,847	0.00%
Transfers to General Fund	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
TOTAL EXPENDITURES	\$609,563	\$575,521	\$497,847	\$497,847	0.00%
REVENUES-Non Tax*	\$684,687	\$544,314	\$497,847	\$497,847	0.00%

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

Riverfront Park Fund

Successes & Accomplishments

- Offered outdoor ceremony packages as an alternative “socially distanced” wedding option during the summer.
- Hosted 68 events at the Boathouse.
- Purchased new wedding chairs to generate additional revenue- 95% of wedding clients rented them.
- Installed video surveillance for increased security.
- Worked with LL Bean, Inc. to offer archery as part of the Outdoor Discovery School Program.
- Successful partnership with Slip Away Tours - 93 participants for narrated tours, 14 private group charters, and approximately 150 summer camp children participated in boat trips.
- Boat launch continues to be a popular launch site for access to the Connecticut River.

Future Goals & Initiatives

- Targeted marketing campaign for corporate/daytime Boathouse rentals.
- Purchasing new tables for Banquet Hall
- Increase custodial support.
- Add a summer crew camp program.

Expenditure Summary

This is not a legally adopted budget; it is subject to fluctuations throughout the year.

Part Time employees include Event Coordinator, Event Supervisor and Caretaker to support events.

EXPENDITURES	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Personal Services	100,148	99,393	119,138	128,367	7.75%
Supplies	7,854	6,471	11,800	7,300	-38.14%
Services & Charges	138,811	133,342	173,587	179,353	3.32%
Capital Outlay	0	20,000	8,000	15,500	93.75%
TOTAL EXPENDITURES	\$246,814	\$259,206	\$312,525	\$330,520	5.76%
REVENUES-Non Tax* ☐	\$207,062	\$143,069	\$312,525	\$330,520	5.76%

** This fund was initiated July 1, 2014 to account for revenues and expenditures for self-supporting Riverfront Park programs and activities. Program registration and user fees derived from use of the banquet facility, boat storage fees (non-motorized) and boat launch fees are intended to offset expenditures.*

Performance Measures

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

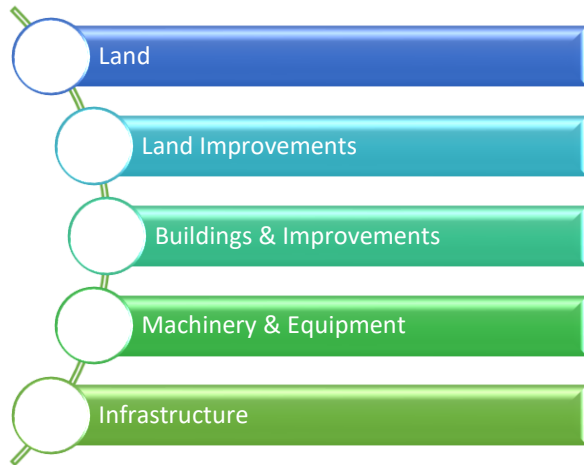
PERFORMANCE MEASURES	GOAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ESTIMATED	FY2023 ESTIMATED
Boat Rental Storage (indoor)	35	11	10	10	11
Boat Rental Storage (outdoor)	16	32	32	45	48
Boat Launch Passes Sold	120	114	102	115	120
GHS Crew Regattas Hosted ☐	4	1	2	2	2
# of Banquet Facility Reservations ☐	90	67	50	80	100
Operating Rev. as % of Op. Expenditures ☐	≥100%	84%	182%	100%	100%

**Capital Improvement
Program (CIP)**

Capital Improvement Program | Criteria/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:



Capital/Fixed Asset items that may be included in the Town's annual operating budget include those that:

- Cost less than \$75,000
- Are of a recurring nature and acquired each year

Capital/Fixed Asset items or improvements to be included in the Town's Capital Improvement Program (CIP) are those which:

- Cost \$75,000 or more
- Have an anticipated life expectancy of 10 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 10 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 and over the years will exceed the 2% threshold referenced on page (138). However, this continuing capital appropriation will be funded on a pay-as-you-go basis and not subject to the referendum threshold.

Capital Improvement Program | PLANNING PROCESS

Identification of Needs

Annually, each department, board, or agency shall submit a five year CIP proposal to the Town Manager in accordance with the CIP schedule. Proposals received from departments, citizens, agencies, or organizations outside of the formal CIP process 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 and satisfy the criteria previously outlined include:

- Purchase of Land and Development Rights
- Construction of New Buildings
- Land and Building Improvements and Renovations
- Machinery and Equipment
- Infrastructure Improvements (e.g. 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)

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 fees associated with preliminary and final design work, architectural services, construction management and execution, 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 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.

Capital Improvement Program | BUDGETARY PROCESS

General Funding

As noted previously, the purpose of the CIP program is to acquire and/or improve assets, including infrastructure, that have an extended useful life of more than 10 years and a minimum value of \$75,000. The program is funded through a combination of Debt, Capital Reserve Fund, Sewer Sinking Fund, and Grant Revenues. During the annual operating and capital budget process, 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 will review the capital projects and financial projections as recommended by the Town Manager 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. Capital improvements exceeding 2% of the adopted Town, Education and Debt and Transfer budget may be submitted to public referendum. (See Referendum Threshold section.)

An annual financing plan for the multi-year CIP plan is critical to the 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.

Primary Funding

Projects are funded each year through the Capital Reserve Fund as the Capital Improvement Program is adopted. The accounting and management control of the CIP projects is 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	FY2020 ADOPTED	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 PROPOSED	PERCENT CHANGE
Capital Reserve	\$6,000,000	\$5,750,000	\$5,250,000	\$5,650,000	7.6%
Appropriations/Expenditures*	\$9,707,000	\$6,605,000	\$8,751,300	\$8,119,100	-7.2%

*Before grants.

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.

Capital Improvement Program | BUDGETARY PROCESS CONTINUED

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.

- 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.

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.

Capital Improvement Program | BUDGETARY PROCESS CONTINUED

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 10 years and to retire 65% of the debt at or below approximately 10 years.
- Standards published by bond rating agencies.

Annual Review

As noted previously, 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.

Goals & Priorities – 2022/2023

A summary of adopted FY2022/2023 projects is available on the following pages.

CIP Improvement Program | Town Council Adopted Projects (page 1 of 2)

Projects that directly support the Town’s ongoing initiatives and objectives related to Sustainability, Economic Development, and a Livable Community are noted as applicable.

	Capital Reserve	ARPA	Aligns with objectives for...		
			Sustainability	Economic Development	Livable Communities
Infrastructure and Major Equipment Care & Maintenance	\$5,041,000	\$1,425,000			
Town Hall / Academy – Renovations & Security Improvements	\$100,000				
System-wide municipal roof replacement	\$25,000				
Public Safety Communications	\$380,000				X
Police Site Renovations	\$40,000				
Animal Control Shelter	\$50,000	\$800,000			
Fire Station Renovations		\$475,000			
Fire Station Diesel Exhaust Mitigation System*	\$195,000				
Road Overlay	\$1,800,000			X	
Main Street Reconstruction*	\$216,000		X	X	X
Renovation & Site Restoration - Slocomb	\$40,000				
Traffic Signal Upgrades	\$450,000				
Heavy Equipment (Highway)	\$155,000				
Sidewalk Repair & Maintenance	\$250,000		X		X
Pavement Restoration and Overlay – Town and Education	\$250,000				X
Storm Drainage Improvements	\$100,000		X		
Tree Management	\$100,000		X		X
Public Parks/Age Friendly	\$80,000	\$150,000	X		X
Minnechaug Golf Course Improvements	\$150,000				X
Winter Hill Farm	\$175,000		X	X	X
Grange Pool - ADA Building & Accessibility Upgrades	\$145,000		X		X
Center Green Renovations	\$100,000		X	X	X
Town Property Conversion: Recreational Purposes (1361 Main)	\$40,000		X		X
Riverfront Park and Boathouse	\$150,000			X	X
Bulky Waste Closure Fund	\$50,000		X		

Continued on next page...

CIP Improvement Program | Town Council Adopted Projects Continued (page 2 of 2)

	Capital Reserve	ARPA	Aligns with objectives for...		
			Sustainability	Economic Development	Livable Communities
Ongoing Projects	\$428,100	\$425,000			
Property Revaluation	\$130,000				
Energy Efficiency & Sustainability	\$75,000	\$80,000	X		
Disaster & Emergency Preparedness/Readiness		\$200,000			X
Main Street Sidewalks – Phase 3	\$150,000		X	X	X
Gateway Corporate Park: Bike/Ped Improvements*	\$73,100		X	X	X
Pickleball courts		\$145,000			X
NEW Projects	\$2,650,000	\$2,030,000			
Williams Memorial	\$150,000	\$1,250,000			X
Naubuc School Open Space Classrooms*	\$2,500,000	\$700,000			
Riverfront Community Center (RCC) Upgrades - outdoor programming		\$80,000	X	X	X
Total	\$8,119,100	\$3,880,000			
Less pending/approved grants	\$1,514,100				
Total after grants	\$6,605,000	\$3,880,000			
Total Combined Projects	\$10,485,000				

*Pending/approved grants.

Other Projects – Sewer Sinking Fund and Town Aid

- Sewer Sinking Fund:
 - Water Pollution Control Roofs: \$230,000
 - Parker Terrace Station & Force Main Replacements: \$75,000
- Town Aid Road: \$461,217

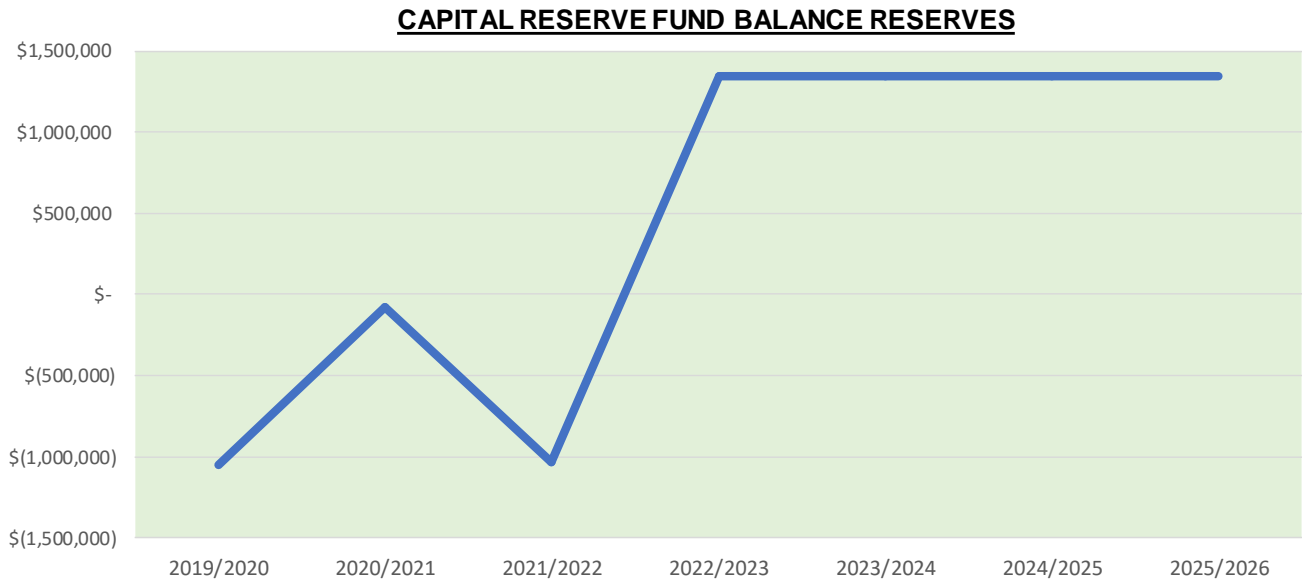
Capital Improvement Program | Capital Reserve Fund Projection (page 1 of 2)

DESCRIPTION	ACTUAL	ACTUAL	PROJECTED*				
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
	MODIFIED ACCRUAL BASIS		CASH BASIS				
REVENUES							
INTEREST ON INVESTMENTS	\$ 168,229	\$ 35,415	\$ 35,000	\$ 35,000	\$ 50,000	\$ 75,000	\$ 100,000
OTHER REVENUES:							
<u>Grant Funding:</u>							
LOTICIP - Multi Purpose Trail	1,228,030	(184,261)	184,261	-	-	-	-
LOTICIP - Glastonbury Boulevard	2,187,819	(294,331)	294,331	-	-	-	-
LOTICIP - Hebron Avenue	-	65,750	203,813	-	-	-	-
Fed Local Bridge Prog (80%) - Fisher Hill	200,392	1,325,534	451,000	-	-	-	-
Fed Local Bridge Prog (80%) - Eastern Blvd	23,453	124	-	-	-	-	-
STEAP Grant - Facilities Building	-	64,687	-	-	-	-	-
LOCIP	202,033	201,278	201,000	201,000	202,650	202,650	202,650
Municipal Grants in Aid	240,799	240,799	240,799	240,799	240,799	240,799	240,799
House/Griswold/Harris Intersection	-	19,318	-	-	-	-	-
Miscellaneous	-	1,902	-	-	-	-	-
Main Street Sidewalks	-	300,000	-	-	-	-	-
GHS Cafeteria Grant	-	148,244	351,756	-	-	-	-
Main Street Reconstruction	-	-	-	2,076,600	-	-	-
Gateway Sidewalks	-	-	-	1,013,800	-	-	-
Naubuc School (33.57% of \$3.2m)	-	-	-	1,075,000	-	-	-
FEMA Grant FD Diesel Exhaust Mitigation	-	-	-	150,000	-	-	-
GW - Roof Design / Roof Replacement	-	-	-	-	-	666,029	-
Subtotal Grant Funding	4,082,526	1,889,044	1,926,960	4,757,199	443,449	1,109,478	443,449
<u>Other Funding:</u>							
Farmland Preservation Fees	11,577	13,887	11,076	11,800	11,800	11,800	11,800
PD Tower Lease (increase 3% per year)	37,080	38,192	39,338	40,518	40,000	41,000	41,000
Splash Pad (Rotary Club)	-	100,000	150,000	-	-	-	-
Miscellaneous	-	2	-	-	-	-	-
Subtotal Other Funding	48,657	152,081	200,414	52,318	51,800	52,800	52,800
TOTAL REVENUES	4,299,412	2,076,540	2,162,374	4,844,517	545,249	1,237,278	596,249
TRANSFERS IN							
General Fund Budgeted	6,000,000	5,750,000	5,250,000	5,650,000	5,650,000	5,650,000	5,650,000
From Debt Service	174,000	179,500	-	-	-	-	-
Capital Projects Fund: Closed Projects	233,838	51,434	391,816	-	-	-	-
Subtotal Transfers In	6,407,838	5,980,934	5,641,816	5,650,000	5,650,000	5,650,000	5,650,000
TOTAL REVENUES & TRANSFERS	10,707,250	8,057,474	7,804,190	10,494,517	6,195,249	6,887,278	6,246,249
DEDUCTIONS							
Capital Improvement Projects**	9,707,000	6,605,000	8,751,300	8,119,100	6,195,249	6,887,278	6,246,249
Appropriation for GHS Fieldhouse	-	360,000	-	-	-	-	-
Tree Management	-	128,205	-	-	-	-	-
Fisher Hill Bridge Replacement	1,450,000	-	-	-	-	-	-
Public Water Service Uranium	50,000	-	-	-	-	-	-
Appropriation for Multi-Use Trail (Lotcip Grant)	253,000	-	-	-	-	-	-
Appropriation for Hebron Avenue (Lotcip Grant)	26,806	-	-	-	-	-	-
TOTAL DEDUCTIONS	11,486,806	7,093,205	8,751,300	8,119,100	6,195,249	6,887,278	6,246,249
PERIOD INCREASE (DECREASE)	(779,556)	964,269	(947,110)	2,375,417	-	-	-
UNRESERVED FUND BALANCE - BEGINNING	(267,319)	(1,046,875)	(82,606)	(1,029,715)	1,345,702	1,345,702	1,345,702
UNRESERVED FUND BALANCE - ENDING	\$ (1,046,875)	\$ (82,606)	\$ (1,029,715)	\$ 1,345,702	\$ 1,345,702	\$ 1,345,702	\$ 1,345,702

* Includes Anticipated Grants to be Received.

** Net project costs equal capital funding for FY2024 through FY2026.

Capital Improvement Program | Capital Reserve Fund Projection Continued (Page 2 of 2)



Notes

Blue line assumes capital reserve fund transfer of \$5.65m in FY2023 through FY2026 and that net project costs equal capital funding in FY2024, FY2025, and FY2026.

CIP | Debt Service Detail Overview

Date of Issue	Interest Rate	Description	Issue	Proj. Principal Outstanding July 1, 2022	2022 - 2023 Payments		
					Principal	Interest	Total
GENERAL TOWN BONDS							
November 16, 2021	0.52 - 2.25%	2021 Taxable Refunding	\$7,555,000	\$7,555,000	\$240,000	\$120,185	\$360,185
July 24, 2020	2.0 - 4.0%	2020 Series B GO Bonds	10,390,000	9,875,000	515,000	270,950	785,950
February 25, 2020	5.00%	2020 Series A Refunding	2,531,000	1,433,000	575,000	71,650	646,650
July 26, 2018	2.0 - 5.0%	2018 Series A	2,735,000	2,330,000	135,000	67,888	202,888
July 26, 2018	5.00%	2018 Series B Refunding	2,970,000	1,396,000	346,000	61,150	407,150
May 15, 2014	2.125 - 3.0%	2014 Refunding	3,095,000	1,770,600	12,100	50,087	62,187
October 10, 2013	3.25 - 3.5%	2013 Taxable	3,680,000	900,000	450,000	23,063	473,063
July 12, 2012	2.875 - 5.0%	2012 Refunding	2,870,000	465,000	225,000	19,300	244,300
Total General Town Bonds			35,826,000	25,724,600	2,498,100	684,272	3,182,372
SCHOOL BONDS							
December 10, 2020	3.0 - 5.0%	2020 Series C Refunding	1,116,000	1,116,000	120,000	44,150	164,150
February 25, 2020	5.00%	2020 Series A Refunding	5,574,000	5,574,000	1,245,000	160,350	1,405,350
July 26, 2018	5.00%	2018 Series B Refunding	830,000	830,000	49,000	8,725	57,725
May 15, 2014	2.125 - 3.0%	2014 Refunding	6,385,000	6,385,000	17,900	46,776	64,676
July 12, 2012	2.875 - 5.0%	2012 Refunding	11,675,000	11,675,000	1,235,000	156,156	1,391,156
Total School Bonds			25,580,000	25,580,000	2,666,900	416,157	3,083,057
TOTAL ALL BONDS			\$61,406,000	\$51,304,600	\$5,165,000	\$1,100,429	\$6,265,429

NOTES PAYABLE COSTS:

Sewer Note Repayment	\$ 107,000
Debt Service on Projected New Bonding Need	\$ 225,000
Temporary Note Repayment	
Bond Anticipation Note Interest	\$ 240,000
Principal Payment of Outstanding BANS	\$ -
Total Temporary Note Repayment	<u>\$ 240,000</u>
Debt Administrative Costs - Estimate for issuance of authorized/unissued	<u>\$ 65,000</u>
TOTAL TOWN, EDUCATION & OTHER DEBT RELATED COSTS	<u><u>\$ 6,902,429</u></u>

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

Year Ending June 30	Total Interest & Principal	Annual Interest & Principal	2021 Taxable	2020 Series C	2020 Series B	2020 Series A
			Refunding	Refunding	GO Bonds	Refunding
			(of 2011 Series B and 2013 Bonds)	(of 2011 Series A Refunding Bonds)	(for Library Renovation and Various Land)	(of 2010 Refunding of 2004 & 2005 Bonds ADV REFUND)
2023-Principal		5,165,000	240,000	120,000	515,000	1,820,000
Interest	6,265,429	1,100,429	120,185	44,150	270,950	232,000
2024-Principal		5,245,000	230,000	120,000	520,000	1,905,000
Interest	6,119,770	874,770	118,848	38,150	250,250	141,000
2025-Principal		4,305,000	720,000	120,000	520,000	915,000
Interest	4,963,281	658,281	114,931	32,150	229,450	45,750
2026-Principal		3,405,000	730,000	125,000	520,000	-
Interest	3,899,286	494,286	107,311	26,025	208,650	-
2027-Principal		2,590,000	835,000	125,000	520,000	-
Interest	2,984,338	394,338	97,216	19,775	187,850	-
2028-Principal		2,005,000	815,000	125,000	520,000	-
Interest	2,336,147	331,147	85,140	13,525	167,050	-
2029-Principal		1,990,000	800,000	130,000	520,000	-
Interest	2,267,409	277,409	71,663	7,150	148,850	-
2030-Principal		1,565,000	780,000	130,000	520,000	-
Interest	1,797,443	232,443	57,368	1,950	133,250	-
2031-Principal		1,420,000	765,000	-	520,000	-
Interest	1,616,169	196,169	42,694	-	117,650	-
2032-Principal		1,215,000	560,000	-	520,000	-
Interest	1,378,320	163,320	29,495	-	102,050	-
2033-Principal		1,205,000	545,000	-	520,000	-
Interest	1,339,596	134,596	17,896	-	89,050	-
2034-Principal		1,195,000	535,000	-	520,000	-
Interest	1,303,119	108,119	6,019	-	78,650	-
2035-Principal		660,000	-	-	520,000	-
Interest	747,500	87,500	-	-	68,250	-
2036-Principal		660,000	-	-	520,000	-
Interest	732,900	72,900	-	-	57,850	-
2037-Principal		660,000	-	-	520,000	-
Interest	718,300	58,300	-	-	47,450	-
2038-Principal		660,000	-	-	520,000	-
Interest	703,613	43,613	-	-	37,050	-
2039-Principal		660,000	-	-	520,000	-
Interest	688,838	28,838	-	-	26,650	-
2040-Principal		520,000	-	-	520,000	-
Interest	536,250	16,250	-	-	16,250	-
2041-Principal		520,000	-	-	520,000	-
Interest	525,525	5,525	-	-	5,525	-
	40,923,230	40,923,230	8,423,765	1,177,875	12,117,725	5,058,750
Principal Total		35,645,000	7,555,000	995,000	9,875,000	4,640,000
Interest Total		5,278,230	868,765	182,875	2,242,725	418,750
Total	40,923,230	40,923,230	8,423,765	1,177,875	12,117,725	5,058,750

CIP | Long Term Debt Amortization Schedule - *Excludes Authorized/Unissued Cont.*

	<u>2018 Series A</u>	<u>2018 Series B Refunding</u>	<u>2014 Refunding</u>	<u>2013 Taxable</u>	<u>2012 Refunding</u>
Year Ending June 30	(for Various Land)	(of 2009 Series A & PARTIAL 2009 Series B Bonds)	(of 2004, 2007 & PARTIAL 2009 Bonds ADV REFUND)	(for Riverfront Park Phase II)	(for Police Com., Land, Elm. & High School ADV REFUND)
2023-Principal	135,000	395,000	30,000	450,000	1,460,000
Interest	67,888	69,875	96,863	23,063	175,456
2024-Principal	135,000	395,000	585,000	450,000	905,000
Interest	61,138	50,125	90,328	7,875	117,056
2025-Principal	135,000	400,000	585,000	-	910,000
Interest	56,413	30,250	77,531	-	71,806
2026-Principal	135,000	405,000	575,000	-	915,000
Interest	53,544	10,125	62,325	-	26,306
2027-Principal	135,000	-	975,000	-	-
Interest	50,422	-	39,075	-	-
2028-Principal	135,000	-	410,000	-	-
Interest	47,131	-	18,300	-	-
2029-Principal	135,000	-	405,000	-	-
Interest	43,672	-	6,075	-	-
2030-Principal	135,000	-	-	-	-
Interest	39,875	-	-	-	-
2031-Principal	135,000	-	-	-	-
Interest	35,825	-	-	-	-
2032-Principal	135,000	-	-	-	-
Interest	31,775	-	-	-	-
2033-Principal	140,000	-	-	-	-
Interest	27,650	-	-	-	-
2034-Principal	140,000	-	-	-	-
Interest	23,450	-	-	-	-
2035-Principal	140,000	-	-	-	-
Interest	19,250	-	-	-	-
2036-Principal	140,000	-	-	-	-
Interest	15,050	-	-	-	-
2037-Principal	140,000	-	-	-	-
Interest	10,850	-	-	-	-
2038-Principal	140,000	-	-	-	-
Interest	6,563	-	-	-	-
2039-Principal	140,000	-	-	-	-
Interest	2,188	-	-	-	-
2040-Principal	-	-	-	-	-
Interest	-	-	-	-	-
2041-Principal	-	-	-	-	-
Interest	-	-	-	-	-
	<u>2,922,681</u>	<u>1,755,375</u>	<u>3,955,497</u>	<u>930,938</u>	<u>4,580,625</u>
Principal Total	2,330,000	1,595,000	3,565,000	900,000	4,190,000
Interest Total	592,681	160,375	390,497	30,938	390,625
Total	2,922,681	1,755,375	3,955,497	930,938	4,580,625

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

Year Ending June 30	Total Interest & Principal	Annual Interest & Principal	<u>Projection \$3m</u>	<u>2021 Taxable</u>	<u>2020 Series C</u>	<u>2020 Series B</u>
			<u>Land at 2.5%</u>	<u>Refunding</u>	<u>Refunding</u>	<u>GO Bonds</u>
			(issue debt by June 2022)	(of 2011 Series B and 2013 Bonds)	(of 2011 Series A Refunding Bonds)	(for Library Renovation and Various Land)
2023-Principal		5,315,000	150,000	240,000	120,000	515,000
Interest	6,490,429	1,175,429	75,000	120,185	44,150	270,950
2024-Principal		5,395,000	150,000	230,000	120,000	520,000
Interest	6,341,020	946,020	71,250	118,848	38,150	250,250
2025-Principal		4,455,000	150,000	720,000	120,000	520,000
Interest	5,180,781	725,781	67,500	114,931	32,150	229,450
2026-Principal		3,555,000	150,000	730,000	125,000	520,000
Interest	4,113,036	558,036	63,750	107,311	26,025	208,650
2027-Principal		2,740,000	150,000	835,000	125,000	520,000
Interest	3,194,338	454,338	60,000	97,216	19,775	187,850
2028-Principal		2,155,000	150,000	815,000	125,000	520,000
Interest	2,542,397	387,397	56,250	85,140	13,525	167,050
2029-Principal		2,140,000	150,000	800,000	130,000	520,000
Interest	2,469,909	329,909	52,500	71,663	7,150	148,850
2030-Principal		1,715,000	150,000	780,000	130,000	520,000
Interest	1,996,193	281,193	48,750	57,368	1,950	133,250
2031-Principal		1,570,000	150,000	765,000	-	520,000
Interest	1,811,169	241,169	45,000	42,694	-	117,650
2032-Principal		1,365,000	150,000	560,000	-	520,000
Interest	1,569,570	204,570	41,250	29,495	-	102,050
2033-Principal		1,355,000	150,000	545,000	-	520,000
Interest	1,527,096	172,096	37,500	17,896	-	89,050
2034-Principal		1,345,000	150,000	535,000	-	520,000
Interest	1,486,869	141,869	33,750	6,019	-	78,650
2035-Principal		810,000	150,000	-	-	520,000
Interest	927,500	117,500	30,000	-	-	68,250
2036-Principal		810,000	150,000	-	-	520,000
Interest	909,150	99,150	26,250	-	-	57,850
2037-Principal		810,000	150,000	-	-	520,000
Interest	890,800	80,800	22,500	-	-	47,450
2038-Principal		810,000	150,000	-	-	520,000
Interest	872,363	62,363	18,750	-	-	37,050
2039-Principal		810,000	150,000	-	-	520,000
Interest	853,838	43,838	15,000	-	-	26,650
2040-Principal		670,000	150,000	-	-	520,000
Interest	697,500	27,500	11,250	-	-	16,250
2041-Principal		670,000	150,000	-	-	520,000
Interest	683,025	13,025	7,500	-	-	5,525
2042-Principal		150,000	150,000	-	-	-
Interest	153,750	3,750	3,750	-	-	-
	44,710,730	44,710,730	3,787,500	8,423,765	1,177,875	12,117,725
Principal Total		38,645,000	3,000,000	7,555,000	995,000	9,875,000
Interest Total		6,065,730	787,500	868,765	182,875	2,242,725
Total	44,710,730	44,710,730	3,787,500	8,423,765	1,177,875	12,117,725

CIP | Long Term Debt Amortization Schedule - Includes Authorized/Unissued Cont.

Year Ending June 30	<u>2020 Series A Refunding</u> <small>(of 2010 Refunding of 2004 & 2005 Bonds)</small>	<u>2018 Series A</u> <small>(for Various Land)</small>	<u>2018 Series B Refunding</u> <small>(of 2009 Series A & PARTIAL 2009 Series B Bonds)</small>	<u>2014 Refunding</u> <small>(of 2004, 2007 & PARTIAL 2009 Bonds ADV REFUND)</small>	<u>2013 Taxable</u> <small>(for Riverfront Park Phase II)</small>	<u>2012 Refunding</u> <small>(for Police Com., Land, Elm. & High School ADV REFUND)</small>
2023-Principal	1,820,000	135,000	395,000	30,000	450,000	1,460,000
Interest	232,000	67,888	69,875	96,863	23,063	175,456
2024-Principal	1,905,000	135,000	395,000	585,000	450,000	905,000
Interest	141,000	61,138	50,125	90,328	7,875	117,056
2025-Principal	915,000	135,000	400,000	585,000	-	910,000
Interest	45,750	56,413	30,250	77,531	-	71,806
2026-Principal	-	135,000	405,000	575,000	-	915,000
Interest	-	53,544	10,125	62,325	-	26,306
2027-Principal	-	135,000	-	975,000	-	-
Interest	-	50,422	-	39,075	-	-
2028-Principal	-	135,000	-	410,000	-	-
Interest	-	47,131	-	18,300	-	-
2029-Principal	-	135,000	-	405,000	-	-
Interest	-	43,672	-	6,075	-	-
2030-Principal	-	135,000	-	-	-	-
Interest	-	39,875	-	-	-	-
2031-Principal	-	135,000	-	-	-	-
Interest	-	35,825	-	-	-	-
2032-Principal	-	135,000	-	-	-	-
Interest	-	31,775	-	-	-	-
2033-Principal	-	140,000	-	-	-	-
Interest	-	27,650	-	-	-	-
2034-Principal	-	140,000	-	-	-	-
Interest	-	23,450	-	-	-	-
2035-Principal	-	140,000	-	-	-	-
Interest	-	19,250	-	-	-	-
2036-Principal	-	140,000	-	-	-	-
Interest	-	15,050	-	-	-	-
2037-Principal	-	140,000	-	-	-	-
Interest	-	10,850	-	-	-	-
2038-Principal	-	140,000	-	-	-	-
Interest	-	6,563	-	-	-	-
2039-Principal	-	140,000	-	-	-	-
Interest	-	2,188	-	-	-	-
2040-Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
2041-Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
2042-Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
	5,058,750	2,922,681	1,755,375	3,955,497	930,938	4,580,625
Principal Total	4,640,000	2,330,000	1,595,000	3,565,000	900,000	4,190,000
Interest Total	418,750	592,681	160,375	390,497	30,938	390,625
Total	5,058,750	2,922,681	1,755,375	3,955,497	930,938	4,580,625

Appendix

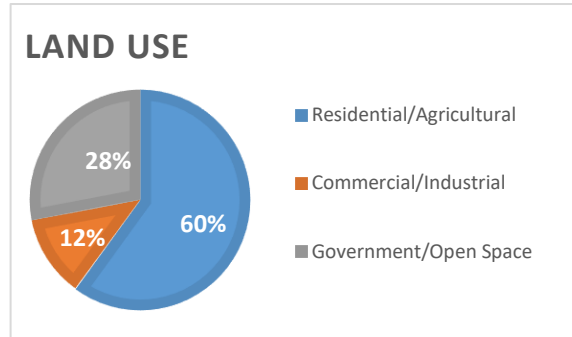
Appendix A | COMMUNITY PROFILE/KEY STATISTICS

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 9 member legislative body, elected at large for 2 year terms, and they are responsible for appointing the Town Manager. Three town managers have served Glastonbury since 1959.

DEMOGRAPHICS

Land Area: 52.5 sq. miles



ECONOMICS

DEMOGRAPHIC	#
POPULATION (2020)	34,564
MEDIAN AGE	45.2
# OF HOUSEHOLDS	13,411
HOUSEHOLD MEDIAN INCOME	\$120,837
OWNER-OCCUPIED HOUSING	80%
UNEMPLOYMENT RATE: GLASTONBURY / STATE OF CT (AS OF APRIL 2021)	6% / 8%
HIGH SCHOOL GRADUATE OR HIGHER (25 YEARS+)	98%
RACE – WHITE	81%
RACE - ASIAN	9%
RACE – BLACK OR AFRICAN AMERICA	2%
RACE – SOME OTHER RACE	2%

Sources: Sources: 2021 CERC profile: <https://s3-us-west-2.amazonaws.com/cerc-pdfs/2021/Glastonbury.pdf>

Major Employers in Glastonbury

Healthtrax Inc.	Topcoder Inc
Fiserv	Smith Brothers Insurance
Salmon Brook nursing and Rehab	

Source: Connecticut Department of Labor.

Top 5 Taxpayers (as of 2020 Grand List)

Connecticut Light & Power:	\$58,599,080
Shops at Somerset Square LLC	\$28,696,520
New London Tpke. Apts Investors LLC	\$27,997,330
SCT Glastonbury LLC	\$18,736,700
Glastonbury Developers LLC	\$18,619,780

Source: Town of Glastonbury 2020 Grand List Report

Bond Rating (2020)

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

Human & Neighborhood Resources

Schools (8)
Parks (12)
Senior/Community Center (1)
Swimming Pools (3)
Libraries (3)

Community Development

Building Permits

New Residential Dwellings (35)
Commercial Buildings (5)
Other (3,060)

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 at the Transfer Station: 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)

*These figures are as of FY2021.

Appendix B | TOWNS AND CITIES FINANCIAL INDICATORS

Capital Region Towns/ District Reference Group B (DRG-B) Towns	2019 Population	2020 Mill Rate	2019 Tax Collection Rates	2019 General Fund Balance Unassigned	FY2019 Debt Per Capita - Bonds/ Pensions/OPEB	2019 Per Capita Income (\$)	Moody's Bond Rating as of December 2020
Andover	3,236	34.99	98.40%	1,945,327	1,213	44,592	-
Avon**	18,276	32.90	99.60%	11,175,459	4,143	71,347	Aaa
Bloomfield	21,211	37.46	98.40%	18,755,892	8,066	43,800	Aa2
Bolton	4,884	39.00	98.50%	902,614	2,449	47,361	Aa3
Brookfield*	16,973	29.14	99.10%	7,942,734	3,263	51,573	Aa2
Canton	10,254	32.03	99.50%	7,176,725	2,296	48,684	Aa2
Cheshire*	28,937	33.22	99.80%	11,061,533	5,937	52,013	Aa1
East Granby	5,140	32.80	99.10%	3,696,954	1,199	41,332	Aa2
East Hartford	49,872	49.11	98.10%	21,947,000	7,539	29,015	Aa3
East Windsor	11,668	34.25	98.80%	10,102,364	1,830	38,427	Aa2
Ellington	16,467	32.60	99.40%	1,338,387	1,961	50,643	Aa3
Enfield	43,659	34.23	98.00%	25,660,000	3,301	36,665	Aa2
Fairfield*	62,045	26.79	98.80%	34,688,000	5,655	69,752	Aaa
Farmington**	26,497	27.97	99.70%	15,227,357	5,709	54,655	Aaa
Glastonbury**	34,482	36.36	99.50%	27,601,660	3,665	60,863	Aaa
Granby**	11,507	39.61	99.30%	5,929,988	2,104	55,211	-
Greenwich*	62,840	11.68	99.20%	42,391,363	5,031	101,619	Aaa
Guilford*	22,133	32.03	99.60%	10,489,651	7,050	64,041	Aa2
Hartford	122,105	74.29	95.30%	9,652,000	12,041	21,163	Ba3
Hebron	9,504	37.05	97.80%	6,554,970	1,161	53,268	-
Madison*	18,030	28.35	99.40%	13,397,203	3,459	61,394	Aaa
Manchester	57,584	36.52	98.40%	21,449,000	8,093	37,412	Aa1
Marlborough	6,335	37.25	99.30%	4,208,002	2,380	55,028	Aa3
Monroe*	19,434	35.58	99.00%	13,277,694	2,838	51,867	Aa2
New Fairfield*	13,878	30.90	99.40%	9,856,858	1,565	53,271	-
Newington	30,014	39.45	99.20%	19,258,000	2,658	39,397	-
Newtown*	27,891	34.77	99.20%	15,652,861	3,484	57,386	Aa1
Orange*	13,926	32.59	99.40%	13,268,751	6,438	54,435	-
Rocky Hill	20,115	32.50	99.50%	5,117,723	3,525	46,153	-
Simsbury**	25,395	37.32	99.40%	16,460,519	2,409	64,426	Aaa
Somers	10,784	27.37	99.10%	7,060,613	1,267	47,734	Aa2
South Windsor**	26,162	38.50	99.20%	15,245,581	3,769	47,910	Aa2
Suffield	15,814	28.72	98.90%	7,701,353	2,117	51,234	-
Tolland	14,618	36.05	98.80%	8,150,176	3,136	54,164	-
Trumbull*	35,673	34.74	98.50%	23,574,009	5,197	51,818	Aa2
Vernon	29,539	39.63	98.60%	19,297,219	3,796	36,384	Aa2
West Hartford**	62,965	41.80	99.30%	26,375,000	6,069	56,692	Aaa
Wethersfield	26,008	40.74	99.20%	13,072,824	4,139	45,922	Aa2
Windsor	28,733	32.38	99.00%	25,900,614	4,162	41,080	-
Windsor Locks	12,854	25.83	97.90%	12,298,343	3,236	39,031	Aa1
Woodbridge*	8,750	40.23	99.60%	6,566,843	6,088	62,686	Aaa

*Denotes towns that are DRG-B Towns only and are not listed under the Capital Region Council of Governments (CRCOG)

**Denotes towns that are both CRCOG Towns AND DRG-B Towns

Source: Connecticut Office of Policy Management annual publication of "Municipal Fiscal Indicators FYE 2015-2019" published January 2021.

Appendix C | GLOSSARY

🏠 **COVID-19 Pandemic Indicator:** This symbol is included throughout the document to denote revenue and expenditure items that have been, or may potentially be affected by the COVID-19 pandemic.

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.

Actuarially Determined Contribution (ADC): The employer's periodic contributions to a defined benefit plan, calculated in accordance with actuarial standards of practice.

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.

Annual Town Meeting (ATM): An annual town meeting is held for the consideration of the proposed budget and the transaction of any other Town business.

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.

American Rescue Plan Act (ARPA): On March 11, 2021, President Biden signed into law the \$1.9 trillion American Rescue Plan Act of 2021 ("ARPA"). This relief package includes, amongst other provisions, \$350 billion in state and local government aid. Of the \$350 billion, the State and its local governments are expected to receive approximately \$4.2 billion as a result of this legislation, with \$2.6 billion in State relief and another \$1.6 billion in relief for local governments. The Town will receive \$10.2 million in federal funding as a result of ARPA, \$5.1 million of which has already been received. The Town is developing a plan for the use of funds that will focus on infrastructure improvements that comply with the program eligibility criteria.

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 (CROG): 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.

COVID-19 Pandemic: COVID-19 is a respiratory virus caused by a new strain of coronavirus. In March 2020, a COVID-19 outbreak was declared a Public Health Emergency of International Concern by the World Health Organization, and on March 13, 2020, the President of the United States declared a national emergency. On March 24, 2020, the Town of Glastonbury declared a local state of emergency. This step allowed the Town Manager to exercise emergency powers as needed to help the community and better positioned the Town to access emergency federal aid. The COVID-19 pandemic continues to affect travel, commerce, and financial markets globally.

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 (DRG): 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 purpose 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): A 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.

Motor Vehicles (MV): Motor Vehicles are a class of personal property that in Connecticut includes only CT registered motor vehicles.

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.

Personal Property (PP): Personal Property is property that includes assets other than real estate. Personal property is movable and isn't fixed permanently to one particular location.

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

Rate of Return (ROR): The long-term expected rate of return on any investments set aside to pay for pension benefits.

Real Estate (RE): Real Estate is property in the form of land and permanent improvements affixed to the land.

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 2018-2019	ADOPTED 2019-2020	ADOPTED 2020-2021	ADOPTED 2021-2022	PROPOSED 2022-2023
Appropriations/Expenditures					
Town	42,016,003	43,334,025	44,995,304	46,099,904	47,227,695
Debt	8,459,085	7,157,157	7,076,799	7,036,742	6,902,429
Transfers:					
Capital Reserve	5,750,000	6,000,000	5,750,000	5,250,000	5,650,000
Dog Fund	45,000	45,000	45,000	45,000	45,000
OPEB Trust	713,719	771,598	810,000	742,000	785,057
Contingency	0	0	0	0	75,000
Other	0	0	0	0	0
Sub-total Transfers	6,508,719	6,816,598	6,605,000	6,037,000	6,555,057
Debt and Transfers	14,967,804	13,973,755	13,681,799	13,073,742	13,457,486
Education	105,366,982	108,699,846	111,754,046	113,549,684	117,237,381
Total Appropriations	\$162,350,789	\$166,007,626	\$170,431,149	\$172,723,330	\$177,922,562
APPROPRIATION % INCREASE	4.2%	2.3%	2.7%	1.3%	3.0%
FINANCED BY:					
Licenses/Permits	\$1,126,100	\$1,150,800	\$1,280,600	\$1,313,100	\$1,369,645
Intergovernmental Revenues	7,052,570	6,781,043	6,905,560	6,945,258	7,404,715
Charges/Services	1,416,570	1,436,765	1,441,663	1,400,303	1,573,403
Other	1,784,841	2,474,251	1,843,251	1,148,867	1,180,726
Use/Fund Balance	575,000	575,000	975,000	975,000	875,000
Taxes/non-current	2,152,000	2,302,000	2,352,000	2,352,000	2,352,000
Total Non-Tax Revenues	\$14,107,081	\$14,719,859	\$14,798,074	\$14,134,528	\$14,755,489
% Increase	-11.4%	4.3%	0.5%	-4.5%	4.4%
CURRENT TAXES REQUIRED	\$148,093,708	\$151,287,767	\$155,633,075	\$158,588,802	\$163,167,073
% Increase	5.8%	2.2%	2.9%	1.9%	2.9%
GRAND LIST - Stated in Thousands	\$4,174,264	\$4,229,420	\$4,279,214	\$4,315,682	\$4,431,513
MILL RATE - Real Estate/Personal Property	36.00	36.36	36.90	37.32	37.37
MILL RATE - Motor Vehicles	36.00	36.36	36.90	37.32	37.37
% Increase (Decrease) on RE/PP	-1.10%	1.00%	1.49%	1.14%	0.13%
% Increase (Decrease) on MV	4.05%	1.00%	1.49%	1.14%	0.13%

Appendix E | COMPARATIVE HISTORY OF BUDGETED GENERAL TOWN EMPLOYEES (FULL TIME)

DEPARTMENT	Division	FY2019	FY2020	FY2021	FY2022	FY2023
GENERAL GOVERNMENT	Town Manager	3	3	3	3	3
	Human Resources	3	3	3	3	3
	Facilities Maintenance	12	12	12	12	12
COMMUNITY DEVELOPMENT	Community Development	3.5	3.5	3.5	3.5	4
	Building Inspection	4	4	4	4	4
	Fire Marshal	2	2	2	2	2
	Health	5	5	5	5	5
ADMINISTRATIVE SERVICES	Financial Administration	9	9	9	9	9
	Accounting	4	4	4	4	4
	Property Assessment	5	5	4	4	4
	Revenue Collection	4	4	4	4	4
	Town Clerk	4	4	4	4	4
PUBLIC SAFETY	Police	79	79	79	79	81
	Fire	2	2	2	2	2
PHYSICAL SERVICES	Engineering	11.5	11.5	11.5	11.5	11
	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 & Social Services	8	7	7	6	6
	Youth & Family Services	11	11	11	11	11
LEISURE/CULTURE	Parks & Recreation	22	22	22	22	22
	Welles Turner Library	10	10	10	9	9
	Total Town Government	241	240	239	237	239
	Total Education (FTE)	789	795	797	799	822
	TOTAL TOWN & EDUCATION	1,030	1,035	1,036	1,036	1,061

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Town of Glastonbury