

Town of Glastonbury, CT

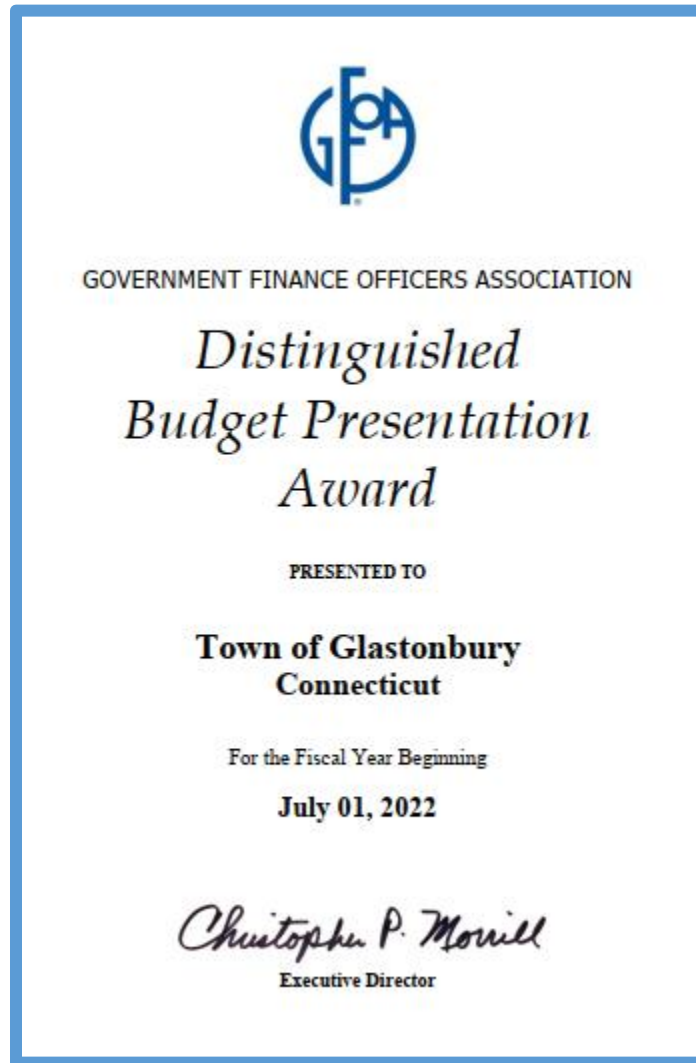
Adopted General Fund Budget: FY2023-2024



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Distinguished Budget Presentation Award



The Government Finance Officers Association (GFOA) of the United States and Canada presented the 'Distinguished Budget Presentation Award' to the Town of Glastonbury, Connecticut for its annual budget for the fiscal year beginning July 1, 2022.

In order to receive this award, the governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. The award is valid for a period of one year only. Glastonbury believes the current budget continues to conform to program requirements and will be submitting it to the GFOA to determine its eligibility for the next award cycle.

Vision Statement and Town History

Vision Statement

Building on over 300 years of tradition and heritage, Glastonbury continues to balance the preservation of its natural resources with the evolving needs of the community. Through positive community partnerships, careful planning, and professional management, we are committed to the highest levels of responsive and equitable service, integrity, and fiscal responsibility. Ongoing innovation, regional cooperation, and effective leadership will ensure that Glastonbury will always be a great place to live, learn, work, play, and do business.

The Glastonbury Story

Written by Marjorie G. McNulty - Town Historian

Glastonbury, covering some 53 square miles on the east bank of the Connecticut River 11 miles south of Hartford, is one of the largest towns in the state. Originally, it was part of Wethersfield. By 1653, enough families lived here to be granted permission by Connecticut Colony's General Court to hold military training days. However, it was another 40 years before the east-side dwellers, wanting their own church, petitioned for separation from Wethersfield. Township status was granted in 1693. From the start, Glastonbury was an agricultural community, growing corn like the Native Americans before them. Orchards were soon added, and subsistence farming became a way of life. Today, apple and peach orchards flourish on Matson Hill. In colonial days, many saw mills and grist mills were built along Roaring Brook and Salmon Brook, which coursed through the Town from the eastern uplands. Because Glastonbury is a river town, ship building and shipping thrived. In the 19th and early 20th centuries, factories, some known worldwide, provided local employment. Housing development on a large scale reached out to all corners of the town. New schools were built, and new roads, including Route 2 and 17, helped increase the modest 1940 population of 6,635 to a record 27,901 by 1990. In 1959, the Town changed its long-established Selectman-Town meeting Government to adopt a Council-Manager and Board of Finance form. Today, as from the first, many townspeople volunteer their time for the betterment of the community.

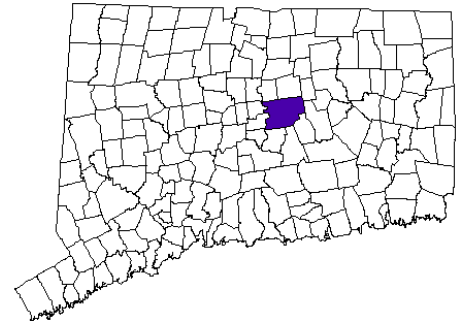


Table of Contents | Adopted Budget FY2024

Section	Page #
Introduction	
Vision / Story	4
Principal Officials	7
Town of Glastonbury Organizational Chart	8
Organizational Objectives and Budget Priorities	9
Initiatives and Priorities	10
Successes & Accomplishments	11
Town Manager Letter	12
Overview	
Budget Snapshot	25
Organization Fund Structure – Operating & Non-Operating Funds	26
Functional Relationships	28
General Fund Structure	29
Budget Process	30
Budget Schedule	32
Financial Policies	33
Performance Measures	36
General Fund	
Summary of Revenues & Appropriations / Expenditures	38
Summary of Revenues & Transfers	39
Summary of Expenditures & Transfers	40
Fund Balance and Estimated Operational Results	44
Comparative Balance Sheet	46
General Fund Revenues	47
General Government	50
Town Council	51
Town Manager	53
Human Resources	55
Facilities Maintenance	58
Community Development	60
Community Development	61
Building Inspection	63
Fire Marshal	65
Health	67
Administrative Services	69
Financial Administration (Purchasing / Information Technology)	70
Accounting	73
Property Assessment	75
Revenue Collection	77
Town Clerk	79
Registrars of Voters	82
Legal Services	85
Probate Court (Glastonbury-Hebron)	86
Insurance / Pension	87
Self Insurance	89
Public Safety	90
Police	91
Glastonbury EMS	94
Fire	95
Emergency Management	97

Table of Contents | Adopted Budget FY2024 Continued

Section	Page #
Physical Services	99
Engineering	100
Highway	102
Fleet Maintenance	104
Sanitation	106
Refuse Disposal	107
Human Services	109
Senior & Social Services	110
Youth & Family Services	113
Contributory Grants	116
Leisure & Culture	118
Parks & Recreation	119
Welles-Turner Memorial Library (WTML)	122
South & East Glastonbury Libraries	124
Debt Service	126
Transfers	127
Education	128
Special Revenue Funds	131
Sewer Operating Fund	132
Recreation Activities Fund	134
Police Private Duty Fund	136
Riverfront Park Fund	137
American Rescue Plan Act (ARPA) Fund	139
Capital Improvement Program (CIP)	140
Criteria / Purpose	141
Planning Process	142
Budgetary Process	143
Town Council Adopted Projects	146
Five-Year Capital Improvement Plan	148
Capital Reserve Fund Projection	150
CIP Project Descriptions	152
Debt Service Detail Overview	170
Long-term Debt Amortization Schedule (<u>Excludes</u> Authorized / Unissued Bonds)	171
Long-term Debt Amortization Schedule (<u>Includes</u> Authorized / Unissued Bonds)	173
Schedule of Debt Limitations	175
Debt Service Projections	176
Appendix	177
Appendix A: Community Profile / Key Statistics	178
Appendix B: Towns and Cities Financial Indicators	179
Appendix C: Special Revenue Funds	180
Appendix D: Capital Improvement Funds	182
Appendix E: Glossary	183
Appendix F: Acronyms	190
Appendix G: Salary Administrative Plan and Wage Scales	191
Appendix H: Comparative History of Budgeted General Town Employees (Full Time)	192
Appendix I: Staffing Summary	193
Appendix J: Comparative Budget Impact - Historical	197
Appendix K: 3-Year Consolidated Budget Fund Financial Statements	198
Appendix L: Comprehensive 7-Year Financial Forecasting Model	199
Index	200

Principal Officials

The following individuals held the positions noted as of May 15, 2023.

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
Jared Soper, Vice Chairman
Susan Karp
Robert Lynn
James Zeller
Kevin Graff

Town Administration

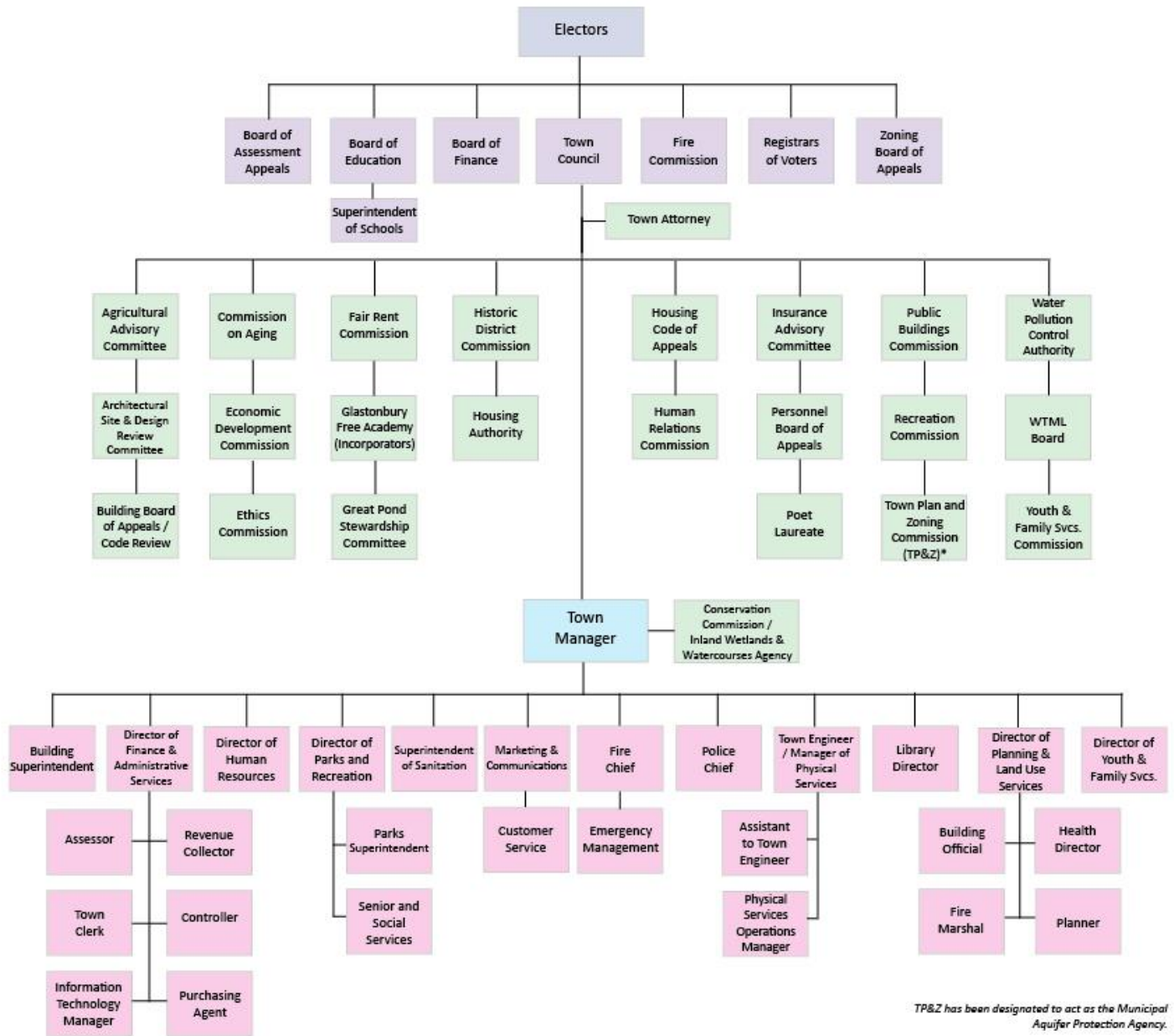
Jonathan Luiz, Town Manager
Marshall Porter, Chief of Police
Keri Rowley, Director of Finance & Administrative Services
Daniel Pennington, Town Engineer / Manager of Physical Services
Shelley Caltagirone, Director of Planning & Land Use Services
Sherri Tanguay, Director of Human Resources

Board of Education

Douglas Foyle, Ph.D., Chair
Julie Thompson, Vice Chair
Ray McFall, Secretary
Alison Couture
Thomas Gorman
Jenn Jennings
David Peniston, Jr.
Matthew Saunig

Dr. Alan Bookman, Ph.D., Superintendent
Cheri Burke, Assistant Superintendent
Matthew Dunbar, Assistant Superintendent
Karen Bonfiglio, Business Manager

Glastonbury Staff Organizational Chart



TP&Z has been designated to act as the Municipal Aquifer Protection Agency.

Organizational Objectives and Budget Priorities

The Town of Glastonbury takes great pride in its exceptional education system, sound financial management, outstanding public programs and services, and highly engaged community. Glastonbury is fortunate in that its primary challenge is minimizing the increase to the tax rate while sustaining and expanding upon the extensive programs, services, and amenities available to residents and visitors. Accordingly, Glastonbury continuously evaluates its operating and capital expenditures to identify cost reduction/avoidance opportunities and potential strategies to further improve upon Town programs and services. Examples of such organization-wide efforts for FY2024 are outlined below. Please note: The General Fund section of this document contains specific goals and projects for each respective Town Department which align with or support these Town-wide objectives. All Town goals are reviewed annually by the Town Manager and Department Directors to ensure they address current and evolving community needs.

Budget, Financial Management, and Tax Rate – As mentioned above, the Town’s ongoing objective is to minimize annual increases to the tax rate while sustaining and improving upon programs and services, maintaining capital infrastructure, fully funding ongoing obligations (pension, Other Post-Employment Benefits), and satisfying all Town financial policies. Examples include:

Pension Fund – The Actuarially Determined Contribution (ADC) has placed a significant burden on Town operations resulting from past market conditions, ongoing reductions to the pension investment assumption, (8.75% to 6.25%), full implementation of the PUB 2010 Mortality tables, and other factors influencing this annual funding commitment. Despite the substantial increase to the ADC in recent years, Glastonbury has made the changes necessary to ensure the long-term viability of the legacy Defined Benefit (DB) Plan and fully funded the annual contribution as determined by the Town’s consulting actuary. The budget enacted for the coming year continues this commitment.

Insurance and Loss Control – The Town’s well-established Loss Control program for Liability, Auto, Property (LAP) and workers’ compensation coverages has successfully moderated losses over past years, which translates to modest changes to annual insurance costs. This is supported by the second year of a successful transition from Connecticut Inter-local Risk Management Association to Travelers. The adopted budget supports system-wide Loss Control efforts. Attention is also made to health insurance costs, funded through the Self-Insurance fund for Town and Education. Efforts successfully continue in cooperation with the Town’s health insurance consultant to effectively manage health costs. For the fourth consecutive fiscal year, premium costs and organization-wide funding remain flat. The Self-insurance fund for Town and Education exceeds reserve goals and all premium equivalent rates are fully funded.

Bond Rating – Glastonbury’s Aaa and AAA bond ratings by Moody’s Investors Service and Standard and Poor’s respectively acknowledge the Town for its sound management and financial policies and continued efforts to comply with such standards. The adopted budget allocates funding to the Capital Reserve Fund, prudently manages General Fund resources, fully funds the ADC for Other Post-Employment Benefits (OPEB), satisfies long-term borrowing policies, and otherwise supports all financial policies and goals. The community’s bond rating translates directly to efficient borrowing costs which reduce ongoing debt service obligations over the life of short and long-term financing.

Wage Accounts – Effective management of Full-time (FT), Part-time (PT), and Overtime accounts has allowed for an average year-over-year growth of 2.59% system-wide over the past four (4) years and adopted FY24. The adopted budget fully funds all wage obligations including the need to increase Clinical Counseling staffing in response to service requests while recognizing efficiencies achieved through job sharing/restructuring, technology, contractual services, PT in lieu of FT, and similar actions.

Grants – The Town is very effective in identifying and securing state and federal grant support for ongoing operations and capital infrastructure. This past year, Glastonbury received over \$3M through the Local Transportation Capital Improvement Program (LOTICIP) for pedestrian/bicycle improvement projects and road reconstruction. Over recent years, Glastonbury has received tens of millions of dollars in grants and community donations. Additionally, for FY24, approximately \$500k in funding made available through the Small-Town Economic Assistance Program (STEAP) has been allocated to capital improvement projects to support the Town’s Age-Friendly Livable Communities initiative.

Long Term Financial Planning – The Town’s five-year capital planning process is reviewed every year by Town departments, Town Manager, Board of Finance and Town Council. Priorities within this plan are established and factored into the approved 5-year Capital Improvement Plan (page 148) and included preliminary project cost estimates, approved and potential grants, phasing, and funding options (cash or borrowing). Analysis of the Town’s comprehensive seven-year financial forecast (page 199) is reviewed semi-annually to strategize budget decisions, both short and long term. This forecast incorporates factors like growth in the Grand List, changes in State aid, operating expenditures, capital projects and projected debt service. The Town’s financial policies on debt service and fund balance provide as a basis for all long-term financial planning.

Technology and Data Processing- System-wide technology and data processing accounts support new and continued initiatives to augment cyber-security protections, upgrade the town-wide Document Management system, and improve the town-wide data backup technology. Most significant for FY24 includes 24x7 monitoring for all the network systems for data intrusion. This system will have the ability to analyze and stop an attack prior to significant damage. Upgrades to the Document Management system come just in time for the new state standard that allows for Digital Conversion of Permanent paper records that will allow for faster record access and office space savings required for existing records.

Energy Efficiency - Capital improvement funding continues the multi-year (20±) allocation for energy efficient and alternate-energy initiatives for fleet and buildings. Historically, this annual allocation has offered flexibility to identify and execute a host of system-wide cost-saving initiatives. Examples include: fully-implemented energy audits of Town buildings, interior and exterior LED lighting for all Town buildings and sites; solar installations totaling 2.3M kWh yearly; Electric Vehicles (EV) vehicles and charging stations for Town operations; new energy efficient boilers, pumps, condensers, emergency standby generators, and similar equipment at all Town facilities; remote control and monitoring systems – e.g. irrigation, HVAC - and similar improvements. The FY24 budget continues funding for gas/electric hybrid vehicles for Police patrol operations. The Town has experienced a 74% improvement in fuel efficiency for units implemented to date.

Initiatives and Priorities

In addition to the efforts outlined above, the Town has a number of ongoing priorities that are reviewed annually, but generally continue as primary focus areas year-over year. The list below highlights these initiatives with projects specifically pertaining to the FY24 budget. These efforts will be mirrored within the goals, projects, and activities highlighted under each Department within the General Fund section.

Land Acquisition & Preservation - Continue highly successful land acquisition and preservation program to include lands with open space, environmental, agricultural, and historical features. Lands of interest are identified and prioritized per various criteria and negotiations proceed based upon owner interest and funding availability. In FY2023, over 136 acres of open space were purchased to support this initiative. The primary funding sources are the Reserve for Land Acquisition and Preservation and bond issues approved by the voters at referendum. A bond proposal for the Reserve is expected to be presented to the voters in November 2023.

Housing Opportunities – The Affordable Housing Steering Committee and Town Plan & Zoning Commission (TPZ) have completed their respective work on the Town’s proposed Affordable Housing Plan. The Plan was adopted by the Town Council on June 14, 2022 in accordance with applicable state statutes. The use of ARPA monies was authorized for Town purchase of a 10.86-acre commercial property proposed for a mixed use - affordable housing project.

Sustainability - Glastonbury has received state and national recognition for its leadership and ongoing focus on energy efficiency and alternate energy solutions for Town operations. Examples of these efforts include the EPA Energy Star rating for Town buildings, CleanCities program recognition, and the Town’s Sustainable CT designation as a Silver community (highest level at the time of attainment) for the 2021-2023 cycle and so on. The Town’s energy efficiency program also extends to the residential and business community. Such initiatives have included Solarize CT, C-PACE programs, energy audits, LED lighting, and a host of similar applications. In November 2022, the Town was one of only five (5) communities to achieve the inaugural Climate Leader Designation through Sustainable CT, which recognizes municipalities who “support the acceleration of municipal actions to reduce greenhouse gas emissions and adapt to the changing climate”.

Town Center - Glastonbury works continuously to support the vitality of the downtown business community and to provide access to the riverfront. Such efforts include walkability, parking accessibility, streetscape aesthetics, zoning regulations, traffic management, redevelopment, and related initiatives. The Town-owned Riverfront Park provides a significant link between the riverfront, the central business district (CBD), and a variety of recreational opportunities. The Park area includes the nationally accredited Riverfront Community Center (RCC), Glastonbury Boathouse meeting/banquet facilities, community fairgrounds, athletic fields, and other amenities, all of which serve as attractions for residents and visitors. The Library is also located within the CBD and proximate to the riverfront, further supporting educational and recreational activities. Over the past two years, the Town purchased a 10± acre site adjacent to the Riverfront Park/RCC to further expand recreational opportunities and facilities, and complement existing sites. In the FY24 budget, funding in the Capital Project Program is included to conduct a master plan of the Town Center, repair the fountain, and restore the brick walkway. These ongoing efforts draw citizens to the town center who, in turn, patron neighboring restaurants, hotels, retail shops, and other establishments.

Marketing & Communications - The Town remains dedicated to identifying new and improved methodologies for enhancing its communications with residents and local businesses. Staff continuously seek and implement opportunities to improve communication platforms and effectively share resources, services, and programs. Additionally, the Town partners with the CT River Valley Chamber of Commerce and local organizations to cross-promote local opportunities and expand awareness of Town and community programs, services, and initiatives. Efforts are ongoing to enhance two-way communication with community members through virtual and in-person forums with the goals of continued enhancement to the customer experience and quality of life in Glastonbury.

Healthy and Livable Community – Glastonbury is committed to providing responsive, proactive, and holistic services that encourage the sustained health and wellbeing of town residents and businesses. Such initiatives encompass public health, economic stability, recreation, outdoor spaces and buildings, environmental health, quality of life, community demographics, and sustainability. As a Bicycle Friendly and AARP Age-Friendly Community, efforts through collaborative partnerships are ongoing to support residents of all ages in regards to livability, transportation, housing, communication, and infrastructure.

Successes & Accomplishments

This past year, Glastonbury is proud to have accomplished the following sampling of achievements:

- The Government Finance Officers Association (GFOA) recognized the Town with its Distinguished Budget Presentation Award for the Fiscal Year beginning July 1, 2022 and its Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year Ended June 30, 2022.
- Reaffirmed Moody's Aaa and Standard and Poor's AAA bond ratings for a \$2.375M bond issuance for Land Acquisition.
- Developed web/mobile applications through which residents can locate Town parks, recreational facilities, and walking trails.
- Received significant grant support approval for Capital projects including sidewalk construction on Bell St., and on Main St. in the vicinity of the Cider Mill property. The Bell Street project will provide safe pedestrian connection to the off-road, multi-use trail extending to Smith Middle School, and the Main Street project will complete the Town's multi-year effort to fill all sidewalk gaps between the Village of South Glastonbury and the East Hartford town line.
- One of five communities statewide to receive the Climate Leader Designation as part of the inaugural statewide program, building upon the Town's existing Sustainable CT program recognition.
- Successfully completed renovations and expansion of the Welles-Turner Memorial Library including an expanded Children's area, an enlarged Teen area, and a dedicated MakerSpace. This project is supported by a \$1M state grant, \$1M donation by the Second Century Fund, and an additional \$100,000 contribution by the Friends of Welles-Turner Memorial Library. This project was completed on-time and below budget.
- Approved several land acquisitions including: 95 acres on Dayton Road, 30 acres off Sherwood and Westledge, and 11+ acres adjoining Baldwin to combine with open space of the Town and Kongsicut Land Trust. Additional land acquisitions for a 23+ farm to complement preservation of adjacent 52-acre orchard land is scheduled for final approval.
- Conducted Public Information Hearings to solicit public comment on allocation of \$10.2M in American Rescue Plan Act (ARPA) monies to Glastonbury. Allocated approximately \$5.6M to capital programming for fire apparatus, Animal Control Shelter, renovations to Fire Stations, Age-Friendly Initiatives, upgrades to Grange Pool, disaster and emergency preparedness, energy efficiency, and other capital initiatives.
- Negotiated and finalized agreement with Murphy Road Recycling (MRR) for cost effective solid waste disposal for the five-year period effective July 2022 through June 30, 2027. This agreement succeeds previous solid waste and recycling contract with the Materials Innovation Recycling Authority (MIRA).
- Prepared and adopted the Town's Affordable Housing Plan in accordance with five-year requirement of CT General Statutes.
- Worked with the Board of Education to develop and fund cost-effective flooring at Smith Middle School.
- Completed implementation of a new Human Resources information System (H.R.I.S.) and transitioned time-keeping and payroll to a fully-integrated, single platform system to improve data accuracy and processing.
- Through joint efforts by the Outreach and Clinical staff, launched two new support groups in the community: 'Rainbow Vision' for the LGBTQ+ population and 'Navigating the Storm' for parents concerned about youth substance abuse.
- In a collaborative effort, The Substance Abuse Prevention Coordinator, Town Health Department, and Glastonbury EMS provided Narcan training to Town employees and community members.
- Assisted the Commission on Aging to complete the Town's Age-Friendly Community Action Plan and became one of two communities throughout the State to have it certified through the national AARP organization. ARPA funds are allocated to support this effort including implementation of accessibility and walkability features, security measures, solar charging stations, and other improvements.

Town Manager's Letter

March 27, 2023

Dear Glastonbury Resident,

At a special meeting and Public Hearing held on Tuesday, March 21, 2023, the Town Council formally adopted the Town Operating, Debt and Transfers, and Revenue budgets for FY2023-2024. The final budget action follows the budgets presented at the Annual Town Meeting (ATM) and reviewed over past months by the Board of Finance and Town Council.

The adopted Town, Debt and Transfers, and Education budget appropriations can be summarized as follows:

	Adopted FY2022-2023	Adopted FY2023-2024	\$ Change	% Change
Town Operations	\$47,477,695	\$48,804,244	\$1,326,549	2.8%
Debt & Transfers	\$13,382,486	\$13,632,922	\$250,436	1.9%
Education	\$116,937,381	\$120,268,065	\$3,330,684	2.8%
Total	\$177,797,562	\$182,705,231	\$4,907,669	2.8%

OVERVIEW

The Adopted budget plan for Town Operations, Debt & Transfers, and Revenue is summarized below and detailed herein.

Expenditures

Town Operations: \$48,804,244 2.8%

Debt & Transfers net increase \$250,436

- Debt Service – increases \$194,041
- Capital Transfer – increases from \$5.65M to \$5.85M
- Other Post-Employment Benefits (OPEB) - decreases \$143,605
- Dog Fund – remains level at \$45,000

Revenues

- Current levy increases \$3.3M or 2.0%
- Other tax revenues consistent with current year
- Combined net non-tax revenues increase \$1.71M or 12.8% (excludes Transfer-In) – Primarily driven by budget-to-budget increases in investment income, estimated Motor Vehicle (MV) Grant, Educational Cost Sharing (ECS), and Building Permits

Grand List

- The Grand List (GL) increases 21.03% effective October 1, 2022 as a result of state-mandated property Revaluation. When considering the Grand List exclusive of Revaluation, (referred to as “normalized”), the GL would increase 1.57%.

General Fund

- General Fund Transfer-In – decreases from \$875,000 to \$775,000

Mill Rate

Effective July 1, 2022, state legislative action established a statewide cap of 32.46 mills for Motor Vehicles (MVs). Since the Glastonbury mill rate in FY2022 totaled 37.32, a two-tiered mill rate was required in the current year (FY2023) for Real Estate and Personal Property (RE/PP) at 37.30 mills and Motor Vehicles (MV) at 31.00 mills. The budget adopted for FY2024 returns to a single mill rate for RE/PP and MV. This includes changing property values through the Revaluation process for a single mill rate of 31.01.

- RE/PP: 37.30 to 31.01 mills (property Revaluation)
- MV: 31.00 to 31.01 mills
- Collection rate: 99.15%

As noted on the previous page, if GL growth and the mill rate is considered on a normalized basis, the mill rate for RE/PP would increase from 37.30 to 37.54 mills or 0.64%, with the mill rate for MV remaining flat at 31.00 mills. With the budget adopted for the coming fiscal year and property Revaluation, a single mill rate of 31.01 is established July 1, 2023. As illustrated below, a change in the RE tax rate for a particular property that differs (above or below) from the normalized increase (0.64%) is a result of a change in the property assessment value as part of the state-mandated October 1, 2022 Revaluation.

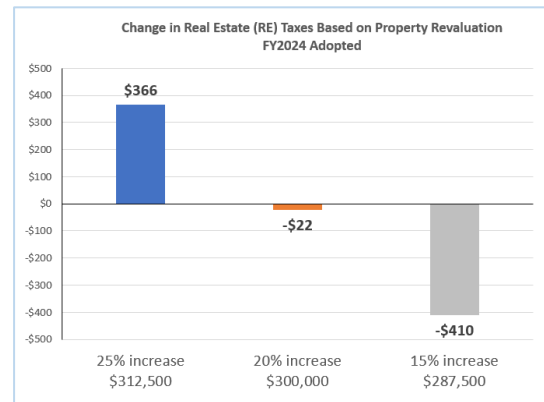
Illustrative Tax Scenarios – Normalized

Property Asst Value	Avg. Asst.	Mill Rate	RE Taxes
Adopted FY2023	\$250,000	37.30	\$9,325
Adopted FY 2024 Normalized	\$250,000	37.54	\$9,385
<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"> <p>25%+</p> <p>↓</p> </div> <div style="text-align: center;"> <p>GL 21.03%</p> <p>↓</p> </div> </div>			
Revaluation	\$312,500	31.01	\$9,691

0.64%

3.92%

3.28%



Budget Factors and Objectives

The Town Operating and Debt & Transfers budget for FY2024 achieves the following ongoing organizational goals:

- Absorbs cost increases resulting from inflationary pressures on utilities, fleet, contractual services, supplies, and other operational requirements
- Adjusts Full-time and Part-time staffing levels in response to increasing service delivery demands
- Increases investment to the Capital Reserve Fund to support infrastructure care and maintenance
- Improves operational efficiencies through use of technology solutions and improved cyber security
- Funds Pension and OPEB at 100% of Actuarially Determined Contribution (ADC)
- Allocates monies from Self Insurance Reserve to offset health insurance costs and implements cost savings plan for Medicare
- Prudently manages cash resources, (General Fund and Insurance Reserve Fund), to moderate upward pressure on the mill rate
- Sustains investment in system-wide Capital Outlay accounts to achieve efficient and effective O&M costs

Town Operations

The adopted Town Operating budget is influenced by 8 primary factors, (as components of the 2.8% increase), as detailed over the following pages. Of the 40-line items comprising Town Operations, 13 or 32.5±% are at, or below current year funding.

Primary Factors	\$ Change	As a component of overall budget increase (2.8%)
Wages	\$781,119	1.6 Pts
Insurance	(\$170,443)	-0.4 Pts
Pension*	\$75,765	0.2 Pts
Data Processing & Technology	\$160,537	0.4 Pts
Contractual Services	\$102,945	0.2 Pts
Utilities & Fleet	\$175,723	0.4 Pts
Capital Outlay	\$59,006	0.1 Pts
All Others	\$141,897	0.3 Pts
Total Budget Increase	\$1,326,549	2.8%

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

Personal Services - Wage Accounts

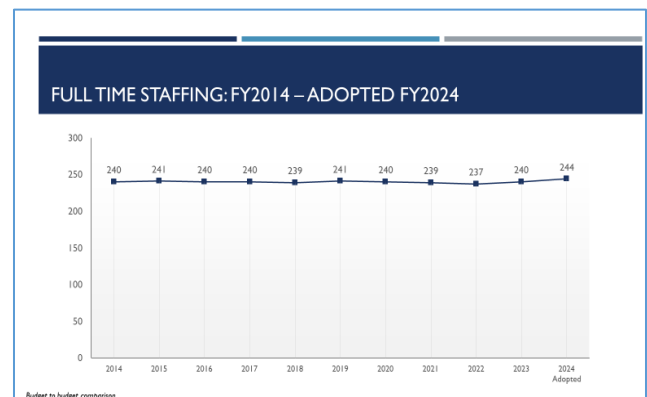
System-wide wage accounts increased 1.53%, 2.0%, and 1.43%, for fiscal years ending 2022, 2021, and 2020 respectively. This resulted from reduction in force, contractual services, job consolidation, and similar initiatives. However, as with overall Town Operations, this year-over-year increase became more difficult to achieve, and for the current year, system-wide wage accounts increased 4.65%. This was primarily driven by the need to increase Clinical Counseling staffing in response to service requests initiated during the COVID-19 pandemic and continued in subsequent months. The current year budget also provides initial funding to add two (2) new Police Officer positions. Market adjustments to remain competitive within a challenging labor market also contributed to the 4.65% increase.

For Adopted FY2024, combined wage accounts increase \$781,119 or 3.33% as summarized below.

Full-Time (FT)

As in the current year, Clinical Counseling staff is further increased by two (2) positions as staffing levels continue to struggle to effectively respond to demand within the school system and general population. The budget finalizes the phase-in of two (2) additional Police Officers, and additional support is provided to the office of Land Use & Planning Services, particularly for ongoing inspections, as well as support for Human Resources functions. These costs are partially mitigated by consolidating responsibilities for payroll, shared staffing between Revenue Collection and Assessor offices, and downsizing of an administrative support position with the Police Department through attrition. A shared position for the Wastewater Treatment and Facilities Maintenance operations is established to provide a licensed electrician for both divisions. This skillset will be lost to a pending retirement and staffing restructured to backfill. This is particularly important to ongoing work with pumps, motors, and electrical systems at the Plant. Additionally, the adopted budget funds General Wage Adjustments effective July 1, 2024 per collective bargaining agreements and for non-affiliated staff. Lastly, the adopted budget transitions the Customer Service Representative role from part-time to full-time to improve consistency of service delivery with no net increase on wage accounts.

The chart at right shows Full-time (FT) staffing over the past 10 years and adopted FY2024. As noted previously, staffing levels have remained relatively constant, despite a variety of influences on Town Operations - e.g. facilities, programs and services, community expectations. For a reference point, FT Staffing totaled 261 in FY2004.



Part-Time (PT)

- Increases \$115,695 system-wide or 4.89%
- Absorbs minimum wage increase from \$14 to \$15 per hour effective June 1, 2023
- Accommodates transition from FT to PT staffing for Accounting and reduces PT for Assessor function
- Increases PT funding for the Senior Services programs and activities, particularly the Friendship Circle adult care program
- Includes two (2) new technology support positions to manage virtual/hybrid meetings throughout the organization. This relieves pressure on FT Information Technology staff for events held outside standard business hours.
- Supports ongoing recreation programs, park rangers, and seasonal park maintainers*

**Note: Recreation and Senior Services PT Wages – partial revenue offset*

Unit Pay and Overtime

- Unit Pay consistent with current year funding
- System-wide Overtime accounts increase \$51,700 to better approximate expenditure history

Insurance

Insurance accounts decrease \$170,443 or 2.9%.

- **Non-employee** related coverages increase \$64,315 or 9.03%
 - Includes property, casualty, liability, and related non-employee coverages (LAP)
- **Employee** related coverages (Workers' Compensation and Health) decrease a net \$234,758 or 4.50%
 - Recent initiatives to manage employee-related insurance costs include:
 - Third year with Travelers for Workers' Compensation (WC)
 - Effective system-wide Loss Control program for WC and LAP coverages
 - Continued work with health insurance consultant to better align budget with estimated health costs
 - Consolidated health coverage under single carrier
 - Health insurance funding satisfies estimated premium equivalent less an approximate 5.66% reduction that is offset by the Health Insurance Reserve balance.
 - Assumes cost savings by shift to Medicare Advantage for eligible retirees.

Pension

The pension ADC increased significantly over recent years to place a substantial burden on the Town Operating budget. For the current year, however, the ADC for the Defined Benefit (DB) Plan, (funded through Town Operations), decreases \$352,361.

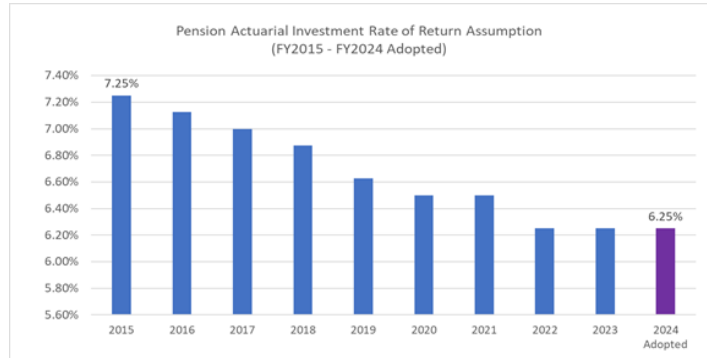
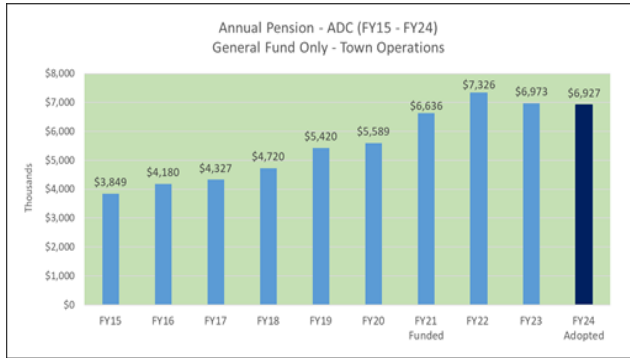
For Adopted FY2024, the ADC is projected to decrease \$46,299. This assumes the current 6.25% Rate of Return (ROR), and updated Mortality Tables on pension funds.

Approximately \$7,000 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 \$38,497. Net pension plan costs, (DB and DC), decrease \$7,802±. When cost increases for Social Security and Medicare are factored in, (estimated at \$83,566), the pension line item increases a combined \$75,764.

When developing the budget, a transfer from the General Fund Unassigned Fund Balance to the Pension fund was considered. Each \$1 million contribution reduces the ADC by \$110,000. At the same time, market conditions are dramatically different than the past several years (see chart on page 16). Accordingly, the spread between savings to the ADC and investment returns has narrowed over the past year. This topic was reviewed during the budget process and a transfer was not recommended.

Pension Continued

The following charts show the total change to the ADC over multiple years and the investment return assumption.



Note: The ADC totals \$10.33M for FY2023. This is funded through Town Operations, Education, Housing Authority, Sewer Operating, and other funding sources. For FY2024, the combined ADC totals \$10.35M. The adopted FY2024 budget funds the ADC recommended by Milliman Consulting Actuaries. Discussions herein focus on the ADC funded through Town Operations.

Data Processing and Technology

The system-wide increase for these line items totals \$160,537. Efforts continue to leverage technology solutions and systems for improved operating efficiencies and customer service delivery, and to help ensure cyber security. The increase can be generally summarized under several categories.

- **Cyber security** – cloud backup services, Duo multi-factor authentication, security as a service (SaaS), and data protection systems
- **Document Management**
- **Email system** – Migrating accounts to Microsoft Office 365

Other increases primarily result from the rising cost of goods and services.

Contractual Services

System-wide contractual services increase \$102,945 or 8.86%. This is indicative of inflationary pressures experienced by Town Operations for services provided on a contractual basis. Primary examples include contractual maintenance of school buses and services to Parks Maintenance including trash removal, porta-toilets, and tree care.

With the closing of the MIRA (formerly CRRA) trash-to-energy plant, municipalities were forced to identify options for disposal of Municipal Solid Waste (MSW) and recycling. Like other communities throughout Greater Hartford, Glastonbury solicited a formal Request for Proposal (RFP) for such services and, after detailed review of responses, executed a 5-year agreement with Murphy Road Recycling (MRR). This provides cost-effective predictability for MSW brought to the Town-operated Transfer Station, as well as recycling services. The agreement also carves out food waste collection so that Glastonbury can independently collect and process such materials to achieve environmental and cost benefits. Lastly, the agreement provides ongoing revenue for cardboard recycling.

Utilities and Fleet

Utility and Fleet Maintenance accounts increase a combined \$175,723 or 9.30%.

- System-wide fleet costs increase \$119,043. Estimated unit costs for unleaded gas and diesel fuel of \$2.85 and \$2.65 per gallon in the current year increase to \$2.95 and \$2.99 respectively in the New Year. Market conditions are closely monitored with the goal of locking in unit prices below the budget estimate. The costs of parts for fleet maintenance service and repair has also grown significantly.
- Utility costs rise 5.17% or \$56,680. This results primarily from changing kWh charges for electricity. Locked at \$0.069 per kWh, increasing unit costs result in an estimate of \$0.11 going forward. A \$40,000 system-wide increase. Other changes for water, natural gas, etc. combine for the 5.17% adjustment.

These factors result in the combined 9.30% increase for these line items.

Note: The budget presented at the Annual Town Meeting (ATM) estimated diesel costs at \$3.50/gallon. A rate lock at \$2.99/gallon was achieved over recent months, and budget funding reallocated accordingly. The same is true for electricity originally budgeted at \$0.12 per kWh and, after a competitive process, the cost locked at \$0.11 per kWh. Similar to diesel fuel, these savings were reallocated within Town Operations. Markets will continue to be monitored for unleaded fuel.

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 \$59,006 or 4.61%.

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 experienced a modest decline in FY2022, increased slightly in FY2023, and increases modestly again for FY2024.



Delays in funding items through Capital Outlay accounts typically brings reduced efficiencies, higher O&M costs, and potential spikes in system-wide Capital Outlay funding.

Unanticipated

A 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 to Contingency was proposed through the budget presented at the Annual Town Meeting. However, as the budget process progressed and inflation and cost uncertainty amplified, a new Town Operating line item was established in lieu of Contingency. The Unanticipated account was funded at \$100,000 for FY2023. While use of the Contingency account required favorable action by the Board of Finance and Town Council, the Unanticipated line item provides the Town Manager the administrative flexibility to allocate these funds as needed to unknowns and cost increases that develop throughout the fiscal year. The General Fund Unassigned Fund Balance is also available for this purpose if needed. Lastly, the Unanticipated allocation is funded through the Town Manager - General Government budget. This internal account is budgeted to increase from \$100,000 to \$125,000 in the coming year.

“All Others” Line Items

The line items discussed above comprise 16 of the Town’s 40-line items and 7 of the 8 primary categories influencing the FY2024 budget. The 8th factor includes the “All Others” line item over 24 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 \$141,897 and totals 3/10% on the current year budget of \$47.48M.

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

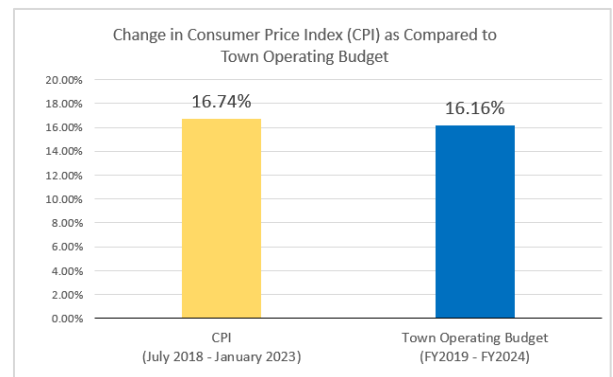
Major Appropriation Category	ADOPTED 2022-2023	ADOPTED 2023-2024	\$ Change	% Change
Personal Services	\$23,486,089	\$24,267,208	\$781,119	3.3%
Supplies	\$1,568,254	\$1,651,579	\$83,325	5.3%
Services & Charges	\$21,142,664	\$21,545,763	\$403,099	1.9%
Capital Outlay	\$1,280,688	\$1,339,694	\$59,006	4.6%
Total	\$47,477,695	\$48,804,244	\$1,326,549	2.8%

“All Others” Line Items Continued

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

MAJOR DEPARTMENT (TOWN)	Adopted 2022-2023	Adopted 2023-2024	\$ Change	% Change
General Government	\$3,736,574	\$3,993,846	\$257,272	6.9%
Community Development	\$2,508,734	\$2,631,956	\$123,222	4.9%
Administrative Services	\$6,541,079	\$6,768,482	\$227,403	3.5%
Public Safety	\$16,566,846	\$16,690,446	\$123,600	0.7%
Physical Services	\$7,545,639	\$7,649,937	\$104,298	1.4%
Sanitation	\$957,950	\$957,996	\$46	0.0%
Human Services	\$3,362,023	\$3,636,400	\$274,377	8.2%
Leisure & Culture	\$6,258,850	\$6,475,181	\$216,331	3.5%
TOTAL TOWN	\$47,477,695	\$48,804,244	\$1,326,549	2.8%

As a final comment concerning Town Operations, the growth in adopted budgets between FY2019 and FY2024 totals 16.16%. By comparison, the growth in the Consumer Price Index (CPI), between July 2018 and January 2023 totals 16.74%. Despite a variety of cost pressures, the growth in Town Operations is below the aggregate growth in the cost of living for the same general period. This comparison is depicted in the chart at right. The 2.8% increase in Town Operations described herein compares with a 6%± increase in the CPI – Northeast Region for the year ended January 2023.



Debt and Transfers

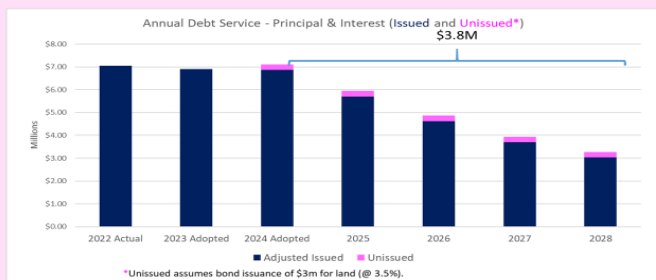
The Debt and Transfers account is comprised of 3 primary components. For the coming year, the Debt & Transfers account increases a combined \$250,436 as follows:

- Debt Service - increases \$194,041
- Capital Reserve Transfer – increases \$200,000
- OPEB – decreases \$143,605

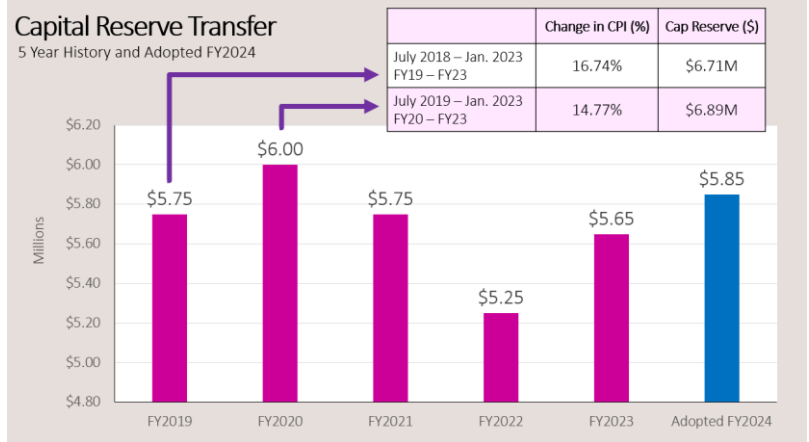
Note: The Debt & Transfers account also includes annual funding to the Dog fund of \$45,000.

The chart at right illustrates actual and estimated Annual Debt Service for authorized/issued and authorized/unissued over coming years. This is subject to change based on the timing of bond sales, applicable interest rates, land acquisition activities, and other bond issues as approved by referendum. In the interim, this provides a good projection for annual costs. As shown, the Town is favorably positioned as to future debt service costs.

Debt Service Projected



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, reduced to \$5.75M in FY2021, and was further reduced to \$5.25M in FY2022. The combined reduction in annual funding and cost escalation for capital infrastructure has reduced the ability to fund the Town’s Capital Program on a cash-basis. As illustrated, the Capital Transfer, as compared to aggregate growth in the CPI, confirms a loss of buying power. Accordingly, the Transfer was increased to \$5.65M in FY2023, and increased to \$5.85M in FY2024, still well below growing costs.



For FY2023, American Rescue Plan Act (ARPA) monies were allocated to supplement Capital Reserve funding for a variety of capital projects. The use of ARPA monies was considered for the FY2024 Capital Program but not allocated for additional projects. The available balance in unallocated ARPA monies totals approximately \$1.2M of the Town’s \$10.2M in total funding. This does not include investment income to the ARPA account.

REVENUES

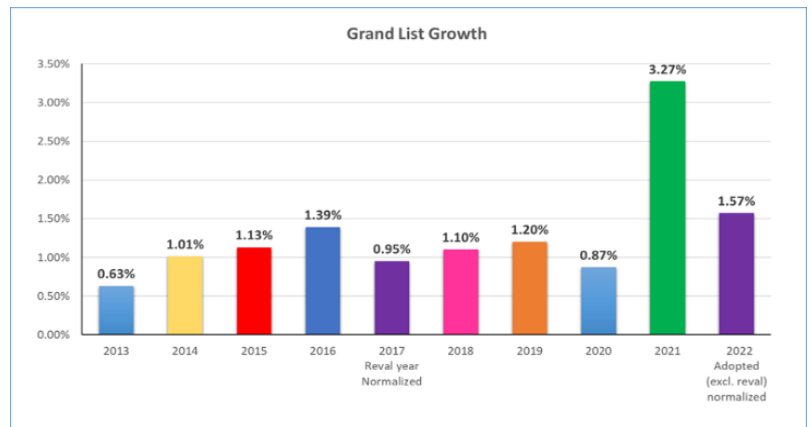
Tax and non-tax revenues increase a combined \$4.9± million to balance with the proposed \$4.9± million increase described above. All Revenue accounts are shown below with significant changes summarized over subsequent paragraphs.

REVENUES	2023 Adopted	2024 Adopted	Increase (Decrease)	% Increase (Decrease)
Taxes	163,548,948	166,844,482	3,295,534	2.0%
Licenses & Permits	1,369,645	1,474,750	105,105	7.7%
Intergovernmental	8,799,838	9,548,130	748,292	8.5%
Charges for Services	1,573,403	1,580,928	7,525	0.5%
Other	1,630,727	2,481,941	851,214	52.2%
Use of Fund Balance	875,000	775,000	(100,000)	-11.4%
TOTAL REVENUES	\$177,797,562	\$182,705,231	\$4,907,669	2.8%

Grand List

As noted at the beginning of this letter, the Grand List effective October 2022 increases 21.03% under the state-mandated property Revaluation and 1.57% normalized. The GL grows from \$4.46 billion to \$5.39 billion. Grand List growth is achieved in all components including real estate (RE), personal property (PP), and motor vehicle (MV). A historical summary of changes in the Grand List, normalized for property Revaluation years, is depicted to the right.

Note: The change in the 2021 GL results from significant increases to motor vehicle assessments.



Property Taxes

The current levy increases \$3.30± million or 2.0% while all other tax revenue accounts remain consistent with the current year. The \$3.30 million increase in the current levy includes the estimated, (normalized), 1.57% GL growth.

Non-Tax Revenues

Combined non-tax revenues, excluding the General Fund Transfer-In, are estimated to increase \$1.71M± on a budget-to-budget basis. This equates to approximately 0.32 mills and is a significant factor influencing the FY2024 tax rate. Noteworthy changes from the current year adopted budget to the FY2024 budget are highlighted below and on the following pages.

Intergovernmental Revenue – This is the largest non-tax revenue source totaling \$8.80M in the current year and budgeted at \$9.55M for FY2024.

- **Educational Cost Sharing (ECS)** - The primary component of Intergovernmental Revenues is the Educational Cost Sharing (ECS) grant, budgeted at \$5.66± million in the current year and sustained for FY2024. Per state legislative action in 2017, a phased reduction was enacted for the ECS grant. This would reduce the ECS funding to Glastonbury to \$5.28± million in FY2024. However, in recent years, Glastonbury's grant has been sustained at the \$5.38M level, and initially budgeted at this same amount when presented at the Annual Town Meeting (ATM). The budget proposed by Governor Lamont increased ECS funding to \$5.66± million and the budget was adopted accordingly.
- **Motor Vehicle (MV) cap and grant** - A Motor Vehicle (MV) cap of 32.46 mills was established by state legislative action for the current year. This was accompanied by a state grant to offset the revenue loss to municipalities with mill rates exceeding the cap. For Glastonbury, this totaled \$1.8M in the current year. The budget presented at the ATM estimated the MV grant at \$2.06M. The budget proposed by Governor Lamont showed an MV grant of \$2.398M to Glastonbury. This calculation, (based on current state legislation), uses the Grand List of the prior budgeted year for motor vehicles and the mill rate implemented for that budget for Real Estate and Personal Property. Accordingly, the calculation is generally one year behind. As part of final Council action, the estimated MV grant was increased by \$200,000 to \$2.26M. The cap, grant calculation, and other factors for MVs could change during the 2023 legislative session.

As discussed during the budget review process, a concern has been expressed as to whether or not the MV grant will be provided to Glastonbury in FY2025. Specifically, the adopted mill rate of 31.01 for FY2024 falls below the 32.46 mill cap.

- **State Stabilization Grant** - Funded at \$385,930, this grant is sustained for the FY2024 budget.
- **MRSA** – In the current year, Glastonbury received a \$730,000 payment through the Municipal Revenue Sharing Account (MRSA). This funding results from sales tax revenues to the state and is first allocated to the MV and PILOT grants. Given the uncertainty of sales tax revenues on a year-to-year basis, a MRSA grant is not budgeted for the coming year.

Licenses and Permits – Increase a combined \$105,105

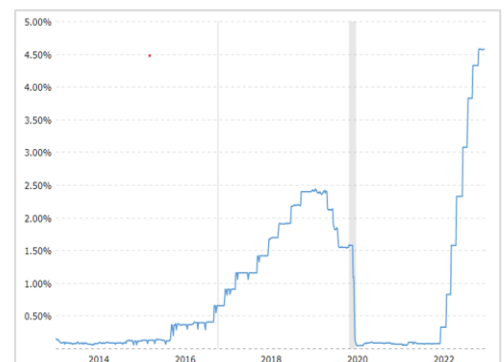
- Building Permit revenues are adjusted upwards to conservatively reflect recent activity levels. Refuse Permit Fees and Physical Services fees are budgeted with a slight increase to reflect prior year collections.

Charges for Services – Net increase of \$7,525

- Senior Services programs (partially offset PT wage increase)
- Parks and Recreation swimming fees
- Offset with minor reductions in various line items

Other Revenues – Overall increase of \$851,214

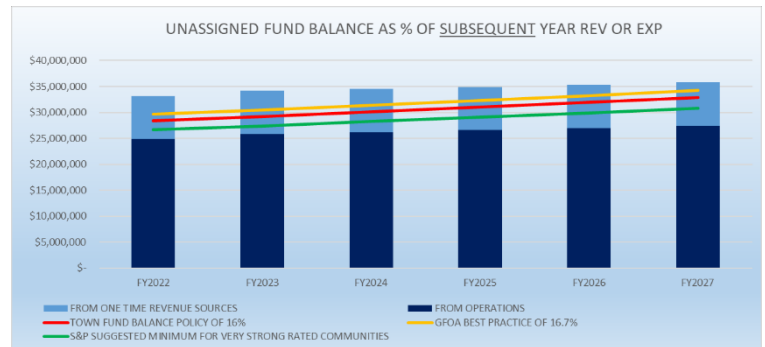
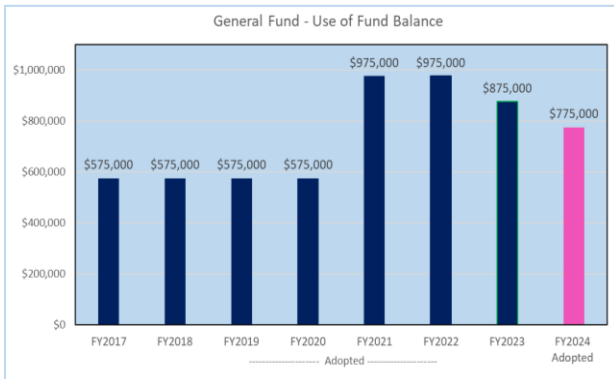
- Interest on investments is adopted at \$1.5M, an \$880,000 increase over the current year.
- The chart at right illustrates the historical federal funds rate, which significantly influences investment returns.
- Investment income in the current year is estimated to exceed \$2.0M as compared to the \$620,000 budget.



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

General Fund – Transfer In

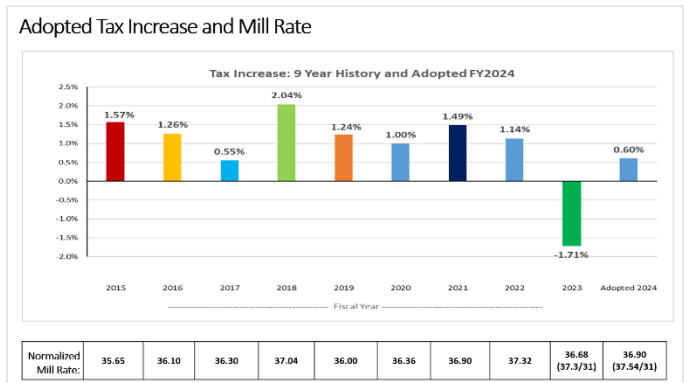
The General Fund Transfer-In was increased from \$575,000 to \$975,000 in FY2021 to help smooth the cost increase from new pension Mortality Tables implemented with the FY2021 budget. (See chart at bottom left.) The thought was to reduce the Transfer-in by \$100,000 annually to return to the \$575,000 level. However, the \$975,000 was sustained in FY2022 in response to upward pressure on the tax rate. The Transfer was reduced to \$875,000 in the current year and adopted to further reduce to \$775,000 in FY2024.



During the FY2024 budget process, the Town updated the General Fund Unassigned Fund Balance (UFB) policy, increasing the minimum General Fund UFB from 12% to 16%. By comparison, this amendment was supported by indices recommended by Standard and Poor’s and the Government Finance Officers’ Association (GFOA) that establish a minimum UFB policy of 15% and 16.7% respectively. These standards, in relation to historic, current, and projected UFB, are graphically illustrated at top right.

Mill Rate

As noted previously, a two-tiered mill rate is in place for the current year at RE/PP = 37.3 mills and MV = 31 mills. For the adopted year, one mill rate of 31.01 mills is enacted with the 21.03% increase in the Grand List (GL) resulting from property Revaluation and the combined spending proposals for Town, Debt & Transfers, and Education. The chart at right shows the normalized mill rate for FY2023 and adopted FY2024, along with the annual tax increase.



When assuming a non-property Revaluation year (“normalized”), and the estimated 1.57% GL growth mentioned previously, the combined budget proposal for Town Operations, Education, and Debt & Transfers requires a 0.64% increase in the RE/PP mill rate from 37.30 to 37.54. The mill rate for MV is sustained at 31.00 mills. The collection rate assumption is 99.2% for RE/PP and 98.5% for MV for a combined collection rate of 99.15%. In a non-Revaluation year, the tax rate would increase 0.64% as a result of the adopted budgets. As shown previously, a change in annual taxes above or below 0.64% results from changing RE assessments per the Revaluation.

Tax Abatements – The mill rate calculation includes a \$978,000± adjustment for 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 (BWCF) - 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 BWCF 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 2023, Glastonbury's adopted budgets satisfied the 2.5% spending cap with applicable exemptions, and the threshold has been reviewed again with respect to the FY2024 adopted budget.

Note: The state spending cap provides for a 2.5% cap or the rate of inflation, whichever is greater.

Budget Funding Options and Discussion

Over coming months, in preparation for the 2025 fiscal year, there are a variety of topics that should be reviewed. Examples include:

General Fund – The appropriate level of the Town's General Fund Unassigned Fund Balance (UFB) and most prudent long-term use of this resource have been reviewed. As noted previously, budget discussion approved an adjustment from 12% to 16% minimum policy to better align with indices recommended by Standard and Poor's (15%), and the GFOA (16.7%).

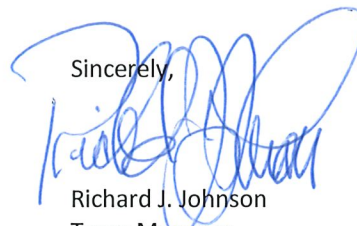
MV Grant - The MV grant of \$2.26M± for FY2024 is based on current legislation which has the calculation a "year behind" for mill rate and Grand List. For FY2025, a question is whether the MV grant to Glastonbury will change downwards given the new mill rate through property Revaluation. This could put pressure on non-tax revenues.

Pension ADC – Allocating General Fund resources to the Pension fund should also be fully evaluated. Each \$1.0M contribution reduces the ADC by approximately \$110,000. At the same time, the investment markets are much different than returns over recent years when this topic was originally discussed. The savings to the ADC should be considered as compared to investment returns and other potential uses of this resource.

Capital Infrastructure – As noted earlier, the annual appropriation and transfer to the Capital Reserve Fund has been outpaced by cost escalation as measured by the CPI. The Capital Transfer should be increased along with considering the appropriateness of allocating cash resources from the General Fund to support capital infrastructure needs. Additionally, Debt Service costs will decrease significantly (\$4.0M±) over coming years. This presents the opportunity to reprogram these savings to capital infrastructure. The potential for a referendum-bond issue for "grouped" projects should also be considered.

As a final comment, I want to express my thanks and appreciation to all department and division directors for their good work to present budget proposals representing their area of responsibility. The adopted budget for Town Operations results in a well-supported, thoughtful spending plan that continues to support effective, and cost-efficient programs and service delivery to the Glastonbury community.

Sincerely,



Richard J. Johnson
Town Manager

RJJ/sal

cc: Glastonbury Town Council

Overview



BUDGET SNAPSHOT

GLASTONBURY, CT | FY 2023/2024 BUDGET

The General Fund FY2023/24 budget is \$182.7 million, a \$4.9 million (2.8%) increase from the adopted FY2022/23 budget.

Primary factors influencing increase to Town Operations:



- WAGES**
- Negotiated & approved wage adjustments
 - Additional positions:
 - Clinical Counselor
 - Benefits Manager
 - Zoning Enforcement & Planning Tech



FUEL
higher unit prices



\$125k allowance for Technology Solutions and Systems – increased resources for Cyber Security, Document Management and Customer Service Delivery

DEBT & TRANSFER:

- Town maintains highest bond ratings from Moody's: Aaa and Standard & Poor: AAA
- Capital Reserve Fund Transfer of \$5.85M (\$200K increase over prior year)
- Debt Service = \$7.1M
 - \$194K increase from prior year
- Total Debt outstanding, including Authorized/Unissued, estimated at \$47.9M as of June 30, 2023

KEY CAPITAL IMPROVEMENT PROGRAM APPROPRIATIONS:

33 Projects

Funding Sources:

- \$7.885M - Capital Reserve Fund
- \$461K - Town Aid Road Projects

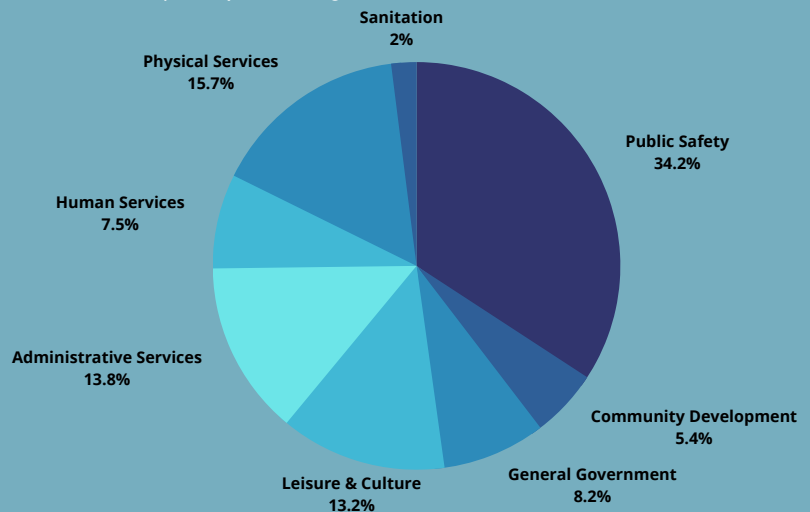
TAX ESTIMATES

Based on average RE and MV

Assessment	Mill Rate	Estimated Tax Inc/Dec
Normalized Residential Avg Asst: \$250K	37.54	+\$60
↓ 25%+	↓ GL 21.03%	
Revaluation Residential Avg Asst: \$312.5K	31.01	+\$366

General Fund Highlights

- Estimated Grand List of \$5.39 billion
 - Grand List increased 21.03% as a result of state-mandated property Revaluation
 - Exclusive of Revaluation, the GL increased 1.57%
- Mill Rate:
 - Real Estate & Personal Property reduced to 31.01 mills (prior year 37.30 mills)
 - Motor Vehicle increased to 31.01 mills (prior year 31.00 mills)
 - Collection Rate assumption remained flat at 99.15%
- Expenditure Budget Overview:
 - Education budget = \$120.3M → 2.8% increase
 - Town Operating budget = \$48.8M → 2.8% increase
 - Debt Service & Transfers = \$13.6M → 1.9% increase
- General Fund Unassigned Fund Balance = \$33.2M as of June 30, 2022
 - 18.7% of subsequent year budget



REVENUE OVERVIEW

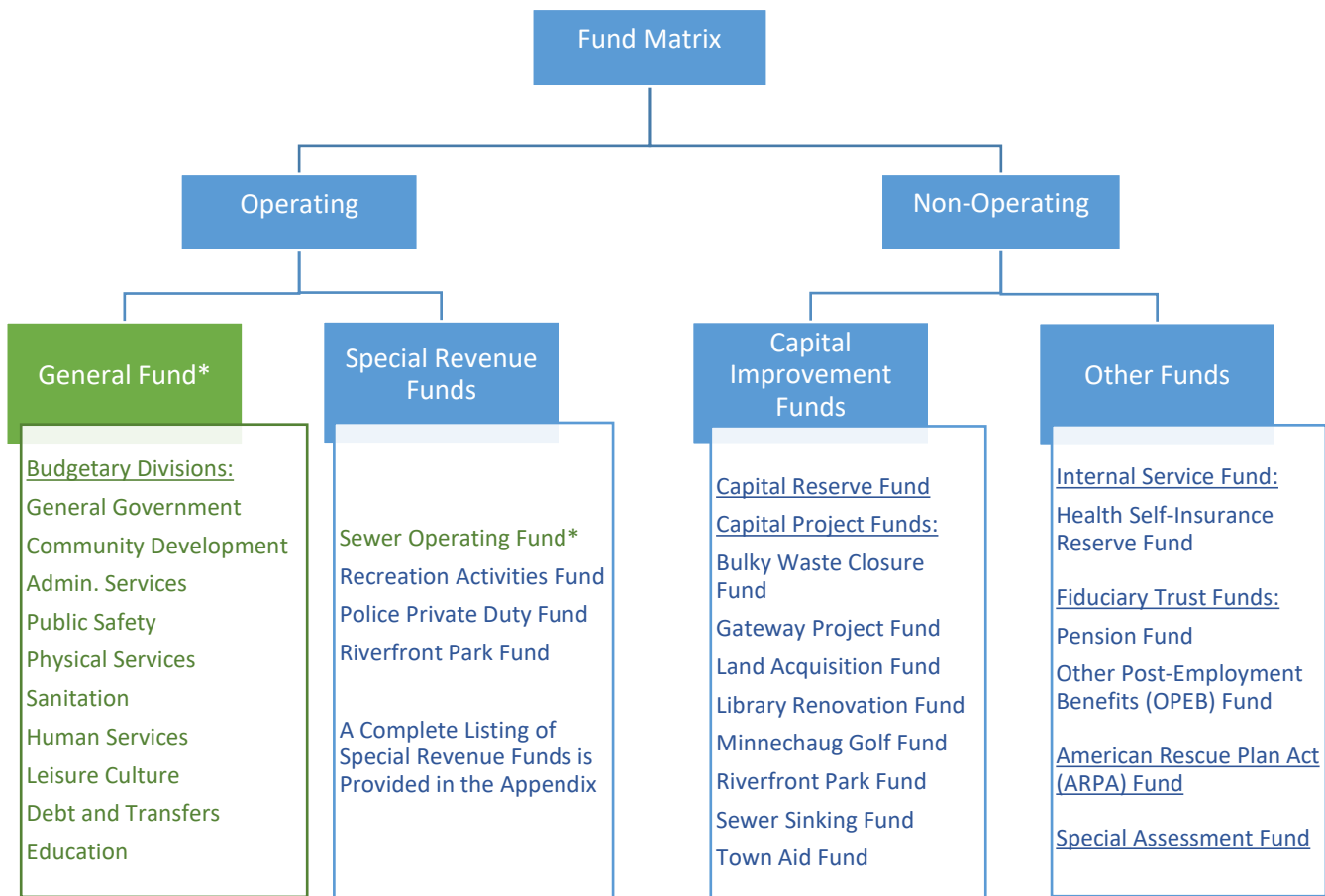
- \$465K increase to the State Motor Vehicle (MV) Tax Reimbursement Grant
- Educational Cost Sharing Grant additional funding of \$276K
- 3.75% Interest rate assumed (\$1.5m in anticipated Interest on Investments)
- \$3.3M increase in Current Levy

EXPENDITURE OVERVIEW

- Town Operations Budget includes increased resources to support cyber security, contractual inflationary pressures, and increasing utility and fuel prices.
- Pension Assumptions:
 - Fully fund annual contribution (ADC) of \$10.35M (General Fund)
 - Rate of Return = 6.25%
 - As of July 1, 2022: 11-year amortization/ 74.5% Funded Ratio

Organization Fund Structure

The Town has numerous funds used to account for various activities, which are classified as Operating and Non-Operating.



**Legally Adopted Budget*

Operating Funds:

General Fund

The General Fund is the Town’s main operating fund and is used to account for and report all financial resources not accounted for and reported in another fund. The General Fund accounts for the normal, recurring activities of the Town, which are funded principally by property taxes, user fees, and grants from other governmental units. The General Fund contains budgetary divisions such as General Government, Community Development, etc.

Legally adopted budgets are prepared and employed for management control in the General Fund and the Sewer Operating Fund. This budget document focuses primarily on the General Fund, but also provides information for other funds of interest to the public.

Special Revenue Funds

Special Revenue Funds account for operating activities and are used to report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service, capital projects, or programs accounted for in the General Fund.

A legally adopted budget is established for the Sewer Operating Fund. The Sewer Operating Fund accounts for the operations of the Waste Water Treatment Plant. Sewer use fees are set by the Water Pollution Control Authority. Proceeds are used to operate and maintain the facility and pay debt service for loans.

Organization Fund Structure

Operating Funds Continued:

Special Revenue Funds Continued

Other Special Revenue Funds are subject to significant fluctuation and therefore do not have legally adopted budgets. Instead, operational budgets are used to manage funds with high levels of activity, including the Recreation Activities, the Police Private Duty, and the Riverfront Park Funds.

A list of all Special Revenue Funds and their purposes is provided in the Appendix. Additionally, the notes within the Annual Comprehensive Financial Report (ACFR) contain financial information for each fund. ([Link to ACFR](#))

Non-Operating Funds:

Capital Improvement Funds

Capital Improvement Funds account for financial resources used to acquire, replace, or renovate major capital/fixed assets. These items are generally not recurring in nature and are not included in the regular operating budget process. The projects are authorized pursuant to the “Criteria for the Capital Improvement Program” and are funded through 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 a 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.

A complete listing of Capital Projects Funds and their functions is provided in the Appendix.

Other Funds

The Town uses an Internal Service Fund for the Health Self-Insurance Reserve Fund. This fund accounts for the costs of providing and administering health and dental insurance benefits to employees and retirees of the Town and Board of Education. Funding is provided by contributions by the Town, Board of Education, Housing Authority, and plan participants.

The Town maintains two Fiduciary Trust Funds which are used to report resources that are required to be held in trust for the members and beneficiaries of Pension and Other Post-Employment Benefit Plans (OPEB). Pension and OPEB contributions are recognized in the period in which the contributions are due. Benefits are recognized when due and payable in accordance with the terms of each plan. The Town has made a formal commitment to provide contributions to the Pension and OPEB Trust Funds.

The Town also has the American Rescue Plan Act Fund, which accounts for activities pertaining to the American Rescue Plan Act Grant. On March 11, 2021, President Biden signed into law the \$1.9 trillion American Rescue Plan Act of 2021, which provides state and local government aid. The Town expects to receive \$10.2M in Federal Funding as a result of this Act. The available balance in unallocated ARPA monies totals approximately \$1.2M of the Town’s \$10.2M in total funding. More detail on ARPA fund appropriations can be found within the budget document.

In addition, the Town maintains the Special Assessment Fund for the Sewer Sinking Fund, which accounts for the collection of sewer assessments levied against properties connected to the Town’s sewer system.

Additional information for these funds is available in the Annual Comprehensive Financial Report (ACFR). ([Link to ACFR](#))

Functional Relationships

The chart below illustrates the functional relationship between various divisions / departments used for budgeting and fund structure used for financial reporting purposes.

Division / Department	General Fund	Select Special Revenue Funds						Health Insurance Reserve
		Sewer Operating	Recreation Activities	Police Private Duty	Riverfront Park Operations	Grants	School Cafeteria	
General Government								
Town Council	\$							
Town Manager	\$							\$
Human Resources	\$							\$
Facilities Maintenance	\$							\$
Community Development								
Community Development	\$							\$
Building Inspection	\$							\$
Fire Marshal	\$							\$
Health Department	\$							\$
Administrative Services								
Financial Administration	\$							\$
Accounting	\$							\$
Property Assessment	\$							\$
Revenue Collection	\$							\$
Town Clerk	\$							\$
Registrars of Voters	\$							
Legal Services	\$							
Probate Court	\$							
Insurance/Pensions	\$							\$
Self-Insurance	\$							\$
Public Safety								
Police	\$			\$		\$		\$
Glastonbury EMS	\$							
Fire	\$							\$
Emergency Management	\$							
Physical Services								
Engineering	\$							\$
Highway	\$							\$
Fleet Maintenance	\$							\$
Sanitation								
Water Pollution		\$						
Refuse Disposal	\$							
Human Services								
Contributory Grants	\$							
Youth & Family Services	\$					\$		\$
Senior & Social Services	\$					\$		\$
Leisure/Culture								
Parks and Recreation	\$		\$		\$			\$
Welles-Turner Memorial Library	\$					\$		\$
South Glastonbury Library	\$							
East Glastonbury Library	\$							
Debt Service	\$	\$						
Education	\$					\$	\$	\$

General Fund Structure

The account structure of the General Fund is summarized below and allows management to control and review by account, division, and department.

Revenues and Transfers

Taxes	The current levy, collection on prior year delinquent amounts, interest, and lien/penalty fees.
Licenses & Permits	Building Inspection, 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 Services 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. May also include estimates for future borrowing in the coming year.
Transfers Out	Transfers to the Capital Reserve Fund and any other transfers to other funds.

Budget Process

The Town Budget is a cyclical process that occurs annually as described below.



Planning Mid-Fall to early January

- The formal process begins in September for the following July 1. (This is earlier than most Connecticut towns.)
- The Town Manager (TM) requests information from each Department, such as: operating results, factors influencing operations, goals and objectives, operational and capital needs for the coming years, etc.
- A series of meetings between the TM, Finance Director, and Division/Department Directors are held to review this information. Based on these reviews, the TM develops a recommended Operating and Capital Program.

Capital Improvement Workshop Mid-January

- The Town Manager presents a five-year Capital Improvement Program (CIP) Plan at a joint workshop meeting of the Town Council, Board of Finance (BOF), and Board of Education.
- The presentation includes recommended projects and a financing plan with various funding options.
- The CIP Plan, recommended by the Town Manager, is developed in accordance with the CIP Criteria. This Criteria is also reviewed annually by the BOF and approved by the Town Council.

Annual Town Meeting Late January

- The Operating Budget is presented to the Town Council, BOF, and residents at the Annual Town Meeting.

Board of Finance (BOF) Early to Mid-February

- The BOF holds a series of public workshops to review the Town and Board of Education Operating budgets, as well as the CIP Plan with funding options. Each workshop provides the opportunity for public comment.
- The recommended budget is created with much focus on current and future debt levels and long-range mill rate projections.
- BOF creates and forwards its proposed annual Town budget to the Council.

During these meetings, much time is devoted to reviewing and discussing the influence the budget will have on the mill rate, and the impact said mill rate will have on residential, motor vehicle, and personal property taxes.

Town Council Late February through March

- The Council conducts a series of budget workshops with the Town and Board of Education, which include public comment sessions.
- A final budget hearing is held, giving residents further opportunity for comment.
- Following the public hearing, the Council makes recommendations regarding the Operating and Capital budgets, including adjustments to operating budgets, final approval of CIP projects, and the desired funding mechanism (i.e. pay-as-you-go / cash, or issue debt) for said projects.
- The adopted budget is created with much focus on current and future debt levels and long-range mill rate projections.
- The Council votes to adopt the budgets, which are effective July 1 of that year.

Budget Process Continued

Throughout these public meetings, much time is devoted to discussing Town-wide goals and objectives, identifying opportunities to increase efficiency and effectiveness, and analyzing the impact of related costs on the community. In fact, 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



Throughout the year, management monitors budgets closely to calculate and understand the drivers of variances between actual results and budgeted expectations. When appropriate, options to correct or offset variances are identified, discussed, and implemented. This process also helps to inform the coming year budget.

The Town establishes budgets in accordance with Connecticut General Statutes and provisions of the Town Charter. The Town Charter outlines the process and responsibilities associated with the Town budget, and may be reviewed in the Town Clerk’s office or on the Town website [\(Link to the Charter\)](#). The pertinent budgetary requirements Sections include:

602 Departmental Estimates	606 Council Action on the Budget
603 Duties of the Manager on the Budget	607 Referendum on the Budget
604 The School Budget	608 Fixing the Tax Rate
605 Duties of the Board of Finance on the Budget	609 Effect of Adoption of Town Budget

The coming fiscal year budget followed the schedule outlined on the next page.

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

Budget Schedule | General Fund and Capital Improvement Program (CIP)

DATE	ACTION REQUIRED
OCTOBER 27, 2022	Staff Receive Capital Improvement Program (CIP) Project Requests and General Fund Budget Packets
NOVEMBER 4, 2022	Staff Return CIP Project Requests, Capital Outlay Forms, and Operating Budget Forms
NOVEMBER 10, 2022	Staff Return Successes & Accomplishments and Goals and Objectives
DECEMBER 8, 2022	Town Manager Begins Review of General Fund, Special Revenue Fund, and Capital Budgets
JANUARY 13, 2023	Town Council Receives CIP Planning Document
JANUARY 19, 2023	Town Manager presents CIP Program at Workshop Meeting with Town Council, Board of Education, and Board of Finance*
JANUARY 19, 2023	Public Notice of Annual Town Meeting
JANUARY 24, 2023	Town Council Receives Budget Material for Annual Town Meeting Annual Town Meeting is held* Town Manager and Superintendent of Schools present Operating, Capital, and Debt & Transfer Budgets
FEBRUARY 8, 2023	Board of Finance Meets with Town Manager to review Town Budget and CIP Requests Board of Finance Public Hearing*
FEBRUARY 10, 2023	Board of Finance Meets with Board of Education (BOE) to review BOE Budget and CIP Requests
FEBRUARY 15, 2023	Board of Finance Meets to Review Unfinished Budget Related Items
FEBRUARY 21, 2023	Board of Finance Recommends General Fund Budget, CIP, and Special Revenue Funds to Town Council
FEBRUARY 28, 2023	Town Council Reviews Budget Requests with Town Manager and Department Directors
MARCH 1, 2023	Town Council Reviews Budget Request with Board of Education
MARCH 15, 2023	Public Notice of Proposed Budget
MARCH 21, 2023	Final Budget Hearing* / Budget Adopted Town Council Reviews CIP Projects, Adopts Budgets (for General Fund, CIP projects, and Sewer Operating Fund), and sets CIP Planning Document Priorities
MARCH 24, 2023	Set Mill Rate / Board of Finance (Charter, Section 608)
JULY 1, 2023	First Day of this Budget's Fiscal Year
JUNE 30, 2024	Last Day of this Budget's Fiscal Year

**Public Engagement: Public Comment sessions are offered during these meetings which allow the public to voice opinions regarding various budget matters. All board/commission meeting schedules, agendas, minutes, and associated documents are posted on the [Town Clerk's website](#). Meetings are also live streamed on the Town's TV Channel and through the Town website at www.glastonburyct.gov/video.*

BASIS OF ACCOUNTING

The General Fund budget and financial statements, as reported in the Annual Comprehensive Report (ACFR), are developed using the modified accrual basis of accounting, in accordance with generally accepted accounting principles (GAAP).

Modified accrual accounting recognizes revenues when they are measurable and available. Revenues are considered to be available when collected within the current period or soon enough thereafter (e.g. within 60 days of the end of the current fiscal year) to be used to pay liabilities of the current period. Most expenditures are reported in the same manner as accrual accounting, recognized when incurred. However, the following are recognized when due: principal and interest on general long-term debt and compensated absences.

In addition to recognizing expenditures when incurred or due, the Town also uses encumbrance accounting to reserve a portion of the applicable budgeted appropriation for commitments made for goods or services which have not yet been received. For example, purchase orders, contracts, or other commitments are recorded as encumbrances in order to reserve a portion of the applicable appropriation. Once the goods have been received or service performed, the encumbrance is taken down and the expenditure is recorded.

At fiscal year-end, remaining encumbrances are carried forward to the following fiscal year as budgetary adjustments. This allows for commitments made in one fiscal year, to be fulfilled and recorded as an expenditure in the subsequent fiscal year. Most unexpended and unencumbered appropriations lapse at fiscal year-end, with the exception of those for General Fund capital outlay purchases 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. Unencumbered appropriations for Capital Projects Funds do not lapse; they are carried from one fiscal year to the next. Capital Project Funds are reviewed and closed, as appropriate.

Financial Policies

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

POLICY	CRITERIA	FY23-24 BUDGET	In Compliance
Adherence to: Process Outlined on the following page to Amend the Budget Cash Management Policies Pension and Other Post-Employment Benefits Trust Fund Policies Technology Replacement Schedule Loss Control Mitigation Practices	N/A N/A N/A N/A N/A	N/A N/A N/A N/A N/A	✓ ✓ ✓ ✓ ✓
Debt Policies: Ratio of Net Debt to Equalized Full Value Grand List is Less Than 2.5% Net Debt is Less Than 2.5% of Equalized Full Value Grand List (i.e. <\$154M) Annual Debt Service Shall Not Exceed 10% of Respective Year Budget Protect Standard & Poor’s Rating Protect Moody’s Investors Service Rating	< 2.5% < \$154M ≤ 10% AAA Aaa	0.6% \$41.3M 4% AAA Aaa	✓ ✓ ✓ ✓ ✓
Capital Reserve Unassigned Fund Balance Equivalent to \$1M	≥ \$1.0M	\$1.35M	✓
Maintain a Minimum General Fund Unassigned Fund Balance of 16% of the Subsequent Year’s General Fund Operating Revenues	≥ 16%	18.0%	✓

Financial Policies Continued

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 that do 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 and Town Council approval. Such appropriations also include a public hearing process.

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 while considering 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.

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.


Financial Policies Continued

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. Also, annual Debt Service shall not exceed 10% of the respective year budget.

Glastonbury's policy is to protect the quality of Standard & Poor's and Moody's ratings by adhering to sound financial policies. In October 2021, Moody's Investors Service issued a Credit Opinion of 'Aaa stable' and S&P assigned its 'AAA/Stable' long-term rating to Glastonbury.

Rating Description	Moody's	Standard & Poor's (S&P)
Prime	Aaa	AAA
High Grade	Aa1, Aa2, Aa3	AA+, AA, AA-
Upper Medium Grade	A1, A2, A3	A+, A, A-
Lower Medium Grade	Baa1, Baa2, Baa3	BBB+, BBB, BBB-



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.

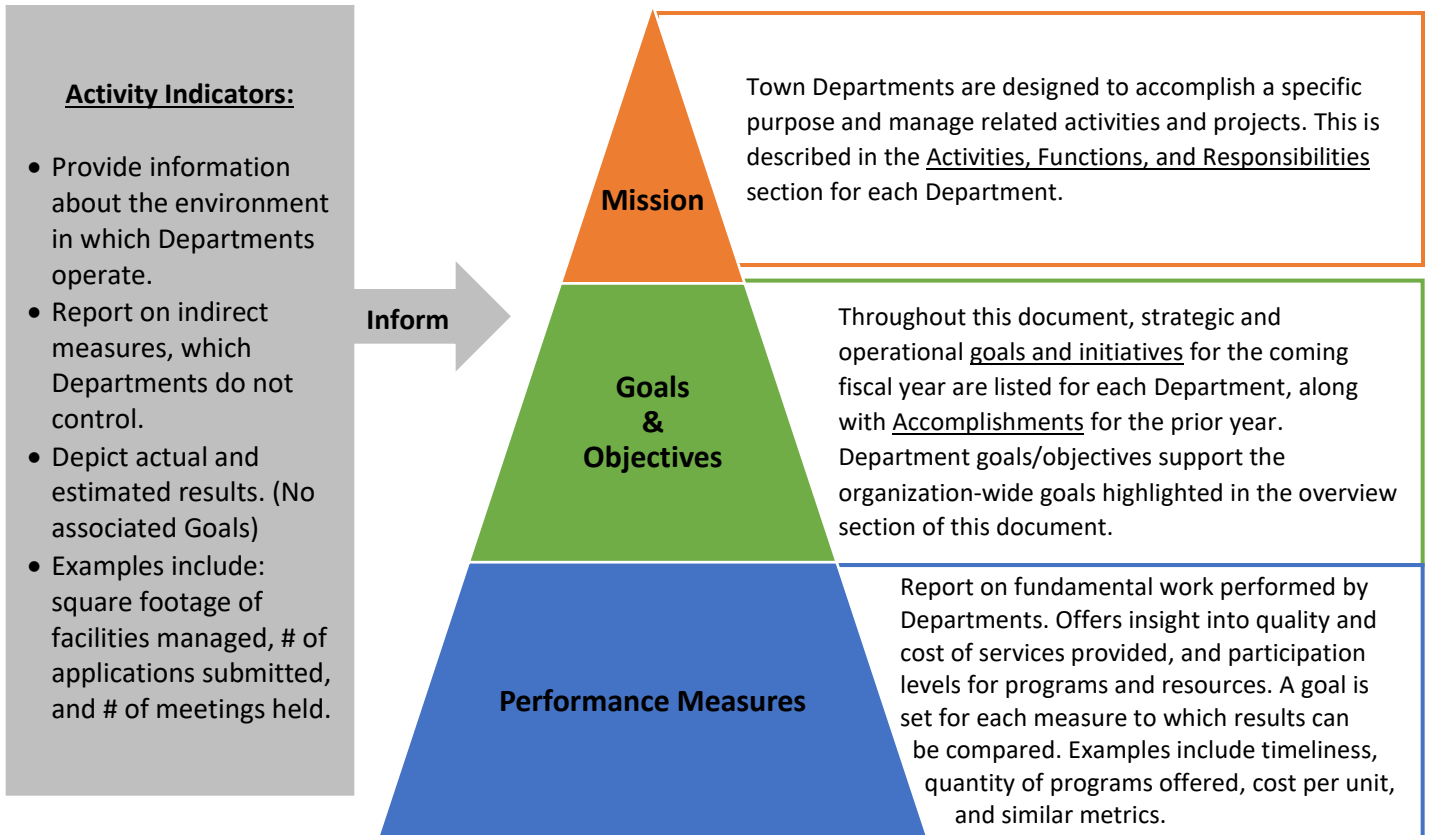
Use of Fund Balance Policy

The Town Council and Board of Finance adhere to a policy whereby the Town shall maintain a minimum Unassigned Fund Balance of 16% 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 16% will generally be limited to one-time, non-recurring purposes; receipt of one-time non-recurring revenues will generally 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 16% 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 16% level within the two fiscal years following the fiscal year in which the event occurred.

Performance Measures

Town staff work diligently throughout the year to identify and respond to the ongoing and evolving community needs. Staff stay informed of such needs through a series of efforts including: public meetings, serving as liaisons to boards and commissions, citizen feedback surveys, social media, research of emerging trends and issues, and participation in associations and special interest groups. Identified topics are discussed, prioritized, and considered when reviewing and updating the Town’s strategic goals and initiatives.

The General Fund Department Details section of this Budget document contains information specific to each Department. The following chart defines and depicts the relationship between each Department’s Mission, Goals and Objectives, Performance Measures, and Activity Indicators. Throughout the budget process and this document, each division provides:





**General
Fund**

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	2022 Actual	2023 Adopted	2024 Adopted	Increase (Decrease)	% Increase (Decrease)
REVENUES					
Taxes	161,977,631	163,548,948	166,844,482	3,295,534	2.0%
Licenses & Permits	1,783,790	1,369,645	1,474,750	105,105	7.7%
Intergovernmental	9,134,361	8,799,838	9,548,130	748,292	8.5%
Charges for Services	1,741,560	1,573,403	1,580,928	7,525	0.5%
Other*	1,253,377	1,630,727	2,481,941	851,214	52.2%
Use of Fund Balance	400,000	875,000	775,000	(100,000)	-11.4%
TOTAL REVENUES	176,290,719	177,797,562	182,705,231	4,907,669	2.8%
APPROPRIATIONS/EXPENDITURES					
TOWN					
General Government	3,466,212	3,736,574	3,993,846	257,272	6.9%
Community Development	2,642,247	2,508,734	2,631,956	123,222	4.9%
Administrative Services	5,910,747	6,541,079	6,768,482	227,403	3.5%
Public Safety	15,850,050	16,566,846	16,690,446	123,600	0.7%
Physical Services	7,376,311	7,545,639	7,649,937	104,298	1.4%
Sanitation	953,775	957,950	957,996	46	0.0%
Human Services	2,978,983	3,362,023	3,636,400	274,377	8.2%
Leisure & Culture	6,025,299	6,258,850	6,475,181	216,331	3.5%
TOTAL TOWN	45,203,625	47,477,695	48,804,244	1,326,549	2.8%
DEBT & TRANSFERS OUT	13,279,396	13,382,486	13,632,922	250,436	1.9%
EDUCATION	114,849,239	116,937,381	120,268,065	3,330,684	2.8%
TOTAL APPROPRIATIONS/EXPENDITURES	173,332,260	177,797,562	182,705,231	4,907,669	2.8%

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

DESCRIPTION	2022 Actual	2023 Adopted	2024 Adopted	Increase (Decrease)	% Increase (Decrease)
TAXES					
Tax Revenues					
Current Levy	159,102,461	161,196,948	\$ 164,492,482	3,295,534	2.0%
Auto Supplemental	1,822,868	1,500,000	\$ 1,500,000	-	0.0%
Delinquent Motor Vehicle Fees	14,274	-	\$ -	-	0.0%
Prior Years	642,281	500,000	\$ 500,000	-	0.0%
Interest & Fees	391,747	350,000	\$ 350,000	-	0.0%
Miscellaneous Fees	4,001	2,000	\$ 2,000	-	0.0%
TOTAL TAXES	161,977,631	163,548,948	\$ 166,844,482	3,295,534	2.0%
LICENSES & PERMITS					
Licenses & Permits					
Building Inspection Fees	1,177,109	800,000	\$ 900,000	100,000	12.5%
Town Clerk Fees	106,046	91,000	\$ 91,250	250	0.3%
Physical Services Fees	20,365	18,500	\$ 19,500	1,000	5.4%
Refuse Permit Fees	363,934	350,000	\$ 350,000	-	0.0%
Health Licenses	112,433	106,145	\$ 110,000	3,855	3.6%
Fire Marshal Fees	3,903	4,000	\$ 4,000	-	0.0%
TOTAL LICENSES & PERMITS	1,783,790	1,369,645	\$ 1,474,750	105,105	7.7%
INTERGOVERNMENTAL					
HousAuth In-Lieu Tax					
Housing Auth Welles Vill	90,681	89,000	\$ 91,000	2,000	2.2%
Other Housing Projects	123,472	125,100	\$ 128,900	3,800	3.0%
	214,153	214,100	\$ 219,900	5,800	2.7%
ST Conn In-Lieu Taxes					
ST/CT Pilot	34,615	46,915	\$ 47,424	509	1.1%
Municipal Revenue Sharing	12,301	-	\$ -	-	0.0%
Disability Exemption	2,160	2,700	\$ 2,700	-	0.0%
Veterans Exemption	8,504	9,000	\$ 9,000	-	0.0%
ST/CT Telephone Access	62,305	72,000	\$ 62,000	(10,000)	-13.9%
State Stabilization Grant	385,930	385,930	\$ 385,930	-	0.0%
Miscellaneous State Grant	554,437	-	\$ -	-	0.0%
	1,060,251	516,545	\$ 507,054	(9,491)	-1.8%
ST Educ Entitlements					
Magnet School Transportation	9,900	-	\$ -	-	0.0%
ECS Cost Sharing Grant	5,370,454	5,379,255	\$ 5,655,724	276,469	5.1%
Spec Educ Excess/Agency	1,493,058	-	\$ -	-	0.0%
Vocational Agriculture	401,398	298,519	\$ 298,519	-	0.0%
	7,274,810	5,677,774	\$ 5,954,243	276,469	4.9%

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

DESCRIPTION	2022 Actual	2023 Adopted	2024 Adopted	Increase (Decrease)	% Increase (Decrease)
Admin Services					
ST/CT Motor Vehicle Grant	-	1,790,125	\$ 2,255,024	464,899	26.0%
ST/CT Historical Document Pres	7,500	7,500	\$ 7,500	-	0.0%
	7,500	1,797,625	\$ 2,262,524	464,899	25.9%
Public Safety					
Regional Dispatch Reimbursement	173,993	160,000	\$ 160,000	-	0.0%
Police Grants	251,328	245,475	\$ 245,475	-	0.0%
Civil Preparedness	11,618	12,110	\$ 12,110	-	0.0%
State Fire Service	-	25,000	\$ 25,000	-	0.0%
Volunteer Ambul Reimbursements	2,766	20,000	\$ 20,000	-	0.0%
	439,705	462,585	\$ 462,585	-	0.0%
Human Services					
Dial A Ride Grant	51,278	51,278	\$ 52,820	1,542	3.0%
Housing Auth Resident Services	50,000	47,990	\$ 47,990	-	0.0%
Youth & Family ST Grant	32,177	31,942	\$ 31,942	-	0.0%
NCAA Grant	4,487	-	\$ 9,072	9,072	-
	137,942	131,210	\$ 141,824	10,614	8.1%
TOTAL INTERGOVERNMENTAL	9,134,361	8,799,838	\$ 9,548,130	748,292	8.5%
CHARGES FOR SERVICES					
Charges for Services					
Planning & Zoning	10,243	14,000	\$ 13,000	(1,000)	-7.1%
Town Clerk Recording Fees	264,744	269,900	\$ 266,200	(3,700)	-1.4%
Town Clerk Conveyance Fee	994,585	700,000	\$ 700,000	-	0.0%
Educ/Community Serv Fees	780	30,000	\$ 30,000	-	0.0%
Solid Waste Tip Fees	225,727	235,000	\$ 235,000	-	0.0%
Sewer Inspection Fees	-	2,000	\$ -	(2,000)	-100.0%
Parks/Rec Swimming Fees	107,332	129,800	\$ 135,200	5,400	4.2%
Parks/Rec Program Fees	30,332	34,283	\$ 33,808	(475)	-1.4%
Subdivision OT Inspection	-	1,000	\$ -	(1,000)	-100.0%
Fire Watch Services	3,767	5,320	\$ 5,320	-	0.0%
Health Soil Tests	2,450	2,000	\$ 2,500	500	25.0%
Senior Ser Programs	59,202	65,000	\$ 76,600	11,600	17.8%
Senior Nutrition Program	14,678	32,000	\$ 30,000	(2,000)	-6.3%
Library Fines	10,290	25,000	\$ 25,000	-	0.0%
Notary Services	4,395	5,100	\$ 5,300	200	3.9%
Passport Processing	13,035	23,000	\$ 23,000	-	0.0%
TOTAL CHARGES FOR SERVICES	1,741,560	1,573,403	\$ 1,580,928	7,525	0.5%

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

DESCRIPTION	2022 Actual	2023 Adopted	2024 Adopted	Increase (Decrease)	% Increase (Decrease)
OTHER REVENUES*					
Other Revenues					
Probate Court Reimbursements	2,480	2,480	\$ 2,480	-	0.0%
Interest on Investments	234,764	620,000	\$ 1,500,000	880,000	141.9%
Land Sales & Rentals	217,345	266,308	\$ 272,172	5,864	2.2%
Miscellaneous	11,543	57,500	\$ 20,000	(37,500)	-65.2%
Educ Student Activities	-	200	\$ 200	-	0.0%
Lease Revenue	52,741	-	\$ -	-	-
Educ Vo Ag Tuition	320,681	365,989	\$ 365,989	-	0.0%
Purchasing - Auction Sales	100,731	40,000	\$ 40,000	-	0.0%
PhyServ Refunds & Sales	565	3,500	\$ 2,500	(1,000)	-28.6%
Refuse Recycling	106,108	48,600	\$ 58,350	9,750	20.1%
Bulky Waste Fill and Tip Fees	-	-	\$ -	-	-
Claims Reimbursements	120,104	40,000	\$ 40,000	-	0.0%
Public Safety Police	64,964	68,000	\$ 68,000	-	0.0%
Health Insurance/Reimburs	-	-	\$ -	-	0.0%
Youth & Family Services	7,050	33,400	\$ 27,500	(5,900)	-17.7%
Library Trustee Account	69,972	40,000	\$ 40,000	-	0.0%
Clinical Fees	225	750	\$ 750	-	0.0%
Library Miscellaneous	1,979	10,000	\$ 10,000	-	0.0%
Purchasing Card Rebates	14,308	9,000	\$ 9,000	-	0.0%
Attorney Fees Reimbursed	2	25,000	\$ 25,000	-	0.0%
Utilities Reimbursed	7,088	-	\$ -	-	0.0%
Lease Interest Income	7,432	-	\$ -	-	0.0%
Unrealized Gain/(Loss) on Inventory	(126,405)	-	\$ -	-	0.0%
ICMA Administrative Allowance	39,701	-	\$ -	-	0.0%
TOTAL OTHER REVENUES	1,253,377	1,630,727	\$ 2,481,941	851,214	52.2%
TRANSFERS IN					
Transfers In From					
Capital Projects	400,000	-	\$ -	-	-
General Fund	-	875,000	\$ 775,000	(100,000)	-11.4%
TOTAL TRANSFERS IN	400,000	875,000	\$ 775,000	(100,000)	-11.4%
GRAND TOTAL REVENUE AND TRANSFERS	\$176,290,719	177,797,562	\$ 182,705,231	\$4,907,669	2.8%

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

DEPARTMENT	2022 Actual	2023 Adopted	2024 Adopted	Increase (Decrease)	% Increase (Decrease)
TOWN					
GENERAL GOVERNMENT					
TOWN COUNCIL	139,586	154,692	165,192	10,500	6.8%
TOWN MANAGER	738,140	814,047	846,684	32,637	4.0%
HUMAN RESOURCES	718,719	800,295	1,008,475	208,180	26.0%
FACILITIES MAINTENANCE	1,869,767	1,967,540	1,973,495	5,955	0.3%
TOTAL GENERAL GOVERNMENT	3,466,212	3,736,574	3,993,846	257,272	6.9%
COMMUNITY DEVELOPMENT					
COMMUNITY DEVELOPMENT	812,244	747,452	773,812	26,360	3.5%
BUILDING INSPECTION	683,300	593,540	682,320	88,780	15.0%
FIRE MARSHAL	352,295	375,417	372,389	(3,028)	-0.8%
HEALTH	794,410	792,325	803,435	11,110	1.4%
TOTAL COMMUNITY DEVELOPMENT	2,642,247	2,508,734	2,631,956	123,222	4.9%
ADMINISTRATIVE SERVICES					
FINANCIAL ADMINISTRATION	1,769,795	1,826,459	2,048,767	222,308	12.2%
ACCOUNTING	475,358	515,607	469,215	(46,392)	-9.0%
PROPERTY ASSESSMENT	635,055	662,127	679,535	17,408	2.6%
REVENUE COLLECTION	500,029	495,132	455,334	(39,798)	-8.0%
TOWN CLERK	537,038	592,610	610,065	17,455	2.9%
VOTER REGISTRATION	133,165	203,847	236,593	32,746	16.1%
LEGAL SERVICES	236,222	300,000	300,000	-	0.0%
PROBATE SERVICES	13,967	24,800	24,800	-	0.0%
INSURANCE/PENSIONS	1,610,117	1,920,497	1,944,173	23,676	1.2%
TOTAL ADMINISTRATIVE SERVICES	5,910,747	6,541,079	6,768,482	227,403	3.5%
PUBLIC SAFETY					
POLICE	14,596,583	15,058,422	15,203,166	144,744	1.0%
VOLUNTEER AMBULANCE	2,821	3,175	700	(2,475)	-78.0%
FIRE	1,220,415	1,473,759	1,453,393	(20,366)	-1.4%
CIVIL PREPAREDNESS	30,231	31,490	33,187	1,697	5.4%
TOTAL PUBLIC SAFETY	15,850,050	16,566,846	16,690,446	123,600	0.7%
PHYSICAL SERVICES					
ENGINEERING	1,735,028	1,744,221	1,736,257	(7,964)	-0.5%
HIGHWAY	4,438,232	4,597,674	4,614,539	16,865	0.4%
FLEET MAINTENANCE	1,203,051	1,203,744	1,299,141	95,397	7.9%
TOTAL PHYSICAL SERVICES	7,376,311	7,545,639	7,649,937	104,298	1.4%

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

DEPARTMENT	2022 Actual	2023 Adopted	2024 Adopted	Increase (Decrease)	% Increase (Decrease)
SANITATION					
REFUSE DISPOSAL	953,775	957,950	957,996	46	0.0%
TOTAL SANITATION	953,775	957,950	957,996	46	0.0%
HUMAN SERVICES					
HEALTH GRANTS	34,077	36,000	36,000	-	0.0%
YOUTH/FAMILY SERVICES	1,546,745	1,799,038	2,025,542	226,504	12.6%
SENIOR & COMMUNITY SERVICES	1,398,161	1,526,985	1,574,858	47,873	3.1%
TOTAL HUMAN SERVICES	2,978,983	3,362,023	3,636,400	274,377	8.2%
LEISURE & CULTURE					
PARKS/RECREATION	4,253,067	4,351,497	4,498,598	147,101	3.4%
WELLES TURNER LIBRARY	1,757,232	1,892,353	1,956,583	64,230	3.4%
SOUTH GLASTONBURY LIBRARY	7,500	7,500	10,000	2,500	33.3%
EAST GLASTONBURY LIBRARY	7,500	7,500	10,000	2,500	33.3%
TOTAL LEISURE & CULTURE	6,025,299	6,258,850	6,475,181	216,331	3.5%
TOTAL TOWN	45,203,625	47,477,695	48,804,244	1,326,549	2.8%
DEBT SERVICE & TRANSFERS OUT					
DEBT SERVICE	6,556,033	6,902,429	7,096,470	194,041	2.8%
TRANSFERS OUT					
CAPITAL RESERVE FUND	5,623,700	5,650,000	5,850,000	200,000	3.5%
DOG FUND	45,000	45,000	45,000	-	0.0%
OPEB FUND	740,663	785,057	641,452	(143,605)	-18.3%
SEWER OPERATING	107,000	-	-	-	0.0%
CAPITAL PROJECTS FUND	207,000	-	-	-	0.0%
TOTAL TRANSFERS OUT	6,723,363	6,480,057	6,536,452	56,395	0.9%
TOTAL DEBT SERVICE & TRANSFERS OUT	13,279,396	13,382,486	13,632,922	250,436	1.9%
EDUCATION	114,849,239	116,937,381	120,268,065	3,330,684	2.8%
GRAND TOTAL EXPENDITURES AND TRANSFERS	\$ 173,332,260	\$ 177,797,562	\$ 182,705,231	\$ 4,907,669	2.76%

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.

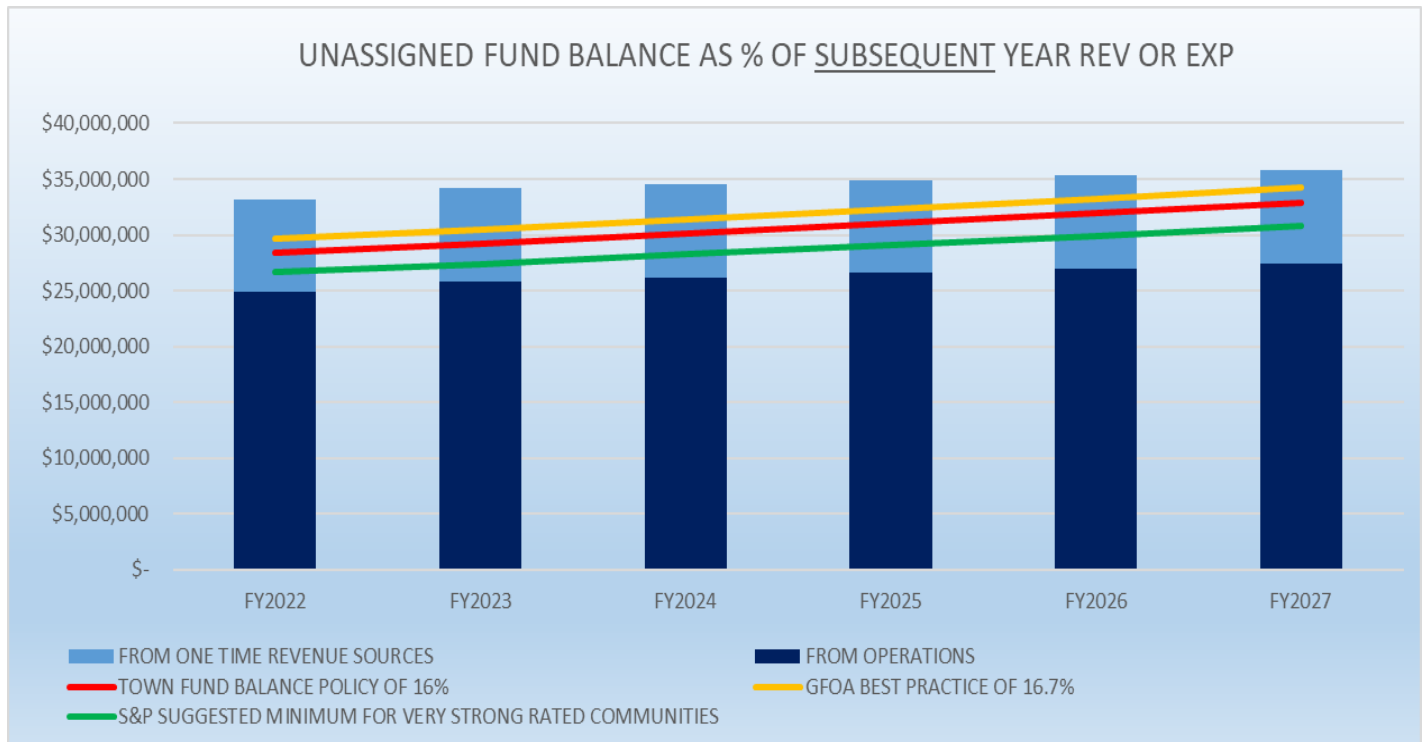
	2021/22 ACTUALS	2022/23 PROJECTED	2023/24 PROJECTED	2024/25 PROJECTED	2025/26 PROJECTED	2026/27 PROJECTED
ACTUAL/PROJECTED OPERATING RESULTS:						
JULY 1, FUND BALANCE	\$34,640,894	\$33,216,774	\$34,171,774	\$34,496,774	\$ 34,921,774	\$ 35,346,774
REVENUES & TRANSFERS IN	200,283,053					
EXPENDITURES & TRANSFERS OUT	(197,324,596)					
ACTUAL NET GAIN/(LOSS) ON OPERATIONS	2,958,457					
NET GAIN/(LOSS) ON OPERATIONS		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
MUNICIPAL REVENUE SHARING ACCT		730,000	-	-	-	-
ACTUAL/ESTIMATED FUND BALANCE ENDING - JUNE 30	\$37,599,351	\$34,946,774	\$35,171,774	\$35,496,774	\$ 35,921,774	\$ 36,346,774
EXPENDITURE ACTUALS & ESTIMATES	\$172,723,330	\$177,797,562	\$182,705,231	\$188,186,388	\$ 193,831,980	\$ 199,646,939
	<i>ADOPTED BUD</i>	<i>ADOPTED BUD</i>	<i>ADOPTED BUD</i>	<i>Estimated @ 3%</i>		
FUND BALANCE:						
TOTAL FUND BALANCE - JUNE 30	\$37,599,351	\$34,946,774	\$35,171,774	\$35,496,774	\$ 35,921,774	\$ 36,346,774
RESERVES						
<i>Non Spendable (estimated)</i>	(275,802)					
<i>Assigned for Education surplus carried to Subsequent year</i>	(2,691,878)					
<i>Assigned for Capital Outlay in Subsequent year</i>	(38,382)					
<i>Assigned for Continued Appropriations</i>	(501,515)					
<i>Assigned for Subsequent Year BUD (Transfer In from General Fund)</i>	(875,000)	(775,000)	(675,000)	(575,000)	(575,000)	(575,000)
UNASSIGNED FUND BALANCE - JUNE 30	\$33,216,774	\$34,171,774	\$34,496,774	\$34,921,774	\$ 35,346,774	\$ 35,771,774
UNASSIGNED FUND BALANCE AS % OF SUBSEQUENT YEAR REV OR EXP	18.7%	18.7%	18.3%	18.0%	17.7%	17.4%

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 unassigned fund balance (UFB) from these two sources. In addition, the UFB is compared to the Town's policy of 16% of the subsequent year's General Fund operating revenues, Standard & Poor's (S&P) suggested minimum balance of 15% as a percentage of expenditures, and the Government Finance Officers Association (GFOA) best practice of no less than two months of regular General Fund operating revenues, or 16.7%.



Note:

- One Time Revenue Sources in FY22 and beyond: \$8.3M (\$0.6M sale of Williams Street and \$8.5M sale of Gateway, less \$0.7M cost to extend Western Blvd.).
- The Town's policy of maintaining a minimum Unassigned Fund Balance of 16% of the subsequent year's General Fund operating revenues equates to \$29.2M of the FY24 Adopted Budget.
- S&P's suggested minimum Unassigned Fund Balance for very strong rated communities of greater than 15% of expenditures equals \$27.4M of the FY24 Adopted Budget.
- The GFOA's best practice of maintaining a minimum Unassigned Fund Balance of no less than two (2) months of regular General Fund operating revenues or expenditures, equates to 16.7% or \$30.5M of the FY24 Adopted Budget.

General Fund | Comparative Balance Sheet – General Fund

	FY2021	FY2022
<u>ASSETS</u>		
Cash and cash equivalents	\$ 33,874,197	\$ 34,895,114
Receivables:		
Property taxes	1,656,272	1,697,517
Intergovernmental	296,742	313,861
Other	-	80,189
Inventory	228,898	237,160
Investments	6,886,201	8,285,867
Other assets	10,753	38,642
	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 42,953,063</u>	<u>\$ 45,548,350</u>
 <u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</u>		
Liabilities:		
Accounts and other payables	\$ 4,896,349	\$ 4,526,744
Due to other funds	969,000	554,600
Due to developers for escrow deposits	622,939	807,661
Due to others for escrow deposits	168,892	111,831
Unearned revenue	54,664	49,775
Total Liabilities	<u>6,711,844</u>	<u>6,050,611</u>
 Deferred inflows of resources:		
Unavailable revenue - property taxes	1,388,674	1,520,163
Unavailable revenue - other	-	80,906
Advance tax payments	211,651	297,319
Total deferred inflows of resources	<u>1,600,325</u>	<u>1,898,388</u>
 Fund Balance:		
Nonspendable	239,651	275,802
Assigned	3,960,388	4,106,775
Unassigned	30,440,855	33,216,774
Total Fund Balance	<u>34,640,894</u>	<u>37,599,351</u>
	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 42,953,063</u>	<u>\$ 45,548,350</u>

GENERAL FUND | REVENUES (Page 1 of 2)

	FY2024 Adopted Budget	% of Budget
Property Taxes	\$166,844,482	91.3%
Licenses and Permits	\$1,474,750	0.8%
Intergovernmental Revenues	\$9,548,130	5.2%
Charges for Services	\$1,580,928	0.9%
Other Revenues	\$2,481,941	1.4%
Use of Fund Balance	\$775,000	0.4%
Adopted Operating Budget	\$182,705,231	100.0%

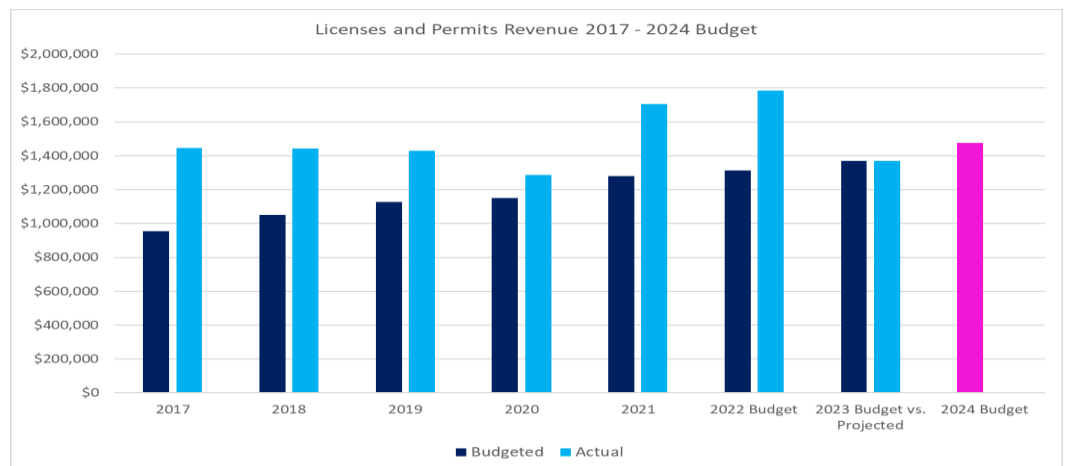
Revenues to support the adopted FY 2023/2024 general fund operating budget total \$182,705,231, representing an increase of \$4,907,669 or 2.8% over the FY 2022/2023 adopted budgeted revenues.

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). Under state-mandated property Revaluation, the net taxable Grand List of October 1, 2022 was \$5.39 billion, representing an increase of 21.03% from 2021. Individually, the real estate segment increased 23.6%, the personal property increased 13.7%, and the motor vehicle list increased 1.84% over the net 2021 totals. When excluding the property Revaluation process and to normalize the growth, the Grand List increased 1.57% or \$69.8 million over 2021 and generates roughly \$2.60 million in new tax revenue.

Property	FY 2022/2023	FY 2023/2024
Real Estate (RE)	37.30 (99.20%)	31.01 (99.15%)
Personal Property (PP)		
Motor Vehicle (MV)	31.00 (98.5%)	
Combined	36.68 (99.15%)	

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. A change in the assumed combined collection rate of ten basis points (e.g. 0.10%) equates to approximately \$160,000.

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 \$1,474,750, an increase of \$105,105 over the previous year.



GENERAL FUND | REVENUES CONTINUED (Page 2 of 2)

Intergovernmental Revenues - Revenue of \$9,548,130 is anticipated from various state and federal grants. This amount represents an increase of \$748,292 from the previous year and includes \$2.26 million from the anticipated second year of the State Motor Vehicle (MV) Reimbursement. 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 2023/2024.

Charges for Services - Revenue of \$1,580,928 in this category represents an increase of \$7,525, remaining relatively flat in the FY 2023/2024 budget. This represents revenue collected from conveyance fees, solid waste tipping fees, and Town Clerk recording fees.

Other Revenues – Revenue in this category increased \$851,214, as a result of an increase of interest on investments. An average assumed rate of return of 1.45% and 3.75% was used to estimate investment income for FY2023 and FY2024, respectively. 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 0.30% in FY2022. The Town uses various CD and money market programs to maximize earnings. The high and low earnings rate of these investments range from 0.10% to 4.50% currently. The average rate earned for FY2022 was 0.45% 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 FY2024 budget.

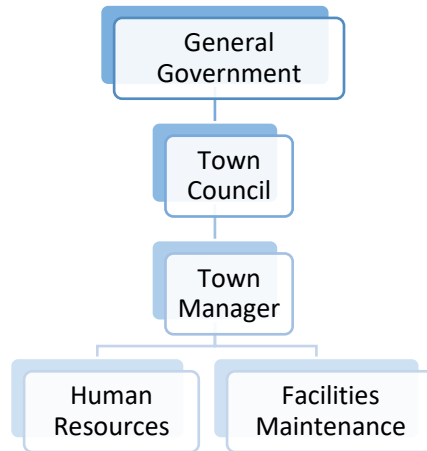
Revenues by Activity/Program

Revenues by Activity/Program	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	Percent Change
Taxes - Current Levy	\$155,877,045	\$159,102,461	\$161,196,948	\$164,492,482	2.0%
Building Inspection Fees	1,062,944	1,177,109	800,000	900,000	12.5%
Accounting - Investment Income	218,003	234,764	620,000	1,500,000	141.9%
Town Clerk	1,387,351	1,373,060	1,068,500	1,065,150	-0.3%
Insurance/Pension/Claims Reimbursed	28,098	120,104	40,000	40,000	0.0%
Refuse Disposal	710,551	695,769	633,600	643,350	1.5%
Senior & Social Services	128,915	297,237	281,268	306,482	9.0%
Parks & Recreation	95,768	137,664	164,083	169,008	3.0%
Education	7,330,821	7,596,271	6,073,963	6,350,432	4.6%

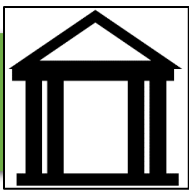
**General Fund
Department Details**

General Government

The General Government Division includes the Town Council, from a budgetary perspective, as well as the Human Resources and Facilities Maintenance Departments, both of which are managed by the Town Manager Department.



EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	1,672,630	1,734,526	1,834,321	1,920,772	4.71%
Supplies	55,465	41,104	164,355	189,535	15.32%
Services & Charges	1,466,552	1,642,993	1,717,398	1,798,389	4.72%
Capital Outlay	128,540	47,590	20,500	85,150	315.37%
TOTAL EXPENDITURES	\$3,323,186	\$3,466,212	\$3,736,574	\$3,993,846	6.89%



Mission and Responsibilities

The mission of the Town Council is to uphold the Town of Glastonbury Vision statement:

Building on over 300 years of tradition and heritage, Glastonbury continues to balance the preservation of its natural resources with the evolving needs of the community. Through positive community partnerships, careful planning, and professional management, we are committed to the highest levels of responsive and equitable service, integrity, and fiscal responsibility. Ongoing innovation, regional cooperation, and effective leadership will ensure that Glastonbury will always be a great place to live, learn, work, play, and do business.

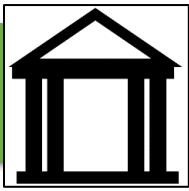
The Town Council is the Charter-designated legislative body of the Town. The nine (9) Council members are elected for two-year terms by elections held in November of odd-numbered years.

Responsibilities and activities performed by the Town Council can be summarized as follows:

- Adopt the annual Operating and Capital budgets
- Appoint Town officials and citizens to various local and regional boards, commissions, and agencies
- Enact ordinances and resolutions necessary for the proper governing of the Town's affairs
- Serve as the Zoning Authority
- Establish policies and measures necessary to promote the general welfare of the Town and the general health and well-being of its citizen
- Represent the Town at official functions

Successes & Accomplishments

- Allocated funding and appointed Steering Committee to develop formal Design Guidelines as amendment to Building Zone Regulations. Process to serve as guide to commercial and multi-unit residential projects within the Town Center area.
- Conducted Public Information Hearings to solicit public comment on allocation of \$10.2M in American Rescue Plan Act (ARPA) monies to Glastonbury. Allocated approximately \$5.6M to capital programming for fire apparatus, Animal Control Shelter, renovations to Fire Stations, Age-Friendly Initiatives, upgrades to Grange Pool, disaster and emergency preparedness, energy efficiency, and other capital initiatives.
- Adopted formal Affordable Housing Plan in accordance with five-year requirement of CT General Statutes. Steering Committee appointed by Council. Recommended plan for action by the Town Plan and Zoning Commission (TP&Z) and Council.
- Authorized agreement with Murphy Road Recycling for cost effective solid waste disposal for five-year period, effective July 2022 through June 30, 2027.
- Exercised Right of First Offer for purchase of 23-acre Rose Berry Farm site to complement preservation of adjacent 52-acre orchard lands. Purchase and Sale Agreement executed and approved by Council in early 2023.
- Approved purchase of open space parcels including Dayton Road (95 acres), Baldwin (30 acres off Sherwood and Westledge), Buckingham/McVey (11+ acres adjoining Baldwin). Baldwin and Buckingham/McVey combine with adjacent open space of Town and Kongsicut Land Trust.
- Supported actions to preserve the Wright House and Gaines Hotel at 2277-2289 Main Street. Worked in cooperation with the Glastonbury Historical Society and State Historic Preservation Office for preservation of these historic structures.
- Adopted FY2022-2023 Town Operating, Debt and Transfer, and Education and Capital Budgets in support of effective ongoing service delivery and capital infrastructure.
- Approved Bond Resolution and scheduled Referendum to authorize \$3.0M appropriation and bond authorization per the Reserve for Land Acquisition. Bond issue approved by voters November 2022.



Future Goals & Initiatives

- Enact amendment to Building Zone Regulations to encourage historic preservation, affordable housing, sustainability, and other desired outcomes.
- Complete process to develop and adopt formal Design Guidelines following review by TP&Z and Architectural and Site Design Review Committee (ASDRC).
- Enact Capital and Operating Budgets for FY2024 consistent with the Town’s long-term objectives and financial policies.
- Continue to support opportunities in accordance with the Reserve for Land Acquisition and Preservation. Consider referendum to replenish bond authorization per the Reserve as applicable.
- Complete Town acquisition of the property at 50-55 Nye Road. Select development partner and begin planning for a Mixed Income Affordable Housing project at this location.
- Consider proposals for sale of remaining Town-owned land within the Gateway area and approve sale as applicable.

Personnel & Expenditure Summary

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	11,864	19,852	25,000	30,000	20.00%
Supplies	1,085	2,847	7,675	7,675	0.00%
Services & Charges	114,903	116,887	122,017	127,517	4.51%
Capital Outlay	0	0	0	0	0.00%
TOTAL EXPENDITURES	\$127,852	\$139,586	\$154,692	\$165,192	6.79%



Mission and Responsibilities

The Town Manager's Department is the office of the Chief Executive of Town administration and is responsible for general management of the Town's affairs including:

- Budget preparation, administration, and fiscal management
- Personnel management; employee and labor relations
- Grants and contract administration and management, as well as management of legal affairs with the Town Attorney
- Implementation and management of policies established by the Town Council
- Project management
- Land acquisition and preservation and economic development
- Communications with residents, general public, businesses, and other governmental entities
- Maintaining overall management responsibility for all aspects of municipal government operations
- Providing recommendations to the Town Council on all phases of municipal administration

Successes & Accomplishments

- One of five communities statewide to receive the Climate Leader Designation as part of the inaugural statewide program. This designation builds upon the Town's Sustainable CT program recognition originally received in 2018, where Glastonbury was also as one of five communities statewide to be recognized.
- Negotiated Town purchase of open space parcels totaling 95 acres off Dayton Road, Baldwin parcel off Sherwood and Westledge, and adjoining Buckingham/McVey parcel totaling 30 and 11 acres respectively. This 41±-acre open space purchase is located adjacent to open spaces of the Town and Kongsicut Land Trust. Other land purchases actively under consideration.
- Completed negotiations for Town purchase of the 10.86-acre commercial property at 50-55 Nye Road. Site proposed for Mixed Use – Affordable Housing project to be developed by Town, Housing Authority, and other partners as applicable.
- Worked with State Historic Preservation Office and Glastonbury Historical Society to support preservation of the historic Wright House and Gaines Hotel at 2277-2289 Main Street.
- Completed renovations and additions to the Welles Turner Memorial Library and celebrated grand opening of this new project in late August of 2022. Project on time and below budget.
- Negotiated and finalized agreement between Town and Murphy Road Recycling (MRR) for cost effective solid waste disposal for the five-year period effective July 2022 through June 30, 2027. Agreement with MRR succeeds previous solid waste and recycling contract with the Materials Innovation Recycling Authority (MIRA).
- Worked with Steering Committee assigned to developing the Town's Affordable Housing Plan and Design Guidelines as amendment to the Building Zone Regulations. Affordable Housing Plan formally adopted by Town Council and Design Guidelines process under way for action by Town Council within the first two quarters of 2023.
- Developed cost effective Town Operating Budget Proposal for FY2023 and recommended successful Capital Program effective July 1, 2022 for care and maintenance of Town and Education infrastructure.



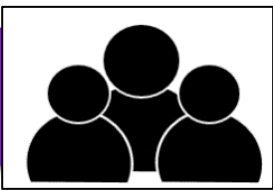
Future Goals & Initiatives

- Continue negotiations for land acquisition and preservation as opportunities present
- Manage, through Department Directors, capital projects
- to ensure effective project management and achieve goals of respective projects
- Develop cost-effective Town Operating and Debt and Transfer Budget for FY2024 to support responsive and effective Town operations while considering long-term implications and minimize upward movement in the tax rate
- Assist 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
- Support work of Steering Committee for the Design Guidelines process to keep work on schedule and with goal of achieving final action by Council within first two quarters of calendar year 2023

Personnel & Expenditure Summary

PERSONNEL	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED
Full Time	3.00	3.00	3.00	3.00
Part Time	0.00	0.50	0.50	0.50
FTE	3.00	3.50	3.50	3.50

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	369,050	408,460	402,000	415,015	3.24%
Supplies	8,703	11,178	117,860	142,860	21.21%
Services & Charges	220,663	291,636	294,187	286,909	-2.47%
Capital Outlay	106,486	26,866	0	1,900	0.00%
TOTAL EXPENDITURES	\$704,901	\$738,140	\$814,047	\$846,684	4.01%



Mission and Responsibilities

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.

Human Resources activities and functions include:

- Employee selection, including new hire recruitment and internal promotions; administration of Affirmative Action Plan
- 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
- Risk mitigation
- Record keeping
- Maintaining compliance with state and federal employment laws and related guidelines
- Policy review and development

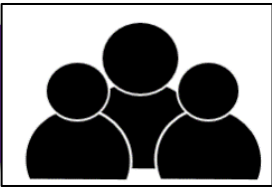
A sub-division of the HR Department, the Customer Service Center (CSC), provides professional, one-stop shopping assistance for a variety of Town services including notarizations, passport processing, permits and applications, and general information.

Successes & Accomplishments

- Mitigated Coronavirus exposure in the workplace by providing protocols informed by changing public health guidance.
- Implemented a Human Resources Information System (H.R.I.S.) and transitioned time-keeping and payroll to a fully-integrated, single platform system, improving data accuracy and data processing efficiency.
- Settled contract negotiations with Local 3946 of Council 4, of the American Federation of State, County and Municipal Employees.
- Implemented new Affirmative Action Plan development procedure, improving accuracy of labor market comparison and effectiveness of outreach.
- Transitioned drug/alcohol testing program to new Federal Motor Carrier Safety Administration-compliant vendor.
- Initiated Risk Review Team to study and address safety-related risks.
- Managed 38 recruitments; hired 50 new and promoted 14 full and part-time employees, 27 leaves of absence, and 34 pension commencements.
- Conducted 19 wage surveys and analyses and continued mapping Compensation Plan changes to align full and part-time wages.
- Authored/updated 28 job descriptions.
- Authored social media policy for employee's personal use of such platforms.

Customer Service Center (CSC)

- Enhanced "one-stop-shopping" opportunities at the CSC by making Youth & Family Services' theater production tickets available at Town Hall.
- Supported Town Clerk and Registrars of Voters staff with election activities, including providing absentee ballot applications and voting district/location information to residents.
- Coordinated system-wide participation in fundraising for charitable organizations including the Breast Friends Fund.



Future Goals & Initiatives

- Adopt Retirement Income Plan 2023 Restatement; develop and publish related Retirement Income Plan summary plan descriptions for each retirement plan group.
- Implement Medicare Advantage Plan for retirees to improve coverage while reducing costs to retirees and the Town.
- Introduce an employee Wellness Program.
- Complete physical and electronic record reconfigurations.
- Update, draft, implement, and introduce policies including Attendance Policy, Leave of Absence, and Driving.

Customer Service Center (CSC)

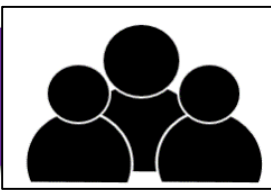
- Provide notary services to Town Hall visitors on a revenue-positive basis.
- Process passport applications on an ongoing appointment basis and through seasonal/special events.
- Promote Town assistance programs at the CSC to help generate interest and contributions – e.g. Food Bank, Holiday Programs, Police Department outreach initiatives, Leisure/Culture programming, etc.
- Provide face masks, literature, and other public health resources through the CSC.
- Continue to expand opportunities to highlight Town news and events in the Customer Service Center.
- Update the Wall of Honor Veterans display, (located on the lower level of Town Hall), to recognize local veterans.

Personnel & Expenditure Summary (HR and Customer Service)

PERSONNEL	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED
Full Time – Human Resources	3.00	3.00	3.00	4.00
Part Time – Customer Service Center	1.27	1.27	1.27	N/A*
Full Time – Customer Service Center*	N/A	N/A	N/A	1.00
FTE	4.27	4.27	4.27	5.00

*In November 2022, the Town Manager approved a change in the Customer Service Representative (CSR) role from 2 part-time positions to 1 full-time position. This is a strategic shift due to the ongoing attrition rate and the breadth of organizational knowledge required for success in this role. The two part-time positions became vacant at the same time, and through attrition, the role transitioned to full time.

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	324,494	345,540	351,975	433,929	23.28%
Supplies	10,966	10,520	19,620	19,800	0.92%
Services & Charges	219,000	358,159	428,700	547,996	27.83%
Capital Outlay	0	4,500	0	6,750	0.00%
TOTAL EXPENDITURES	\$554,461	\$718,719	\$800,295	\$1,008,475	26.01%
REVENUES – Non-Tax	\$905	\$16,115	\$16,000	\$16,000	0.00%
Required from Taxes	\$553,556	\$702,604	\$784,295	\$992,475	26.54%



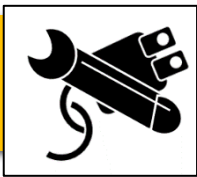
Performance Measures

PERFORMANCE MEASURES	GOAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
# of Workers' Compensation Claims	<25	20	22	20	20
Total Cost (\$) of Workers' Compensation Claims \triangle	<\$175,000	\$162,600	\$201,000	\$175,000	\$175,000
# of Employee Training Programs	5	4	3	5	5
% Probation success rate, full-time employees	>85%	77%	88%	This division does not estimate these measures for future years.	

Activity Indicators

ACTIVITY INDICATORS	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Total Number of Participants in Training Sessions for Fiscal Year	348	120	319	225
Number of Full & Part Time Recruitments per year (Parks & Recreation seasonal NOT included)	45	62	45	45
Number of Full-Time Budgeted Positions	239	237	241	245
Revenue from Passport Processing Services* \triangle	\$905	\$13,035	\$13,000	\$13,000
# of Passport Applications Processed* \triangle	25*	361	361	361
Notary Services Revenue \triangle	\$0*	\$3,080	\$3,000	\$3,000

**Due to the COVID-19 pandemic, Notary and Passport services were suspended in March 2020. Notary services did not resume in the CSC during FY2021, and passport services did not resume standard appointment hours until July 2021. Accordingly, processing volume and corresponding revenues for FY2021 reflect this suspension of services.*



Mission and Responsibilities

The mission of the Facilities Maintenance Department is to provide comprehensive operations and maintenance management of all municipal buildings and facilities to ensure cost effective operations, high quality customer service, and exceptional working environments. The Department manages all capital building construction projects for the Town and the Board of Education.

Activities and functions of the Facilities Maintenance staff include:

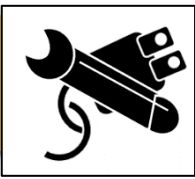
- Perform in-house maintenance, repair, custodial services, and improvements for 323K+ sq. feet of facilities
- Manage all utilities, communications services, and accounts for all Town Departments, valued at over \$1.5 million annually
- Provide staff support to the Public Buildings Commission
- Oversee an average of \$5.75+ million valued construction work annually
- Manage 26+ facilities services and consultant contracts annually

Successes & Accomplishments

- Purchase Agreement for Renewable Energy Certificate covering 50% off Town electrical use.
- Achieved \$460,479.83 in energy rebates from utilities since 2009.
- Completed new window installation project for the Town-owned residence located next to Town Hall.
- Provided project management for GHS locker room/Restroom work.
- Participated in Sustainable CT Initiatives including actions required towards achieving Climate Leader Designation.
- Re-roofed Town-owned residence located on New London Turnpike.
- Completed addition and renovations at the Welles-Turner Memorial Library (WTML).
- Purchased and installed new video system in Town Hall to accommodate hybrid-style meetings and improve signal strength and audio capabilities under two State of Connecticut Public, Educational and Governmental Programming and Educational Technology Investment Account (PEGPETIA) grants.
- Worked with Board of Education (BOE) to develop and fund cost-effective flooring at Smith Middle School and locker replacements at three elementary schools.
- Installed charging stations for body cameras at Police Department.
- Retrofitted interior lights with LEDs at Town Hall.
- Commenced design process for a new Animal Control Shelter and Williams Memorial Building renovation.

Future Goals & Initiatives

- Support workplace safety initiatives in conjunction with the Police Department.
- Finalize code improvements and redesigning at all Fire Companies.
- Continue LED retrofits in interior spaces at the Riverfront Community Center and Youth & Family Services office.
- Complete upgrades to the Building Official, Fire Marshal, and Health Department offices.
- Develop long-term plan for kitchen renovations in Academy facility to bring online for active use.
- Evaluation and reroof numerous buildings over coming years, including: Emergency Medical Services Building (2023), 35 Bell Street (2023), 1361 Main Street (2023), Transfer Station Office (2024), Fire Co. 1 (2027), and Police Department Annex (2024 or later).



Personnel & Expenditure Summary

PERSONNEL	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED
Full Time	12.00	12.00	12.00	12.50*
Part Time	5.00	5.00	5.00	5.00
FTE	17.00	17.00	17.00	17.50

*Portion of one FTE is allocated to the Sewer Operating fund as a shared initiative for ADOPTED Electrician position.

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	967,222	960,674	1,055,346	1,041,828	-1.28%
Supplies	34,711	16,559	19,200	19,200	0.00%
Services & Charges	911,985	876,311	872,494	835,967	-4.19%
Capital Outlay	22,054	16,223	20,500	76,500	273.17%
TOTAL EXPENDITURES	\$1,935,973	\$1,869,767	\$1,967,540	\$1,973,495	0.30%

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Energy Intensity (KBTU/SF)*	130	135	135	135	135
Custodial Costs (\$/SF)	< 1.90	1.75	1.45	1.58	1.57
Custodial Quality (5 High to 1 Low)	5.0	4.4	4.5	4.5	4.5
# of Workplace Incidents	0	2	1	0	0
# of Lost Days due to Workplace Incidents	0	52	0	0	0
% of Electricity from Alternative / Renewable Energy Sources**	≥ 50%	45%	47%	50%	52%
% of Electricity from On-site Solar	25%	19.6	19.6	19.6	19.6

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

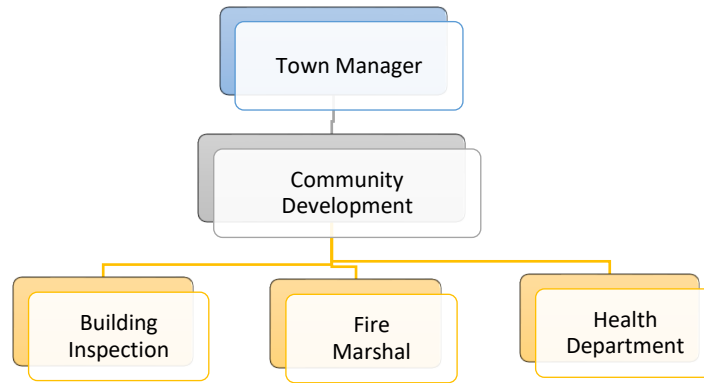
**Percentage from 2009 baseline.

Activity Indicators

ACTIVITY INDICATORS	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Number of Work Orders ☐	1,929	2,178	2,200	2,200
Capital Improvement Program Execution	\$3,150,000	\$5,367,248	\$4,100,000	\$5,500,000
Square Feet of Municipal Facilities Managed	323,000	326,000	326,000	326,000

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, but not limited to, the Town Plan & Zoning Commission, Town Council (Zoning Authority), Conservation Commission/IWWA, Economic Development Commission, and the Historic District Commission.



EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	1,304,434	1,514,145	1,500,419	1,565,975	4.37%
Supplies	22,603	31,325	35,565	37,085	4.27%
Services & Charges	786,953	989,622	965,050	1,027,196	6.44%
Capital Outlay	6,725	107,156	7,700	1,700	-77.92%
TOTAL EXPENDITURES	\$2,120,715	\$2,642,247	\$2,508,734	\$2,631,956	4.91%



Mission and Responsibilities

The mission of the Community Development division is to provide high quality, efficient, and comprehensive services through technology, communications, and professionalism to ensure continuing enhancement of the quality of life in Glastonbury. The Community Development – Planning & Environmental division provides town planning, environmental planning, development review, and permitting associated with residential, commercial, industrial, and governmental land use projects. Management and support services are provided to the Town Plan and Zoning Commission (TP&Z), the Conservation Commission/Inland Wetlands and Watercourses Agency, the Economic Development Commission, and the Historic District Commission, as well as other commissions.

Activities and functions of the department include:

- 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 and 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

Successes & Accomplishments

- Prepared the Town's Affordable Housing Plan for legislative action, in accordance with Connecticut General Statutes 8-30j.
- Revised Building Zone Regulations for Town Center Village District Overlay Zone, outdoor dining, retention of commercial space in the Town Center Zone and fees for third party technical review.
- Completed opt-out process for provisions of Public Act 21-29 regarding accessory dwelling units, and maximum parking for multi-family developments.
- Initiated the planning process for adopting Design Guidelines.
- Coordinated with Information Technology to continue scanning records into the Document Management system.
- Worked with the Facilities Department to continue renovation of third floor Town Hall offices including Building Inspection, Health, and Fire Marshal's Departments.
- Developed a new internal management protocol for all land use applications as they progress through applicable Commissions.
- Continued to coordinate land use board meetings and meetings between staff and developers/applicants via Zoom.
- Issued 55 land use approvals in FY2022 including special permits, subdivisions, Connecticut General Statutes 8-24 Reviews, and sign and wetland permits.

Future Goals & Initiatives

- Develop the Design Guidelines for adoption.
- Continue to develop long-term strategic plan for Salmon River Watershed.
- Research all Conservation Easement agreements and link to Town Geographic Information Systems (GIS).
- Work with Nuka Research to develop risk management strategies for environmental protection along the Connecticut River.
- Implement a Conservation Commission guidance document outlining preferred sustainability measures.
- Continue to work with TP&Z and the Town Council to revise Building Zone Regulations for cannabis, inclusionary zoning and other updates.
- Develop for formal action an open space management plan.
- Revise permitting procedures, including application forms and fees.
- Coordinate completion of third floor renovation plan.



Personnel & Expenditure Summary

PERSONNEL	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED
Full Time	4.00	3.50	4.00	4.50
Part Time	0.50	0.64	0.64	0.64
FTE	4.50	4.14	4.64	5.14

*Administrative Assistant in FY2020 – FY2022 split time between Engineering & Community Development. Building Inspection/Zoning Enforcement in FY2024 Split between Building & Community Development.

Personnel & Expenditure Summary Continued

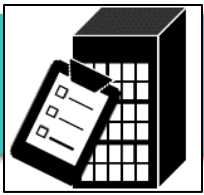
EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	380,733	476,382	450,721	465,396	3.26%
Supplies	6,451	11,329	9,850	9,850	0.00%
Services & Charges	183,654	256,721	284,581	298,566	4.91%
Capital Outlay	0	67,811	2,300	0	-100.00%
TOTAL EXPENDITURES	\$570,838	\$812,244	\$747,452	\$773,812	3.53%
REVENUES – Non-Tax <input type="checkbox"/>	\$17,514	\$10,243	\$14,000	\$13,000	-7.14%
Required from Taxes	\$553,324	\$802,000	\$733,452	\$760,812	3.73%

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 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	30%	100%	N/A
Draft and Adopt a Text Amendment on Cannabis Industry	100%	N/A	10%	50%	100%
Revision and update to Building Zone Regulation document	100%	N/A	N/A	40%	60%
Integrate Community Development permitting process into OpenGov	100%	N/A	10%	20%	100%
Migrate to digital plan submissions with use of OnBase System	100%	N/A	N/A	N/A	25%

Activity Indicators

ACTIVITY INDICATORS	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Applications Approved				
Subdivision	1	3	2	2
Special Permit	46	22	40	40
Wetland Permit	7	9	6	6
Commission Subcommittee Meetings/Public Workshops Held	17	17	12	12
Town Plan & Zoning Commission Meetings	13	19	14	14
Conservation Commission/IWWA Meetings	14	15	12	12



Mission and Responsibilities

The Building Inspection/Zoning Enforcement Department is a division of the Community Development Department. The overarching mission of this Division is to provide high quality, efficient, and comprehensive services through technology, communications, and professionalism to ensure continuing enhancement of the quality of life in Glastonbury.

The Building Inspection/Zoning Enforcement Division is responsible for:

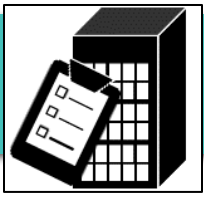
- Reviewing and issuing Building permits for all types of construction, including structural, electrical, heating, and plumbing
- Building and Construction project inspections and approval/issuance of Certificates of Occupancy (COOs)
- Management of zoning & building complaints, conducting investigations, issuing cease & desist orders, and performing joint code inspections with the Fire Marshal Division and Environmental planning as applicable
- Enforcing Zoning and Building Codes applicable to building, electrical, plumbing, and heating
- Reviewing Building plans for code compliance
- Providing administration and management activities for the Zoning Board of Appeals

Successes & Accomplishments

- Instituted new, more user-friendly online-only Building Permit Application approval and payment system
- Continued collaboration with Health & Fire Marshal offices to achieve compliance with blighted properties as reported to Town 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 and approval process

Future Goals & Initiatives

- Continue to integrate OpenGov permitting system with existing file storage system, OnBase Document Management system, to access and view historic plans and permits to efficiently fulfill public inquiries.
- Coordinate with I.T. Department to make archived permits and plans more easily accessible to the public.
- Streamline plan review process and reduce inspection wait-time for 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 governing regulatory associations and State agencies including International Code Counsel, State Building Inspectors Office and Association of Zoning Enforcement Officials (CAZEO).



Building Inspection

Personnel & Expenditures

PERSONNEL	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED
Full Time	4.00	4.00	4.00	4.50
Part Time	0.00	0.00	0.00	0.0
FTE	4.00	4.00	4.00	4.50

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	314,884	357,943	336,674	381,298	13.25%
Supplies	5,132	8,398	10,420	9,920	-4.80%
Services & Charges	205,951	286,444	242,596	289,402	19.29%
Capital Outlay	1,898	30,514	3,850	1,700	-55.84%
TOTAL EXPENDITURES	\$527,866	\$683,300	\$593,540	\$682,320	14.96%
REVENUES – Non-Tax* ☐	\$1,062,944	\$1,177,109	\$800,000	\$900,000	12.50%
Required from Taxes	(\$535,078)	(\$493,809)	(\$206,460)	(\$217,680)	5.43%

*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	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Complete 80% of Inspections within 2 days of inspection date requested ☐	80%	60%	75%	80%	85%
Annual Relicensing Training for Inspectors (Hours/Person/Year)	≥30	30	30%	30%	30%
Convert existing street files to a digital format	50%	90%	95%	100%	100%
Implement Use of Online Permitting	100%	95%	100%	100%	100%

Activity Indicators

ACTIVITY INDICATORS	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Building Permits Issued*	1,464	1,634	1,500	1,600
Other Permits Issued (Non-Building)	1,974	1,333	1,300	1,400
Certificate of Occupancy Permits Issued ☐	30	42	40	45
Zoning Board of Appeals Applications Received	18	19	15	15

*New and renovated structures.



Mission and Responsibilities

The Fire Marshal's mission is to provide high quality, efficient, and comprehensive services through technology, communications, and professionalism to ensure continuing enhancement of the quality of life in Glastonbury. The ongoing goal of the Fire Marshal's Office is to provide a community which is reasonably safe from the ravages of fire, smoke, and panic through successful elements of risk reduction methods - e.g. enforcement, education, planning, and investigation.

Activities and functions of the Division include:

- Enforce Connecticut 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 the 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 Daycare Centers, Healthcare 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.

Successes & Accomplishments

- Conducted **299** annual inspections. These inspections help to ensure fire code compliance and prevent fire incidents that can cause loss of life and property.
- Accomplished **135** new construction-related activities, including plan review for new development projects and ancillary inspection services to accommodate progress of the proposals.
- Conducted **27** Certificate of Occupancy inspections for new construction for newly established developments and renovations.

Future Goals & Initiatives

- Continue emphasis on inspections of multi-family units to reduce risk to residents in such housing units.
- Sustain essential fire prevention and code compliant services by leveraging electronic resources, web-based communications, and in-person training where applicable.
- Implement methods to interface with upgrades to the new permitting software initiated by other departments.



Personnel & Expenditure Summary

PERSONNEL	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED
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	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	193,806	204,791	232,141	225,570	-2.83%
Supplies	5,097	4,910	7,250	8,775	21.03%
Services & Charges	140,897	137,555	136,026	138,044	1.48%
Capital Outlay	0	5,038	0	0	0.00%
TOTAL EXPENDITURES	\$339,800	\$352,295	\$375,417	\$372,389	-0.81%
REVENUES – Non-Tax <input type="checkbox"/>	\$4,522	\$3,903	\$4,000	\$4,000	0.00%
Required from Taxes	\$335,278	\$348,392	\$371,417	\$368,389	-0.82%

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Certificate of Occupancy (COO) Inspections Completed within 6 Work Days	100%	100%	100%	100%	100%
Annual Fire Prevention Training Programs provided with Emphasis on Daycare and Senior Adults <input type="checkbox"/>	10	8	9	10	11
Assembly Occupancy Annual Inspections Completed at Facilities Occupied by 50 or more Persons <input type="checkbox"/>	80	58	22	38	39

Activity Indicators

ACTIVITY INDICATORS	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Fire Incident Investigations Completed:				
Commercial	4	4	5	5
Residential	9	12	13	14
Other	11	8	9	10
Certificate of Occupancy Inspections	63	27	30	32



Mission and Responsibilities

The mission of the Health Department is to protect the public health by:

- Identifying and investigating health problems and hazards
- Monitoring health status
- Educating citizens on health issues
- Ensuring the provision of health services
- Enforcing health laws and regulations
- Facilitating environmental health programs including well water, on-site sewage disposal, lead poisoning, housing, and inspection of the town’s 150± food service establishments
- Conducting disease surveillance and communicable disease follow-up
- Developing responses to public health emergencies, both natural and intentional
- Coordinating and hosting public health events such as flu/wellness clinics and similar programs that promote good health and wellness for community residents

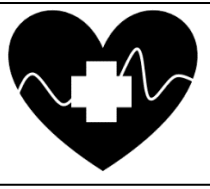
Successes & Accomplishments

- Successfully coordinated application leading to recertification of Glastonbury as a HeartSafe Community.
- Health Department staff and COVID-19 grant-funded staff provided guidance and support to businesses and residents with the frequently changing COVID-19 information and regulations.
- Organized 13 vaccination clinics, providing protection for hundreds of people against COVID-19 and seasonal flu.
- In partnership with Thriving Earth Exchange, concluded multi-year research work regarding uranium in groundwater with an online presentation outlining a summary of findings and Town/community guidance.
- Worked cross-departmentally to transition to OpenGov software, allowing land use applications and related information to be submitted electronically.
- Strong mentoring efforts by experienced staff allowed a new staff member to achieve state certification in a comparatively short period of time.

Class	Food Service Licenses Issued	Related Inspections Conducted
Class I – Cold Food	32	5
Class II – Pre-packaged food	21	14
Class III – Prepared & serve < 4 hours	30	41
Class IV – Prepared & serve > 4 hours	97	172

Future Goals & Initiatives

- Broaden use of OpenGov software to allow electronic processing of food service and salon applications and paperwork.
- Continue to develop and share current knowledge of COVID-19 best practices and responsibilities to support residents, businesses, and decision makers, adjusting as the disease transforms over time.



Personnel & Expenditure Summary

PERSONNEL	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED
Full Time	5.00	5.00	5.00	5.00
Part Time	0.50	0.50	0.50	0.50
FTE	5.50	5.50	5.50	5.50

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	415,011	475,028	480,883	493,711	2.67%
Supplies	5,923	6,687	8,045	8,540	6.15%
Services & Charges	256,451	308,903	301,847	301,184	-0.22%
Capital Outlay	4,826	3,792	1,550	0	-100.00%
TOTAL EXPENDITURES	\$682,211	\$794,410	\$792,325	\$803,435	1.40%
REVENUES – Non-Tax △	\$164,993	\$118,497	\$108,145	\$112,600	4.12%
Required from Taxes	\$517,218	\$675,913	\$684,180	\$690,835	0.97%

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Complete Septic System Plan Reviews Within 5 Working Days	≥80%	66%	80%	82%	85%
Reduce Restaurant Re-inspections of all Food Service Licensed Establishments* △	<20%	9.1%	33%	13%	15%

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

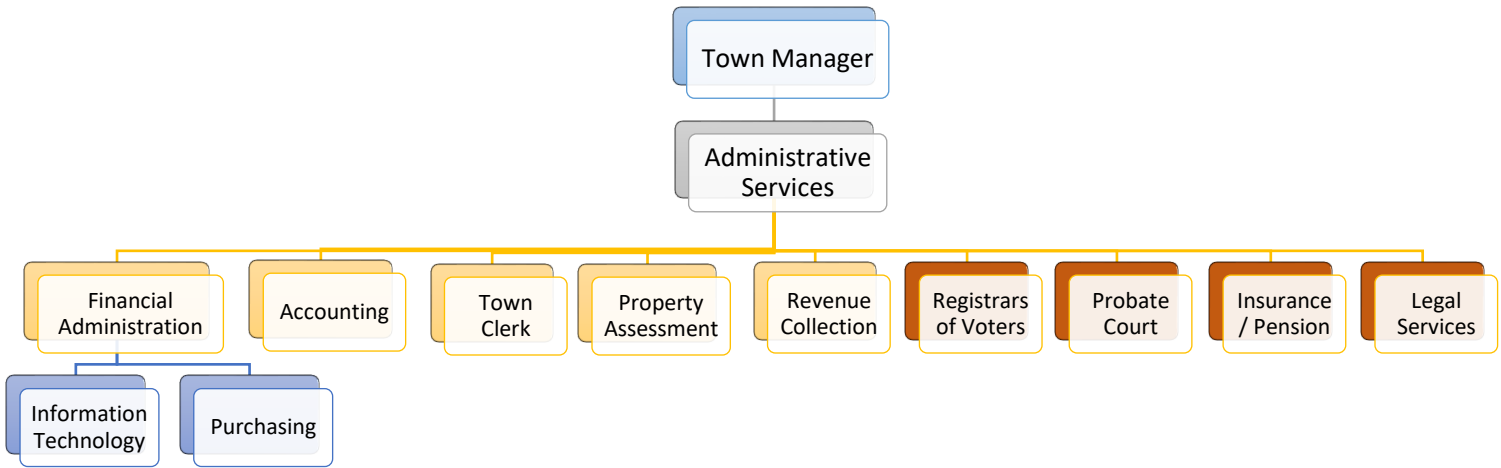
Activity Indicators

ACTIVITY INDICATORS	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Well and Septic Permits Issued (including repairs)	114	96	90	100
Routine Inspections (septic installation, restaurants, etc.) △	509	750	770	790
Complaint Inspections (Housing Code Matters, Environmental Sanitation) △	22*	33	25	20

*Fewer inspections conducted in FY21 & FY22 due to COVID-19

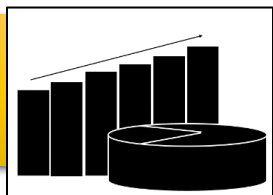
Administrative Services

The Administrative Services Department maintains responsibility for the management of five departments including: Finance, Accounting (including Purchasing and Information Technology), Property Assessment, Revenue Collection, and Town Clerk. For budgetary purposes, the following Departments are also included under Administrative Services: Registrars of Voters, Probate Court, Insurance/Pension, and Legal Services.



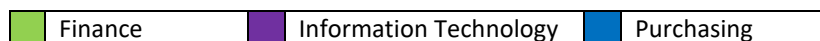
■ Grouped under Administrative Services for budgetary purposes.

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	2,082,739	2,107,218	2,228,512	2,273,494	2.02%
Supplies	120,387	101,910	166,626	168,196	0.94%
Services & Charges	4,222,370	3,599,708	4,053,641	4,159,552	2.61%
Capital Outlay	190,767	101,911	92,300	167,240	81.19%
TOTAL EXPENDITURES	\$6,616,262	\$5,910,747	\$6,541,079	\$6,768,482	3.48%



Mission and Responsibilities

The Financial Administration Department includes the Finance, Information Technology, and Purchasing Departments. The Finance Department's mission is to provide financial stability for the Town through sound financial planning, timely financial management, and accurate reporting that adheres to prescribed governmental accounting practices. The mission of the Information Technology Division (I.T.) is to create an environment of seamless integration between people and technology. The Purchasing Department is committed to the procurement of quality goods and services in a cost-effective and timely manner while adhering to legal and ethical requirements as established by local, state, and federal laws and regulations, sound internal controls, and professional purchasing principles.

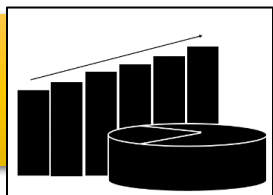


Department functions and activities include:

- 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.
- Oversee and monitor Town's retirement investments.
- 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 administration of the Town's Retirement Income Plan.
- 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.
- 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.

Successes & Accomplishments

- Received Distinguished Budget Award for FY2023 Budget from the Government Finance Officers Association (GFOA).
- Reaffirmed Moody's Aaa and Standard and Poor's AAA bond rating for a \$2.375 million bond issuance for Land Acquisition.
- Generated approximately \$140,957 in Town revenues through the sale of surplus property and residential lease renewals including rental of affordable housing residences.
- Further expanded JPMC bank card programs, resulting in an annual rebate to the Town of \$14,307.
- Purchasing Agent served as the Legislative Co-Chair of the Public Purchasing Association of Connecticut and Vice-Chair of the Capitol Region Purchasing Council.
- Coordinated revisions to construction contract language for bids funded by American Rescue Plan Act (ARPA).
- Imported 11,000+ individual building plan sets from multiple departments and developed system configurations that allows inter-department access and updates on an ongoing basis.
- Recruited, trained, and staffed new Zoom Meeting Coordinators to join IT Staff.



Future Goals & Initiatives

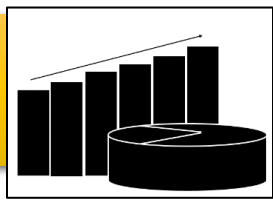
- Review plan design with pension actuary and healthcare consultant for active cost management and savings opportunities.
- Prepare for future bond issues and long-term capital improvement as it relates to the Capital Improvement Program (CIP).
- Launch new online Invoice Processing Module deploying new scanning and document management system efficiencies.
- Submit multiple grants for reimbursement of COVID-19 related expenditures, including FEMA.
- Coordinate revisions to construction contract language for bids with new Town Attorney.
- Implement automated tracking of Insurance Certificates for active vendors.
- Coordinate vendor insurance requirement models and instruct Town staff.
- Transition Vendor PO delivery method to email in MUNIS Financial System to increase electronic distribution of POs for efficiency and reduced consumables.
- Coordinate upload of Purchasing bid documents to archives following solicitation process for all bids and RFPs.
- Review and analyze the benefits of possible expansion of JPMC Single Use Accounts for increased rebates.
- Update Purchasing MUNIS Documentation following upgrade.
- Continue to evaluate and implement the third-party payroll processor to improve efficiency throughout the organization.
- Coordinate new Green Initiative to further reduce paper usage on printers and copiers organization-wide.
- Continue network security enhancements throughout the town and provide robust protections for all Town systems.

Personnel & Expenditure Summary

PERSONNEL	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED
Full Time	9.00	9.00	9.00	9.00
Part Time*	0.00	0.00	0.00	1.00
FTE	9.00	9.00	9.00	10.00

*Includes two new technology support positions to manage virtual/hybrid meetings throughout the organization

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	779,377	841,674	837,408	897,673	7.20%
Supplies	15,847	14,074	35,655	35,355	-0.84%
Services & Charges	669,320	822,869	873,396	957,887	9.67%
Capital Outlay	188,343	91,178	80,000	157,850	97.31%
TOTAL EXPENDITURES	\$1,652,887	\$1,769,795	\$1,826,459	\$2,048,765	12.17%
REVENUES – Non-Tax	\$887,909	\$1,156,277	\$1,384,410	\$1,274,410	-7.95%
Required from Taxes	\$764,978	\$613,518	\$442,049	\$774,355	75.17%



Performance Measures

PERFORMANCE MEASURES	GOAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
# of Years Receiving GFOA Distinguished Budget Award*	Annually	25	26	27	28
Unassigned Fund Balance as a % of Revenues	>12%	17.6%	18.7%	18.7%	18.3%
Debt Service as a % of Actual Expenditures	<10%	4.3%	3.8%	3.8%	4.0%
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	<55	72	78	65	65
Tech Staff per Total Staff**	<3.6%	1.24%	1.24%	1.55%	1.55%
Tech Spending per Employee**	<\$7,569	\$6,878	\$5,461	\$5,789	\$5,267
GFI System Patch Vulnerability Level	<2	4.4	3.8	3	2
Town Staff Cyber Risk Score	<20	N/A	32.1	27.7	20

*Government Finance Officers Association (GFOA)

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

Activity Indicators

ACTIVITY INDICATORS	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
# of Bids Issued	10	15	14	14
# of Requests for Proposal Issued	10	10	10	10
# of Quotes Issued	16	14	15	15
# of Networked Devices	1,198	1,288	1,400	1,550
# of Help Desk Requests Resolved	615	435	500	500
Average Monthly Help Desk Requests Processed	52	36	42	42
Information Technology Projects Completed	114	65	60	85
Number of Hosted Public Virtual Meetings Broadcasted ☐	259	209	200	200



Mission and Responsibilities

The Accounting Department’s mission is to administer cash management, accounts payable, and payroll responsibilities to provide complete, timely, and accurate financial information to Town management to assist in decision making. Key department activities include:

- 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

Successes & Accomplishments

- Awarded the Government Finance Officers Association’s Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report (ACFR). 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 new Human Resource Information and Payroll system (H.R.I.S.) to streamline payroll process.

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 component of the document management system.

Personnel & Expenditure Summary

PERSONNEL	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED
Full Time	4.00	4.00	4.00	3.00
Part Time	0.00	0.00	0.00	0.50
FTE*	4.00	4.00	4.00	3.50

*Reduction in FTE due to consolidation of payroll responsibilities



Personnel & Expenditure Summary Continued

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	270,965	277,761	304,411	286,402	-5.92%
Supplies	7,966	7,431	12,500	12,500	0.00%
Services & Charges	117,687	190,167	198,696	163,563	-17.68%
Capital Outlay	1,155	0	0	6,750	0.00%
TOTAL EXPENDITURES	\$397,772	\$475,358	\$515,607	\$469,215	-9.00%
REVENUES – Non-Tax*	\$1,363,929	\$339,760	\$923,808	\$1,767,172	91.29%
Required from Taxes	(\$966,157)	\$135,598	(\$408,201)	(\$1,297,957)	217.97%

*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 0.30% in fiscal year 2022. Interest rates are expected to increase; therefore, the Town is estimating an average yield of 1.4% for fiscal year 2022/2023.

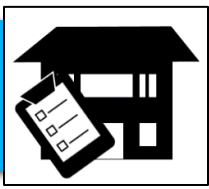
Performance Measures

PERFORMANCE MEASURES	GOAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Financial Reporting:					
Achieve Annual Comprehensive Financial Report Excellence Award	Yes	Yes	Yes	Yes	Yes
Audit Findings of Material Weakness	None	None	None	None	None
Financial Operations:					
% of Payroll Remitted by Direct Deposit	100%	96%	98%	99%	99%
% of Direct Deposit Electronic Statements	100%	77%	95%	100%	100%
Investment Results*:					
General Fund/Pooled Cash	2.50%	0.31%	0.31%	2.00%	2.50%
Sewer Funds - Pooled and Separately Invested	2.50%	1.05%	0.90%	1.20%	2.20%

*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	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Payroll Checks Issued	917	860	800	750
Direct Deposit Advices	9,116	10,760	11,000	11,000
Vendor Payments	4,692	5,158	5,200	5,200
1099 Misc. Issued	144	150	155	160
W-2s Issued	832	924	950	950
Revenue Batches Posted	1,563	1,458	1,500	1,500
Accounts Receivable Bills Issued	412	465	480	480



Mission and Responsibilities

The Property Assessment Department’s mission is to compile the annual Grand List of taxable and exempt property while maintaining responsibility for administration of an ad valorem tax program including compliance with State Tax Laws; assessment and re-assessment of all real estate, personal property of businesses, and motor vehicles; and maintenance of a records library and information center relative to real, personal, and motor vehicle inventories, including owner’s name, address, legal data and values.

Department activities include:

- Identify, 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 (BAA).
- Coordinate activities related to 5-year property Revaluation.
- Assist in defense of assessment appeals in State’s court system.
- Maintain map identification system for all real estate parcels.

Successes & Accomplishments

- Finalized and signed 2021 Grand List on January 28, 2022.
- Completed 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 5%.
- 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.

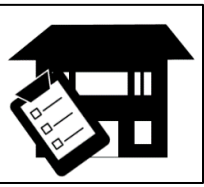
Future Goals & Initiatives

- File the 2022 Grand List by statutory deadline.
- Successfully complete and implement the revalued Grand List of October 2022 for FY2024.
- Assist the BAA in adjudicating the appeals of the 2021 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.

Personnel & Expenditure Summary

PERSONNEL	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED
Full Time	4.00	4.00	4.00	4.50
Part Time	0.67	0.67	0.72	0.00
FTE*	4.67	4.67	4.72	4.50

*Previous part-time position merged into a shared full-time position with Revenue Collection department



Personnel & Expenditure Summary Continued

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	339,018	357,274	371,552	368,161	-0.91%
Supplies	10,046	10,406	15,435	15,435	0.00%
Services & Charges	257,907	266,027	275,140	295,939	7.56%
Capital Outlay	0	1,347	0	0	0.00%
TOTAL EXPENDITURES	\$606,971	\$635,055	\$662,127	\$679,535	2.63%

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Time Lag in Processing Deeds (in days)	<30	20	20	20	20
Grand List Adjustments	<3,500	2,957	3,437	3,400	3,400
Coefficient of Dispersion (COD)*	<12.5%	9.88	10.27	10.13	6.5
Assessment Level (Median)	63% - 77%	65.7	65.0	62.50	70.0
Price Related Differential (PRD)**	0.97-1.03	1.025	0.999	1.013	1.00

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

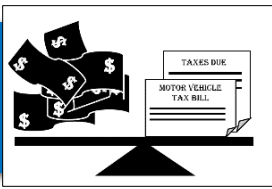
*The coefficient of dispersion is the most commonly used statistic for measuring the uniformity of assessments within a class of properties.

**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	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Taxable Grand List Accounts	53,705	53,832	53,077	53,200
Elderly Applications Processed	704	689	692	700
Useable Real Estate Sales	525	513	766	599*
Deeds Processed	996	1088	1368	1131*
Applications to Board of Assessment Appeals	54	43	21	150
Appeals to Superior Court	7	2	3	50
New Construction Assessments Completed	36	59	38	30

*Indicates actual (not estimated) results



Revenue Collection

Mission and Responsibilities

The Revenue Collection Department’s mission is to assist in maintaining the Town’s fiscal stability by ensuring the timely collection and recording of all revenues through the diligent application of State Statutes, regulations, and other enforcement aids, all while helping the public to understand the taxation process and procedures.

Department responsibilities include:

- Bill, collect, and process all Real Estate, Personal Property (Business) and Motor Vehicle taxes, assessment connection charges, and all related penalty charges for town residents
- Coordinate with State DMV for processing of motor vehicle tax bills for approximately 37,000 registered vehicles
- Partner with Sanitation Department to collect data and process 5,800 annual sewer use bills
- Enforce delinquent collections of taxes
- Serve as central processing office for receipt of revenues from all other Town departments

Successes & Accomplishments

- Achieved a Collection Rate of 99.58% in FY2021/2022
- Revenue Clerk successfully completed the second of four classes towards her State certification
- Collector earned re-certification of Certified Connecticut Municipal Collector designation

Future Goals & Initiatives

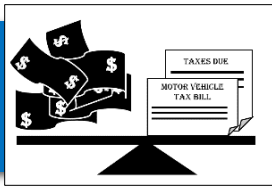
- Achieve a Collection Rate of greater than 99.15% in 2023
- Train new staff members to receive the Certified Connecticut Municipal Collector designation
- Educate citizens on use of online system for making payments and retrieving income tax information

Personnel & Expenditure Summary

PERSONNEL	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED
Full Time	4.00	4.00	4.00	3.50
Part Time	0.00	0.00	0.00	0.00
FTE*	4.00	4.00	4.00	3.50

*Previous full-time position reduced and merged into shared full-time position with Property Assessment department

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	264,467	254,668	275,763	255,756	-7.26%
Supplies	30,528	31,662	35,716	35,716	0.00%
Services & Charges	178,661	206,827	183,653	163,862	-10.78%
Capital Outlay	0	6,872	0	0	0.00%
TOTAL EXPENDITURES	\$473,656	\$500,029	\$495,132	\$455,334	-8.04%



Revenue Collection

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Tax Revenue Collection Rate*	>99.1%	99.49%	99.58	99.50	99.50
Personal Property \triangle **	99.2%	98.20%	98.91	98.60	98.60
Real Estate	99.2%	99.66%	99.76	99.70	99.70
Motor Vehicle***	98.5%	98.75%	98.58	98.40	98.40
Sewer Collection Rate	\geq 97.0%	98.55%	98.48	98.50	98.50

*The FY2019 – FY2022 budgets assume a 99.1% collection rate. FY 2023 assumes a 99.15% collection rate

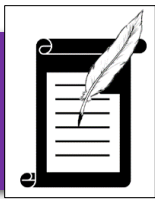
**Warrants were not issued in FY2021 because of the pandemic. Warrants will be issued in FY2022/2023 and are expected to increase collections of Personal Property.

*** State has begun 3-year registrations which may slow collections of motor vehicle taxes.

Activity Indicators

ACTIVITY INDICATORS	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
# of Credit Card/E-Check Transactions processed \triangle	12,742	13,074	13,300	13,500
Total Dollars for Credit Card/E-Check Transactions \triangle	14,427,810	15,185,608	15,250,000	15,300,000
Real Estate – Non-Escrow (billed)	7,602	7,349	7,496	7,500
Real Estate - Escrow (billed)	6,929	7,186	7,069	7,065
# of Motor Vehicle Accounts	32,555	31,387	31,000	31,000
# of Personal Property Accounts	2,220	2,108	2,100	2,100
# of Supplemental Motor Vehicle Accounts	4,324	5,558	5,500	5,500
# of Sewer Bills Issued	5,829	5,881	5,890	5,890
# of Tax Liens	142	202	200	200
Lockbox Collections (excluding Escrow) \triangle	45.6%*	37.9%	38.0%	39.0%

* Lockbox Collections higher in FY2021 due to COVID and Town Hall being closed to the public.



Mission and Responsibilities

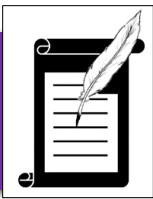
The Town Clerk Department's mission is to remain neutral and impartial in its rendering of equal service to all, with an emphasis on providing accurate information according to applicable state and local laws. The Town Clerk's office provides the professional link between citizens, local governing bodies, and the boards, commissions, committees, and agencies of Town government.

The Department's main functions are:

- Recording, indexing, scanning, and copying of land record documents and maps
- Issuance of Certified Copies and Licenses - e.g. marriage/civil union, and liquor licenses
- Vital statistics, including births, marriages, civil unions, and deaths
- Serve as official repository of notices, agendas, and minutes for Town boards/committees/commissions
- Trade Name (DBA) filings
- Receive for record, and maintain copies of recorded Veteran and Military Discharges
- Index, Maintain, and Preserve the Town's permanent public records and various Public Record Miscellaneous Filings
- Registrations of Foreclosed Properties and Notary Publics
- State and Municipal Conveyance Tax Return Processing for Land Records Transactions
- Special Funds Management for Land Records and Dog, Marriage, and Sporting License Fees
- Election Administration and Results Certification including Absentee Ballot Design, Issuance, and Reconciliation; Petition Qualifying; Referenda; Nominating; and reporting to the Secretary of the State
- Notarization Services and Signature Authentication
- Serve as Designated Agent for Service
- Ethics Commission Training Coordination and Tracking

Successes & Accomplishments

- Completed another round of the State Historic Documents Preservation Grant for the conservation and preservation of 159 of the Town's oldest permanent record property maps for public use.
- Recreated through a historic records vendor several of our oldest land record books, in a more manageable size for storage, handling, and longevity.
- Transitioned a large percentage of activity to the online land records search portal for title searchers, attorneys, and residents via subscription.
- Implemented the State of CT expanded absentee voting application portal that runs through DMV to verify identity and streamline the application process to effectively manage higher participation in absentee voting.
- Continued streamlining processes adopted during the pandemic to maximize resident convenience and ease of service.
- Developed an auto-verification process for land record indexing to reduce processing times for land record filing.
- Implemented the State of Connecticut Electronic Death Registry to streamline filing of Death Certificates, and issuance of Burial and Cremation Permits.



Future Goals & Initiatives

- Identify opportunities to expand 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.
- Identify more efficient processes for Land Records Indexing and Verification.

Personnel & Expenditure Summary

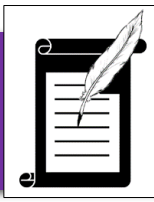
PERSONNEL	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED
Full Time	4.00	4.00	4.00	4.00
Part Time	0.00	0.00	0.00	0.00
FTE	4.00	4.00	4.00	4.00

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	288,638	280,497	296,988	289,302	-2.59%
Supplies	23,082	11,218	24,710	26,410	6.88%
Services & Charges	310,606	244,177	267,462	291,713	9.07%
Capital Outlay	0	1,145	3,450	2,640	-23.48%
TOTAL EXPENDITURES	\$622,326	\$537,038	\$592,610	\$610,065	2.95%
REVENUES – Non-Tax*	\$1,387,351	\$1,373,060	\$1,068,500	\$1,065,150	-0.31%
Required from Taxes	(\$765,025)	(\$836,023)	(\$475,890)	(\$455,085)	-4.37%

*Non-tax revenues are generated from conveyance tax and recording fees from land record recordings, issuance of marriage, dog, and 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

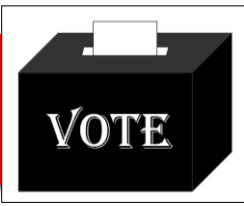
PERFORMANCE MEASURES	GOAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Land Recordings Returned Within 21 Days (Standard 30)	100%	100%	97%	100%	100%
Land Record Audit Done by Statutory 12/31 Deadline	100%	100%	100%	100%	100%
Absentee Ballots Mailed Within Statutory 24 Hours	100%	100%	100%	100%	100%
Historic Document, Farmland Preservation, and Marriage License Surcharge Reports Submitted by Statutory Deadlines	100%	50%	100%	100%	100%
Conveyance Tax Filing Within Statutory Deadline	100%	87.47%	97.83%	100%	100%



Activity Indicators

ACTIVITY INDICATORS	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Land Record Recording (LRR) - Documents	8,898	7,430	7,000	6,500
Land Record Recording (LRR) - Pages	41,807	32,455	30,000	29,000
Land Record Certifications ☐	73	105	100	100
Property Map Filings & Foreclosed Property Registrations	193/27	89/41	100/50	100/50
Dog Licenses Issued - Individual / Kennel	2,514/5	3,229/5	3,300/5	3,300/5
Sporting Licenses & Permits / Liquor Permits Issued ☐	64/18	307/35	300/35	300/35
Vital Records Received & Processed / Certified Copies Issued ☐	876/858	942/710	950/750	950/750
Marriage Licenses Issued ☐	152	173	180	170
Burial / Cremation / Disinterment Permits Issued	92/47/1	162/92/0	160/80/1	160/80/1
Notary Registrations / Notarizations / Copy Certified ☐	82/11/8	76/30/15	80/30/15	80/30/15
Absentee Ballots Issued for Election Events ☐	15,200	1,631	2,760	3,000
Online Credit Card Transactions - #/\$ - Dog Licenses* ☐	1,834/ \$29,065	1,087/ \$49,656	1,100/ \$45,000	1,100/ \$45,000

*Dog Licenses, Land Record Electronic Recordings, and Online Land Record Search Subscriptions and copies.



Mission and Responsibilities

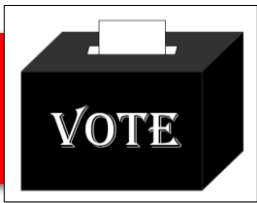
The mission of the Registrars of Voters Office (ROV) is to ensure federal, state, and local elections are conducted timely, responsibly, and with the highest level of professional election standards. The functions of the ROV office are governed by the General Statutes of the State of Connecticut. Registrars of Voters are sworn elected officials and serve two-year terms. Responsibilities and duties are administered jointly by a Republican and Democratic Registrar.

Department responsibilities include:

- 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 (SOS) Election Calendar.
- Coordinate with Town Departments and SOS for conduct of all elections.
- In accordance with State Statutes:
 - Train and 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, and 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 (GHS) students and Annual Canvass of Electors per National Change of Address (NCOA) service to update records.
- Based on 2020 US Census, implement redistricting changes based on plans endorsed by Connecticut State Legislature.

Successes & Accomplishments

- In response to changes in voting districts and/or representation, mailed post cards to all party enrollees prior to the primary and all households prior to general election, wrote articles, posted on Town website, provided changes to update voter GIS map, generated updates regarding redistricting for the Town-wide tax mailer and newsletters as applicable.
- In anticipation of State and Federal General Election on November 8, 2022, provided voting information, (including registration details), to the GHS Social Studies staff for subsequent presentation to high school students.
- Achieved voter turnout for the November 8, 2022 Election of 67% as compared to 77% in the 2018 Municipal Election.
- Enrolled 1,698 new voters, made changes to an additional 2,210 voters, and removed 2,142 voters between November 3, 2020 and November 3, 2021, resulting in 25,500+ registered voters.
- Hired and trained 30 new poll workers, certified four moderators, 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, 2022 through May 31, 2022.
- Participated in the selection committee to review potential new vendor for statewide database voter system.
- Attended ROV 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.



Future Goals & Initiatives

- Conduct annual canvass of voters from January 1, 2023 through May 31, 2023.
- Hire and train poll workers for Municipal Election and Democratic & Republican Presidential Primaries.
- Advance planning for Municipal Election and Presidential Primaries.
- Implement new database system and participate in discussions on how Early Voting will look in the State of Connecticut in response to the passage of the State of CT referendum on the November 8, 2022 State and Federal Election ballot.
- Conduct GHS registration sessions in May 2023 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 ROVs, Deputy ROVs, and Moderators.
- Expand participation with local community organizations providing outreach regarding voter registration and education.

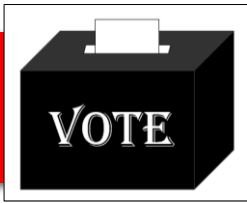
Personnel & Expenditure Summary

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	140,274	95,345	142,390	176,200	23.74%
Supplies	21,724	16,721	19,310	19,480	0.88%
Services & Charges	27,944	19,731	33,297	40,913	22.87%
Capital Outlay	1,269	1,368	8,850	0	-100.00%
TOTAL EXPENDITURES	\$191,212	\$133,165	\$203,847	\$236,593	16.06%

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Hire, Train, and Certify Election Officials*	70	110	65	55	60

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



Registrars of Voters

Activity Indicators

D= Democratic, R = Republican

ACTIVITY INDICATORS	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
# of Registrars	2	2	2	2
Deputy Registrars	2	2	2	2
Tabulator Technicians	5	5		
# of Elections (including Primaries)	3	1		
Referendum	1	0		
Audit or Recanvas	1	0		
# of Eligible Voters	25,484	25,600		
Percent Voting:			The ROVs do not estimate future figures for this item.	
Municipal	*	44%		
State/Federal	88.6%	*		
August Primary State	*	*		
Party Primary	*	*		
Referendum	*	*		

* Not Applicable



Legal Services

Department Overview and Objective

The Legal Services Department is maintained for accounting and budgetary purposes only and accounts for the provision of legal counsel, currently provided by Halloran & Sage and Murtha Cullina, as applicable to represent the community in lawsuits when it is not defended by its insurance company's legal counsel.

Legal counsel:

- Provides opinions relative to questions on the Charter and Town Code.
- Interprets municipal Code or State Statutes.
- Represents the Town as necessary in legal matters.

Personnel & Expenditure Summary

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Services & Charges	296,315	236,222	300,000	300,000	0.00%
TOTAL EXPENDITURES	\$296,315	\$236,222	\$300,000	\$300,000	0.00%



Probate Court – Glastonbury-Hebron

Department Objective

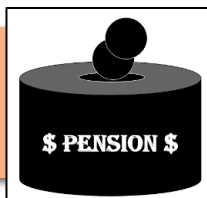
The Probate Court is established by State Statute. Effective January 2011, the Town of Glastonbury Probate Court serves the citizens of Glastonbury and Hebron. The Glastonbury-Hebron Probate District Court deals with a variety of matters on behalf of the Glastonbury and Hebron communities with diligence and concern.

The Department is responsible for:

- Decedents' estates
- Conservatorships
- 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

Personnel & Expenditure Summary

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Supplies	11,194	10,397	20,600	20,600	0.00%
Services & Charges	2,598	3,570	4,200	4,200	0.00%
Capital Outlay	0	0	0	0	0.00%
TOTAL EXPENDITURES	\$13,792	\$13,967	\$24,800	\$24,800	0.00%



Department Objective

The Insurance/Pension Department is maintained for accounting and budgetary purposes only and accounts for insurance and pension benefits provided to employees and retirees. Additional information regarding Town benefits is provided below:

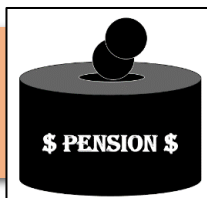
- The Town maintains an Insurance/Pension Division to account for Worker's Compensation, Casualty/Property/Liability insurance, life and disability insurance, employee and retiree related costs for health insurance, pensions, and OPEB. Employer costs for health insurance, social security, Medicare, and 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 Worker's 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 Worker's Compensation insurance.
- A health care consultant is retained to advise and assist the Town with administering the Health Self-Insurance program and coordinating the annual renewals with Anthem and Delta Dental for Town employees and retirees.
- The health benefit costs for retirees are recorded in this Division.
- The Town oversees the administration of Principal Financial Group (formerly Wells Fargo Retirement Services) who currently serve as directed trustee/custodian for the Town's pension funds and benefit payment administrator for the Town's retirees.
- The Town 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 Principal Financial Group (formerly Wells Fargo) with actuarial services provided by Milliman.

Successes & Accomplishments

- 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.
- Augmented controls to combat cyber security risks.

Future Goals & Initiatives

- Continue plan to systematically reduce anticipated pension investment rate of return, as applicable, 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 worker's compensation exposure and liability of property incidents.



Personnel & Expenditure Summary

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Training & Dues	0	0	2,700	2,700	0.00%
Casualty Insurance	567,374	617,289	712,353	776,668	9.03%
Employee-Related Insurance	1,331,531	916,357	1,040,334	998,150	-4.05%
Pension	17,930	27,482	47,130	47,130	0.00%
Claims/Services/Retro Charges	13,834	46	60,000	60,000	0.00%
Programs/Professional Services	45,990	48,943	57,980	59,525	2.66%
TOTAL EXPENDITURES	\$3,304,623	\$1,610,117	\$1,920,497	\$1,944,173	1.23%
Revenues – Non-Tax*	28,098	120,104	40,000	40,000	0.00%
Required from Taxes	\$3,276,525	\$1,490,013	\$1,880,497	\$1,904,173	1.26%

*Non-tax revenue is generated from insurance policy credits and claims reimbursements.

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Pension Contribution (% of Budgeted Payroll)*	<10%	33.2%	32.6%	29.7%	28.1%
Pension Funded Ratio**	100.0%	72.2%	74.5%	72.2%	74.5%
Percent of Actuarial Determined Contribution (ADC)	100%	111%	100%	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 22 include actual ratio from Actuarial Valuation dated July 1, 2019 and 2020, respectively. FY23 and 24 are per Actuarial Long-Range Forecast provided in Highlights of the July 1, 2022 Valuation

Activity Indicators

ACTIVITY INDICATORS	FY2021 ACTUAL*	FY2022 ACTUAL**	FY2023 ESTIMATED**	FY2024 ESTIMATED***
Casualty Insurance (annual cost)	\$567,374	\$617,289	\$712,535	\$776,668
Health Insurance Rate Increases:				
Anthem Blue Cross/Blue Shield	0.0%	0.0%	0.0%	0.0%
Delta Dental	0.0%	0.0%	0.0%	0.0%

* 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

Department Overview and Objective

The Self-Insurance Fund is maintained for accounting and budgetary purposes only. Effective July 1, 2010, the Town and Board of Education implemented a self-insured program for 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:

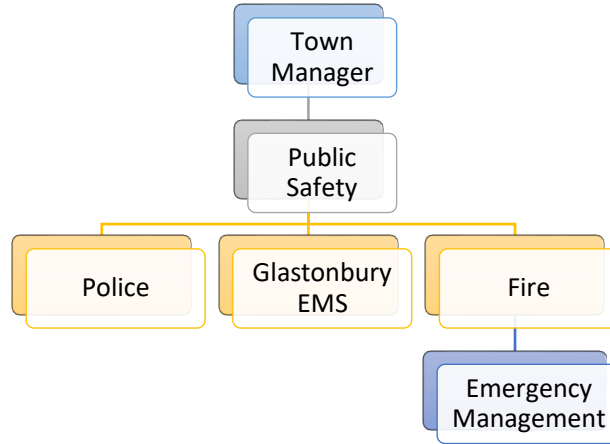
- The difference between the Town's maximum exposure for health-related claims and expenses as calculated annually at the time of renewal and the total budgeted amount for health-related insurances
- Ten percent (10%) of the total budgeted amount for health-related insurances for the year of renewal
- 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 FY2020 through FY2022. The activity of the insurance program is accounted for in an Internal Service Fund. For comparison, the minimum reserve is estimated at approximately \$4.8 million.

SELF-INSURANCE	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ACTUAL
REVENUES			
Employer Contributions	18,858,450	20,040,809	18,697,094
Employee Contributions	4,155,439	4,231,708	4,911,203
Interest on Investments	74,344	21,527	14,749
TOTAL REVENUES	23,088,263	24,337,864	23,623,046
EXPENDITURES			
Claims Incurred	17,843,139	17,238,066	19,522,167
Administration	2,255,515	2,362,491	2,511,557
TOTAL EXPENDITURES	20,098,564	19,600,557	22,033,725
Beginning Self-Insurance Fund Balance	6,897,701	9,887,310	14,478,755
Annual Change	2,989,609	4,591,445	1,589,321
ENDING SELF-INSURANCE BALANCE	\$9,887,310	\$14,478,755	\$16,068,076

Public Safety

The Public Safety Division includes the Police Department, Glastonbury EMS, Fire Department and Emergency Management Departments.



EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	8,107,486	8,396,564	8,889,511	9,058,654	1.90%
Supplies	205,718	219,977	243,160	266,683	9.67%
Services & Charges	6,361,838	6,876,455	6,984,275	6,902,068	-1.18%
Capital Outlay	590,995	357,055	449,900	462,744	2.85%
TOTAL EXPENDITURES	\$15,266,037	\$15,850,050	\$16,566,846	\$16,690,149	0.74%



Police Department

Mission and Responsibilities

The mission of the Glastonbury Police Department (GPD) is that all its members remain committed to providing quality service in a professional and sensitive manner to everyone in the Glastonbury community. The Department encourages open dialogue and positive interaction to form a partnership which will enhance the quality of life for all.

Glastonbury's nationally accredited Police Department is primarily responsible for:

- Protecting life and property; Recovering lost property
- Preserving the peace and preventing crime
- Regulating non-criminal conduct
- Apprehending offenders
- Collaborating with the community to solve local problems
- Promoting public safety and upholding the rule of law
- Protecting individual rights, liberties, and freedoms
- Investigating motor vehicle crashes, criminal violations, and Town ordinance violations
- Maintaining state and national law enforcement accreditation standards
- Providing community outreach services to the town including crime prevention activities, traffic enforcement, and youth/school programs
- Providing dispatch and emergency communication services for police, fire, and EMS in Glastonbury and East Hampton
- Retaining a fully staffed and well-trained work force
- Ensuring emergency management efforts meet the needs of the community

Successes & Accomplishments

- Recruited and hired four police officers, two dispatchers, one records clerk, and two animal control officers
- Promoted nine supervisors
- Collaborated with Board of Education (BOE) on school safety initiatives
- Conducted active shooter training with school security staff
- Participated in emergency management drill regarding hurricane preparedness
- Provided workplace violence/active shooter training to Town staff
- Participated in grant-funded traffic safety initiatives (DUI patrol, DUI check point, 'Click-It or Ticket', Distracted Driving)
- Conducted liquor, tobacco, and sex offender registry compliance checks
- Assigned officer to regional Human Trafficking Task Force
- Conducted meeting with local business owners regarding catalytic converter thefts
- Provided public, interactive crime data dashboard web page dedicated to catalytic converter thefts
- Published key department policies online through Town website
- Assigned officer to Regional Auto Theft Task Force to address stolen vehicles, catalytic converter thefts, and violent crime strategies, conducted car seat inspections, and collected hundreds of pounds of unused prescription drugs for destruction
- Submitted weekly public safety columns to the Glastonbury Citizen newspaper
- Completed solar car panel installation
- Automated field training officer reports and officer evaluations
- The Community Outreach Officer
 - Conducted numerous community outreach programs - e.g., Cones with Cops; Bike Rodeo; Drug Take Backs; Special Olympics Torch Run and Over the Edge; Toy Drive for families in need; Situational Awareness workshops
 - Worked with neighborhood groups to establish block watch programs and crime reduction initiatives



Police Department

Future Goals & Initiatives

- Recruit dispatcher candidates to achieve full staffing levels
- Complete construction of new Animal Control facility
- Upgrade recording equipment in interview room
- Replace underground fuel storage tank
- Finalize modernization of public safety radio system
- Collaborate with BOE on school safety initiatives and training programs
- Conduct Citizen’s Police Academy
- Participate in National Night Out
- 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)
- Implement License Plate Reader technology
- Implement early warning system to identify at risk employees

Personnel & Expenditure Summary

PERSONNEL	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED
Full Time	79.00	79.00	81.00	81.00
Part Time*	1.50	3.00	1.50	1.50
FTE	80.50	82.00	82.50	82.50

*Includes Dog Fund employees

Personnel & Expenditure Summary Continued

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	7,598,158	7,888,664	8,274,892	8,432,066	1.90%
Supplies	128,735	129,520	146,935	168,305	14.54%
Services & Charges	5,908,329	6,303,053	6,369,845	6,263,997	-1.66%
Capital Outlay	460,635	275,346	266,750	333,000	24.84%
TOTAL EXPENDITURES	\$14,095,858	\$14,596,583	\$15,058,422	\$15,197,368	0.92%
REVENUES – Non-Tax [⬆]	\$555,427	\$490,285	\$473,475	\$473,475	0.00%
Required from Taxes	\$13,540,431	\$14,106,298	\$14,584,947	\$14,723,893	0.95%



Police Department

Performance Measures

An Interactive Police Activity Dashboard can be found on the Town's Website ([Interactive Police Activity Dashboard | Glastonbury, CT \(glastonburyct.gov\)](#)). Additional performance measures are provided below:

Performance Measures	GOAL	FY2021 ACTUAL	FY2022 ACTUAL
Violent Crime Rate (Per 100,000)	<402.6 ¹	34.1	37.0
Property Crime Rate (Per 100,000)	<1,958.2 ²	1669.6	1558.6
% Violent Crimes Cleared by Arrest	100%	66.7%	69.2%
% Property Crimes Cleared by Arrest	100%	10.7%	15.1%
% E911 Calls Answered <10 seconds	>90%	93%	94%
# of Workplace Injury Incidents	0	11	6
# of Lost Days ³	0	6	245

FBI statistics are based on calendar year data. Glastonbury statistics (actual) are based on fiscal year data and 2020 Census population of 35,159.

¹ 2020 FBI National Average

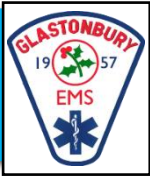
² 2020 FBI National Average

³ Lost days due to employee injuries

Activity Indicators

ACTIVITY INDICATORS	FY2021 ACTUAL	FY2022 ACTUAL
Alarm Dispatches (Burglary & Fire)	1,256	1,288
Total Part 1 Crimes* (Murder, Homicide, Rape, Robbery, Aggravated Assault, Burglary, M/V Theft, Larceny-Theft, Arson)	597	561
911 Telephone Calls Received	11,817	13,741
Routine Telephone Calls Received	77,947	86,806
Total Calls for Service/Complaints	14,618	17,408
Total Medical Calls (Medical, OD) added med alarms last year	1,206	2,306
Total Animal Calls	507	476
Total Motor Vehicle Accidents	733	827
Accidents Involving Injury	87	100
Pistol Permits	505	255
Fingerprints (e.g., Employment, FINRA, Out-of-State Pistol Permits)	322	311
Car Seat Inspections	86	67

*FBI's Uniform Crime Index for Major Crimes



Glastonbury EMS

Mission and Responsibilities

The mission of the Glastonbury EMS is to provide the best emergency medical care to individuals within the town of Glastonbury. The Department is responsible for:

- Providing emergency medical, pre-hospital care
- Serving as backup support for the Glastonbury Fire Department at structure fires
- Providing mutual aid assistance as needed
- Furnishing and maintaining 4 ambulances in accordance with State, Federal, and industry standards (Vehicles funded by GVAA)
- Providing community CPR and first aid training under American Heart Association (AHA) guidelines
- Participating in Town planning for disasters and mass casualty incidents
- Providing standby first aid services for community events

Successes & Accomplishments

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

Future Goals & Initiatives

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

Personnel & Expenditure Summary

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	456	0	0	0	0.00%
Services & Charges	17,054	2,821	3,175	700	-77.95%
Capital Outlay	0	0	0	0	0.00%
TOTAL EXPENDITURES	\$17,510	\$2,821	\$3,175	\$700	-77.95%
REVENUES – Non-Tax	\$18,466	\$2,766	\$20,000	\$20,000	0.00%
Required from Taxes	(\$956)	\$55	(\$16,825)	(\$19,300)	14.71%



Fire Department

Mission and Responsibilities

The mission of the Glastonbury Fire Department is to protect life and property within the community. This is achieved through the provision of professional fire service while upholding commitment, respect, and integrity.

The Fire Department is responsible for:

- Fire prevention, suppression, rescue services, management of hazardous material situations, and any other related public safety services
- Providing support to other towns under mutual aid agreements or on an as-needed basis

Successes & Accomplishments

- Welcomed five new probationary firefighters to the Department.
- Implemented mobile data terminals in the fire apparatus that interface with our computer aided dispatch service.
- Completed the installation of the source capture exhaust mitigation systems in each fire station.
- Entered into an agreement to purchase two new Rescue/Pumper apparatus.
- Partnered with Glastonbury Police and EMS and hosted a toy drive to benefit Connecticut Children's Hospital.
- Installed new personal protective equipment gear washers and dryers at Stations 2 and 4.
- Participated in over 25 fire prevention activities with local preschools and elementary schools.

Future Goals & Initiatives

- Implement a new personal accountability system to be integrated into the Department's self-contained breathing apparatus.
- Improve the Department's data collection with a new records management system.
- Increase the number of Firefighters trained to the Emergency Medical Response level.
- Continue to improve Firefighter safety through advancements in technology, equipment, and training.
- Improve methods of retaining existing members and recruiting new talent.
- Complete the renovations and building improvements to two Fire Stations and the Fire Training Facility.
- Develop a sustainable model of staffing that ensures adequate fire protection in accordance with the national standard.



Personnel & Expenditure Summary

PERSONNEL	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED
Full Time	2.00	2.00	2.00	2.00
Part Time	0.00	0.00	0.00	0.00
FTE	2.00	2.00	2.00	2.00

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	487,492	486,520	592,619	604,588	2.02%
Supplies	76,959	90,294	95,990	98,143	2.24%
Services & Charges	429,128	563,217	602,000	627,619	4.26%
Capital Outlay	127,007	80,385	183,150	128,544	-29.81%
TOTAL EXPENDITURES	\$1,120,586	\$1,220,415	\$1,473,759	\$1,458,894	-1.01%
REVENUES - Non-Tax \triangle	\$724	\$3,767	\$30,320	\$30,320	0.00%
Required from Taxes	\$1,119,862	\$1,216,648	\$1,443,439	\$1,428,574	-1.03%

Performance Measures

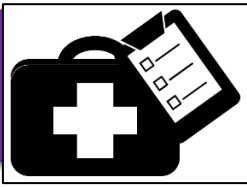
PERFORMANCE MEASURES	GOAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Average Response Time in Minutes	6-8	10	8	8	8
Insurance Service Rating*	4/4Y	4/4Y	4/4Y	4/4Y	4/4Y
Fire Training Hours	7,000	7,719	5,837	7,000	7,000
# of Workplace Incidents	0	3	1	3	0
# of Lost Days due to Workplace Incidents	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 assigns 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	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Emergency Incidents	N/A*	925	874	900	925
Structure Fires	N/A	16	17	17	17
Volunteer Firefighters	135	105	98	110	110

*Goal to minimize incidents throughout the year.



Mission and Responsibilities

The mission of the Office of Emergency/Civil Management is to coordinate all activities in times of man-made or natural disasters. The Department is responsible for:

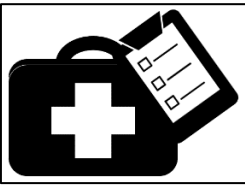
- Planning adequate staffing, equipment, and other community needs for Town emergencies
- Updating information, regulations, and training as applicable
- Conducting monthly testing of the Town's warning sirens
- Maintaining involvement with Federal, State, Regional, and Local Public Safety, Homeland Security, Emergency Management organization and civic organizations for the protection of Glastonbury citizens
- Providing citizens with information regarding emergency situations and public safety updates via the Department's disaster telephone line (860-652-7578), radio channel (1570 AM), and website at www.glastonburyct.gov/gemradio
- Maintaining 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
- Providing informational sessions for various local organizations, businesses, and citizens
- Maintaining radiological monitoring devices to meet homeland security concerns

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 Harvest & Music Festival, and Santa's Run Road Race
- 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 Capitol Region of Governments (CRCOG), 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 New York college students.
- Maintain involvement with other CT towns for mutual aid purposes.



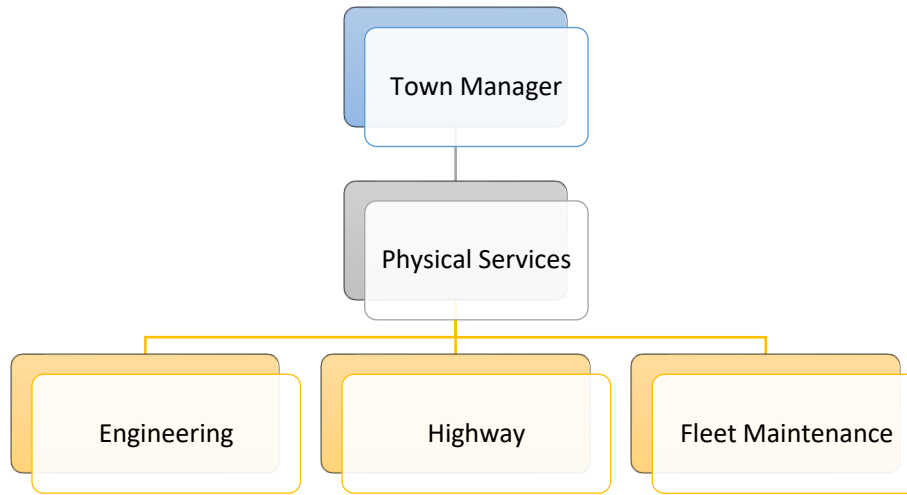
Emergency Management

Personnel & Expenditure Summary

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	21,380	21,380	22,000	22,000	0.00%
Supplies	24	163	235	235	0.00%
Services & Charges	7,326	7,366	9,255	9,752	5.37%
Capital Outlay	3,353	1,323	0	1,200	0.00%
TOTAL EXPENDITURES	\$32,084	\$30,231	\$31,490	\$33,187	5.39%
REVENUES – Non-Tax	\$0	\$11,618	\$12,110	\$12,110	0.00%
Required from Taxes	\$32,084	\$18,613	\$19,380	\$21,077	8.76%

Physical Services

The Physical Services Division includes the Engineering, Highway, and Fleet Maintenance Departments.



EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	3,260,250	3,476,287	3,578,636	3,645,910	1.88%
Supplies	585,336	568,316	706,070	716,070	1.42%
Services & Charges	3,039,929	3,024,851	2,919,933	3,008,937	3.05%
Capital Outlay	276,674	306,857	341,000	305,320	-10.46%
TOTAL EXPENDITURES	\$7,162,189	\$7,376,311	\$7,545,639	\$7,676,237	1.73%



Mission and Responsibilities

The mission of the Engineering Department is to review and inspect all construction activities within the public right-of-way and to review proposed developments to determine compliance with Town standards and effects on public infrastructure and private properties. The Department is responsible for:

- Inspecting construction items that will become part of the Town's infrastructure
- Providing in-house design services for roads, storm drainage, sanitary sewers, sidewalks, recreational facilities, and other infrastructure
- Offering technical and administrative support to the Water Pollution Control Authority (WPCA)
- Receiving inquiries, performing inspections, and initiating action in response to citizen questions/notifications regarding traffic controls, drainage system, road conditions, and other related topics
- Maintaining Town-wide mapping and performance of recurring inspections of Town infrastructure
 - Managing administration and implementation of the Town's Stormwater Management Plan as well as construction projects designed by Division staff and retained consultants
 - Maintaining Town's web-based Geographic Information System (GIS), which allows for public access to a wide range of infrastructure and assessment information

Successes & Accomplishments

- WEB APPLICATIONS - Developed web applications through which residents can locate Town parks, recreational facilities, and walking trails on their mobile devices. Applications provide information such as trail facts, elevation profiles, and recreational amenities at Town facilities.
- CALL BEFORE YOU DIG SOFTWARE IMPLEMENTATION – Implemented an automated system for dissemination of Town-owned underground utility information as a means of fulfilling obligations associated with the State mandated Call Before You Dig program. The new system improves the speed and efficiency of providing the public with information while allowing staff to dedicate more time to technical tasks.
- SIDEWALK REPAIR /REPLACEMENT – Completed the third 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 two projects with cumulative value of approximately \$3.1M. Staff has advanced design to the 90% completion level on both the Main Street Reconstruction and Gateway Corporate Park Bicycle and Pedestrian Improvement projects for subsequent review.

Future Goals & Initiatives

- MAIN STREET RECONSTRUCTION – Complete design, obtain permits, and address State Department of Transportation (DOT) comments associated with reconstruction of Main Street between Ripley Road 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 DOT 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 aging traffic signal located at the New London Turnpike/Chestnut Hill Road/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.
- BELL STREET SIDEWALKS – Complete design and obtain permits necessary for sidewalk construction between Bellridge Road and Stallion Drive. Installation will provide pedestrian links between neighborhoods off of Bell Street and provide safe non-motorized connectivity to the off-road, multi-use trail system.



Personnel & Expenditure Summary

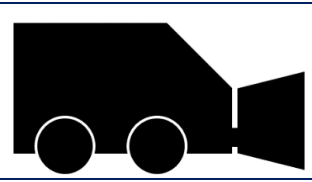
PERSONNEL	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED
Full Time	11.00	11.00	11.00	11.00
Part Time	0.50	0.50	0.50	0.50
FTE	11.50	11.50	11.50	11.50

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	909,347	1,000,357	1,000,652	1,019,467	1.88%
Supplies	11,175	12,371	18,500	18,500	0.00%
Services & Charges	558,742	705,439	715,069	694,105	-2.93%
Capital Outlay	19,033	16,860	10,000	4,185	-58.15%
TOTAL EXPENDITURES	\$1,498,296	\$1,735,028	\$1,744,221	\$1,736,257	-0.46%
REVENUES – Non-Tax	\$20,523	\$20,930	\$25,000	\$22,000	-12.00%
Required from Taxes	\$1,477,773	\$1,714,098	\$1,719,221	\$1,714,257	-0.29%

Activity Indicators

ACTIVITY INDICATORS	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Permit Fees*	\$1,296	\$565	\$2,000	\$2,000
Permits Issued:				
Right-of-Way Permits	375	370	350	350
Sanitary Sewer Permits	44	40	50	50
Certificate of Occupancy Inspections	57	42	50	50
Call Before You Dig Requests Processed	2508	3,346	3,000	3,000
New Town Road Accepted (Miles)	0	0.2	0.2	0.2
Value of Capital Improvement Projects Managed	\$3.8M	\$0.5M	\$2.0M	\$2.0M

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



Mission and Responsibilities

The mission of the Highway Department is to hold responsibility for the maintenance, repair, and construction of streets, drainage systems, sanitary sewers, traffic controls, sidewalks, and other features of the Town's infrastructure system. Overall maintenance and construction are accomplished through the use of in-house labor and equipment working in conjunction with contractual entities. This Department also coordinates the resolution of pertinent inquiries and service requests from citizens.

The Department is responsible for:

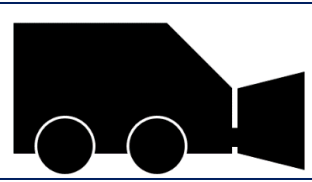
- Removing snow and ice during winter storm events
- Sweeping Town streets and executing roadside mowing
- Maintaining the Town's sanitary sewer collection system
- Preparing and providing administration of the Town street paving program
- Cleaning catch basins and performing main flushing of sanitary sewer
- Joint operation of the Bulky Waste sand and gravel operation
- Maintaining Town-owned traffic signals, managing application of all pavement markings, and installing all regulatory and advisory traffic signage
- Completing construction as funded and assigned on a wide variety of public infrastructure improvements
- Performing maintenance and construction of the Town's extensive storm drainage system
- Coordinating and implementing maintenance activities for public roadways –e.g. patching, crack sealing, curbing

Successes & Accomplishments

- J.B. WILLIAMS PARKING AREA RENOVATION – Improvements completed at J.B. Williams Park included parking lot lighting installation, storm drainage upgrades, entrance condition widening, wood post/rail installation, and general grading/surface durability improvements.
- RECYCLED GRAVEL PRODUCTION – Crushed and screened 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 (GHS) fieldhouse project translated into significant cost savings to the Town.
- SMITH MIDDLE SCHOOL/GHS PARKING AND ACCESS PAVEMENT REHABILITATION – Utilized pavement reclamation methodology to reconstruct portions of the parking and vehicle circulation space at these two locations.

Future Goals & Initiatives

- POLICE DEPARTMENT/GHS 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.
- 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.
- MAIN STREET TRAFFIC SIGNALS – Initiate replacement of existing video detection cameras at signalized intersections in the Main Street corridor. A phased approach to replacement of the aging units will be adopted and will consist of installing units employing more reliable modern technology.



Personnel & Expenditure Summary

PERSONNEL	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED
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

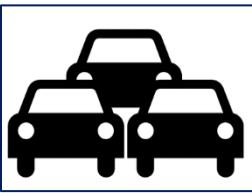
EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	1,824,110	1,918,388	1,987,024	2,013,943	1.35%
Supplies	569,233	546,525	675,410	685,410	1.48%
Services & Charges	1,871,314	1,688,564	1,604,240	1,678,386	4.62%
Capital Outlay	242,518	284,756	331,000	263,000	-20.54%
TOTAL EXPENDITURES	\$4,507,175	\$4,438,232	\$4,597,674	\$4,640,739	0.94%

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Lane Miles Resurfaced	20	20	17.21	20	20
Treated Road Salt: Ton/Lane Mile	0.08	.08	.08	.09	.08
Snow Removal within 8 hours of Storm Cessation	100%	100%	100%	100%	100%
# of Workplace Incidents	0	3	1	This division does not estimate these measures for future years.	
# of Lost Days Due to Injury	0	47	48		

Activity Indicators

ACTIVITY INDICATORS	GOAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Road Miles Plowed	N/A	26,843	18,774	12,566.0	40,000
Catch Basins Cleaned	500	171	193	500	500



Mission and Responsibilities

The mission of the Fleet Maintenance Department is to hold responsibility for providing all routine preventive maintenance and repair work on the Town's fleet of over 300 pieces, including a wide variety of vehicles ranging from general purpose cars and police cruisers to school buses, fire apparatus, heavy trucks, and construction equipment. The Department is responsible for:

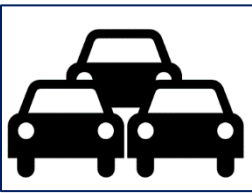
- Coordinating all routine, unplanned, and mandated maintenance on the Board of Education school bus fleet
- Providing detailed specifications for new vehicle and equipment purchases by all Town departments
- Administering a computerized fleet management and cost-tracking system
- Maintaining environmental compliance for the garage facility and fluid handling processes
- Providing technical guidance to Town departments on vehicle-related decisions and purchases
- Ensuring compliance with the State of Connecticut vehicle emission program
- Installing all emergency equipment in new police cruisers to provide state-of-the-art police vehicles
- Managing maintenance and regulatory compliance for the Town's gasoline, diesel, and natural gas fueling stations

Successes & Accomplishments

- UNDERGROUND FUEL TANK REPLACEMENT – Coordinated necessary design and construction elements required to remove an existing underground fuel storage tank at the Police Department site. The existing unit to 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 – Generated vehicle specifications for all budgeted heavy equipment purchases including a new bucket truck and large trucks used in snow plowing operations.
- GENERAL FLEET MAINTENANCE – Continued providing efficient maintenance service for the Town's diverse fleet consisting of approximately 259 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

- MAINTENANCE GARAGE IMPROVEMENTS – Replace the antiquated garage ventilation system in the welding bay area with a technologically modern system. Work will complement previous upgrades to exhaust hose reel systems and other fixture and floor replacements.
- 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.
- HEAVY EQUIPMENT PURCHASE – Generate vehicle specifications for all budgeted heavy equipment purchases including a new Vac truck and large trucks used in snow plowing operations.



Fleet Maintenance

Personnel & Expenditure Summary

PERSONNEL	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED
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	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	526,793	557,542	590,960	612,500	3.64%
Supplies	4,929	9,420	12,160	12,160	0.00%
Services & Charges	609,872	630,847	600,624	636,446	5.96%
Capital Outlay	15,124	5,241	0	38,135	0.00%
TOTAL EXPENDITURES	\$1,156,718	\$1,203,051	\$1,203,744	\$1,299,241	7.93%

Performance Measures

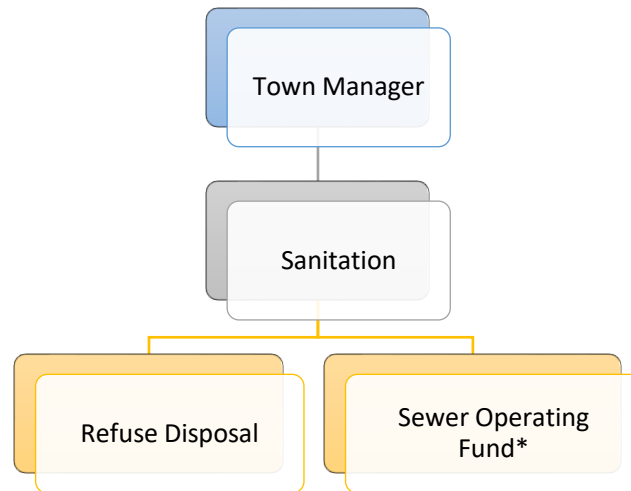
PERFORMANCE MEASURES	GOAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Percentage of On-Time Preventative Maintenance:					
Sedans	95%	89%	89%	95%	95%
Cruisers	95%	88%	89%	95%	95%
Operating & Maintenance (cost per mile):					
Sedans	≤0.25	0.26	0.23	0.26	0.26
Cruisers	≤0.50	0.31	0.38	0.35	0.35
Non-Police Sedan Fuel Efficiency (mpg)	≥30.0	31.96	32.52	33.0	33.0
# of Workplace Injury Incidents	0	0	1	This division does not estimate these measures for future years.	
# of Lost Days Due to Injury	0	0	0		

Activity Indicators

ACTIVITY INDICATORS	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
# of Units in Town Fleet (sedans, trailers, equipment, trucks - light/medium/heavy, Police/Fire/Ambulance and vans - maintenance/passenger)	279	259	270	270
# of Units in BOE Fleet (buses, passenger vans, maintenance, and equipment vehicles)	88	89	89	89
# Natural Gas-Fueled Vehicles / # Electric Vehicles	27/2	27/2	27/2	27/2
Road Miles Traveled by Town Fleet	883,578	896,763	1,000,000	1,000,000
Road Miles Traveled by Board of Education	631,068	834,068	800,000	800,000
Average Fleet Age (Industry Average 6.5 years)	11.15	10.90	11.0	11.0

Sanitation

The Sanitation Division includes the Refuse Disposal and Sewer Operating Departments.



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

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	333,343	336,757	348,387	356,051	2.20%
Supplies	2,342	2,691	4,950	4,650	-6.06%
Services & Charges	575,601	585,479	564,613	587,047	3.97%
Capital Outlay	37,082	28,848	40,000	15,000	-62.50%
TOTAL EXPENDITURES	\$948,368	\$953,775	\$957,950	\$962,748	0.50%



Refuse Disposal

Mission and Responsibilities

The mission of the Refuse Disposal Division is to provide oversight of all solid and Hazardous Waste programs to ensure safe and efficient disposal and protection of public health in compliance with federal and state permit requirements.

The Department is responsible for:

- Providing effective Refuse and Recycling programs for waste generated within the Town.
- Operating the Transfer Station/Recycling facility and Satellite program.
- Managing operations of the Bulky Waste Facility for disposal of demolition/construction related waste and the processing of excavated materials for Town use and resale.
- Providing an effective Regional Household Hazardous Waste (HHW) disposal program as an active member of the Capitol Region East Operating Committee.
- Ensuring the community is informed of all solid waste disposal and recycling programs, events, and services.
- Issuing waste disposal permits for commercial waste collectors and enforcing compliance.

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 over 400 residents.
- Managed a fourth backyard compost bin and rain barrel sale for residents, with items sold at a reduced cost through a vendor partnership. 24 compost bins and 12 rain barrels were distributed.
- Signed a 5-year agreement with Murphy Road Recycling (MRR) to accept municipal solid waste and recycling as MIRA closed in 2022.
- Cardboard recycling center at the satellite facility is now generating revenue of \$20 per ton per new agreement with MRR.

Future Goals & Initiatives

- Ongoing evaluation of Refuse/Recycling operations to maintain the sustainability of offsetting revenues by 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.
- Expand food waste composting efforts throughout town facilities including the Glastonbury Boathouse and Community Center.
- Introduce a paint recycling program at the Transfer Station.

Personnel & Expenditure Summary

PERSONNEL	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED
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



Refuse Disposal

Personnel & Expenditure Summary Continued

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	333,343	336,757	348,387	356,051	2.20%
Supplies	2,342	2,691	4,950	4,650	-6.06%
Services & Charges	575,601	585,479	564,613	587,047	3.97%
Capital Outlay	37,082	28,848	40,000	15,000	-62.50%
TOTAL EXPENDITURES	\$948,368	\$953,775	\$957,950	\$962,748	0.50%
REVENUES – Non-Tax	\$710,551	\$695,769	\$633,600	\$643,350	1.54%
Required from Taxes	\$237,818	\$258,006	\$324,350	\$319,398	-1.53%

* 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	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Tons of Solid Waste Disposed at Transfer Station	< 1,650	1,525	1,435	1,550	1,500
Tons of Food Waste Disposed at Transfer Station	7 tons (t)	4.8t	6.18t	6.5t	7.0t
Cardboard Waste	250 tons (t)	260.14t	241.65t	250t	250t
Revenue Offset vs. Refuse Operating Budget	≥ 75%	75%	73%	75%	75%
# of Workplace Incidents	0	0	1	0	0
# of Lost Days due to Workplace Incidents	0	0	0	27*	0

*From workplace incident in FY22

Activity Indicators

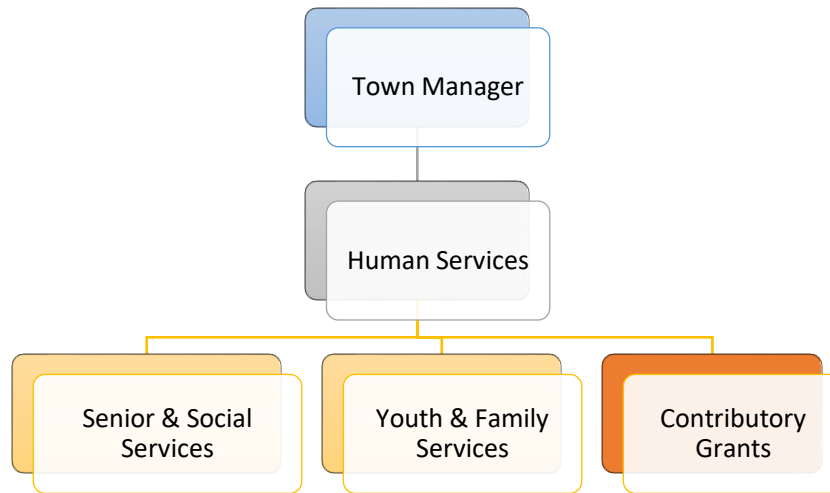
ACTIVITY INDICATORS	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Cost Per Ton for Refuse Disposed at Materials Innovation and Recycling Authority (MIRA)/Murphy Road Recycling (MRR)*	\$91.00	\$105.00	\$110.00*	\$110.00*
# of Vehicles Attending Household Hazardous Waste (HHW) Collection Events ◻	781	704	700	700
# of Refuse Disposal Permits Issued	7,150**	6,934	6,900	6,900

*FY23 switch from MIRA to Murphy Road Recycling (MRR)

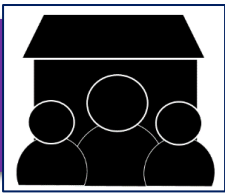
** Estimated - unable to provide actual number due to changes in permit program.

Human Services

The Human Services Division includes the Senior & Social Services and Youth & Family Services Departments, as well as Contributory Grants, from a budgetary perspective.



EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	1,362,774	1,628,643	1,890,746	2,076,715	9.84%
Supplies	17,495	29,250	36,750	36,750	0.00%
Services & Charges	1,032,710	1,262,905	1,404,154	1,495,295	6.49%
Capital Outlay	63,623	56,685	28,450	27,640	-2.85%
TOTAL EXPENDITURES	\$2,476,602	\$2,977,483	\$3,360,100	\$3,636,400	8.22%



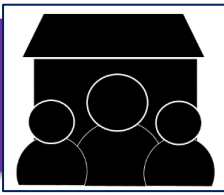
Mission and Responsibilities

The mission of the Senior & Social Services division is to promote independence, personal enrichment, and an enhanced quality of life for Glastonbury residents of all ages through a variety of programs and services. Glastonbury Senior Services serves Glastonbury residents ages 50 and older. Acting as a community focal point, this division offers a wide variety of programs and services. The Department is responsible for:

- Coordinating social, educational, recreational, wellness, cultural, and informational programs and referral services such as:
 - 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.
- Providing services to seniors, disabled adults, and financially at-risk residents including:
 - 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.

Successes & Accomplishments

- Provided support to eligible residents through annual assistance programs including: Utility/Winter Heat Assistance –397 households; Thanksgiving Food Program - 402 residents; Holiday program – 340 residents; Back to School Program- 135 students; Food Pantry 762 residents; and Renter's Rebate Program - 314 Applications.
- Began using newer Social Services Charity Tracker software to generate a photo identification card for each resident utilizing services. The photo identification has a unique bar code which can retrieve demographic information as well as track participation in Social Services programs. This system helps to facilitate accurate record-keeping, statistics, and detailed reports, ultimately providing a more streamlined customer service experience.
- Glastonbury Links Together, consisting of members of the Interfaith Community, the Board of Education, and Social Services continues to identify residents' needs and develop appropriate responses. Additional grants have been applied for in support of the Glastonbury Food Pantry.
- Low Vision Support Group has transitioned from Zoom-based meetings to a hybrid format. Many participants have chosen to return to meeting in-person but the hybrid format enables participation by individuals who are unable or uncomfortable meeting in-person. Participation has increased markedly with the popularity of speakers of interest.
- Received grants totaling \$25,000, which were used to purchase equipment for a self-select perishable Food Pantry.
- Awarded a \$5,000 Challenge grant from the State of Connecticut AARP to install accessible benches with arbors in a garden setting at two of the Town's senior housing developments, enabling seniors and individuals with limited mobility to connect with others and experience greater enjoyment of the outdoors.
- Assisted the Commission on Aging (COA) in completing an Age-Friendly Community Action Plan which was then certified through the national AARP organization. Glastonbury is one of only two communities in Connecticut to achieve this distinction.
- Received \$51,278 in renewal funding from the CT Department of Transportation to enhance Dial-A-Ride (DAR) services.
- Provided no-cost transportation to approximately 330 unduplicated residents through the Town DAR service.
- Completed Eagle Scout project constructing two raised garden beds adjacent to the RCC building to supply fresh herbs and vegetables for the Food Pantry and Senior Lunch program.
- Provided tax assistance at no charge to approximately 300 taxpayers through the AARP Tax Assistance Volunteer program.
- Identified a centralized location and customized the space to house a new Self-Select Food Pantry.
- Provided 400+ hours of household chores assistance to over 50 residents through the Glastonbury Gives & Cares Chores Program and received third year renewal funding from the North Central Area Agency on Aging for program support.



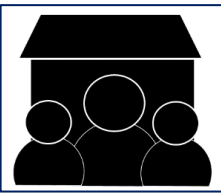
Future Goals & Initiatives

- Serve Glastonbury residents through the Self-Select Food Pantry by offering perishable and non-perishable food items. Shopping appointments will be available to eligible residents, including evening hours and eventually Saturday hours. The Community will be an integral component of the program's success by offering their expertise, time, and goods.
- Develop relationships with local grocery stores, farms, and markets to facilitate donations of perishable food items such as milk, eggs, butter, produce, and meats for the self-select perishable Food Pantry.
- Continue to grow recognition of Glastonbury Gives, an initiative assisting residents in need and entirely supported by community donations. Contributions are requested through the media/social media, and an appeal campaign each fall.
- Social Services is partnering with Hartford Healthcare to offer a 5-week Caregiver Support Series for those providing care for loved ones with dementia, a onetime driving assessment for residents with dementia, and a monthly dementia assessment screening at no cost.
- Assist the COA in achieving goals outlined in the AARP Age-Friendly Community Action Plan, including implementing a fixed route Dial-A-Ride pilot program, installing multiple benches and accessible amenities in select areas near the town center and Riverfront Park, and creating a community Housing Guide.
- Conduct a community survey on issues related to aging to help guide the service delivery and strategic planning of the Senior & Social Services Department.
- Attain national Reaccreditation of the Senior Center through the National Institute of Senior Centers (NISC).
- Expand Pickleball program to enable more individuals to play the game independently and/or through leagues both indoors and outside on new courts.
- Convert former computer lab into a state-of-the-art fitness center.
- Construct two Bocce courts at the Riverfront Community Center and organize league play.

Personnel & Expenditure Summary

PERSONNEL	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED
Full Time	7.00	6.00	6.00	6.00
Part Time	9.80	9.80	9.50	10.18
FTE	16.80	15.80	15.50	16.18

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	606,515	733,667	826,719	860,097	4.04%
Supplies	7,714	14,347	17,000	17,000	0.00%
Services & Charges	471,491	606,817	662,316	672,761	1.58%
Capital Outlay	52,097	43,331	20,950	25,000	19.33%
TOTAL EXPENDITURES	\$1,137,818	\$1,398,161	\$1,526,985	\$1,574,858	3.14%
REVENUES – Non-Tax	\$128,915	\$297,237	\$281,268	\$306,482	8.96%
Required from Taxes	\$1,008,904	\$1,100,924	\$1,245,717	\$1,268,376	1.82%



Senior & Social Services

Performance Measures

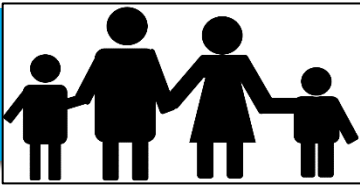
PERFORMANCE MEASURES	GOAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Self-Improvement Rating - Fitness Programs ☐	>95%	***	98%	98%	98%
Unduplicated Dial-A-Ride Riders ☐	Increase > 10%	***	336	370	410
Unduplicated Program Participants ☐	Increase > 25%	***	771	965	1,210

***Not done due to public health concerns due to the pandemic

Activity Indicators

ACTIVITY INDICATORS	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Social Work Services ☐	3,543	3,000	3,050	3,100
Number of External Building Reservations*	14	150	150	150
Senior Center Participation (Attendance at activities)	5,864	12,231	16,000	20,000
Senior Lunch Participation (Meals Served)	54	4,500	6,000	8,000
Dial -A-Ride # of Rides provided	1,298	9,671	12,000	15,000

*Revenue-producing building use.



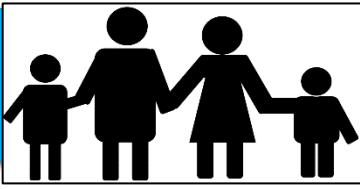
Mission and Responsibilities

The mission of the Youth and Family Services (Y&FS) division is to provide programs and services that respond to the needs of Glastonbury youth and their families. The division is comprised of three programs: Clinical Services, Creative Experiences, and Outreach Services. The Department is responsible for:

- Offering programs and services that respond to the social and emotional needs of Glastonbury youth and families.
- Providing Clinical services to all Glastonbury Public Schools.
- Facilitating Outreach School Social Work Services including supportive counseling, crisis intervention, Peer Mediation, and Peer Education at Glastonbury High School (GHS) and Smith Middle School (SMS)
- Coordinating Youth Programs – e.g. Creative Experiences Programs, Youth Services Action Group (YSAG), After School Creative Experience Mentoring Program, Welles Village Activity Council, and Youth Advisory Council (YAC)
- Providing Substance Abuse Prevention Services
- Developing and implementing community programs including:
 - Social Club
 - Truancy Assessment and Referrals
 - Diversion Program

Successes & Accomplishments

- The Substance Abuse Prevention Coordinator (SAPC) partnered with the Town Health Department and Glastonbury EMS to provide Narcan training to Town employees and community members. Narcan kits were also placed in all Town AED boxes for public use.
- Partnered with local prevention council (GCAP) to present a virtual community forum entitled “The Power of Prevention”. Guest speaker, Dr. Allen, Medical Director of Rushford Center addressed the dangers and trends of vaping, marijuana, and fentanyl. Community members shared their own life experiences with substance abuse.
- Outreach and Clinical staff collaborated to launch two new support groups: ‘Rainbow Vision’ for the LGBTQ+ population, and ‘Navigating the Storm’ for parents concerned about youth substance abuse.
- Creative Experience (CE) held its 47th summer musical outdoors on the Y&FS back lawn stage with 50+ cast members ages 7-18. In the spring of 2022, CE launched the return of their traveling musical troupe of 9th-12th graders. The “Aristocats” was performed at all five elementary schools and the Herbert T. Clark House.
- Successfully expanded the Afterschool Social Club to include students from SMS, GHS, and the Glastonbury Transition Academy.
- The YSAG increased their collaborative volunteer projects to include the Glastonbury Chores Program, the Glastonbury Garden Club, Hopewell Fall Festival, and the Glastonbury Town Center Initiative.
- YAC created and directed a Gambling Awareness public service announcement under the direction of the SAPC, to educate youth on the risks of gambling and the resources available for problem gambling.
- Continued with the design and planning for the new accessibility ramp and drainage improvement in partnership with Town Facilities and Engineering staff.
- Clinical staff provided increased clinical hours in select elementary schools per request of school administrators.
- Partnered with the Glastonbury Police Department for afterschool “Exercise with Cops” mentorship.



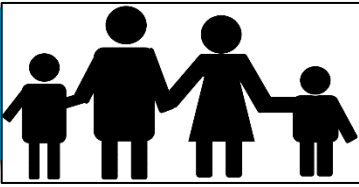
Future Goals & Initiatives

- Partner with SMS to produce and direct their United Theater Program.
- Increase recruitment and integration of peer role models in the Y&FS Social Club and youth programming at Welles Village.
- Partner with the Parks & Recreation department to create a community garden kiosk for collecting produce for the Town’s expanding Food Pantry.
- Substance Abuse Prevention Coordinator will launch a social media prevention campaign called “Talk It Out”. This grant-funded campaign will encourage parents to have conversations with their children around substance misuse and will provide teens with resources and information on current trends and access to help.
- Initiate a new afterschool Expressive Arts Group to help students with life stressors and anxiety. In addition, Clinical, Creative and Outreach divisions will bring back the summer Teen Adventure Activity Group (TAAG) program for middle school boys.
- Clinical staff will increase their on-site clinical support in all elementary schools.
- With increased Prevention funding, Y&FS will enter into planning meetings with school administrators to discuss best practices and effective prevention activities to reach middle and high school students and parents through ongoing programming.
- Begin Parenting Forums for parents of teens and elementary-age students to discuss development challenges and effective parenting strategies.
- Partner with Glastonbury Public Schools to administer a parent/student survey to assess current mental health/substance use trends.
- Initiate parent/guardian and student community conversations to discuss current mental health/substance use concerns.
- Launch a Community Crisis Team, with membership to include community stakeholders and residents.

Personnel & Expenditure Summary

PERSONNEL	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED
Full Time	11.00	11.00	13.00	14.00
Part Time	1.60	1.00	1.40	2.00
FTE	12.60	12.00	14.40	16.00

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	756,259	894,976	1,064,027	1,216,618	14.34%
Supplies	9,780	14,903	19,750	19,750	0.00%
Services & Charges	528,642	623,512	707,761	786,534	11.13%
Capital Outlay	11,526	13,354	7,500	2,640	-64.80%
TOTAL EXPENDITURES	\$1,306,207	\$1,546,745	\$1,799,038	\$2,025,542	12.59%
REVENUES – Non-Tax	\$35,086	\$39,452	\$66,092	\$60,192	-8.93%
Required from Taxes	\$1,271,121	\$1,507,293	\$1,732,946	\$1,965,350	13.41%



Performance Measures

PERFORMANCE MEASURES	GOAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Client Satisfaction Rating	>90%	85%	92%	92%	92%
Clinical Service Waiting List (Business days between referral and first session) △	<30	8	20*	15	15

*Increase in clinical referrals and escalating needs post pandemic.

Activity Indicators

ACTIVITY INDICATORS	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
# of Outreach Clients	965	890	900	900
Clinical Youth and Families Served	530	705	700	700
Creative Experiences Youth Programs Offered	22	21	22	23
# of Creative Experiences Program Participants	485	502	550	550
# of Substance Abuse Prevention Initiatives	10	20	20	20
# of Substance Abuse Prevention Participants	329	374	400	400

Human Services: Contributory Grants

Department Objective

The Contributory Grant Department is maintained for accounting and budgetary purposes only and provides contributory health grants to 5 different agencies (summarized below). These expenditures are budgeted under Services & Charges of the Human Services Department.

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
InterCommunity Inc.	9,000	9,000	9,000	9,000	0.00%
Interval House, Inc.	5,000	7,500	7,500	7,500	0.00%
KIDSAFE/Exchange Club Ctr.	5,000	5,000	5,000	5,000	0.00%
MARC, Inc.	11,168	10,168	12,000	12,000	0.00%
Amplify, Inc.	2,409	2,409	2,500	2,500	0.00%
TOTAL EXPENDITURES	\$32,577	\$34,077	\$36,000	\$36,000	0.00%

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

Human Services: Contributory Grants

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.)

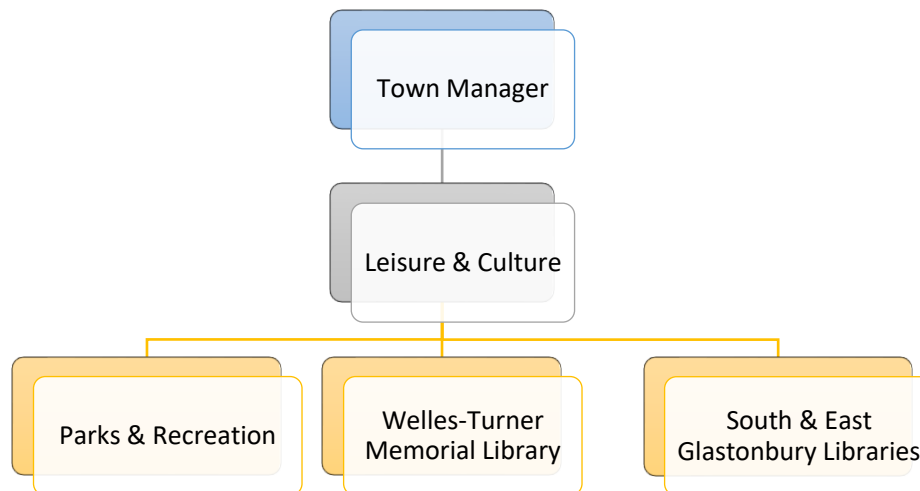
Effective July 1, 2019, Amplify, Inc. has completed a merger of the North Central Regional Mental Health Board (NCRMHB) and East of the River Action for Substance Abuse Elimination, Inc. (ERASE). The newly formed agency is designed, under its contract with DMHAS, to carry out the mission and statutory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

The Leisure & Culture Division includes the Parks & Recreation Department, Welles-Turner Memorial Library, and the South & East Glastonbury Libraries.



EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	2,674,649	3,052,475	3,215,557	3,332,637	3.64%
Supplies	177,735	176,009	210,778	232,610	10.36%
Services & Charges	2,327,623	2,539,385	2,531,677	2,611,281	3.14%
Capital Outlay	163,757	257,429	300,838	267,900	-10.95%
TOTAL EXPENDITURES	\$5,343,764	\$6,025,299	\$6,258,850	\$6,444,428	2.97%



Mission and Responsibilities

The mission of the Parks and Recreation Department is to provide a wide variety of recreation opportunities to enhance the quality of life in Glastonbury. Town-sponsored programs, public open space, and recreation facilities work together to meet the diverse needs and interests of the community and its members.

The Department is responsible for:

- Organizing and administering all Town-sponsored recreation activities and facilities
- Maintaining 50+ athletic fields for use by youth and adult leagues and the high school interscholastic sports program
- Operating three swimming pools, one Splashpad, and one pond used by 30,000 visitors annually for public swimming
- Maintaining all grounds (250+ acres) and trees on Town properties, including parks, open spaces, municipal grounds, school grounds, preserves, cemeteries, and roadside trees along rights of way. Including inspecting 16 children's playgrounds.
- Offering a wide variety of recreation programs including summer camps, afterschool programs, aquatics, tennis, teen center, skate park, preschool, fitness, and youth sports
- Providing a wide array of special events to enhance the quality of community life
- Operating a public boat launch, providing rental space for kayaks and canoes, and providing safe access and instruction on the Connecticut River
- Managing and operating a banquet facility at the Glastonbury Boathouse in Riverfront Park
- Providing oversight of a nine-hole golf course and restaurant through leases to private entities
- Managing farm leases on Town-owned properties leased to farmers and agricultural entities
- Managing a Park Ranger program to improve patron experience at Town facilities and ensuring smooth operations as multiple user groups and individuals share access to intensely utilized facilities.

Successes & Accomplishments

- Successfully opened the Splashpad at Addison Pool in June 2022 with expanded hours for increased use.
- Collaborated with various departments and agencies to organize the 'Passport to Health Fair'.
- Implemented improvements to Town parks and facilities including:
 - Upgraded backstops at multiple softball fields
 - Through Eagle Scout project, conducted trail blazing, kiosk installation, and trail maintenance at the Great Pond Preserve
 - Removed and reinstalled fencing at the Bell Street Bike Path
 - Fenced in the Bell Street Playground for Kangaroo Kids Preschool program
- Continued second phase of Emerald Ash Borer management by removing large portions of Ash tree populations. Addressed Oak and other tree damage/death caused by Gypsy moths, drought (2015-2017), and over-maturation of the urban forest.
- Continued addressing sustainability goals by partnering with community groups such as Glastonbury Pollinator Pathway and initiating strategies to increase tree canopy and pollinator plantings, reduce non-native plants, and manage aquatic weeds.
- Collaborated with Glastonbury Partners in Planning (GPIP) on an educational community garden offering various discussions, presentations, and demonstrations.
- Implemented a new e-newsletter communication software, and launched an email campaign for upcoming Parks and Recreation programs (distributed every 3 weeks).
- Provided field space for local youth sports leagues and private rentals. A total of 438 field reservations were processed, which equates to thousands of individual field reservations.
- Received STEAP grant for tree maintenance.



Future Goals & Initiatives

- Install outdoor Pickleball Courts at the Riverfront Community Center.
- Leverage MyRec recreation management software at pools, open gyms, and other satellite locations to accept credit card transactions on site.
- Research feasibility of a Disc Golf Course.
- Promote more social media campaigns related to Parks and Recreation including National Parks and Recreation Month in July and Water Safety Month in May.
- Work with Little League to add fencing, regrade, and seed softball field at GHS.
- Partner with GPIP to upgrade landscaping at Welles-Turner Memorial Library.
- Continue urban forest management efforts - e.g. address dead/dying trees and safety issues resulting from Gypsy moths & drought
- Implement improvements to Town parks and facilities including:
 - Welles Park - renovations to playground, basketball courts, and accessibility improvements
 - J.B. Williams Park - widen access drive, rehabilitate parking lot, LED site lighting, fencing, etc.
 - Addison Park repairs - pool updates, renovations to basketball and tennis courts
 - Dog Park - provide water access
 - High Street Park – install Gaga Ball Pit through Eagle Scout project
 - Increase accessibility to fields and facilities
- Install ‘Poetry in the Parks’ and ‘Age Friendly Community’ banners throughout parks in town center.
- Continue to build upon the success of the Splashpad at Addison Park and give people access before and after the pool opens and closes.
- Install raised garden beds at Riverfront Community Center through Eagle Scout project.
- Introduce pickle ball lessons.

Personnel & Expenditure Summary

PERSONNEL	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED
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	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	1,901,108	2,210,710	2,276,480	2,363,076	3.80%
Supplies	163,236	160,362	185,038	206,870	11.80%
Services & Charges	1,534,469	1,635,679	1,594,141	1,668,049	4.64%
Capital Outlay	141,743	246,316	295,838	264,850	-10.47%
TOTAL EXPENDITURES	\$3,740,555	\$4,253,067	\$4,351,497	\$4,502,845	3.48%
REVENUES – Non-Tax [△]	\$95,768	\$137,664	\$164,083	\$169,008	3.00%
Required from Taxes	\$3,644,787	\$4,115,403	\$4,187,414	\$4,333,837	3.50%

**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	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Program participants indicating that program "met expectations"* ☐	≥95%	92%	95%	95%	95%
Percent of snow removal completed within 12 hours of storm cessation	100%	95%	95%	95%	95%
# of Workplace Incidents	0	2	2	2	0
# of Lost Days due to Workplace Incidents	0	37.5**	0	0	0

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

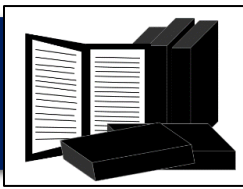
**Due to one workplace incident

Activity Indicators

ACTIVITY INDICATORS	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
# of 9-hole rounds played at Minnechaug Golf Course* ☐	25,730	22,891	24,679	25,000
# 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	34,951	30,924	32,942	33,000
# of recorded program registrations, swimming facility visits for public swim, and recreation facility reservations ☐	26,250	45,425	55,000	70,000

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

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



There are three Public Libraries located in the Town of Glastonbury: the Welles-Turner Memorial Library, the East Glastonbury Public Library and the South Glastonbury Public Library.

Welles-Turner Memorial Library (WTML)

Mission and Responsibilities

The mission of the Welles-Turner Memorial Library (WTML) is to provide books and other media, facilities, and professional services to inform, educate, and culturally enrich the community. The Department is responsible for:

- Providing a circulating collection of print and non-print formats and digital downloads.
- Staffing with professional reference librarians, available during scheduled business hours to assist the public with their information needs.
- Maintaining an inventory of public computers, Wi-Fi, and multifunctional copy machines to print, copy, fax and scan.
- Providing access to online databases including *Historical Hartford Courant*, *ConsumerReports.org*, *Morningstar Investment Research Center*, *RefUSA*, *researchIT* (Connecticut's Digital Library), Value Line, and more.
- Offering a variety of programs and special events for all ages including summer reading, technology, and STEAM programs.
- Providing public meeting space for groups of all sizes.

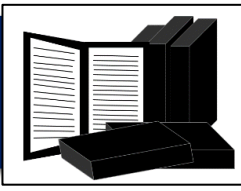


Successes & Accomplishments

- Completed successful library renovations/expansion project. Highlights include: an expanded Children's area, an enlarged Teen area, and a dedicated Makerspace.
- Offered 333 enrichment programs for all ages. 4,373 people attended.
- Introduced *Wall Street Journal (WSJ) Online*, giving users access to the publication at any time, from any place.
- Launched *Linked in Learning*, which provides access to self-paced learning through 16,000+ courses.
- Resumed pre-COVID pandemic library hours.

Future Goals & Initiatives

- Update library website to be more user-friendly and ADA compliant.
- Launch Wi-Fi tracking software to monitor Wi-Fi usage and upgrade wireless printing capabilities.
- Investigate laptop/tablet vending machines for public use in-library.
- Continue to expand programs and classes for all ages, including computer instruction and STEAM programs.
- Investigate and implement digital signage throughout the library.
- Continue to digitize the *Glastonbury Citizen* newspaper.



Welles-Turner Memorial Library (WTML)

Personnel & Expenditure Summary

PERSONNEL	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED
Full Time	10.00	9.00	9.00	9.00
Part Time	15.94	16.46	16.00	17.00
FTE	25.94	25.46	25.00	26.00

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	773,542	841,766	939,077	969,561	3.25%
Supplies	14,499	15,647	25,740	25,740	0.00%
Services & Charges	778,155	888,706	922,536	923,232	0.08%
Capital Outlay	22,014	11,113	5,000	3,050	-39.00%
TOTAL EXPENDITURES	\$1,588,209	\$1,757,232	\$1,892,353	\$1,921,583	1.54%
REVENUES – Non-Tax \triangle	\$51,939	\$83,226	\$87,000	\$87,000	0.00%
Required from Taxes	\$1,536,271	\$1,674,007	\$1,805,353	\$1,834,583	1.62%

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Library visits per capita*	>1.3	1.5	1.6	4.3	5.2
Circulation per capita*	>5.43	7.02	7.0	9.4	10.0
Residents with library cards*	>37%	32%	30%	30%	30%
% of circulation using self-check out	90%	65%	85%	85%	85%
% of those within service area who attend programs*	.20	.15	.12	.21	.27
% of those within service area who use public computers*	.87	.85	.85	.85	.85

*Based on statewide averages as listed in Connecticut Public Libraries: A Statistical Profile, July 1, 2020 - June 30, 2021

**March 15, 2020-May 9, 2021-limited hours and services due to COVID and library renovations/expansion project showed lower performance than pre-pandemic.

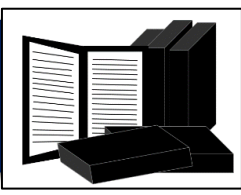
Library visits per capita: the number of visits during the year per person in the community served.

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

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

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

Program attendance per capita is the annual number of people attending programs per person in the area served.



Welles-Turner Memorial Library (WTML)

Activity Indicators

ACTIVITY INDICATORS	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
# of In-Person Library Visits △	52,786	54,700	150,000	180,000
Total circulation (books, media, digital downloads) △	247,117	308,777	330,000	330,000
Total programs △	297	333	370	400
Total program attendance △	5,393	4,373	7,500	9,500
Total public internet sessions*	2,184	2,223	7,200	9,360
Room Use (Friends Room, Glastonbury Room, Other)	0	0	900	1,200
Study Room Use	42**	480	1,800	1,800

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

**Resumed booking study rooms 6/1/2021

***March 15, 2020-May 9, 2021-limited hours and services due to COVID-19 pandemic and library renovations/expansion project showed lower activity than pre-pandemic.

East Glastonbury Library

The East Glastonbury Library provides a collection of educational books, materials, resources, and services to community members. The East Glastonbury Public Library operates 21 hours per week and is staffed entirely by volunteers. The Library maintains a collection of materials for all ages and their services include book discussion groups for adults, community information, and exhibit space.



Personnel & Expenditure Summary

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Contributory Grant	7,500	7,500	7,500	10,000	33.33%
TOTAL EXPENDITURES	7,500	7,500	7,500	10,000	33.33%

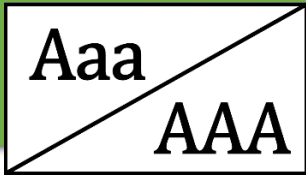
South Glastonbury Public Library

The South Glastonbury Public Library provides local resources for the education and recreation of the community. Such resources include books, periodicals, and recordings. The library is listed on the National Register of Historic Places and remains a vibrant cultural institution, offering an excellent collection of current literature and hosting a variety of cultural and community events.



Personnel & Expenditure Summary

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Contributory Grant	7,500	7,500	7,500	10,000	33.33%
TOTAL EXPENDITURES	7,500	7,500	7,500	10,000	33.33%



Major Capital Projects for the Town and Education are financed through the sale of bonds. The bonds may be structured over 10-20 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 \$161M. By comparison, debt as of the end of fiscal year 2023/2024 is estimated at \$27.13 million. Also, annual Debt Service shall not exceed 10% of the respective year budget. For the 2024 adopted budget, the Town's debt service payments represent approximately 3.9% of expenditures or 1.33 mills of the current tax levy. 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

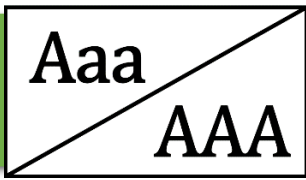
- Issue Bond Anticipation Notes and General Obligation Bonds as required
- Prepare and conduct rating service presentations for the issuance of General Obligation Bonds

Successes & Accomplishments

- Retained ratings of AAA by Standard & Poor's and Aaa by Moody's Investors Service (last rated February 2022).
- Issued the following:
 - \$2.375M General Obligation Bonds for prior land acquisitions.

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
- Analysis long-term debt service plan to maintain minimal impact to taxpayers while forecasting future larger-scale projects



Expenditure Summary

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Town	3,064,063	3,332,997	3,407,372	3,681,507	8.05%
Education	3,513,493	3,192,037	3,083,057	3,002,963	-2.60%
Sewers	175,000	107,000	107,000	107,000	0.00%
Other	324,243	302,700	305,000	305,000	0.00%
TOTAL EXPENDITURES	\$7,076,799	\$6,934,734	\$6,902,429	\$7,096,470	2.81%
Grant Reimbursement	\$0	\$0	\$0	\$0	0.00%
TOTAL REVENUES	\$0	\$0	\$0	\$0	0.00%
Required from Taxes	\$7,076,799	\$6,934,734	\$6,902,429	\$7,096,470	2.81%

Performance Measures

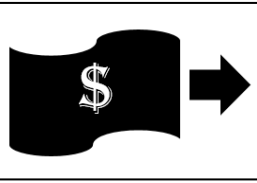
PERFORMANCE MEASURES	GOAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Bond Ratings					
Moody's	Aaa	Aaa	Aaa	Aaa	Aaa
Standard & Poor's	AAA	AAA	AAA	AAA	AAA
Debt Service as % of Actual Expenditures	< 10.00%	4.1%	3.8%	3.9%	3.9%
% of Debt Retired within Ten Years	> 60%	90%	89%	90%	92%
Ratio of Net Debt to Full Value Grand List*	< 2.50%	0.16%	0.15%	0.15%	0.16%

*Ratio includes Net Debt Principal to Full Value of Grand List, as estimated during the budgetary process and Estimated FY 2024 includes a revaluation of the Grand List per state statute.

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	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Net Debt Per Capita (General Fund Debt Only)	\$1,040	\$1,085	\$950	\$795
Outstanding Long-Term Debt at June 30 (in thousands)	\$30,725	\$38,020	\$32,615	\$27,310
Bond Anticipation Notes at June 30 (in thousands)	\$0	\$0	\$0	\$0



Transfers

Activities, Functions, and Responsibilities

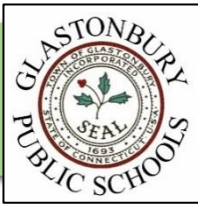
Expenditure Summary

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 TO...	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Capital Reserve	5,929,500	5,623,700	5,650,000	5,850,000	3.54%
Capital Projects	0	0	0	0	0.00%
Dog Fund	45,000	45,000	45,000	45,000	0.00%
Special Revenue Funds (Sewer Operating)	0	0	0	0	0.00%
Other Funds	0	0	0	0	0.00%
OPEB Fund	772,346	740,663	785,057	641,452	-18.29%
TOTAL	\$6,746,846	\$6,409,363	\$6,480,057	\$6,536,452	0.87%



Glastonbury Public Schools: Vision, Mission, and Responsibilities

Glastonbury Public Schools empowers all students to develop their unique abilities as collaborative, innovative, compassionate, and contributing members of a dynamic global society. 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 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 used regularly by community groups and support numerous activities within the Town of Glastonbury.

Chairman and Superintendent's Message for 2023/2024

To: The Citizens of Glastonbury

Our 2023-2024 school budget is our blueprint for the future. It reflects our values and our three district goals: 1) To foster high expectations for all students, 2) To maintain a safe and supportive learning environment, and 3) To prepare students for their futures.

The theme for the current school year, *Be Kind. Be Curious. Be Well*, complements these goals. As we pursue academic excellence for our students, we also prioritize support for the emotional and physical well-being of students and staff. This has been an ongoing effort for several years.

You will see that this budget builds on the recent and successful opening of the GHS STEAM Lab. We are introducing new STEAM courses and engaging STEAM experiences at all grade levels. We are preparing students for future careers in science, technology, engineering, the arts, and mathematics. We are inspiring the next generation to innovate, persevere, and problem solve.

The budget includes a reduction of two elementary and three high school teachers to match our expected student enrollment. We also add positions. Two more elementary library media specialists will support STEAM coding and traditional library lessons. This returns our schools to full-time library media specialist coverage. Two part-time tutors are approved to assist with the daily operation of the GHS STEAM Lab. Lastly, we include a part-time communications specialist to help our district meet increased stakeholder demand for quality communications.

Two programs continue to set Glastonbury Public Schools apart from other districts. Our LINKS Academy educates students who might otherwise be outplaced. It saves us over \$4 million dollars in tuition costs each year. The Early Learning Center (ELC) at Eastbury helps us recruit and retain teachers by providing them with a quality childcare option. This thriving program is self-supported by tuition fees. It runs at no cost to taxpayers.

A list of adopted Capital Improvement Program projects is included in the budget book. During the last year, the Board of Education Facilities Committee analyzed major facility projects on the horizon. At a public hearing this fall, Glastonbury citizens weighed in on their priorities. Our new five-year facilities plan includes a number of projects. You will find two of them, a multi-sport turf field and a weight room, proposed for the coming year.

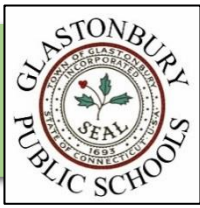
This budget is a 3.24% increase over the current year's budget. Carefully considered cuts and hard choices are embedded in that figure. In light of the pressures of a national inflation rate of 6.5%, we believe this is a modest increase. It ensures students receive an exemplary education. It maintains the high-quality school system our town has built over many decades. And it demonstrates the financial restraint that our community members expect.

Douglas C. Foyle, Ph.D.

Board of Education Chair

Alan B. Bookman, Ph.D.

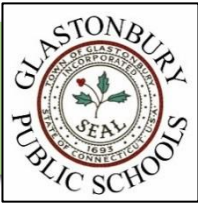
Superintendent of Schools



Personnel & Expenditure Summary

PERSONNEL	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED
FTE	796.9	798.95	822	853.40

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Instruction	55,251,568	56,812,063	58,776,868	61,212,840	4.14%
Support Services Instruction	20,431,682	21,380,538	22,168,459	22,888,259	3.25%
Operations	13,905,915	14,105,641	13,961,931	14,648,784	4.92%
Community Services	229,653	322,515	373,147	388,960	4.24%
Fringe Benefits	22,493,904	22,228,482	21,656,976	21,129,222	-2.44%
TOTAL EXPENDITURES	\$112,312,722	\$114,849,239	\$116,937,381	\$120,268,065	2.85%
REVENUES – Non-Tax	\$7,330,821	\$7,596,271	\$6,073,963	\$6,073,963	0.00%
Required from Taxes	\$104,981,901	\$107,252,968	\$110,863,418	\$114,194,102	3.00%



Education Expenditures Report by Program

PROGRAM NAME	FY 21/22 ADOPTED	FY 22/23 ADOPTED	FY 23/24 ADOPTED
Art	1,271,616	1,295,479	1,510,899
Elementary Education	15,907,127	16,324,300	16,750,865
English/Reading & Language Arts	4,550,472	4,724,164	4,711,340
Mathematics	2,867,425	2,976,799	3,026,454
Science	3,621,041	3,762,513	3,860,005
History/Social Sciences	2,431,334	2,518,128	2,580,014
Career and Vocational Education	1,663,443	1,717,688	2,032,145
P.A.C.E./Math Science Resource	628,530	641,384	653,984
World Languages and MLL	4,574,500	4,762,133	4,865,748
Health/Physical Education	2,172,517	2,240,704	2,314,542
Music	1,863,931	1,935,847	2,005,895
Special Education	14,910,296	15,535,356	16,485,792
Agriscience and Technology	330,341	342,373	415,157
TOTAL INSTRUCTION	56,792,573	58,776,868	61,212,840
School Counseling	3,728,804	4,110,250	4,310,417
Health Services	825,318	920,499	1,028,775
Libraries/Media Centers	1,175,498	1,161,127	1,356,995
Program/Staff Development	615,000	595,000	595,000
Athletics/Clubs	1,909,422	1,955,828	2,114,496
Elementary Operations	2,355,316	2,388,449	2,430,298
Secondary Operations	2,805,654	3,337,638	2,707,626
System-wide Support Services	3,645,804	3,659,147	3,876,302
Technology Support Services	3,830,677	4,040,521	4,468,350
TOTAL SUPPORT SERVICES/INSTRUCTION	20,891,493	22,168,459	22,888,259
Operations/Maintenance	6,941,533	6,947,408	7,402,062
Utilities	2,532,655	2,748,714	2,907,706
Pupil Transportation	3,886,998	4,265,809	4,339,016
TOTAL SUPPORT SERVICES/OPERATION	13,361,186	13,961,931	14,648,784
Community Services	370,822	373,147	388,960
TOTAL COMMUNITY SERVICES	370,822	373,147	388,960
Fringe Benefits and Substitutes	22,133,610	21,656,976	21,129,222
GRAND TOTALS	\$113,549,684	116,937,381	120,268,065

**Select Special
Revenue Funds and
Other Funds**

Fund Objectives

The Sewer Operating Fund (Water Pollution Control Division) was established for all aspects of the Town's municipal sanitary sewage system to ensure the protection of public health and compliance with Federal and State discharge permit requirements.

The fund was implemented to achieve the following:

- Provide effective treatment of wastewater flows at the Water Pollution Control Facility (WPCF).
- Operate and maintain 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.
- Coordinate and provide staff support to the Water Pollution Control Authority (WPCA).
- Process sewer user bills in coordination with the Revenue Collection office.
- Provide monitoring and enforcement of regulated discharges for industrial/commercial users.

Successes & Accomplishments

- Maintained effective operations. Average nitrogen removal of 72 lbs. compared to monthly permit of 98 lbs., a 27% favorable variance, resulting in \$2,202 payment from the state.
- Sustained sewer use rate within lowest ¼ percentile among towns with similar populations served.
- Completed energy conservation measures that received incentives totaling \$6,730 from Eversource.
- Successfully managed and maintained ongoing operations amidst COVID-19 pandemic.
- Reviewed sewer connection billing database for billing accuracy.
- Developed potential projects to be funded from American Rescue Plan Act resources.
- Completed replacement and upgrades to WPCF Supervisory Control and Data Acquisition computer system.
- Reviewed and amended Sewer Use Billing Policy/Guidelines for adoption by the WPCA.

Future Goals & Initiatives

- Commence engineering phase of Parker Terrace Pump Station upgrade project.
- Install new roofs on the Sludge Dewatering Building and Maintenance Garage.
- Replace Eastbury Pump Station generator with a natural gas-powered generator for storm resiliency.

Personnel & Expenditure Summary

PERSONNEL	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED
Full Time	9.00	9.00	9.00	9.50
Part Time	0.00	0.52	0.52	0.52
FTE	9.00	9.52	9.52	10.02

Personnel & Expenditure Summary Continued

EXPENDITURES	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	611,414	727,386	760,311	808,142	6.29%
Supplies	86,620	120,483	93,175	98,675	5.90%
Services & Charges	1,154,965	1,125,859	1,293,731	1,375,245	6.30%
Debt Service	1,079,571	1,081,875	1,081,000	1,081,000	0.00%
Capital Outlay	38,025	63,280	70,000	41,600	-40.57%
TOTAL EXPENDITURES	\$2,970,595	\$3,118,883	\$3,298,217	\$3,404,662	3.23%
REVENUES – Non-Tax*	\$3,093,924	\$3,404,442	\$3,298,217	\$3,404,662	3.23%
Required from Taxes	(\$123,330)	(\$285,559)	\$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 \$107,000 transfer from the General Fund offsets Debt Service costs.

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Total Sewer Use Rate per ccf	*	\$3.25	\$3.25	\$3.30	\$3.30
• Operations and Capital Funding		\$2.31	\$2.34	\$2.47	\$2.47
• Debt Service - Clean Water Fund Repayment		\$0.84	\$0.91	\$0.90	\$0.90
Treatment Plant Sludge Solids Concentration	6.00%	5.60%	5.97%	6.00%	6.20%
Achieve/maintain "0" cost for Nitrogen Credits	\$0	\$0	\$0	\$0	\$0
# of Workplace Incidents	0	0	1	0	0
# of Lost Days due to Workplace Incidents	0	0	71**	0	0

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

**From one workplace incident

Activity Indicators

ACTIVITY INDICATORS – Treatment Plant	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Gallons of Sludge Disposed	2,590,500	2,714,500	2,700,000	2,600,000
Average Daily Flow in Million Gals	2.27	2.64	2.30	2.40
Electricity Usage (kWh)	1,452,240	1,547,280	1,450,000	1,450,000

Fund Objectives

The Recreation Activities Fund accounts for program activities administered by the Parks and Recreation Department that are funded by participation fees. The principal programs, services, and activities offered through this fund include:

- Fitness Classes
- Youth Basketball
- Lessons and Teams for: Gymnastics, Swimming, and Tennis
- Music & Arts Camp
- Playgrounds
- Adult Sports Leagues
- Enrichment Programs
- Preschool and Parent/Child Programs
- Vacation programs and summer camps
- Special Events

Successes & Accomplishments

- Revived the Riverfront Music Series with 4 Chamber-Sponsored events, (back to pre-COVID capacity), and the Town Band concerts.
- Worked with Board of Education to offer afterschool enrichment programs for elementary school students in response to the extension of 'half day Wednesdays'.
- Organized the Glastonbury Snowsports Club, which registered over 175 people as a family event for half day Wednesdays.
- Received \$9,700± grant from the Alcohol, Tobacco and other Drugs (ATOD) which included replacing no smoking signage at parks with new signs to include cannabis restrictions.
- Introduced the "Holiday Pet Photo Contest", an online contest facilitated through Facebook where pet owners submitted photos of their pets dressed up in festive costumes. The first year of this contest featured 21 pets.
- Expanded pre-school program offerings to include playgroup programs, holiday parties, classes and numerous contracted programs including sports and art classes.
- Introduced Discovery Junior program to provide additional summer/camp programming for children ages 4-6 years.
- Introduced Lunch Bunch program as part of the Kangaroo Kids Preschool, allowing families extended time at school and to help the afternoon class enrollment.
- Introduced "We are the People in your Neighborhood" segment at Camp Sunrise to highlight the community.
- Collaborated with GPIP on an educational community garden offering various discussions, presentations, and demonstrations.
- Reestablished swim lessons within various child care centers after being cancelled for two years due to the COVID-19 pandemic.

Future Goals & Initiatives

- Continue to offer new and creative Special Events and fundraisers such as the Polar Plunge (supports Camp Sunrise), Senior Dinner Dance, Inflatable Obstacle Course, Cardboard Boat Races at Addison Pool, and dog park fundraisers.
- Create initiatives to encourage community members to visit town/community parks.
- Run a 'Kids Night Out' program to provide a fun activity for kids while allowing parents to have a night out.
- Offer lunch program at summer camps that allows parents to purchase lunch for children at least once per week.
- Develop pickleball programming that complements the addition of the Riverfront Park Pickleball Courts, and the option of indoor pickleball during the winter season. Programming to include lessons and free play.
- Develop new programs to meet the needs of the community with a focus on intergenerational and family programming.
- Continually add new fitness classes consistent with current trends.
- Implement additional Dog Park improvements including water access.

Expenditure Summary

Please note: 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	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	418,721	656,201	889,762	932,546	4.81%
Supplies	0	0	0	0	0.00%
Services & Charges	178,429	537,814	655,328	839,141	28.05%
Transfers to General Fund	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
TOTAL EXPENDITURES	\$597,150	\$1,194,015	\$1,545,090	\$1,771,687	14.67%
REVENUES – Non-Tax* ☐	\$814,400	\$1,440,892	\$1,545,090	\$1,771,687	14.67%
Revenues above/below expenses ☐	(\$217,250)	(\$246,877)	\$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

Fund Objectives

The Police Private Duty Fund accounts for revenues and expenditures related to services provided by the Police Department on a contractual basis.

Activities within this fund:

- The Police Department (PD) provides services on a reimbursable, contractual basis to road repair contractors, utilities, and groups/individuals sponsoring community events.
- 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.

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	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	311,701	450,942	250,000	250,000	0.00%
Supplies	0	0	0	0	0.00%
Services & Charges	263,820	260,044	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	\$575,521	\$710,986	\$497,847	\$497,847	0.00%
REVENUES – Non-Tax*	\$544,314	\$742,871	\$497,847	\$497,847	0.00%

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

Fund Objectives

The Riverfront Park Fund accounts for the operation of Riverfront Park facilities, including the boathouse, boat storage, and boat launch. Operations are funded by usage fees.

The Riverfront Park Fund operations include:

- Boathouse and banquet facility
- Public Boat Launch
- Indoor and outdoor boat storage for non-motorized boats
- Care and maintenance of recreational facilities including walking trails, children’s playground, picnic pavilion, basketball court, and an outdoor ice-skating area

Successes & Accomplishments


- Boathouse rentals returned to pre-pandemic numbers in FY2022, booking 85 events and meeting budgeted revenue goal.
- Hosted 85 events at the Boathouse in FY2022, as of 11/10/22, 89 events are booked for FY 2023.
- Hosted a community Holiday Fair (December 2022) after a 2-year pandemic hiatus.
- Slipaway River Cruises and L.L. Bean, Inc. Outdoor Discovery Schools continue to be popular programs and well-attended, granting community access to the Connecticut River for passive/active recreation.
- Public boat launch continues to be a popular launch site for access to the Connecticut River with over 300 boaters.

Future Goals & Initiatives

- Soliciting proposals and contracting caterers for new term beginning Jan 1, 2024.
- Increasing rental fees to reflect current market trends.
- Continue to grow off-peak events (held between Dec 1 and April 15).
- Add a summer crew camp program.

Expenditure Summary

Please note, 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	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Personal Services	99,393	106,857	128,367	131,762	2.64%
Supplies	6,471	10,799	7,300	8,500	16.44%
Services & Charges	133,342	154,809	179,353	186,446	3.95%
Capital Outlay	20,000	14,607	15,500	13,000	-16.13%
TOTAL EXPENDITURES	\$259,206	\$287,072	\$330,520	\$339,708	2.78%
REVENUES – Non-Tax* 	\$143,069	\$304,024	\$330,520	\$339,708	2.78%

**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	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ESTIMATED	FY2024 ESTIMATED
Boat Rental Storage (indoor)	35	11	10	11	11
Boat Rental Storage (outdoor)	16	32	32	32	48
Boat Launch Passes Sold	120	114	102	111	120
GHS Crew Regattas Hosted \triangle	4	1	2	2	2
# of Banquet Facility Reservations \triangle	90	67	50	80	100
Operating Rev. as % of Op. Expenditures \triangle	$\geq 100\%$	84%	182%	100%	100%

American Rescue Plan Act (ARPA) Fund

The American Rescue Plan Act (ARPA) Fund accounts for receipts and expenditures pertaining to the American Rescue Plan Act grant. On March 11, 2021, President Biden signed into law the \$1.9 trillion American Rescue Plan Act of 2021, which provides a relief package including, 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 has received \$10.2 million in federal funding as a result of ARPA. The Town is developing a plan for the use of funds that will focus on infrastructure improvements that comply with the program eligibility criteria. In addition to the Small Business Assistance Grant Program that allocated \$150,000 in ARPA funding, the following expenditures and projects have been approved:

CAPITAL OUTLAY EXPENDITURES	FY2023 ADOPTED
Youth & Family Services - Accessibility Ramp to the Annex Backyard (Handicapped Access)	\$15,000
Parks & Recreation - Partial Funding of Electric Zero Turn Mower (Sustainability)	\$14,500
Parks & Recreation - Welles Park Basketball Renovation	\$34,000
TOTAL CAPITAL OUTLAY EXPENDITURES	\$63,500

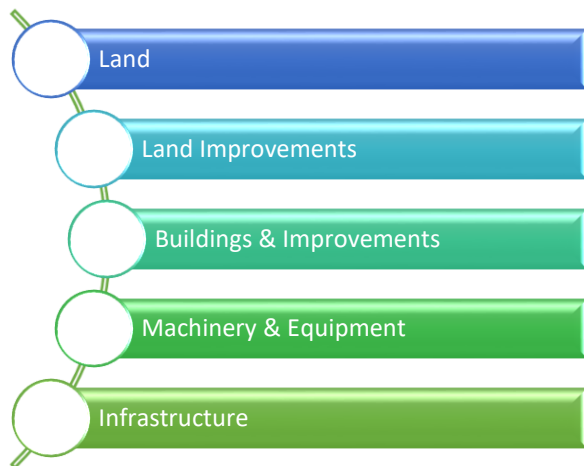
CAPITAL IMPROVEMENT PROJECTS (CIP)	FY2023 ADOPTED
Animal Control Shelter	\$950,000
Fire Station Renovations	\$475,000
Traffic Signal Upgrades	\$450,000
Public Parks/Age Friendly	\$150,000
Grange Pool – ADA Building and Accessibility Upgrades	\$100,000
Riverfront Park and Boathouse	\$150,000
Fire Department Apparatus Replacement (2 Rescue Pumpers)	\$1,600,000
Energy Efficiency & Sustainability	\$80,000
Disaster & Emergency Preparedness/Readiness	\$200,000
Pickleball Courts	\$145,000
Williams Memorial	\$1,250,000
Riverfront Community Center (RCC) Upgrades – Outdoor Programming	\$80,000
Small Business Assistance Grants	\$155,000
TOTAL CAPITAL IMPROVEMENT PROJECTS	\$5,785,000

**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 (142). 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.

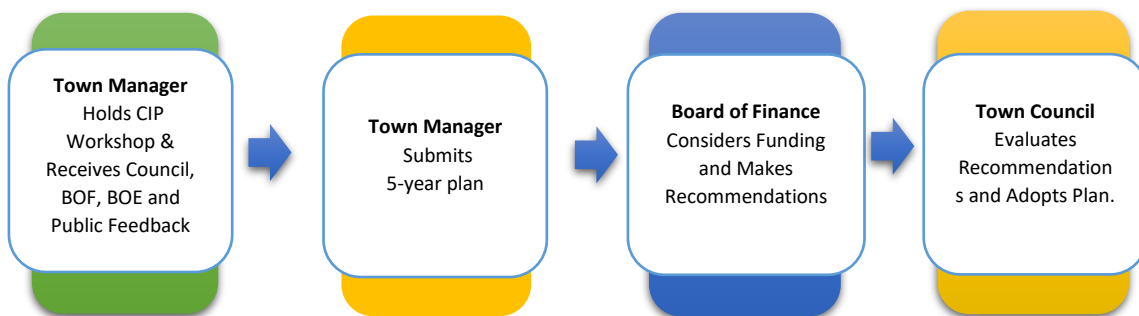
The steps for **major** construction projects, those estimated to exceed \$250,000, shall be recommended by the Town Manager and will generally include the following:

- 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. As mentioned in the Budget Process section of this document, in general, the CIP will be prepared, presented, and acted upon in accordance with the following schedule:



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.

Factors considered when determining the type of financing for projects include, but are not limited to: total project costs, cash flow needs, Capital Reserve fund projections, debt service effect on future operating budgets and mill rate implications. 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	FY2021 ADOPTED	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED	PERCENT CHANGE
Capital Reserve	\$5,750,000	\$5,250,000	\$5,650,000	\$5,850,000	3.5%
Appropriations/Expenditures (before grants)	\$6,605,000	\$8,751,300	\$9,019,100* \$5,630,000**	\$7,885,000	-46.2%

*Capital Reserve

**ARPA adopted at time of budget – does not include additional appropriations made in FY 2023

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 unassigned 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 recommendation by the Board of Finance.

Goals & Priorities – 2023/2024

A summary of adopted FY2023/2024 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.

		Aligns with objectives for...		
	Capital Reserve	Sustainability	Economic Development	Livable Communities
Infrastructure and Major Equipment Care & Maintenance	\$ 6,755,000			
Town Hall / Academy – Renovations & Security Improvements	\$ 75,000			
System-wide municipal roof replacement	\$ 80,000			
Public Safety Communications	\$ 380,000			X
Fire Extrication Tools	\$ 100,000			
Police Site	\$ 75,000			X
Fire Training Facility	\$ 350,000			X
Road Overlay	\$ 2,000,000		X	
Renovation & Site Restoration - Slocomb	\$ 50,000	X		
Heavy Equipment (Highway)	\$ 550,000			
Sidewalk Repair & Maintenance	\$ 250,000	X	X	X
Pavement Restoration and Overlay – Town and Education	\$ 100,000			X
Pedestrian Bridge Repair	\$ 250,000	X		X
Bridge Repair	\$ 35,000			
Pedestrian Improvements	\$ 100,000	X		X
Addison Park	\$ 175,000	X		X
Riverfront Park & Boathouse	\$ 50,000			X
Winter Hill Farm	\$ 100,000	X	X	X
Center Green Renovations	\$ 35,000	X	X	X
Tree Management	\$ 125,000	X		X
Minnechaug Golf Course	\$ 275,000	X		X
Grange Pool - ADA Building & Accessibility Upgrades	\$ 200,000	X		X
Gideon Welles School (GWS) Boiler	\$ 800,000			
Naubuc School Boiler	\$ 50,000			
GWS Air Handling & Exhaust	\$ 500,000			
Bulky Waste Closure Fund	\$ 50,000	X		

Continued on next page...

CIP Improvement Program | Town Council Adopted Projects Cont'd (page 2 of 2)

	Capital Reserve	Aligns with objectives for...	Economic Development	Livable Communities
		Sustainability		
Ongoing Projects	\$ 365,000			
Land Acquisition & Preservation	\$ 100,000	X		
Property Revaluation	\$ 100,000			
Energy Efficiency & Sustainability	\$ 80,000	X		
Traffic Calming	\$ 50,000	X		X
Bike/Pedestrian Improvements	\$ 35,000	X		X
NEW Projects	\$ 765,000			
EV Charging Stations	\$ 215,000	X		X
Livable Communities	\$ 500,000			
Synthetic Turf Field	\$ 50,000	X		
Total	\$ 7,885,000			
Less pending/approved grants				
STEAP (approved)	\$500,000			
EV Charging Stations (pending)	\$193,500			
GWS Air Handling & Exhaust (pending)	\$167,850			
LOTICIP (pending)	\$100,000			
Less Re-Programmed funds - Bridges	\$261,000			
Total grant and re-programmed funds	\$ 1,222,350			
Total Combined Projects	\$ 6,662,650			

Other Projects – Town Aid

- Town Aid Road: \$461,217

Capital Improvement Program | Five-Year Capital Improvement Plan (page 1 of 2)

Capital Projects	2023/2024 ADOPTED		2024/2025	2025/2026	2026/2027	Future 2027/2028	Total (FY'24-'28)	Larger Scale
	Capital Reserve (Fund 301)	ARPA (Fund 320)						
General Government								
Property Revaluation	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ -
Town Hall / Academy – Renovations & Security Improvements	\$ 75,000	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 275,000	\$ -
Energy Efficiency - Sustainability	\$ 80,000	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 280,000	\$ -
System-Wide Municipal Roof Replacements	\$ 80,000	\$ -	\$ 100,000	\$ 100,000	\$ 75,000	\$ 300,000	\$ 655,000	\$ -
Williams Memorial/Facilities Study - include gym study								
Williams Memorial/Facilities Study	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electrical Vehicle Installations	\$ 215,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 215,000	\$ -
Land Acquisition	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Disaster & Emergency Preparedness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal General Government	\$ 650,000	\$ -	\$ 300,000	\$ 300,000	\$ 275,000	\$ 500,000	\$ 2,025,000	\$ -
Public Safety								
Public Safety Communications	\$ 380,000	\$ -	\$ 545,000	\$ 50,000	\$ 50,000	\$ 630,791	\$ 1,655,791	\$ -
Police Site - Renovations	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -
Extrication Tool Replacement	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Training Facility Upgrade	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ -
Fire Apparatus – Engine Tanker	\$ -	\$ -	\$ 953,500	\$ -	\$ -	\$ -	\$ 953,500	\$ -
Fire Apparatus - Tanker	\$ -	\$ -	\$ 635,000	\$ -	\$ -	\$ -	\$ 635,000	\$ -
Fire Apparatus – Ladder Truck	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Fire Station Façade	\$ -	\$ -	\$ -	\$ -	\$ 568,000	\$ -	\$ 568,000	\$ -
Fire Station Renovations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Station Diesel Exhaust Mitigation System*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Apparatus Replacement - 2 Rescue Pumpers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Animal Control Shelter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Public Safety	\$ 905,000	\$ -	\$ 2,133,500	\$ 50,000	\$ 618,000	\$ 630,791	\$ 4,337,291	\$ 2,000,000
Physical Services								
Pedestrian Bridge Repair	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -
Renovation and Site Restoration	\$ 50,000	\$ -	\$ 275,000	\$ -	\$ -	\$ -	\$ 325,000	\$ -
Road Overlay Program	\$ 2,000,000	\$ -	\$ 2,000,000	\$ 2,200,000	\$ 2,200,000	\$ 2,400,000	\$ 10,800,000	\$ -
Heavy Equipment (Highway) ^(A)	\$ 550,000	\$ -	\$ 350,000	\$ 95,000	\$ -	\$ -	\$ 995,000	\$ -
Sidewalk Maintenance	\$ 250,000	\$ -	\$ 250,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 800,000	\$ -
Traffic Signal Upgrades & Pedestrian Safety Improvements	\$ 100,000	\$ -	\$ 450,000	\$ 325,000	\$ 325,000	\$ 350,000	\$ 1,550,000	\$ -
Bridge Repair	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 2,000,000
New Sidewalk Construction	\$ -	\$ -	\$ 325,000	\$ 350,000	\$ 350,000	\$ 375,000	\$ 1,400,000	\$ -
Pavement Restoration -Town & Education Facilities	\$ 100,000	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,100,000	\$ -
General Bicycle/Pedestrian Improvements	\$ 35,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 135,000	\$ -
General Storm Drainage Improvements	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 200,000	\$ -
Traffic Calming	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -
Main Street Reconstruction*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gateway Corp. Park Bicycle and Pedestrian Improvements*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Main Street Sidewalks - Phase 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bell Street Sidewalks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Physical Services	\$ 3,420,000	\$ -	\$ 4,000,000	\$ 3,470,000	\$ 3,225,000	\$ 3,525,000	\$ 17,640,000	\$ 2,000,000

Capital Improvement Program | Five-Year Capital Improvement Plan (page 2 of 2)

Capital Projects	2023/2024 ADOPTED		2024/2025	2025/2026	2026/2027	Future 2027/2028	Total (FY'24-'28)	Larger Scale
	Capital Reserve (Fund 301)	ARPA (Fund 320)						
Parks & Recreation								
Tree Management	\$ 125,000	\$ -	\$ 125,000	\$ 125,000	\$ 100,000	\$ 100,000	\$ 575,000	\$ -
Addison Public Parks Renovation	\$ 175,000	\$ -	\$ 325,000	\$ 140,000	\$ 50,000	\$ -	\$ 690,000	\$ -
Riverfront Park and Boathouse	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -
Security Camera Project - Park System Wide	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000	\$ -
Town Property Conversion: Recreational Purposes	\$ -	\$ -	\$ 375,000	\$ -	\$ -	\$ -	\$ 375,000	\$ -
Academy Gymnasium Air Conditioning Project	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000	\$ -
Minnechaug Golf Course Improvements	\$ 275,000	\$ -	\$ 450,000	\$ 450,000	\$ -	\$ -	\$ 1,175,000	\$ -
Cider Mill Improvements	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000	\$ -
Winter Hill	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Grange Pool - ADA Building & Accessibility Upgrades	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 1,500,000
Center Green Renovations	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -
Dog Park Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Riverfront Community Center Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Age Friendly Initiatives - Livable Communities	\$ 500,000	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ 600,000	\$ -
High School Field Improvements - Synthetic Turf Field & Nye Road	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOE office study	\$ 50,000	\$ -	\$ 50,000	\$ 100,000	\$ -	\$ -	\$ 200,000	\$ -
Riverfront Community Center Expansion	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ 5,000,000
Point Road Riverfront Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -
Aquatics Facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000,000
Pickleball Courts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Parks & Recreation	\$ 1,510,000	\$ -	\$ 2,025,000	\$ 1,015,000	\$ 300,000	\$ 275,000	\$ 5,125,000	\$ 20,500,000
Refuse / Sanitation								
Bulky Waste Closure Fund	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 200,000	\$ 12,800,000
Subtotal Refuse / Sanitation	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 200,000	\$ 12,800,000
Education								
Glastonbury High School (GHS) New Weight Training Facility (Design & Const)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gideon Welles School Boiler Replacement & Energy Management Controls*	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ -
High School Pavement Rehabilitation	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 400,000	\$ -
High School New Synthetic Turf Field	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -
Gideon Welles School Replacement Air Handling Units & Roof Top Exhaust*	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -
Hebron Ave Re-Pavement Parking Surfaces	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Naubuc School Design Boiler Replacement	\$ 50,000	\$ -	\$ 825,000	\$ -	\$ -	\$ -	\$ 875,000	\$ -
Gideon Welles School Roof Replacement** (119,000 SF; design	\$ -	\$ -	\$ 2,380,000	\$ -	\$ -	\$ -	\$ 2,380,000	\$ -
GHS Design Roof Replacements** (1991 areas) 277,000 SF	\$ -	\$ -	\$ 75,000	\$ 5,750,000	\$ -	\$ -	\$ 5,825,000	\$ -
Multi-School Refurbish Rubber Gym Floors - HO, HE, BB, EA (\$30K	\$ -	\$ -	\$ 152,000	\$ -	\$ -	\$ -	\$ 152,000	\$ -
Naubuc School New Gymnasium Floor	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000	\$ -
Naubuc School Replacement Gymnasium Roof Top Ventilation Unit	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000	\$ -
GHS & Smith Chiller Replacement	\$ -	\$ -	\$ -	\$ 560,000	\$ -	\$ 760,000	\$ 1,320,000	\$ -
Naubuc School Design Roof Replacements** (1990 areas) 59,000 SF	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 1,200,000	\$ 1,275,000	\$ -
Eastbury School MDC Potable Water Service	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -
Naubuc School Open Space Classrooms*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Education	\$ 1,350,000	\$ -	\$ 5,452,000	\$ 6,310,000	\$ 3,275,000	\$ 1,960,000	\$ 18,347,000	\$ -
<i>Notes: *Funding not acquired in 2023 **Roof replacements older than 20 years are eligible for State School Construction Grants</i>								
TOTAL CAPITAL RESERVE FUND (incl. Potential Referenda)	\$ 7,885,000	\$ -	\$ 13,960,500	\$ 11,195,000	\$ 7,743,000	\$ 6,890,791	\$ 47,674,291	\$ 37,300,000
Less Capital Transfer	\$ (5,850,000)	\$ -	\$ (5,850,000)	\$ (5,850,000)	\$ (5,850,000)	\$ (5,850,000)	\$ (29,250,000)	
Less Pending/Approved Grants	\$ (961,350)	\$ (1,000,000)	\$ (798,966)	\$ (1,930,275)	\$ -	\$ -	\$ (4,690,591)	
Less Re-Programming Funds	\$ (261,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (261,000)	
ADDITIONAL FUNDING NEEDED, "Gap"	\$ 812,650	\$ (1,000,000)	\$ 7,311,534	\$ 3,414,725	\$ 1,893,000	\$ 1,040,791	\$ 13,472,700	

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

Capital Reserve Fund Projection

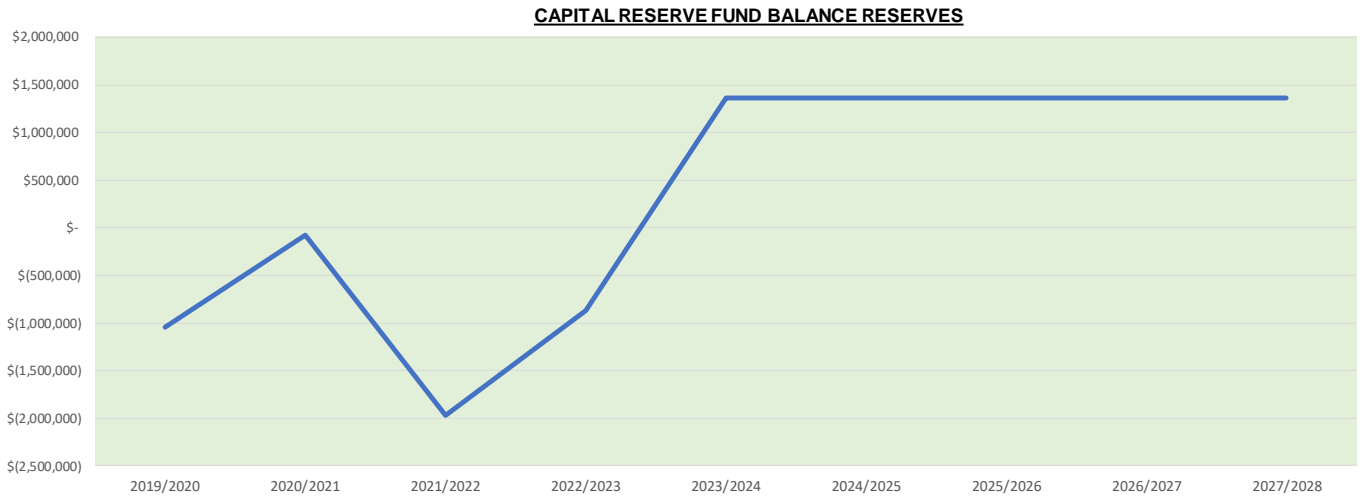
DESCRIPTION	ACTUAL 2020/2021	ACTUAL 2021/2022	PROJECTED*				
			2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
			CASH BASIS				
REVENUES							
INTEREST ON INVESTMENTS	\$ 35,415	\$ 39,670	\$ 177,406	\$ 180,000	\$ 75,000	\$ 100,000	\$ 100,000
OTHER REVENUES:							
<u>Grant Funding:</u>							
LOTICIP - Multi Purpose Trail	(184,261)	56,464	\$ -	-	-	-	-
LOTICIP - Glastonbury Boulevard	(294,331)	94,289	\$ -	-	-	-	-
LOTICIP - Hebron Avenue	65,750	61,812	\$ -	-	-	-	-
Fed Local Bridge Prog (80%) - Fisher Hill	1,325,534	76,996	\$ -	-	-	-	-
Fed Local Bridge Prog (80%) - Eastern Blvd	124	-	\$ -	-	-	-	-
STEAP Grant - Facilities Building	64,687	-	\$ -	-	-	-	-
Hebron/House Reimbursement	-	263,815	-	-	-	-	-
LOCIP	201,278	204,850	\$ 206,651	206,651	206,651	206,651	206,651
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	-	\$ 353,278	-	-	-	-
Main Street Reconstruction	-	-	\$ 2,076,000	-	-	-	-
Gateway Sidewalks	-	-	\$ 1,013,800	-	-	-	-
Naubuc School (33.57% of \$3.2m)	-	-	\$ -	1,074,240	-	-	-
FEMA Grant FD Diesel Exhaust Mitigation	-	-	\$ 150,000	-	-	-	-
Grant for Bell Street Sidewalks	-	-	\$ -	300,000	300,000	-	-
LOTICIP - Potential Grant	-	-	\$ -	100,000	-	-	-
EV Charging Station Grant	-	-	\$ -	193,500	-	-	-
STEAP Grant - Town's Age-Friendly Livable Comm	-	-	\$ -	500,000	-	-	-
GW - Roof Design / Roof Replacement	-	-	\$ -	158,900	-	-	-
Subtotal Grant Funding	1,889,044	999,026	4,040,528	2,774,090	747,450	447,450	447,450
<u>Other Funding:</u>							
Farmland Preservation Fees	13,887	12,963	9,180	9,180	9,180	9,180	9,180
PD Tower Lease (increase 3% per year)	38,192	39,338	40,518	40,000	41,000	41,000	41,000
Splash Pad (Rotary Club)	100,000	150,000	-	-	-	-	-
Subtotal Other Funding	152,081	202,301	49,698	49,180	50,180	50,180	50,180
TOTAL REVENUES	2,076,540	1,240,997	4,267,632	3,003,270	872,630	597,630	597,630
TRANSFERS IN							
General Fund Budgeted	5,750,000	5,250,000	5,650,000	5,850,000	5,850,000	5,850,000	5,850,000
General Fund Appropriation for GW - Roof Design/Replacement	-	-	500,000	-	-	-	-
From Debt Service**	179,500	373,700	200,000	-	-	-	-
Capital Projects Fund: Closed Projects	51,434	572	-	1,252,170	-	-	-
Subtotal Transfers In	5,980,934	5,624,272	6,350,000	7,102,170	5,850,000	5,850,000	5,850,000
TOTAL REVENUES & TRANSFERS	8,057,474	6,865,269	10,617,632	10,105,440	6,722,630	6,447,630	6,447,630
DEDUCTIONS							
Capital Improvement Projects***	6,605,000	8,751,300	8,119,100	7,885,000	6,722,630	6,447,630	6,447,630
Bell Street Sidewalks	-	-	900,000	-	-	-	-
Appropriation for GHS Fieldhouse	360,000	-	-	-	-	-	-
Tree Management	128,205	-	-	-	-	-	-
Appropriation GW - Roof Design / Roof Replacement	-	-	500,000	-	-	-	-
TOTAL DEDUCTIONS	7,093,205	8,751,300	9,519,100	7,885,000	6,722,630	6,447,630	6,447,630
PERIOD INCREASE (DECREASE)	964,269	(1,886,031)	1,098,532	2,220,440	-	-	-
UNRESERVED FUND BALANCE - BEGINNING	(1,046,875)	(82,606)	(1,968,637)	(870,105)	1,350,335	1,350,335	1,350,335
UNRESERVED FUND BALANCE - ENDING	\$ (82,606)	\$ (1,968,637)	\$ (870,105)	\$ 1,350,335	\$ 1,350,335	\$ 1,350,335	\$ 1,350,335

* Includes Anticipated Grants to be Received.

** Estimated Debt Service Contribution for FY2023.

** Net project costs equal capital funding for FY2025 through FY2028.

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



Notes

Blue line assumes capital reserve fund transfer of \$5.85M in FY2024 through FY2028 and that net project costs equal capital funding in FY2025, FY2026, and FY2027.

CIP | Infrastructure & Major Equipment Care and Maintenance

Department: General Government – Facilities

Project Title: Town Hall/Academy Renovations & Security Improvements

This is a continuing project for phased-in improvements to Town Hall and the Academy Complex to provide better customer service, improve work areas for employees, and enhance building security. Recent improvements to enhance operating efficiency and customer service, include the reconfiguration of the Building Official, Fire Marshal, and Health Departments and other interior modifications to Town Hall. Funding in FY2023 and FY2024 include a design to renovate the Academy kitchen. This would allow the area to be available for programming by Parks & Recreation and Youth & Family Services, and also provide a rental income through use by community groups, individuals, and others. A reconstructed Main Street door has been approved to complete updating of the Main Street elevation of Town Hall.



Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
\$100,000	\$75,000	\$50,000	\$50,000	\$50,000	\$50,000	\$375,000

Estimated Operating Budget Requirement- Facility renovations will not increase operating costs.

Department: General Government – Facilities

Project Title: System-Wide Municipal Roof Replacements

Roofs for municipal facilities are inspected every year. Particular attention is given to those that are at or approaching the end of their useful life. This ongoing appropriation allows for timely replacement for roofs that indicate need. This proactive approach minimizes disruptions to operations and maintains integrity of assets. Roofs considered for replacement include the Williams Building at Academy (2023), Emergency Medical Services building (2023), 35 Bell Street (2023), 1361 Main Street (2023), Transfer Station Office (2024) and Police Department Annex (2024 or after), Fire Company 1 (2027) and Parks Maintenance office (2027).



Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
\$25,000	\$80,000	\$100,000	\$100,000	\$75,000	\$300,000	\$680,000

Estimated Operating Budget Requirements - No future budget costs expected. Recapitalization of existing asset.

CIP | Infrastructure & Major Equipment Care and Maintenance Continued

Department: Public Safety – Police

Project Title: Public Safety Communications

Last upgraded in 2006, the Town’s radio system is comprised of several distinct components functioning together to provide emergency communication for police, fire, and ambulance. Some infrastructure components were replaced in 2017 as part of the ongoing Capital Improvement Program project. Most of the remaining components, while still functional, have reached “end of life” status and are no longer manufactured or supported by the manufacturers. The cost of replacing the remaining components (e.g. repeaters, portable radios, mobile radios) is estimated at \$1.6 million. In 2017, the Town hired an independent public safety consultant to evaluate the entire system and make recommendations. The consultant advised that the system was in excellent condition overall and should be viable for the next 3-4 years, after which they recommend replacement. A simultaneous upgrade is recommended to minimize disparate systems or networks among the remaining components. Multi-year funding will allow for preplanned funding or emergency replacement should components fail unexpectedly. Revenues in the amount of \$40,000 derived from lease of space on Town-owned tower will reduce annual funding need in FY2024 to \$380,000. FY2025 cost includes upgrading the Fire Department’s communication system.



Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
\$380,000	\$380,000	\$545,000	\$50,000	\$50,000	\$630,791	\$2,035,791

Estimated Operating Budget Requirement - The annual operating budget consists of an annual maintenance fee of approximately \$50,000.

Department: Public Safety – Fire Department

Project Title: Extrication Tool Replacement

The hydraulic extrication equipment assigned to both Station 1 and 3 is over 25 years old and has reached the end of their useful life. A recent inspection by a service technician noted that the majority of equipment cannot be repaired because replacement parts are no longer available. The hydraulic pressure is now at the lowest acceptable level, and extrication tools will no longer operate to their fullest potential. Funding will replace the extrication cutters, spreaders and rams at both Station 1 and 3 with self-contained battery-powered equipment. This newer style of extrication equipment eliminates the need for the Department to maintain both a combustion engine and electric power sources, as well as the associated hydraulic hoses to operate the equipment.



Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
-	\$100,000	-	-	-	-	\$100,000

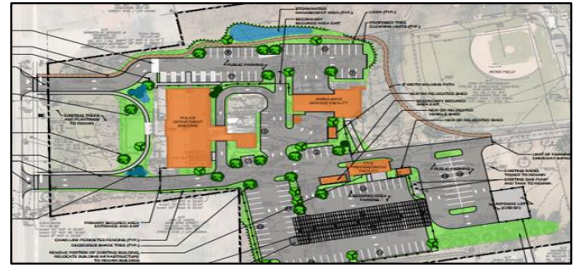
Estimated Operating Budget Requirements - The replacement of this equipment is expected to lower the annual service inspection cost by an estimated \$2,500, as there will no longer be power plants (electric and gas) and hydraulic hoses to inspect and test. Furthermore, the retirement of this dated equipment should lower annual repair cost as parts become challenging to locate.

CIP | Infrastructure & Major Equipment Care and Maintenance Continued

Department: Public Safety – Police

Project Title: Police Site – Renovations

Pedestrians (walkers/bicyclists) regularly use the police/ambulance parking lot as a cut through between Canione Road and Main Street, presenting numerous safety concerns. Installation of a pathway on the north side of the lot that connects Canione Road to Main Street would provide safe passage for pedestrians. Signage would be installed to direct pedestrians to the pathway and away from the lot. Work would be completed by Town staff.



Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
\$40,000	\$75,000					\$115,000

Estimated Operating Budget Requirements – No future budget impact anticipated

Department: Public Safety – Fire Department

Project Title: Training Facility Upgrade

In an effort to increase the useful life of the fire training facility on Nutmeg Lane, the Department is proposing to upgrade the existing tiles in the two live fire-training rooms. In addition, the Department would convert the existing storage room to a third live fire-training room. Incorporated in the proposal are upgrades to the existing thermocouples, along with a new temperature meter in order to maintain appropriate temperatures during live fire exercises. The material included in this project is currently the best available on the market and would help reduce ongoing maintenance costs by providing a durable corrugated stainless-steel protective face that is maintenance free. The Department would like to enhance the site by paving the area around the training tower, which would provide a stronger, more stable surface to work on when conducting ground ladder training.



Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
-	\$350,000	-	-	-	-	\$350,000

Estimated Operating Budget Requirements - There is no change in the Department’s operating budget for the training facility. Operational costs include \$2,500 for annual NFPA 1403 inspection and \$2,000 for utilities and miscellaneous property upkeep.

CIP | Infrastructure & Major Equipment Care and Maintenance Continued

Department: Physical Services

Project Title: Road Overlay Program

This project consists of surface treatment of Town-owned and maintained roadways. Streets are evaluated by staff at the end of each winter season. Selection of specific roads for surface treatment is based on factors such as traffic volumes, knowledge of pavement structure, surface condition, pending underground utility work, etc. Costs are for road preparation, paving by a private contractor and restoration. It is expected that surface treatment options will consist of asphalt milling, traditional hot mix overlay, ultra-thin hot mix asphalt overlay, chip seal, pavement reclamation, and other forms of pavement management as appropriate for physical conditions. The Town also leverages State Aid for Improved Roads to fund the paving program. Subsequent years represents a phased approach to increasing allocations such that necessary work can continue to be accomplished without bond authorization.



Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
\$1,800,000	\$2,000,000	\$2,000,000	\$2,200,000	\$2,200,000	\$2,400,000	\$12,600,000

Estimated Operating Budget Requirements - Road overlay at recommended intervals minimizes long-term pavement management costs.

Department: Physical Services

Project Title: Renovation and Site Restoration - Slocomb

The Town's highly successful land acquisition and preservation program has funded numerous open space purchases over the years. For some of these acquisitions, work is required to support community use of the parcel. Examples include the former Arbor Acres, J.T. Slocomb Mill, and Winter Hill Farm properties. Such work can include building demolition, environmental remediation, and other similar tasks. For the former Slocomb Mill site, building demolition and site restoration is complete, including an access drive, parking, fencing, and landscaping. The deteriorated concrete dam spillway was removed during the 2020 construction season and the stream channel has been restored through the impoundment area. Next phase work would focus on addressing recently revealed structural deficiencies with the existing masonry retaining wall located immediately adjacent to Roaring Brook. Initial phase funding in place will provide for an alternatives analysis along with design and permitting of the chosen option. Figures below represent best estimates of resulting construction costs at this preliminary juncture. Construction cost estimates to be refined upon decisions regarding a preferred alternative and advanced design completion.



Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
\$40,000	\$50,000	\$275,000	-	-	-	\$365,000

Estimated Operating Budget Requirements - Structural stabilization of the wall will dramatically reduce ongoing masonry maintenance costs.

CIP | Infrastructure & Major Equipment Care and Maintenance Continued

Department: Physical Services – Highway

Project Title: Heavy Equipment, Vac Truck



This proposal suggests purchase of a new Vac truck to replace the existing 1999 model year unit. The Town’s Vac truck is primarily used for cleaning storm drainage structures but is also used for a variety of other purposes. The Town drainage system contains approximately 6000 catch basins. Sediment and other debris accumulate in catch basin sumps and must be periodically removed. Catch basin cleaning is required under the Town’s MS4 State general permit and is an environmentally sound practice which prevents sediment and other contaminants from reaching receiving water courses and wetlands. Future year costs approximate purchase prices for replacement of other pieces of Highway Division heavy equipment such as an articulating Loader and Fork lift. Figures below represent total equipment costs for each item and do not reflect salvage value of the existing unit.

Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
\$155,000	\$550,000	\$350,000	\$95,000	-	-	\$1,150,000

Estimated Operating Budget Requirements -Maintenance costs associated with this piece of equipment would be incurred, as is typical for all pieces of heavy equipment. Proposed purchase is a replacement piece of equipment and would not increase fleet size. No change in operating costs as compared to existing condition.

Department: Physical Services

Project Title: Sidewalk Maintenance



The Town owns and maintains a sidewalk network with a cumulative length exceeding 110 miles. Maintenance and panel replacement, where necessary, has historically been funded through Highway Division operating accounts. However, in recent years, the demand for maintenance activity has surpassed the ability of this account to adequately address problem areas. This proposal calls for a fourth annual allocation that will allow for greater ability to resolve existing maintenance issues over a 5-year period. Work to date has focused on areas with the highest levels of pedestrian traffic and would proceed systematically to other parts of Town on a priority basis. Completion of work as described would remove financial liability in the form of potential claims associated with trip and fall accidents. Reduced future year appropriations anticipate the need to reconfigure sidewalk ramps in order to achieve ADA compliance.

Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
\$250,000	\$250,000	\$250,000	\$100,000	\$100,000	\$100,000	\$1,050,000

Estimated Operating Budget Requirements - Continued annual allocation of funding (\$75,000) for sidewalk maintenance through the Highway Division Contract Services account will supplement CIP funding.

CIP | Infrastructure & Major Equipment Care and Maintenance Continued

Department: Physical Services

Project Title: Pavement Restoration – Town and Education Facilities

This is a multi-year project to repair aging parking and access drives at various Town and school facilities. Some of the locations have parking access drives that have not been resurfaced for 30+ years, while others have gone 20+ years. The ongoing appropriation is similar to the annual capital funding for streets and roads. Specific projects will be determined annually. Priority locations in the coming year include paved portions of the Police Department site, a portion of the Glastonbury High School site and the Highway Garage parcel. Existing account balance allows for a lesser FY2024 appropriation with future year allocations consistent with past years. The proposed budget could vary in future years based upon ongoing evaluation and the cost of bituminous concrete.



Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
\$250,000	\$100,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,350,000

Estimated Operating Budget Requirements - Timely maintenance of paved surfaces will reduce the need for more expensive reconstruction and ongoing patching.

Department: Physical Services

Project Title: Pedestrian Bridge Repair

Recent inspections of the Town’s five pedestrian bridges have revealed supporting steel deterioration. This proposal requests funding the repair/replace one of more bridges in accordance with recommendations provided by a licensed structural engineer retained by the Town. The subject bridges span small water courses which would otherwise interrupt sidewalk sections on high volume roadways. The dollar figures below represent a “placeholder” funding level. Upon receipt of the relevant Engineering report, cost estimates and individual project schedules will be refined.



Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
-	\$250,000	-	-	-	-	\$250,000

Estimated Operating Budget Requirements - Proposal speaks to capital maintenance of existing pedestrian bridges and no increased impact to operating expenses as compared to current condition.

CIP | Infrastructure & Major Equipment Care and Maintenance Continued

Department: Physical Services
Project Title: Bridge Repair



Over the past 20± years, the Town has successfully utilized the Federal and Local Bridge Program to remove and replace five bridges while realizing 80% grant funding reimbursement. At present, there are no additional bridge structures that meet eligibility requirements for the Federal Local Bridge Program, however, there are bridges which may meet eligibility criteria for the State Local Bridge Program which provides 50% reimbursement of design and construction costs. This proposal assumes Town application and approval under the State Local Bridge Program. Requested funding in FY2024 represents anticipated costs for technical grant application assistance and subsequent design of recommended bridge repairs. Based upon CONNDOT inspection reports, potential initiatives may include parapet/super structure repair to the New London Turnpike bridge over Roaring Brook and measures to address scour concerns at the double steel culvert carrying Roaring Brook under Weir Street. 50% State reimbursement not included in below estimates.

Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
-	\$35,000	\$2,000,000	-	-	-	\$2,035,000

Estimated Operating Budget Requirements - No anticipated increase to operating budget because there are no new structures. Anticipated reduction in maintenance costs from proposed repairs is possible.

Department: Physical Services
Project Title: Traffic Signal Upgrades & Pedestrian Safety Improvements



This proposal suggests a phased Capital allocation for a wide variety of traffic signal component upgrades on some of the Town’s older equipment. There are several signals in town in excess of 30 years old. Potential upgrades could consist of several types of improvements including: installation of video detection equipment, provision of battery back-up capability, signal head replacement, controller modification, and pedestrian crossing safety enhancement. Upgrades would be implemented on a priority basis. Year one appropriation in place will replace the existing signal at the New London Turnpike/Chestnut Hill Road/Quarry Rd. intersection. Signal phasing would include pedestrian activated crossings on all approaches. The FY2024 request below would address pedestrian crossing safety improvements at the Main St./Chestnut Hill Rd./Red Hill Dr. intersection with outer year figures associated with signal replacement at the New London Tpke./Hubbard St./Neipsic Rd. intersection and Glastonbury Boulevard signal equipment upgrades. Potential for offsetting grant funding

Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
\$450,000 ARPA	\$100,000	\$450,000	\$325,000	\$325,000	\$350,000	\$2,000,000

Estimated Operating Budget Requirements - Standard maintenance costs associated with traffic signals would apply. No change in operating costs as compared to existing condition.

CIP | Infrastructure & Major Equipment Care and Maintenance Continued

Department: Leisure/Culture

Project Title: Addison Park Renovations

Addison Park is considered one of the treasured jewels of the Glastonbury Park system. The park includes 5 athletic fields, playground, 2 tennis courts with lines for pickleball, basketball court, picnic areas, main swimming pool, wading pool, and a new popular splash pad that opened for the 2022 season. Approved funding to date includes the phasing of pool repairs (i.e. replacing two original filters, pumps, motors, pool covers, replacing failing coping, tiles and skimmers) as well as renovations to the basketball and tennis courts. Requested funding in FY2024 to reclaim basketball court and ongoing improvements. FY2025 funding would be used for re-plastering of main pool. FY2026 funding would be used for re-plastering of wading pool. Future funds would include the material to be purchased for a shade type structure to possibly be built by a volunteer community organization.



Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
\$80,000	\$175,000	\$325,000	\$140,000	\$50,000	-	\$770,000

Estimated Operating Budget Requirements - Planned renovations will not increase operating costs but will include energy efficiencies and increase the life expectancy of the pool as well as other amenities within the park.

Department: Leisure/Culture

Project Title: Riverfront Park and Boathouse

This project funds a number of improvements to the Riverfront Park and Boathouse. Work completed to date included additional barriers to prevent access to the Boathouse roof from the observation deck to reduce liability issues/concerns and changes to the internal fire suppression system and sprinklers. It is becoming more difficult for boaters to launch and dock boats from/in the boat ramp area due to excess silt that has built up over the years. Options explored to mitigate the situation would include dredging to remove the sediment, realignment of the Riverfront docking system, and other such improvements. A comprehensive analysis of all options would be performed, and research would be carried out to determine permits required from the Department of Energy and Environmental Protection, Army Corps of Engineers, and local land and water use agencies. Fiscal year 2024 requests would be to hire a consultant to do a feasibility study preliminary design, cost estimating and identify permitting requirements. Future funding would be required to develop plans, specifications and construction costs.



Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
\$150,000 ARPA	\$50,000	-	-	-	-	\$200,000

Estimated Operating Budget Requirements - Site improvements are expected to have the potential to increase boat launch usage resulting in increased income.

CIP | Infrastructure & Major Equipment Care and Maintenance Continued

Department: Leisure/Culture

Project Title: Winter Hill

The Town-owned Winter Hill property boasts 92 acres of land, including an indoor arena and horse stalls. This property generates revenue to the Town through a farmland lease agreement. Previous funds were used to hire a concrete consultant to assess the foundations and make recommendations. FY2023 funds are being utilized for the concrete remediation, as well as other site improvements including LED light replacements, phasing in insulation replacement, and restoration of electrical distribution to the barn. Funding requests will be utilized for the continuation of the insulation replacement and roof repair in the riding ring and related improvements and maintenance.



Estimated Capital Costs

2023 Budget	2024	2025	2026	2027	Future	Total
\$175,000	\$100,000	-	-	-	-	\$275,000

Estimated Operating Budget Requirements - Energy efficiency improvements are expected to reduce operating costs. Site improvements have the potential to increase rental income.

Department: Leisure/Culture

Project Title: Center Green Renovations

The Center Green is located at the intersection of Main Street and Hebron Avenue in the Town’s central business district. The park, originally developed in the late 1970s, includes a fountain, brick paved walkways, seating areas, (including tables and chairs for outside dining), irrigated lawns, extensive shade trees, landscaping, a flag pole, an automated trash compacting station, and site lighting. It is a focal point of the Town Center that is an important and heavily-used public gathering space. A thorough review of the park’s condition, including the fountain, electrical distribution system, trees, lawns and landscaping is recommended. Based on the results of the review, a project scope and project budget can be developed for planned renovations. The initial funding request includes a master plan to be conducted, repairs to the fountain, and electrical upgrades and repairs to the current brick walkways. Current funding requests are to continue the repairs needed. Once a project scope is better defined for the master plan, future costs will be updated



Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
\$100,000	\$35,000	-	-	-	-	\$135,000

Estimated Operating Budget Requirements - The fountain and paths continue to deteriorate and require operating expenses to maintain the integrity of the structure. Since major renovations need to be done with the fountain, walkways and landscaping, this would be an ideal time to create a plaza like park setting. Savings in the operating budget may be generated by reduced risks, accident prevention, and liability avoidance.

CIP | Infrastructure & Major Equipment Care and Maintenance Continued

Department: Leisure/Culture

Project Title: Tree Management

Current CIP funds are expected to expend this current fiscal year, as well as grant funding from the Small-Town Economic Assistant Program (STEAP) grant received in 2021. Funding requests will allow the Town to continue to address trees impacted by pests, storms, and aging forest. Emerald ash borer, Asian longhorned beetle, Hemlock woolly adelgid, beech bark disease, and beech leaf disease all continue to pose threats. The Spotted Lantern Fly, which is now in Greenwich, may also pose a threat in the near future. Funding would also be available for more tree work at the Cotton Hollow Ruins, the newly acquired open space and forest land off Hebron Avenue, Keeney Street, and Home Road (approx. 542 acres). Additionally, as improvements are made to Town-owned trail systems encouraging community to utilize them, will increase the need to address any tree issues. With inflation, tree work costs are projected to continue to increase.



Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
\$100,000	\$125,000	\$125,000	\$125,000	\$100,000	\$100,000	\$675,000

Estimated Operating Budget Requirements - Traditional operating costs of \$90k/year for tree maintenance will still be required in the operating budget. The CIP costs are critical for addressing trees impacted by pests, storms and climactic events, as well as replacement in critical areas. Savings in the operating budget will be generated by reduced risks, accident prevention, and liability avoidance.

Department: Leisure/Culture

Project Title: Minnechaug Gold Course Improvements

The Town-owned Minnechaug Golf Course needs additional improvements to help ensure its continued viability. Such improvements include upgrades to the pump station and irrigation system, as well as continue protective netting and plantings on the first hole. The highest ranked priority was to complete a comprehensive analysis of the existing irrigation system to evaluate options and associated costs and implement necessary upgrades, which was completed in the spring of 2021. Current funding is available for initial improvements to the irrigation system. Additional funding is requested based on the results of the irrigation analysis. Estimated costs in future years are subject to adjustment. A phased approach is envisioned. Current funds will be utilized for trajectory studies for the #1 and #2 holes and possible netting installed. Current funding requests also include several clubhouse improvements such as the continuation of the window replacements, and steps repair/replacement. Revenues derived from course operations help offset the capital costs incurred.



Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
\$150,000	\$275,000	\$450,000	\$450,000	-	-	\$1,325,000

Estimated Operating Budget Requirements - Course improvements support improved playability, which should increase rounds of play and operating revenues. More efficient use of water resources has the opportunity to reduce costs associated with water consumption, reduce the occurrences of the irrigation ponds being drawn low, improve pond ecosystems, improve aesthetics of the ponds, and support relationships with adjoining property

CIP | Infrastructure & Major Equipment Care and Maintenance Continued

Department: Leisure/Culture

Project Title: Grange Pool - ADA Building & Accessibility Upgrades

The Grange Swimming Pool on Hopewell Road was renovated in 2019, which has increased its useful life. Replacing the current bathhouse and filter room, replacing filters for the main pool and wading pool, improving fencing, and providing an ADA accessible walkway are needed to keep with community standards, aesthetics, and access to facilities. This will also allow for improved traffic flow to the pools and a more organized approach to managing the facility. FY2023 funding approved is requested to replace the filter room and to hire a consultant to conduct a feasibility study for ADA improvements, preliminary design, and cost estimating. At a later date, additional funding may be required to develop plans, specifications, and construction costs to replace the bathhouse and provide for an ADA accessible walkway from the parking lot to the pool/bathhouse. Future costs are a placeholder and will be updated when the project scope is better defined.



Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
\$100,000 ARPA \$45,000 Cap Reserve	\$200,000	-	-	-	\$1,500,000	\$1,845,000

Estimated Operating Budget Requirements - No increase to facility operating costs. Some increase in revenues may be possible due to a more attractive and accessible facility.

Department: Board of Education

Project Title: Gideon Welles School Boiler & Energy Management Control

Design has been completed in prior years for the boiler replacement at Gideon Welles. This project will consist of the complete replacement of all heating system components, including the original 1967 boilers, piping and energy management controls. The new heating system will provide high efficiency, reduced energy use and updated mechanical infrastructure for long- term life cycle and optimal occupant comfort. This project was not funded in 2023.



Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
-	\$800,000	-	-	-	-	\$800,000

Estimated Operating Budget Requirements - No additional maintenance costs anticipated.

CIP | Infrastructure & Major Equipment Care and Maintenance Continued

Department: Board of Education

Project Title: Naubuc School Design – Boiler Replacement

The design to be funded in 2024 will consist of engineering plans and specifications for the replacement of all heating systems including the boilers, piping and energy management controls. The new heating system replacement proposed in 2025, will replace the original 1983 steam heating plant and conversion to a hydronic hot water pipe system. This will provide higher efficiency, reduced energy costs and the modern mechanical infrastructure for a long-term life cycle and optimal occupant comfort.



Estimated Capital Costs

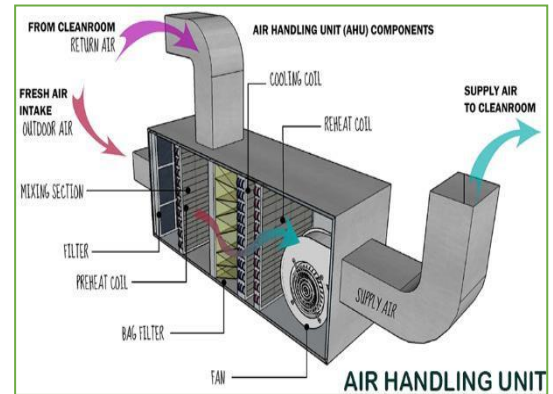
2023 Budget	2024 Budget	2025	2026	2027	Future	Total
-	\$50,000	\$825,000	-	-	-	\$875,000

Estimated Operating Budget Requirements - Annual operating costs (primarily electric utilities) will be quantified

Department: Board of Education

Project Title: Gideon Welles School Replacement Air Handling Units & Roof Top Exhaust

This project will consist of the replacement of (11) interior air handling units and (39) roof top exhaust units original to the 1967 building. The units serve to provide heat and fresh air to common areas such as hallways and assembly areas. New units will provide high efficiency, reduced energy use for long-term life cycle and optimal occupant comfort. This project was not funded in 2023.



Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
-	\$500,000	-	-	-	-	\$500,000

Estimated Operating Budget Requirements - No additional maintenance costs anticipated.

CIP | Infrastructure & Major Equipment Care and Maintenance Continued

Department: Sanitation/Refuse Disposal

Project Title: Bulky Waste Closure Fund

This project will provide funding required for the future closure of the Bulky Waste Facility. Projected closure estimates were developed by a consultant to assume ultimate future closure. Funds will be generated from Bulky Waste Sale of Fill, additional assessment on Bulky Waste Scale Fees, and Bonding.



Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$12,800,000	\$13,050,000

Estimated Operating Budget Requirements - Prudent planning to fund future need.

CIP | ONGOING PROJECTS

Department: General Government

Project Title: Land Acquisition

This project will be allocated towards the cost of future land acquisitions that support the reserve for land and acquisition and preservation ordinance which recognizing that land is a valuable resource to the Town and importance to the general welfare of town residents.



Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
-	\$100,000	-	-	-	-	\$100,000

Estimated Operating Budget Requirements - Prudent planning to fund future need.

Department: General Government – Administration

Project Title: Property Revaluation

Connecticut General Statute Section 12-62 mandates the schedule by which each municipality in the state must revalue all real estate within their jurisdiction. In accordance with this schedule, Glastonbury will be performing a Revaluation for the 2027 Grand List. The Revaluation involves both physical inspections and data collection through data mailers. The last Revaluation was completed for the 2022 Grand List. Costs associated with a Revaluation include professional revaluation & appraisal services, legal services and software upgrades. Projected costs will vary based upon legal services necessary to defend the new valuations and are typically expended in the 2-3 years following the completion of the Revaluation.



Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
\$130,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$630,000

Estimated Operating Budget Requirements - The property Revaluation process does not directly influence operating expenses, but the mill rate will adjust with the changing assessed value for real estate. Property Revaluation is mandated on a 5-year schedule by State Statute.

CIP | ONGOING PROJECTS CONTINUED

Department: General Government – Facilities
Project Title: Energy Efficiency - Sustainability

The Town continues to identify and implement clean renewable energy initiatives and to improve energy efficiency. Such initiatives include solar technology, fuel cells, natural gas-powered vehicles, hybrid vehicles, electric vehicles, and others. The ongoing funding serves as a proactive approach to accessing programs and technologies as they become available. The current lifetime appropriation of \$1,487,044 has been offset by \$518,036 in rebates and grants, which have reduced costs and improved Town facilities. Future year appropriations will continue to provide funding, as needed, to identify, evaluate, design, and implement energy improvements. Underway priorities include interior lighting retrofits to LEDs (5-year payback and maintenance savings). Proposed improvements include building control upgrades to the Academy/Town Hall Building Management System and the Riverfront Community Center. The requested funding also includes continued work to develop and implement the long-term plan for energy efficiency, renewable energy and sustainability.



Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
\$80,000 ARPA \$75,000 Cap Reserve	\$80,000	\$50,000	\$50,000	\$50,000	\$50,000	\$435,000

Estimated Operating Budget Requirements - Energy use intensity (EUI) has been reduced 24% since 2008. Overall energy spend is below the 2007 level.

Department: Physical Services
Project Title: Traffic Calming

This project is intended to fund measures for improving pedestrian, motorist, and cyclist safety in the Glastonbury Center area. Options may include physical design changes or additions to roadways and surrounding areas, and other measures to encourage safer, more responsible driving.



Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
-	\$50,000	-	-	-	-	\$50,000

Estimated Operating Budget Requirements – No additional operating requirements at this time

CIP | ONGOING PROJECTS CONTINUED

Department: Physical Services

Project Title: General Bicycle/Pedestrian Improvements

This proposal suggests consideration of a contribution for implementation of amenities and/or improvements focused on enhancing bicycle and pedestrian safety throughout Town. Funding would also be used for generally promoting a bicycle and pedestrian friendly environment consistent with goals recommended by the Town’s bicycle/pedestrian friendly advocacy groups and improvements recommended by the League of American Bicyclists as part of their recent review of the Town’s application for designation as a Bicycle-Friendly Community (BFC). Results of a recent bicycle/pedestrian



safety-oriented road audit have been obtained. The audit report was generated through the State Department of Transportation and itemizes possible improvements along priority street corridors identified by the Town’s Bicycle Advocacy Group. Funding of this proposal could be used for implementation of short and medium-term recommendations offered with priority given to enhancing safe transport from the House St Multi Use Trail terminus to Town facilities on the Riverfront. Other uses for funding allocated could include pedestrian crossing safety improvements at unsignalized intersections and mid-block locations. Available account balance for application to projects of this nature totals approximately \$63,000.

Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
-	\$35,000	-	\$50,000	-	\$50,000	\$135,000

Estimated Operating Budget Requirements - Effects on future operating budgets dependent upon types of improvements implemented.

CIP | NEW PROJECTS

Department: General Government – Facilities

Project Title: Electrical Vehicle Installations

Funding is proposed for six locations: Academy, JB Williams Park, Love Garden, Riverfront Community Center, and the Welles Turner Memorial Library. Applications have been submitted for Eversource and Volkswagen grants. Possible grants up to \$340,000. Proposed funding supplements monies available from existing project accounts.



Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
\$80,000 ARPA	\$215,000	-	-	-	-	\$295,000

Estimated Operating Budget Requirements - Possible cost to operating budget if grant funding is not available for annual software and maintenance expenses. Potential for offsetting revenue but would involve a policy decision before implementation.

Department: Human Services

Project Title: Age Friendly Initiatives

The ARPA funds will be allocated to support the Town’s Age-Friendly Community (AFC) initiative, including accessibility and walkability features - e.g. benches and shaded rest stops – signage, emergency call stations, security cameras and solar charging stations, and similar efforts. This could also include updates to town playgrounds, e.g. Welles Park and Addison.



Small Town Economic Assistant Program (STEAP) grant funding was received in the amount of \$500,000 in support of the Town’s Age-Friendly Livable Community Action Plan. Projects include a pavilion at the Riverfront Community Center and at the Cider Mill property, lighting of the new pickleball courts, and handicap accessibility to parks/athletic fields.

Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
\$150,000 ARPA	\$500,000 STEAP	-	\$50,000	\$50,000	-	\$750,000

Estimated Operating Budget Requirements - The planned initiative will enhance and augment programs and services provided to the community while being managed as part of the current operating budget.

CIP | NEW PROJECTS CONTINUED

Department: Leisure/Culture

Project Title: High School Field Improvements

Glastonbury High School (GHS) is one of the Town’s most heavily used recreation areas, used extensively by both school and community sports groups. The site includes 14 athletic fields, some of which have not been improved or renovated since the school’s original construction in 1952 and its first renovation in 1971. Glastonbury Little League recently partnered with the town and renovated Field #10 (Girls’ Softball). Renovations included drainage improvements, fencing, seeding, and warning track improvements. The addition of irrigation to the 2 baseball fields and 1 softball field has been identified as a priority by youth sports groups and are continuing to pursue other improvements such as bullpens, dugout renovations, bullpens and storage buildings. Discussions need to be deliberated as this will impact parking for graduation. Any future irrigation work may require a new tap into the main MDC water line on Hubbard Street, an expensive but potentially necessary improvement, if the current line has been used to capacity. Handicap accessibility to the fields are currently being discussed and addressed. The Board of Education and several sports groups have identified a second synthetic turf field as a priority. Funding request for FY2024 would be for an irrigation consultant; FY2025 cost estimates for the MDC water line if needed. FY2026 cost estimates to irrigate 3 fields.



Estimated Capital Costs

2023 Budget	2024 Budget	2025	2026	2027	Future	Total
-	\$50,000	\$50,000	\$100,000	-	-	\$200,000

Estimated Operating Budget Requirements - The addition of irrigation systems will increase utility costs for water. Upgraded athletic fields will increase field maintenance cost for materials.

CIP | Debt Service Detail Overview

Date of Issue	Interest Rate	Description	Issue	Projected Principal Outstanding July 1, 2023	2023-2024 Payments		Total
					Principal	Interest	
GENERAL TOWN BONDS							
		2022 Series A	\$ 2,375,000	\$ 2,135,000	\$ 240,000	\$ 99,700	\$ 339,700
November 16, 2021	0.52 - 2.25%	2021 Taxable Refunding	7,555,000	7,315,000	230,000	118,848	348,848
July 24, 2020	2.0 - 4.0%	2020 Series B GO Bonds	10,390,000	9,360,000	520,000	250,250	770,250
February 25, 2020	5.00%	2020 Series A Refunding	2,531,000	858,000	602,000	42,900	644,900
July 26, 2018	2.0 - 5.0%	2018 Series A	2,735,000	2,195,000	135,000	61,138	196,138
July 26, 2018	5.00%	2018 Series B Refunding	2,970,000	1,050,000	346,000	43,850	389,850
May 15, 2014	2.125 - 3.0%	2014 Refunding	3,095,000	1,758,500	170,500	48,147	218,647
October 10, 2013	3.25 - 3.5%	2013 Taxable	3,680,000	450,000	450,000	7,875	457,875
July 12, 2012	2.875 - 5.0%	2012 Refunding	2,870,000	240,000	80,000	10,300	90,300
		Total General Town Bonds	38,201,000	25,361,500	2,773,500	683,007	3,456,507
SCHOOL BONDS							
December 10, 2020	3.0 - 5.0%	2020 Series C Refunding	1,116,000	875,000	120,000	38,150	158,150
February 25, 2020	5.00%	2020 Series A Refunding	5,574,000	1,962,000	1,303,000	98,100	1,401,100
July 26, 2018	5.00%	2018 Series B Refunding	830,000	150,000	49,000	6,275	55,275
May 15, 2014	2.125 - 3.0%	2014 Refunding	6,385,000	1,776,500	414,500	42,182	456,682
July 12, 2012	2.875 - 5.0%	2012 Refunding	11,675,000	2,490,000	825,000	106,756	931,756
		Total School Bonds	25,580,000	7,253,500	2,711,500	291,463	3,002,963
TOTAL ALL BONDS			\$ 63,781,000	\$ 32,615,000	\$ 5,485,000	\$ 974,470	\$ 6,459,470
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							\$ 240,000
Debt Administrative Costs - Estimate for issuance of authorized/unissued							\$ 65,000
TOTAL TOWN, EDUCATION & OTHER DEBT RELATED COSTS							\$ 7,096,470

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

Year Ending June 30	Total Interest & Principal	Annual Interest & Principal	2022 Taxable	2021 Taxable	2020 Series C	2020 Series B
			GO Bond	Refunding	Refunding	GO Bonds
			(for various land acquisitions)	(of 2011 Series B and 2013 Bonds)	(of 2011 Series A Refunding Bonds)	(for Library Renovation and Various Land)
2024-Principal		5,485,000	240,000	230,000	120,000	520,000
Interest	6,459,470	974,470	99,700	118,848	38,150	250,250
2025-Principal		4,545,000	240,000	720,000	120,000	520,000
Interest	5,290,981	745,981	87,700	114,931	32,150	229,450
2026-Principal		3,645,000	240,000	730,000	125,000	520,000
Interest	4,214,986	569,986	75,700	107,311	26,025	208,650
2027-Principal		2,830,000	240,000	835,000	125,000	520,000
Interest	3,288,038	458,038	63,700	97,216	19,775	187,850
2028-Principal		2,240,000	235,000	815,000	125,000	520,000
Interest	2,622,847	382,847	51,700	85,140	13,525	167,050
2029-Principal		2,225,000	235,000	800,000	130,000	520,000
Interest	2,542,359	317,359	39,950	71,663	7,150	148,850
2030-Principal		1,800,000	235,000	780,000	130,000	520,000
Interest	2,060,643	260,643	28,200	57,368	1,950	133,250
2031-Principal		1,655,000	235,000	765,000	-	520,000
Interest	1,867,619	212,619	16,450	42,694	-	117,650
2032-Principal		1,450,000	235,000	560,000	-	520,000
Interest	1,620,370	170,370	7,050	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
	37,262,951	37,262,951	2,605,150	8,063,580	1,013,725	11,331,775
Principal Total		32,615,000	2,135,000	7,315,000	875,000	9,360,000
Interest Total		4,647,951	470,150	748,580	138,725	1,971,775
Total	37,262,951	37,262,951	2,605,150	8,063,580	1,013,725	11,331,775

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

Year Ending June 30	2020 Series A Refunding <small>(of 2010 Refunding of 2004 & 2005 Bonds ADV REFUND)</small>	2018 Series A <small>(for Various Land)</small>	2018 Series B Refunding <small>(of 2009 Series A & PARTIAL 2009 Series B Bonds)</small>	2014 Refunding <small>(of 2004, 2007 & PARTIAL 2009 Bonds ADV REFUND)</small>	2013 Taxable <small>(for Riverfront Park Phase II)</small>	2012 Refunding <small>(for Police Com., Land, Elm. & High School ADV REFUND)</small>
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	-	-	-	-	-	-
	3,006,750	2,719,794	1,290,500	3,828,634	457,875	2,945,169
Principal Total	2,820,000	2,195,000	1,200,000	3,535,000	450,000	2,730,000
Interest Total	186,750	524,794	90,500	293,634	7,875	215,169
Total	3,006,750	2,719,794	1,290,500	3,828,634	457,875	2,945,169

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

Year Ending June 30	Total Interest & Principal	Annual Interest & Principal	Projection \$3m	2021 Taxable	2020 Series C	2020 Series B GO	
			Land at 3.5% (issue debt by July 2023)	GO Bond (of 2011 Series B and 2013 Bonds)	Refunding (of 2011 Series A Refunding Bonds)	Bonds (for Library Renovation and Various Land)	
2024-Principal		5,635,000	150,000	240,000	230,000	120,000	520,000
Interest	6,661,970	1,026,970	52,500	99,700	118,848	38,150	250,250
2025-Principal		4,695,000	150,000	240,000	720,000	120,000	520,000
Interest	5,538,106	843,106	97,125	87,700	114,931	32,150	229,450
2026-Principal		3,752,750	107,750	240,000	730,000	125,000	520,000
Interest	4,414,611	661,861	91,875	75,700	107,311	26,025	208,650
2027-Principal		2,937,750	107,750	240,000	835,000	125,000	520,000
Interest	3,482,413	544,663	86,625	63,700	97,216	19,775	187,850
2028-Principal		2,347,750	107,750	235,000	815,000	125,000	520,000
Interest	2,811,972	464,222	81,375	51,700	85,140	13,525	167,050
2029-Principal		2,332,750	107,750	235,000	800,000	130,000	520,000
Interest	2,726,234	393,484	76,125	39,950	71,663	7,150	148,850
2030-Principal		1,907,750	107,750	235,000	780,000	130,000	520,000
Interest	2,239,268	331,518	70,875	28,200	57,368	1,950	133,250
2031-Principal		1,762,750	107,750	235,000	765,000	-	520,000
Interest	2,040,994	278,244	65,625	16,450	42,694	-	117,650
2032-Principal		1,557,750	107,750	235,000	560,000	-	520,000
Interest	1,788,495	230,745	60,375	7,050	29,495	-	102,050
2033-Principal		1,312,750	107,750	-	545,000	-	520,000
Interest	1,502,471	189,721	55,125	-	17,896	-	89,050
2034-Principal		1,302,750	107,750	-	535,000	-	520,000
Interest	1,460,744	157,994	49,875	-	6,019	-	78,650
2035-Principal		767,750	107,750	-	-	-	520,000
Interest	899,875	132,125	44,625	-	-	-	68,250
2036-Principal		767,750	107,750	-	-	-	520,000
Interest	880,025	112,275	39,375	-	-	-	57,850
2037-Principal		767,750	107,750	-	-	-	520,000
Interest	860,175	92,425	34,125	-	-	-	47,450
2038-Principal		767,750	107,750	-	-	-	520,000
Interest	840,238	72,488	28,875	-	-	-	37,050
2039-Principal		767,750	107,750	-	-	-	520,000
Interest	820,213	52,463	23,625	-	-	-	26,650
2040-Principal		627,750	107,750	-	-	-	520,000
Interest	662,375	34,625	18,375	-	-	-	16,250
2041-Principal		627,750	107,750	-	-	-	520,000
Interest	646,400	18,650	13,125	-	-	-	5,525
2042-Principal		107,750	107,750	-	-	-	-
Interest	115,625	7,875	7,875	-	-	-	-
2043-Principal		150,000	150,000	-	-	-	-
Interest	152,625	2,625	2,625	-	-	-	-
2044-Principal		-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
	40,544,826	40,544,826	3,281,875	2,605,150	8,063,580	1,013,725	11,331,775
Principal Total		34,896,750	2,281,750	2,135,000	7,315,000	875,000	9,360,000
Interest Total		5,648,076	1,000,125	470,150	748,580	138,725	1,971,775
Total	40,544,826	40,544,826	3,281,875	2,605,150	8,063,580	1,013,725	11,331,775

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 ADV REFUND)</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)</small>
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	-	-	-	-	-	-
2043-Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
2044-Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
	3,006,750	2,719,794	1,290,500	3,828,634	457,875	2,945,169
Principal Total	2,820,000	2,195,000	1,200,000	3,535,000	450,000	2,730,000
Interest Total	186,750	524,794	90,500	293,634	7,875	215,169
Total	3,006,750	2,719,794	1,290,500	3,828,634	457,875	2,945,169

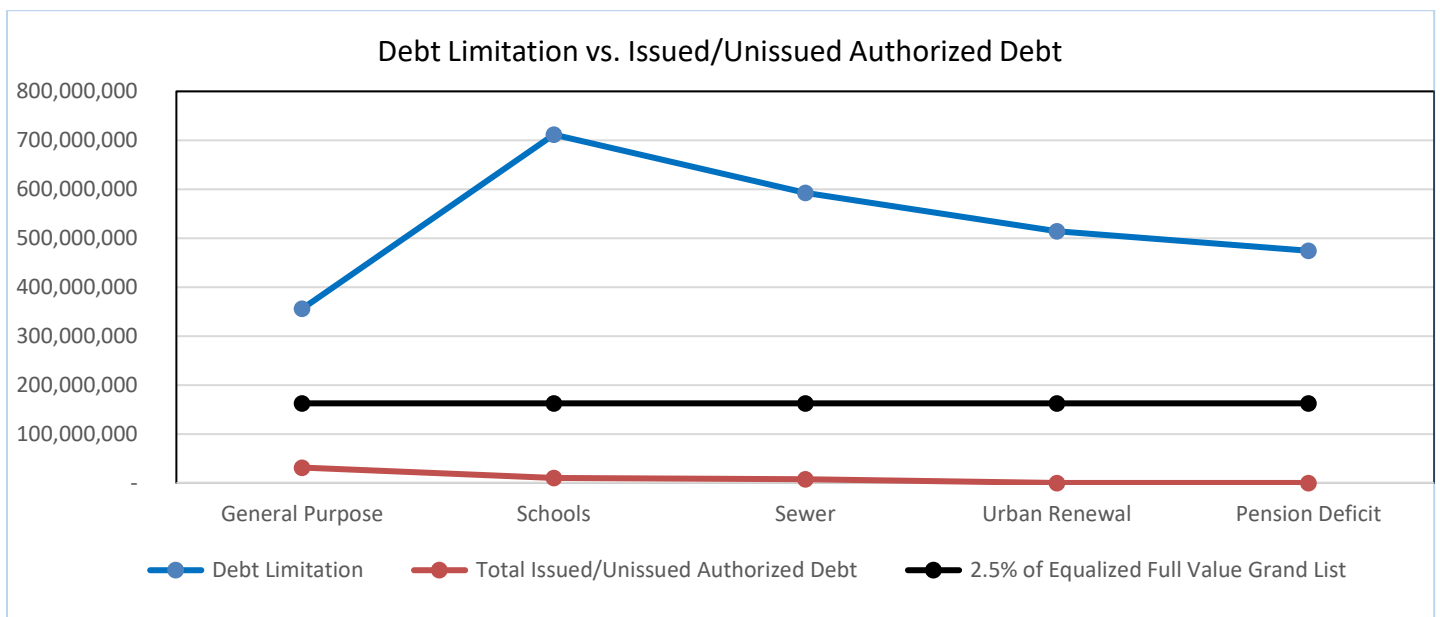
CIP | Schedule of Debt Limitation – June 30, 2022

Total tax collections (including interest and lien fees) received by Treasurer for current fiscal year	\$158,144,313
Reimbursement of revenue loss from Tax Relief for the Elderly	-
BASE	<u><u>\$158,144,313</u></u>

Debt Limitation	General Purpose	Schools	Sewer	Urban Renewal	Pension Deficit
2-1/4 times base	\$355,824,704	-	-	-	-
4-1/2 times base	-	711,649,409	-	-	-
3-3/4 times base	-	-	593,041,174	-	-
3-1/4 times base	-	-	-	513,969,017	-
3 times base	-	-	-	-	474,432,939
Total debt limitation	355,824,704	711,649,409	593,041,174	513,969,017	474,432,939
Indebtedness:					
Bonds outstanding	28,099,600	9,920,400	7,705,000	-	-
Bonds authorized and unissued	3,346,730	-	-	-	-
Bond anticipation notes	-	-	-	-	-
Clean Water Fund notes	-	-	-	-	-
Total indebtedness	31,446,330	9,920,400	7,705,000	-	-
Debt Limitation in Excess of Outstanding and Authorized Debt	\$324,378,374	\$701,729,009	\$585,336,174	\$513,969,017	\$474,432,939

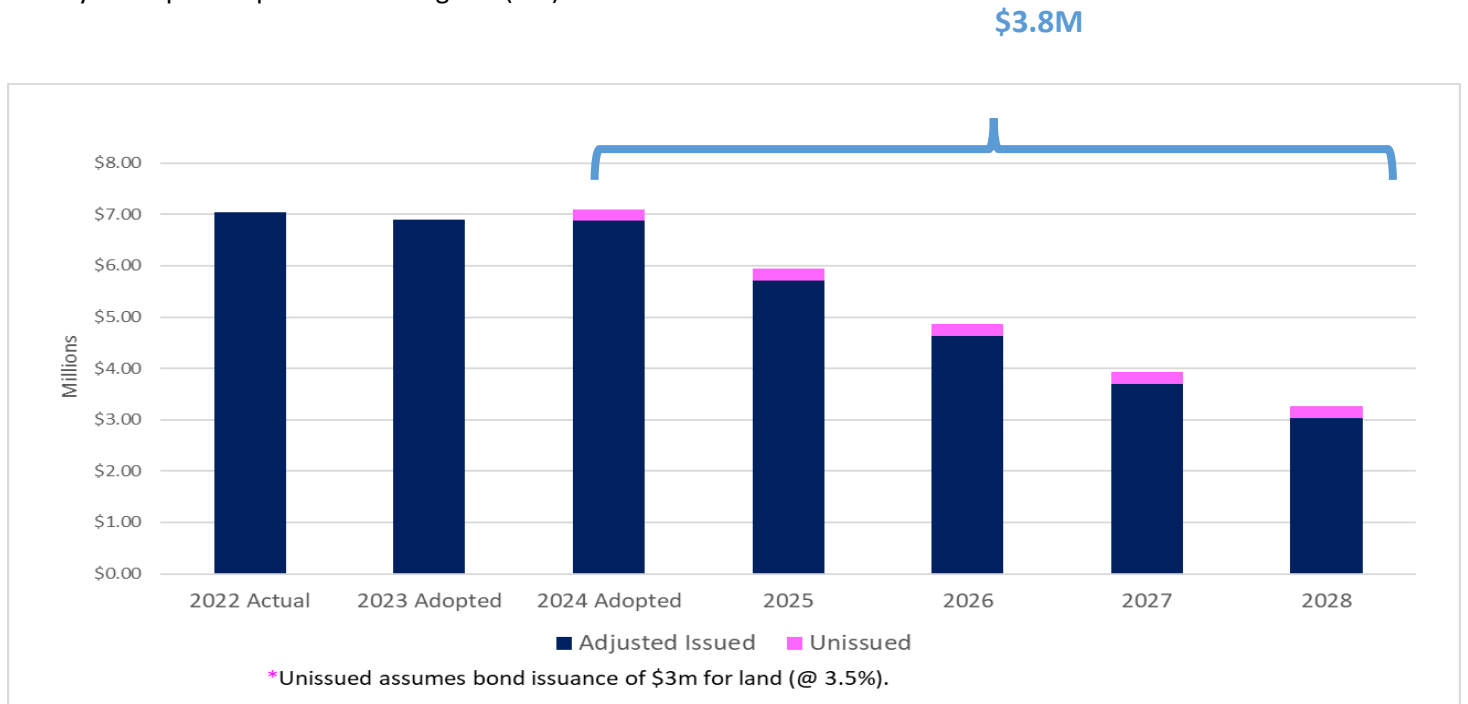
Note: In no event shall total indebtedness exceed seven times the base for debt limitation computation \$1,107,010,191

The chart above shows conceptual debt limitations per Connecticut General Statutes along with the Town's indebtedness as of June 30, 2022. As noted previously in the CIP Criteria section, the Town has established a self-imposed limit on net debt totaling 2.5% of the applicable equalized full value Grand List. This currently totals \$174M±. The graph below shows a comparison between Connecticut General Statutes (blue), Capital Criteria (black), and current indebtedness (red).



CIP | Debt Service Projections

Over the next several years, there is a decline in the Town's current issued debt service, as illustrated by the chart below. This analysis is used as a guide as Town officials review and analyze funding for projects under consideration presented in the 5-year Capital Improvement Program (CIP).



Appendix

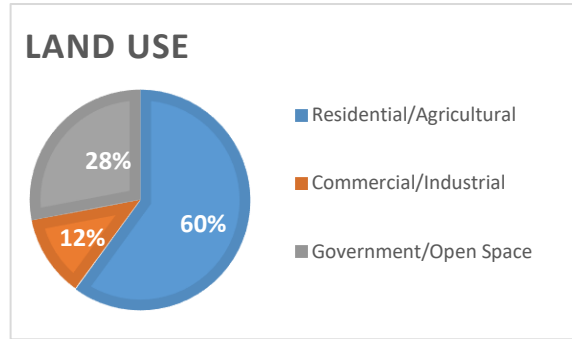
Appendix A | COMMUNITY PROFILE/KEY STATISTICS

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 legislative body comprised of 9 members, elected at large for 2-Year terms, who are responsible for appointing the Town Manager. Four town managers have served Glastonbury since 1959.

DEMOGRAPHICS

Land Area: 52.5 sq. miles



ECONOMICS

DEMOGRAPHIC	#
POPULATION (2021)	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%
RACE – WHITE	81%
RACE - ASIAN	9%
RACE – BLACK OR AFRICAN AMERICAN	2%
RACE – SOME OTHER RACE	2%

Major Employers in Glastonbury

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

Top 5 Taxpayers (as of 2021 Grand List)

Connecticut Light & Power Co.:	\$60,242,390
Shops at Somerset Square LLC	\$28,746,980
New London Tpke. Apts Investors LLC	\$27,983,680
SCT Glastonbury LLC	\$18,736,700
Glastonbury Developers LLC	\$18,610,940

Data sources (most recent as of this writing)
 2021 CERC Profile, <https://s3-us-west-2.amazonaws.com/cerc-pdfs/2021/Glastonbury.pdf>
 Town of Glastonbury 2021 Grand List Report

Bond Rating (2022)

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

Human & Neighborhood Resources

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

Community Development Building Permits

New Residential Dwellings (46)
 Commercial Buildings (3)
 Other (3,438)

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: 2.3 Million Gal/Day

Peak Daily Treatment

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

SERVICES PROVIDED BY

OTHER GOVERNMENTAL UNITS

Water:

Metropolitan District Commission
 Town of Manchester Water

Public Transportation:

Connecticut Transit (Bus)

Appendix B | TOWNS AND CITIES FINANCIAL INDICATORS

Capital Region Towns/ District Reference Group B (DRG-B) Towns	2020 Population	2021 Mill Rate	2020 Tax Collection Rates	2020 General Fund Balance Unassigned	FY2020 Debt Per Capita - Bonds/Pensions/OPEB	2020 Per Capita Income (\$)	Moody's Bond Rating as of December 2021
Andover	3,149	35.61	97.60%	1,636,864	1,114	44,803	-
Avon**	18,918	32.90	99.50%	12,722,454	3,952	74,617	Aaa
Bloomfield	21,460	35.01	98.50%	22,506,929	8,729	43,959	Aa2
Bolton	4,868	38.86	99.30%	522,886	2,326	48,142	Aa3
Brookfield*	17,517	29.65	99.00%	9,003,141	3,253	55,684	Aa2
Canton	10,125	32.59	99.40%	7,607,651	2,106	51,836	Aa2
Cheshire*	28,728	33.22	99.60%	12,143,891	6,322	54,866	Aa1
East Granby	5,218	33.20	99.30%	4,155,091	1,103	42,988	Aa2
East Hartford	51,016	49.92	97.90%	19,833,000	8,725	29,789	Aa3
East Windsor	11,167	34.72	98.80%	10,936,403	1,926	40,347	Aa2
Ellington	16,467	32.60	99.20%	3,403,758	1,921	48,985	Aa3
Enfield	16,428	34.23	97.50%	31,836,000	3,527	37,046	Aa2
Fairfield*	61,427	26.79	98.10%	34,819,000	6,582	68,800	Aaa
Farmington**	26,673	27.97	99.50%	16,147,323	6,213	55,426	Aaa
Glastonbury**	35,108	36.90	99.40%	30,073,812	4,063	60,913	Aaa
Granby**	10,891	39.61	99.30%	8,927,497	2,290	54,421	-
Greenwich*	63,502	11.59	98.90%	40,561,644	5,385	108,412	Aaa
Guilford*	22,045	32.31	99.40%	11,402,325	7,416	62,405	Aa2
Hartford	121,026	74.29	94.50%	18,880,000	12,052	22,055	Ba2
Hebron	9,102	36.33	97.40%	6,206,926	942	54,348	-
Madison*	17,658	28.35	99.30%	16,679,068	3,981	62,752	Aaa
Manchester	59,693	36.52	98.40%	23,916,000	9,625	37,708	Aa1
Marlborough	6,127	36.27	99.00%	4,707,160	2,046	50,947	Aa3
Monroe*	18,808	35.48	98.80%	7,305,584	2,974	51,001	Aa2
New Fairfield*	13,570	30.58	99.30%	10,849,880	2,126	51,298	-
Newington	30,464	39.28	99.30%	21,975,000	3,115	40,507	-
Newtown*	27,154	34.76	99.30%	16,737,825	3,756	56,517	Aa1
Orange*	14,255	32.74	99.40%	14,725,374	6,962	56,567	-
Rocky Hill	20,780	33.60	99.20%	5,348,338	5,422	57,749	-
Simsbury**	24,516	37.09	99.40%	17,775,774	2,919	65,329	Aaa
Somers	10,254	27.37	99.40%	6,535,770	1,193	43,733	Aa2
South Windsor**	26,903	37.88	99.30%	22,780,140	4,029	53,513	Aa2
Suffield	15,725	28.64	98.80%	6,875,650	2,043	49,651	-
Tolland	14,552	36.05	98.60%	9,494,295	3,426	58,335	-
Trumbull*	36,742	34.74	98.10%	24,170,341	5,259	51,689	Aa2
Vernon	30,218	39.63	98.30%	21,018,091	3,329	38,245	Aa2
West Hartford**	64,019	41.80	99.30%	25,188,000	10,261	58,140	Aaa
Wethersfield	27,272	40.69	99.10%	12,561,561	4,257	46,967	Aa2
Windsor	29,413	33.11	98.90%	28,037,362	5,085	41,596	-
Windsor Locks	12,592	25.83	96.80%	15,181,485	3,576	40,361	Aa1
Woodbridge*	9,074	41.53	99.40%	7,169,003	5,873	70,114	Aaa

Updated as of most recent publication date, January 2021

*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 2016-2020" published July 2022.

Appendix C | Special Revenue Funds



Special Revenue Funds account for operating activities and are used to report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service, capital projects, or programs accounted for in the General Fund.

The following funds Account for...

American Rescue Plan Act

Use of funds received through the American Rescue Plan Act grant. Use of funds will focus on infrastructure improvements that comply with the program eligibility criteria.

Camp Sunrise

A summer day camp program designed to meet the special needs of physically and emotionally handicapped children. Financing is provided by a state grant, tuition, and private donations.

Connecticard Fund

Monies provided by the State as reimbursement library materials borrowed by citizens of other communities.

Dog Fund

Operation of animal control. Financing is provided by license fees, fines, and a state grant.

Education Grants Fund

State and federal educational grants received through the State Department of Education.

Grants and Contracts Fund

Certain state, federal, or private grants that are restricted to use for specified programs or activities.

Historic Documents / Preservation

The portion of property recording fees designated for use by the Town Clerk.

Insurance Reserve Fund

Monies in reserve for insurance purposes, such as uninsured losses or claim costs that exceed deductibles.

Library Funds

Monies received from private donors for the acquisition of books, materials, and other related library services.

Planetarium Fund

Operation of the planetarium at the Glastonbury I East Hartford Magnet School, administered by the Glastonbury Board of Education and funded by participant fees.



Appendix C | Special Revenue Funds Continued

Police Private Duty Fund

Revenues and expenditures related to services provided by the Police Department on a contractual basis to private companies and/or individuals that pay for the service. Revenues generated offset the expenditures for this service.

Police Forfeited Property

The proceeds of property confiscated by the Town's Police Department. Such property confiscation is pursuant to 21 USC 88 of the Federal Comprehensive Drug Abuse Prevention and Control Act of 1970.

Recreation Activities Fund

Program activities administered by the Parks and Recreation Department that are funded by participant fees.

Riverfront Park Fund

Operation of Riverfront Park facilities, including the boathouse, boat storage, and boat launch. Operations are funded by usage fees.

School Cafeteria Fund

Operation of the public, school lunch program. Funding is provided from the sale of food, federal and state grants, and USDA food donations.

Sewer Operating Fund

Operations of the Waste Water Treatment Plant. Sewer use fees are set by the Water Pollution Control Authority. Proceeds are used to operate and maintain the facility and pay debt service for loans

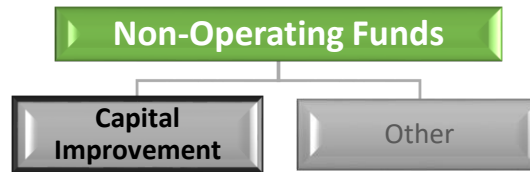
Special Gifts/Grants Fund

Gifts from the public designated for specific purposes.

Student Groups Fund

Program activities administered by the Education Department.

Appendix D | Capital Improvement Funds



Capital Improvement Funds account for financial resources used to acquire, replace, or renovate major capital/fixed assets. These items are generally not of a recurring nature and are not included in the regular operating budget process.

Capital Reserve Fund

Capital non-recurring Expenditures Fund (CNR)

- Funds allocated for the Town’s Capital Improvement Program (CIP).
- The funding is provided by the annual General Fund appropriation and transfer to the Capital Reserve Fund approved as part of the annual budget process.
- This is the primary funding source for the CIP.

Sewer Sinking Fund

- This account is funded through sewer assessment and monies can be allocated to large scale projects to support the Waste Water Treatment plant and system.

Town Aid

- Annual state grant for continuing maintenance of streets and roads.

Grants and Donations

- Grants and donations are allocated to fund in whole or in part Capital Infrastructure projects.
- Community donations are also allocated to support capital infrastructure where possible.

Appendix E | 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 Comprehensive Financial Report (ACFR): 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.

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. The Town is developing a plan for the use of funds that will focus on infrastructure improvements that comply with the program eligibility criteria.

Architectural Site and Design Review Committee (ASDRC): Serve an advisory role to the TP&Z and Town Council on pending development applications. The committee specifically comments on building architecture, site amenities, and landscaping.

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

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

B

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

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

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

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

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

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

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

Bonds Payable: The face value of bonds issued and unpaid.

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

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

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

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

C

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

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

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

Capital Outlay: Acquisition of equipment, vehicles and machinery.

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

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

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

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 F | ACRONYMS

AARP	American Association of Retired Persons
ACFR	Annual Comprehensive Financial Report
ADA	Americans with Disabilities Act
ADC	Actuarially Determined Contribution
ARPA	American Rescue Plan Act
ASDRC	Architectural and Site Design Review Committee
BOE	Board of Education
CALEA	Commission on Accreditation for Law Enforcement Agencies
CAMA	Computer Assisted Mass Appraisal
CAPTAIN	Capitol Region Total Access Information Network
CCF	Centum Cubic Feet
CGS	Connecticut General Statutes
CIP	Capital Improvement Plan
CIRMA	Connecticut Interlocal Risk Management Agency
CNR	Capital Non-Recurring
C-PACE	Commercial Property Assessed Clean Energy
CPI	Consumer Price Index
CPR	Cardiopulmonary Resuscitation
CRCOG	Capitol Region Council of Governments
CSC	Customer Service Center
DB	Defined Benefit
DBA	Doing Business As
DC	Defined Contribution
DEEP	Department of Energy and Environmental Protection
DEMHS	Department of Emergency Management and Homeland Security
DESPP	Department of Emergency Services and Public Protection
DMV	Department of Motor Vehicles
DRG	District Reference Groups
ECS	Education Cost Sharing
EMS	Emergency Medical Services
EMT	Emergency Medical Technician
EPA	Environmental Protection Agency
ERG	Educational Reference Groups
EUI	Energy Use Intensity
FDA	Food and Drug Administration
FEMA	Federal Emergency Management Agency
FOI	Freedom of Information
FTE	Full-Time Equivalent
FY	Full Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GHS	Glastonbury High School
GIS	Geographical Information System
GPD	Glastonbury Police Department

GWS	Gideon Welles School
HRIS	Human Resource Information System
IBNR	Incurred but not Recorded
LAP	Liability, Auto, Property
LED	Light-emitting Diode
LOCIP	Local Capital Improvement Program
LOTICIP	Local Transportation Capital Improvement Program
MIRA	Materials Innovation and Recycling Authority
MRSA	Municipal Revenue Sharing Account
MV	Motor Vehicle
NCAAA	North Central Area Agency on Aging
NCOA	National Change of Address
OPEB	Other Post-Employment Benefits
OSHA	Occupational Safety and Health Administration
PACE	Primary, Alternate, Contingency, and Emergency
PD	Police Department
PROJ.	Projected
PP	Personal Property
PT	Part-Time
RE	Real Estate
ROR	Rate of Return
ROVAC	Registrars of Voters Association of CT
SAPC	Substance Abuse Prevention Coordinator
SEC ###	CT General Statutes Number
SES	Similar Socioeconomic Status
SOS	Secretary of State
STIF	Short Term Investment Fund
TEX	Thriving Earth Exchange
TPZ	Town Planning and Zoning Commission
WPCA	Water Pollution Control Authority
WTML	Welles-Turner Memorial Library

Appendix G | Salary Admin – Wage Scales*

NON-AFFILIATED EMPLOYEES – Fiscal Year 2023/2024

SALARY GRADE	SALARY RANGE			SALARY GRADE	SALARY RANGE				
	37.5 HRS/ PER WEEK		40 HRS/ PER WEEK		37.5 HRS/ PER WEEK		40 HRS/ PER WEEK		
25	122,480	165,341	N/A	12	66,846	83,577	71,302	89,149	
24	115,011	155,240	N/A	11	63,687	79,619	67,933	84,926	
23	109,571	147,888	N/A	10	60,665	75,836	64,709	80,891	
22	104,286	140,790	N/A	9	57,759	72,189	61,610	77,002	
21	99,275	134,121	N/A	8	55,029	68,738	58,698	73,320	
20	94,595	127,784	N/A	7	52,397	65,540	55,890	69,909	
19	90,071	121,661	N/A	6	49,881	62,400	53,206	66,560	
18	85,781	115,869	N/A	5	47,580	59,397	50,752	63,357	
17	81,725	110,312	N/A	4	45,240	56,511	48,256	60,278	
16	75,582	105,105	N/A	3	43,095	53,898	45,968	57,491	
15	74,178	100,094	N/A	2	41,009	51,363	43,742	54,787	
14	73,710	92,118	78,624	98,259	1	39,117	48,906	41,725	52,166
13	70,239	87,770	74,922	93,621					

GLASTONBURY POLICE OFFICER ASSOCIATION FISCAL YEAR 2023/2024

Police and Dispatchers and Animal Control Officer; Current contract expires June 30, 2025

SALARY GRADE	SALARY RANGE 7/1/23-12/31/23		SALARY RANGE 1/1/24-6/30/24	
GPOA-LT	123,439	126,736	123,748	127,053
GPOA-SGT	111,232	119,250	111,510	119,548
GPOA-AGT	102,980	107,744	103,237	108,013
GPOA-DTV	102,980	107,744	103,237	108,013
GPOA-PO	78,160	100,746	78,355	100,998
GPOA-COMM SUPV	80,946	87,135	81,148	87,353
GPOA-DISP	63,060	79,117	63,217	79,315
GPOA-ACO	61,252	74,629	61,405	74,816

INTERNATIONAL UNION OF OPERATING ENGINEERS FISCAL YEAR 2023/2024

Highway, Fleet Maintenance & Refuse Disposal Employees: Current contract expires June 30, 2024

SALARY GRADE	SALARY RANGE	
IUOE-5	72,822	89,283
IUOE-4	67,611	82,924
IUOE-3	62,932	77,203
IUOE-2	56,849	69,653
IUOE-1	51,681	63,464

AFSCME LOCAL 3946 OF COUNCIL 4 - FISCAL YEAR 2023/2024

Wastewater Treatment & Facilities Maintenance Employees; Contract expired June 30, 2024

SALARY GRADE	SALARY RANGE	
Grade 9	79,279	94,743
Grade 8	72,943	91,179
Grade 7	69,450	86,820
Grade 6	66,148	82,686
Grade 5	63,007	78,744
Grade 4	59,995	74,994
Grade 3	57,142	71,436
Grade 2	51,823	64,770
Grade 1	45,854	57,360

*Salaries subject to final legislative action and collective bargaining agreements.

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

DEPARTMENT	Division	FY2020	FY2021	FY2022	FY2023	FY2024
GENERAL GOVERNMENT	Town Manager	3	3	3	3	3
	Human Resources	3	3	3	3	5
	Facilities Maintenance	12	12	12	12	12.5
COMMUNITY DEVELOPMENT	Community Development	3.5	3.5	3.5	4	4.5
	Building Inspection	4	4	4	4	4.5
	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	3
	Property Assessment	5	4	4	4	4.5
	Revenue Collection	4	4	4	4	3.5
	Town Clerk	4	4	4	4	4
PUBLIC SAFETY	Police	79	79	79	81	81
	Fire	2	2	2	2	2
PHYSICAL SERVICES	Engineering	11.5	11.5	11.5	11	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	9.5
HUMAN SERVICES	Senior & Social Services	7	7	6	6	6
	Youth & Family Services	11	11	11	13	14
LEISURE/CULTURE	Parks & Recreation	22	22	22	22	22
	Welles Turner Library	10	10	9	9	9
	Total Town Government	240	239	237	241	245
	Total Education (FTE)	795	797	799	822	853
	TOTAL TOWN & EDUCATION	1,035	1,036	1,036	1,063	1,098

Appendix I | Staffing Summary – Full Time Employees (1 of 4)

DEPARTMENT	FY 20/21 ADOPTED	FY 21/22 ADOPTED	FY 22/23 ADOPTED	FY 23/24 ADOPTED
General Government	18	18	18	20.5
Community Development	14.5	14.5	15	16
Administrative Services	25	25	25	24
Public Safety	81	81	83	83
Physical Services	39.5	39.5	39	39
Sanitation	2	2	2	2
Sewer Operating Fund	9	9	9	9.5
Human Services	18	17	19	20
Leisure/Culture	32	31	31	31
Total Full-Time Employees	239	237	241	245

Full-Time Employee Positions and Salary Grades by Department

GENERAL GOVERNMENT	SALARY GRADE	FY 20/21 ADOPTED	FY 21/22 ADOPTED	FY 22/23 ADOPTED	FY 23/24 ADOPTED
Town Manager	N/A	1	1	1	1
Director of Human Resources	21	1	1	1	1
Building Superintendent	19	1	1	1	1
Marketing-Communications Specialist	14	1	1	1	1
Human Resources Benefits Manager	13	0	0	0	1
Human Resources Programs Manager	13	1	1	1	1
Exec. Assistant to Town Manager	11	1	1	1	1
Executive Assistant	10	1	1	1	1
Customer Service Representative	5	0	0	0	1
Human Resources Coordinator	10	1	1	1	1
Building Maintenance Supervisor	AFSCME - 8	1	1	1	1
Senior Building Maintainer	AFSCME - 5	2	2	2	2
Inventory Specialist	AFSCME - 4	0	0	0	0
Custodial Services Supervisor	AFSCME-4	1	1	1	1
Building Maintainer	AFSCME- 2, 3, 5	3	3	3	3
Custodian	AFSCME - 1	3	3	3	3
Electrician	7	0	0	0	0.5
Total Full-Time		18	18	18	20.5

Appendix I | Staffing Summary – Full Time Employees (2 of 4)

COMMUNITY DEVELOPMENT	SALARY GRADE	FY 20/21 ADOPTED	FY 21/22 ADOPTED	FY 22/23 ADOPTED	FY 23/24 ADOPTED
Director of Planning and Land Use Services	24	1	1	1	1
Director of Health	20	1	1	1	1
Building Official	19	1	1	1	1
Fire Marshal	17	1	1	1	1
Deputy Building Official	16	1	1	1	1
Environmental Planner	16	1	1	1	1
Chief Sanitarian	15	1	1	1	1
Planner	15	1	1	1	1
Sanitarian	14	1	1	1	1
Deputy Fire Marshal	13	1	1	1	1
Building Inspector	12	1	1	1	1
Health Inspector	12	1	1	1	1
Administrative Secretary	5, 7	0.5	0.5	1	1
Administrative Assistant	6	1	1	1	1
Health Clerk	6	1	1	1	1
Planning Tech/Zoning Enforcement Officer	9	0	0	0	1
Total Full-Time		14.5	14.5	15	16

Note: Wage scales by labor group are ahead of Staffing Summary.

*Excludes Board of Education

ADMINISTRATIVE SERVICES	SALARY GRADE	FY 20/21 ADOPTED	FY 21/22 ADOPTED	FY 22/23 ADOPTED	FY 23/24 ADOPTED
Dir. of Finance & Adm. Services	24	1	1	1	1
Controller	19	1	1	1	1
Assessor	19	1	1	1	1
Information Technology Manager	19	1	1	1	1
Town Clerk	17	1	1	1	1
Revenue Collector	17	1	1	1	1
Purchasing Agent	17	1	1	1	1
Assistant Assessor	13	1	1	1	1
Budget/ Finance Analyst	13	1	1	1	1
Systems Support Specialist	12	2	2	2	2
Web Applications Support Specialist	12	1	1	1	1
Assistant Town Clerk	10	1	1	1	1
Assistant Revenue Collector	10	1	1	1	1
Payroll/Accounting Coordinator	10	1	1	1	1
Purchasing Assistant	10	1	1	1	1
Assessment Technician	8	1	1	1	1
Accounting Technician	8	1	1	1	1
Administrative Secretary	7	1	1	1	1
Revenue Clerk	6	2	2	2	2
Assessment Clerk	6	1	1	1	1
Account Clerk	6	1	1	1	0
Records Clerk	6	2	2	2	2
Total Full-Time		25	25	25	24

Appendix I | Staffing Summary – Full Time Employees (3 of 4)

	SALARY GRADE	FY 20/21 ADOPTED	FY 21/22 ADOPTED	FY 22/23 ADOPTED	FY 23/24 ADOPTED
PUBLIC SAFETY					
Chief of Police	24	1	1	1	1
Police Captain	21	1	1	1	1
Fire Chief	20	1	1	1	1
Executive Secretary	10	1	1	1	1
Data Processing Tech/Supervisor	8	1	1	1	1
Forensic Technician	8	1	1	1	1
Financial Technician	8	1	1	1	1
Police Clerk	6	3	3	3	3
Administrative Secretary	5, 7	1	1	1	1
Police Lieutenant	GPOA-LT	4	3	3	3
Police Sergeant	GPOA-SGT	7	7	7	7
Police Agent	GPOA-AGT	9	9	9	9
Police Officer	GPOA-PO	37	38	40	40
Communications Supervisor	GPOA-COMM SUPV	1	1	1	1
Dispatcher	GPOA-DSP	11	11	11	11
Animal Control Officer	GPOA-ACO	1	1	1	1
Total Full-Time		81	81	83	83

	SALARY GRADE	FY 20/21 ADOPTED	FY 21/22 ADOPTED	FY 22/23 ADOPTED	FY 23/24 ADOPTED
PHYSICAL SERVICES					
Town Engineer/Manager of Physical Services	24	1	1	1	1
Physical Services Operations Manager	21	1	1	1	1
Assistant Town Engineer	18	1	1	1	1
Sr. Engineering Technician	13	1	1	1	1
Civil Eng. Tech/CAD Coordinator	13	1	1	1	1
Senior Construction Inspector	11	2	2	2	2
Survey Party Chief	11	1	1	1	1
Civil Engineering Technician	11	1	1	1	1
Executive Secretary	10	1	1	1	1
Administrative Secretary	7	0.5	0.5	0	0
CAD Technician	9	1	1	1	1
Construction Inspector	9	0	0	0	0
Survey Technician	8	1	1	1	1
Vehicle & Equip Maintenance Supervisor	IUOE - 5	1	1	1	1
Highway Maintenance Supervisor	IUOE - 5	1	1	1	1
(Senior) Equipment Operators	IUOE - 3, 4	5	5	5	5
Highway Maintainer	IUOE - 1, 2, 3	12	12	12	12
Highway Lead Maintainer	IUOE - 4	2	2	2	2
Vehicle & Equip Mechanic	IUOE - 3, 4	5	5	5	5
Senior Traffic Sign Maintainer	IUOE - 3	1	1	1	1
Total Full-Time		39.5	39.5	39	39

Appendix I | Staffing Summary – Full Time Employees (4 of 4)

SANITATION	SALARY GRADE	FY 20/21 ADOPTED	FY 21/22 ADOPTED	FY 22/23 ADOPTED	FY 23/24 ADOPTED
Transfer Station/Refuse Disposal Supervisor	IUOE-5	1	1	1	1
Transfer Station/Refuse Disposal Operator	IUOE-3,4	1	1	1	1
Total Full-Time		2	2	2	2

SEWER OPERATING FUND	SALARY GRADE	FY 20/21 ADOPTED	FY 21/22 ADOPTED	FY 22/23 ADOPTED	FY 23/24 ADOPTED
Sanitation Superintendent	20	1	1	1	1
Sanitation Clerk	6	1	1	1	1
WPC Plant Maintenance Supervisor	AFSCME - 9	1	1	1	1
WPC Plant Mechanic	AFSCM E- 7	1	1	1	1
WPC Laboratory Technician	AFSCME - 5	1	1	1	1
WPC Plant Operator	AFSC- 2, 3, 4, 5	4	4	4	4
Electrician	7	0	0	0	0.5
Total Full-Time		9	9	9	9.5

HUMAN SERVICES	SALARY GRADE	FY 20/21 ADOPTED	FY 21/22 ADOPTED	FY 22/23 ADOPTED	FY 23/24 ADOPTED
Youth & Family Services Director	19	1	1	1	1
Clinical & Outreach Services Supervisor	16	0	0	0	0
Senior Center Program Supervisor	15	1	1	1	1
Youth Program Coordinator	13	1	1	1	1
Clinical Social Worker (Youth & Family Svcs. (YFS))	12	4	3	5	5
Outreach Social Work Coordinator	12	1	1	1	2
Outreach Social Worker (YFS)	11	2	2	2	2
Substance Abuse Prevention Coordinator (YFS)	11	0	0	0	0
Outreach Social Worker (Social Services)	11	2	2	2	2
Human Services Assistant	10	1	1	1	1
Assistant Senior Center Program Coordinator	7	1	1	1	1
Assistant Program Coordinator (YFS)	7	1	1	1	1
Administrative Secretary	5, 7	1	1	1	1
Customer Service Representative	3	1	1	1	1
Driver (CDL)	1	1	1	1	1
Total Full-Time		18	17	19	20

LEISURE/CULTURE	SALARY GRADE	FY 20/21 ADOPTED	FY 21/22 ADOPTED	FY 22/23 ADOPTED	FY 23/24 ADOPTED
Director of Parks and Recreation	22	1	1	1	1
Library Director	20	1	1	1	1
Parks Superintendent	18	1	1	1	1
Recreation Supervisor	15	3	3	3	3
Park Maintenance Supervisor	12	1	1	1	1
Recreation Program Coordinator	10	1	1	1	1
Executive Secretary	10	1	1	1	1
Senior Park Maintainer	10	0	0	0	0
Librarian	8, 10, 14	7	7	7	7
Park Maintainer	5, 7, 9	13	13	13	13
Administrative Secretary	7	1	1	1	1
Library Assistant	4	2	1	1	1
Total Full-Time		32	31	31	31

Appendix J | COMPARATIVE BUDGET IMPACT – HISTORICAL

	ADOPTED 2019-2020	ADOPTED 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023	ADOPTED 2023-2024
Appropriations/Expenditures					
Town	43,334,025	44,995,304	46,099,904	47,477,695	48,804,244
Debt	7,157,157	7,076,799	7,036,742	6,902,429	7,096,470
Transfers:					
Capital Reserve	6,000,000	5,750,000	5,250,000	5,650,000	5,850,000
Dog Fund	45,000	45,000	45,000	45,000	45,000
OPEB Trust	771,598	810,000	742,000	785,057	641,452
Sub-total Transfers	6,816,598	6,605,000	6,037,000	6,480,057	6,536,452
Debt and Transfers	13,973,755	13,681,799	13,073,742	13,382,486	13,632,922
Education	108,699,846	111,754,046	113,549,684	116,937,381	120,268,065
Total Appropriations	\$166,007,626	\$170,431,149	\$172,723,330	\$177,797,562	\$182,705,231
APPROPRIATION % INCREASE	2.3%	2.7%	1.3%	2.9%	2.8%
FINANCED BY:					
Licenses/Permits	\$1,150,800	\$1,280,600	\$1,313,100	\$1,369,645	\$1,474,750
Intergovernmental Revenues	6,781,043	6,905,560	6,945,258	8,799,840	9,059,237
Charges/Services	1,436,765	1,441,663	1,400,303	1,573,403	1,580,928
Other	2,474,251	1,843,251	1,148,867	1,630,726	2,481,941
Use/Fund Balance	575,000	975,000	975,000	875,000	775,000
Taxes/non-current	2,302,000	2,352,000	2,352,000	2,352,000	2,352,000
Total Non-Tax Revenues	\$14,719,859	\$14,798,074	\$14,134,528	\$16,600,614	\$17,723,856
% Increase	4.3%	0.5%	-4.5%	17.4%	6.8%
CURRENT TAXES REQUIRED	\$151,287,767	\$155,633,075	\$158,588,802	\$161,196,948	\$164,981,375
% Increase	2.2%	2.9%	1.9%	1.6%	2.3%
GRAND LIST - Stated in Thousands	\$4,229,420	\$4,279,214	\$4,315,682	\$4,459,845	\$5,390,000
MILL RATE - Real Estate/Personal Property	36.36	36.90	37.32	37.30	31.01
MILL RATE - Motor Vehicles	36.36	36.90	37.32	31.00	31.01
% Increase (Decrease) on RE/PP	1.00%	1.49%	1.14%	(0.05%)	-16.86%
% Increase (Decrease) on MV	1.00%	1.49%	1.14%	(16.93%)	0.03%

Appendix K | 3-YEAR CONSOLIDATED BUDGET FUND FINANCIAL STATEMENTS

	MAJOR FUND			NON MAJOR			TOTAL		
	GENERAL FUND			GOVERNMENTAL FUNDS*			ALL BUDGETED GOVERNMENTAL FUNDS		
	FY2022 ACTUAL***	FY2023 ADOPTED	FY2024 ADOPTED	FY2022 ACTUAL***	FY2023 ADOPTED	FY2024 ADOPTED	FY2022 ACTUAL***	FY2023 ADOPTED	FY2024 ADOPTED
FINANCIAL SOURCES									
Taxes	161,977,630	163,548,948	167,333,375	-	-	-	161,977,630	163,548,948	167,333,375
Licenses & Permits	1,783,790	1,369,645	1,474,750	-	-	-	1,783,790	1,369,645	1,474,750
Intergovernmental	9,134,362	8,799,840	9,059,237	1,292	-	-	9,135,654	8,799,840	9,059,237
Charges for Services	1,924,117	1,573,403	1,580,928	5,545,553	5,665,122	6,136,904	7,469,670	7,238,525	7,717,832
Other	970,092	1,630,726	2,481,941	22,598	7,000	7,000	992,690	1,637,726	2,488,941
Transfers In	-	-	-	322,788	-	-	322,788	-	-
Use of Fund Balance	975,000	875,000	775,000	-	-	-	975,000	875,000	775,000
TOTAL REVENUES/TRANSFERS	176,764,991	177,797,562	182,705,231	5,892,231	5,672,122	6,143,904	182,657,222	183,469,684	188,849,135
FINANCIAL USES									
General Government	3,466,214	3,736,574	3,993,846	-	-	-	3,466,214	3,736,574	3,993,846
Community Development	2,642,248	2,508,734	2,631,956	-	-	-	2,642,248	2,508,734	2,631,956
Administrative Services	6,040,413	6,541,079	6,768,482	-	-	-	6,040,413	6,541,079	6,768,482
Public Safety	16,079,406	16,566,846	16,690,147	710,987	497,847	497,847	16,790,393	17,064,693	17,187,994
Physical Services	7,376,311	7,545,639	7,676,237	-	-	-	7,376,311	7,545,639	7,676,237
Sanitation	953,775	957,950	962,748	2,037,006	3,316,660	3,534,662	2,990,781	4,274,610	4,497,410
Human Services	2,978,980	3,362,023	3,636,400	-	-	-	2,978,980	3,362,023	3,636,400
Leisure & Culture	6,025,304	6,258,850	6,444,428	1,481,089	1,857,615	2,111,395	7,506,393	8,116,465	8,555,823
Contingency	-	-	-	-	-	-	-	-	-
Total Town	45,562,651	47,477,695	48,804,244	4,229,082	5,672,122	6,143,904	49,791,733	53,149,817	54,948,148
Debt Service & Transfers	12,038,002	13,382,486	13,632,922	1,081,875	-	-	13,119,877	13,382,486	13,632,922
Education	115,230,880	116,937,381	120,268,065	-	-	-	115,230,880	116,937,381	120,268,065
TOTAL EXPENDITURES	172,831,533	177,797,562	182,705,231	5,310,957	5,672,122	6,143,904	178,142,490	183,469,684	188,849,135
Net Increase/decrease in Fund Balance or use of Fund Balance	3,933,458	-	-	581,274	-	-	4,514,732	-	-
Budgetary Fund Balance Beginning of Year**	34,640,894	38,574,352	38,574,352	4,931,728	5,513,002	5,513,002	39,572,622	44,087,354	44,087,354
Budgetary Fund Balance at End of Year**	38,574,352	38,574,352	38,574,352	5,513,002	5,513,002	5,513,002	44,087,354	44,087,354	44,087,354
Non Spendable**	275,802	275,802	275,802	11,672	11,672	11,672	287,474	287,474	287,474
Committed**	-	-	-	5,501,330	5,501,330	5,501,330	5,501,330	5,501,330	5,501,330
Assigned**	4,106,775	4,106,775	4,106,775	-	-	-	4,106,775	4,106,775	4,106,775
Unassigned**	33,216,774	33,216,774	33,216,774	-	-	-	33,216,774	33,216,774	33,216,774
	37,599,351	37,599,351	37,599,351	5,513,002	5,513,002	5,513,002	43,112,353	43,112,353	43,112,353

*Non Major Governmental Funds include: Sewer Operating Fund; Police Private Duty Fund; Recreation Activities Fund; and Riverfront Park Operation Fund.

**Fund Balance in Adopted Budget years assumed to equal most recently available Actual Fund Balance.

*** Per Comprehensive Annual Financial Report (CAFR), Year Ended June 30, 2022.

Appendix L | COMPREHENSIVE 7-YEAR FINANCIAL FORECASTING MODEL

During the budget process, the high-level planning model below allows the Town to assess various scenarios that will help effectively strategize budget decisions. It incorporates a number of budget factors including, but not limited to, year-over-year increase in operating expenditures, Grand List growth, capital projects, and debt service to forecast the impact on Mill Rate and other financial outcomes. For illustrative purposes, the example below assumes a 2.5% year-over-year increase in operating expenditures, however, all assumptions within the model can be modified to calculate various financial scenarios.

Financial Projections For Discussion Purposes Only Results Will Vary Based on Assumptions Selected

Assumes a 2.5% year-over-year increase in Operating Expenditures.

Financial Projections

	ADOPTED FY22/23	ADOPTED FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	Assumption
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REVENUE

GL Growth from Oct. '22 Revaluation
21.03%

GL Growth, Non-Reval Yrs
1.20%

Total Grand List ^(A)	\$ 4,459,844,490	\$ 5,390,548,740	\$ 5,455,235,325	\$ 5,520,698,149	\$ 5,586,946,527	\$ 5,653,989,885	\$ 5,721,837,764
Mill Rate - MV	31.00	31.01	31.01	31.01	31.01	31.01	31.01
Mill Rate - RE & PP	37.30	31.01	31.01	31.01	31.01	31.01	31.01
Tax Revenue							
Tax Revenue - MV	13,279,151						
Tax Revenue - RE & PP	147,917,798						
Tax Revenue	161,196,948	164,492,482	166,496,736	168,509,483	170,546,383	172,607,726	174,693,805
Non-Tax Revenue (Ex. Use of Fund Balance)	13,935,489	15,182,725	15,182,725	15,182,725	15,182,725	15,182,725	15,182,725
MV Tax Reimbursement ^(B)	1,790,125	2,255,024	-	-	-	-	-
Use of Fund Balance	875,000	775,000	675,000	575,000	575,000	575,000	575,000
Total Revenues	\$ 177,797,562	\$ 182,705,231	\$ 182,354,461	\$ 184,267,208	\$ 186,304,108	\$ 188,365,451	\$ 190,451,530

99.15%
Collection Rate

(A) The above analysis assumes 21.03% Grand List growth from revaluation in FY'24, and 1.2% Grand List growth in all other years based on a 13 year, normalized average.
(B) Due to the results of the revaluation in FY 2024, the MV Tax reimbursement grant is not anticipated beyond FY 2024

OPERATING EXPENDITURES

Town ^(C)	\$ 47,477,695	\$ 48,804,244	\$ 50,024,350	\$ 51,274,959	\$ 52,556,833	\$ 53,870,754	\$ 55,217,522
Education ^(C)	116,937,381	120,268,065	123,274,767	126,356,636	129,515,552	132,753,440	136,072,276
OPEB & Dog Fund	830,057	686,452	703,613	721,204	739,234	757,715	776,657
Total Operating Expenditures	\$ 165,245,133	\$ 169,758,761	\$ 174,002,730	\$ 178,352,798	\$ 182,811,618	\$ 187,381,909	\$ 192,066,456

2.50%

(C) The above analysis includes Pension Investment Assumption of 6.25% in FY24.

FINANCIAL REVIEW

Debt & Transfers

Debt Service

Excluding Authorized / Unissued	\$ 6,265,429	\$ 6,119,770	\$ 5,538,106	\$ 4,456,861	\$ 3,524,663	\$ 2,854,222	\$ 2,768,484
Authorized / Unissued Only	\$ 225,000	\$ 221,250	\$ 217,500	\$ 213,750	\$ 210,000	\$ 210,000	\$ 206,250
Debt Sewers	\$ 107,000	\$ 107,000	\$ 107,000	\$ 107,000	\$ 107,000	\$ 107,000	\$ 107,000
Debt Temporary Notes (BAN Interest)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Administrative Costs	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
Debt Service Costs	\$ 6,662,429	\$ 6,856,470	\$ 5,687,981	\$ 4,842,611	\$ 3,906,663	\$ 3,236,222	\$ 3,146,734
Temporary Interest	240,000	240,000	240,000	240,000	240,000	240,000	240,000
Total Debt Service	6,902,429	7,096,470	5,927,981	5,082,611	4,146,663	3,476,222	3,386,734
Contingency	-	-	-	-	-	-	-
Transfer to Capital Reserve	5,650,000	5,850,000	6,025,500	6,206,265	6,392,453	6,584,227	6,781,753
Total Debt & Transfers (Ex. Dog Fund & OPEB)	12,552,429	12,946,470	11,953,481	11,288,876	10,539,116	10,060,449	10,168,487
Total Operating Expenses, Debt & Transfers	\$ 177,797,562	\$ 182,705,231	\$ 185,956,211	\$ 189,641,674	\$ 193,350,734	\$ 197,442,357	\$ 202,234,944

Includes \$3m Author/Uniss.

3% Growth from FY25-FY28

Revenue Shortfall (Surplus)	\$ (1)	\$ 0	\$ 3,601,750	\$ 5,374,466	\$ 7,046,626	\$ 9,076,906	\$ 11,783,414
Adjusted Mill Rate	36.68	31.01	31.68	31.99	32.29	32.63	33.09
Mill Rate Increase (Rounding May Impact Hunc)	-1.71%	-15.46%	2.16%	0.98%	0.94%	2.00%	2.48%
Adjusted Mill Rate - MV	31.00	31.01	31.68	31.99	32.29	32.63	33.09
Adjusted Mill Rate - RE & PP	37.30	31.01	31.68	31.99	32.29	32.63	33.09
RE & PP Mill Rate Change (Rounding May Impc)	-0.06%	-16.86%	2.16%	0.98%	0.94%	2.00%	2.48%

Index

Accomplishments & Successes	11	General Fund	37
Accounting	73	Fund Balance & Estimated Operational Results	44
Administrative Services Department	69	Revenues & Appropriations/Expenditures	40
Budget Schedule	32	Revenues & Transfers Summary	39
Building Inspection	63	Expenditures & Transfers Summary	42
Capital Improvement Program (CIP)	140	Balance Sheet	46
Criteria / Purpose	141	General Government	50
Funded Projections	150	Glastonbury EMS	94
Project Descriptions	152	Glossary	183
Town Council Adopted Projects	146	Grand List	20
Capital Reserve Fund	150	Health	67
Community Development - Department	60	Highway	102
Community Development - Division	61	Human Resources Department	55
Community Profile / Key Statistics	178	Human Services	109
Comparative Budget – Historical	197	Insurance / Pension	87
Comprehensive 7-Year Financial Forecasting Model	199	Legal Services	85
Consolidated Budget Fund (3-Years)	198	Leisure & Culture	118
Contributory Grants	116	Libraries	
Intercommunity, Inc.		East Glastonbury Library	124
Interval House		South Glastonbury Library	124
KidSafe		Welles-Turner Memorial Library (WTML)	122
MARC, Inc.		Mill Rate	14, 22
Amplify, Inc. (NCRMH)		Organizational Chart	8
Debt Limitations	175	Organizational Goals & Objectives	9
Debt Service	126	Organization Fund Structure	
Debt Service Detail	170	Operating & Non-Operating Funds	26
Debt - Long-Term Amortization Schedules:		Parks & Recreation	119
Excludes Authorized / Unissued Bonds	171	Physical Services	99
Includes Authorized / Unissued Bonds	173	Police Department	91
Debt Service Projections	176	Principal Officials	7
Education	128	Probate Court	86
Mission & Beliefs		Property Assessment (Assessor’s Office)	75
Program Expenditures		Public Safety	90
Emergency Management (Civil Preparedness)	97	Refuse Disposal	107
Employees – Staffing Summary	193	Registrars of Voters	82
Employees - Comparative History (F/T)	192	Revenue Collection	77
Employees – Grade Levels / Wage Scales	191	Revenues	47
Engineering	100	Sanitation	106
Facilities Maintenance	58	Self-Insurance	89
Financial Administration	70	Senior & Social Services	110
Financial Indicators (Towns/Cities)	179	Special Revenue Funds	131
Financial Policies	33	American Rescue Plan Act Fund	139
Fire Department	95	Police Private Duty Fund	136
Fire Marshal	65	Recreation Activities Fund	134
Fleet Maintenance	104	Riverfront Park Fund	137
Functional Relationships	28	Sewer Operating Fund	132
Fund Descriptions (Operating & Non-Operating)		Town Clerk	79
Non-Operating	180	Town Council	51
Operating	181	Town Manager	53
		Town Manager Letter	12
		Transfers – Out	127
		Vision Statement	4
		Youth & Family Services	113

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Town of Glastonbury