

Town of Glastonbury, CT

Adopted General Fund Budget

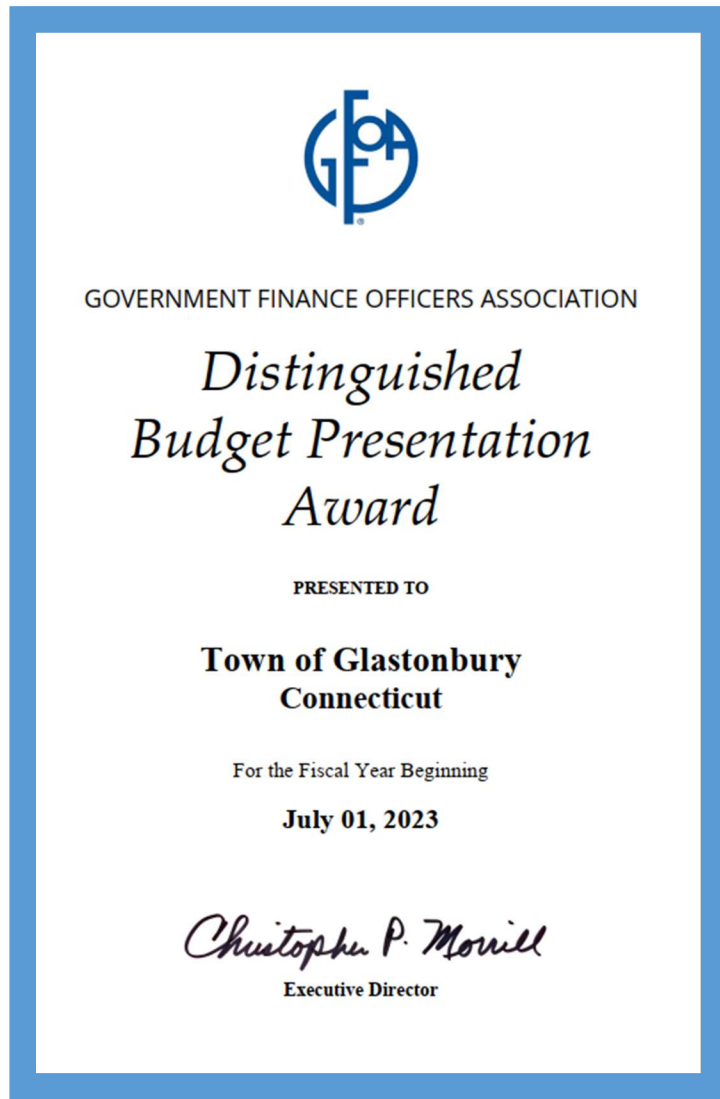
FY2024-2025



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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, 2023.

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

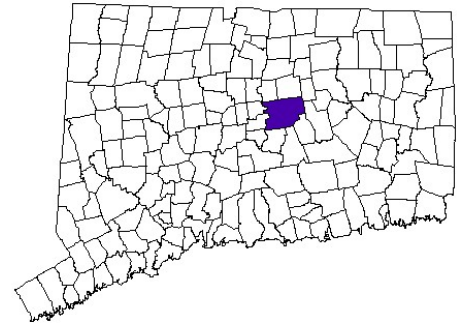
Vision Statement

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.



Note: The Connecticut Department of Public Health estimated that Glastonbury's population was 35,199 as of 7/1/2022 .



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Principal Officials

The following individuals held the positions noted as of June 13, 2024.

Town Council

Thomas Gullotta, Chairman
Jennifer Wang, Vice Chairman
Lawrence Niland
Deborah Carroll
Kurt Cavanaugh, Minority Leader
John Cavanna
Mary LaChance
Jacob (Jake) McChesney
Whit Osgood

Board of Finance

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

Town Administration

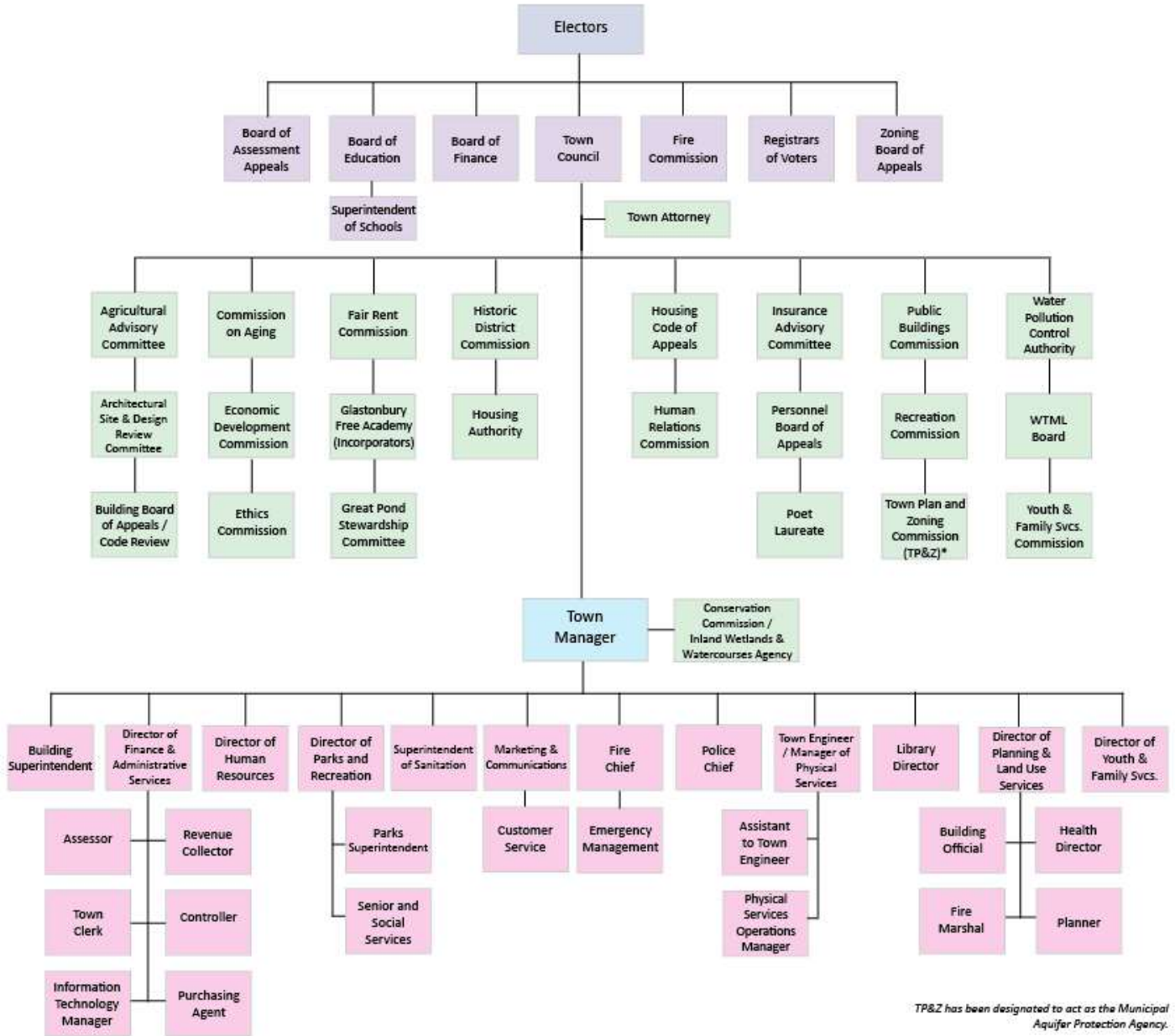
Jonathan Luiz, Town Manager
Marshall Porter, Chief of Police
Keri Rowley, Director of Finance & Administrative Services
Daniel Pennington, Town Engineer / Manager of Physical Services
Shelley Caltagirone, Director of Planning & Land Use Services
Sherri Tanguay, Director of Human Resources

Board of Education

Douglas Foyle, Ph.D., Chair
Julie Thompson, Vice Chair
Kali Cavanaugh, Secretary
Alison Couture
Jennifer L. Faust
Jenn Jennings
David Peniston, Jr.
Matthew Saunig

Dr. Alan Bookman, Ph.D., Superintendent
Matthew Dunbar, Assistant Superintendent
Kate Lund, 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 & 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 FY 2025 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 strategic goals. 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%), 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. After favorable results of an experience study, the Town continued to strengthen its commitment to make this liability a top priority and reduced the amortization growth rate from 3.5% to 1.5%. Adopting this decrease is a strategic plan that puts the Town in a better position against potential large increases in the future.

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 the third year of positive results with the Travelers carrier. 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 past four years, premium costs and organization-wide funding remain flat and because of continued positive results of this fund and FY 2025 is able to offer a premium decrease to participants. 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 3.30% system-wide over the past four (4) years and adopted FY 25. The adopted budget fully funds all wage obligations including additional funds to restructure the Firefighters Incentive Program and add a Marker Space position to Welles Turner Library. The Town has made continuous effort to address additional service requests while recognizing efficiencies achieved through job sharing/restructuring, technology, contractual services, PT in lieu of FT, and similar actions to maintain the minimal year over year growth in this category.

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 Main Street Reconstruction. Over recent years, Glastonbury has received tens of millions of dollars in grants and community donations. Additionally, for FY 25, approximately \$500k in funding made available through the Small-Town Economic Assistance Program (STEAP) has been allocated to the Nye Road Affordable Housing Development Parking Area project.

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 141) 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 191) 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 FY 25 includes continued 24x7 monitoring for all the network systems for data intrusion. This system has 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 FY 25 budget continues funding for control upgrades to the building management system throughout various town locations.

Initiatives, Priorities & Strategic Goals

In addition to the efforts outlined above, the Town has a number of ongoing goals and 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 FY 25 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 FY 2024, over 65 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.

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 the 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 FY 2024, the Town received special recognition as part of the 30th anniversary of the Energy Star Program. Glastonbury has 36 structures enrolled in the program and 4 of these facilities have achieved the Energy Star designation. The Town also received the US EPA Energy Start Award with a score of 99 out of 100, signifying that the Town is more energy efficient than 99 percent of similar building nationwide.

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 three 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. Additionally, funding to conduct a master plan of the Town Center, repair the fountain, and restore the brick walkway was allocated in the FY 24 budget. 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. In FY 2024, the Town received the Wellspring Award from the Connecticut Age Well Collaborative that recognizes communities that foster ideas and innovation in support of aging, dementia, and disabled inclusivity.

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, 2023 and its Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year Ended June 30, 2023.
- Successfully leveraged MyRec recreation management software at pools, open gyms, and other satellite locations to accept credit card transactions on site and the ability to purchase memberships passes.
- Hosted a grand re-opening of the Welles-Turner Memorial Library (WTML) building in September, introducing the new study spaces, larger and brighter children’s areas, and the 2CF Makerspace Studio program room to the community.
- The Clinical and Outreach staff launched new support groups to include Teen Expressive Art, Parenting in a Post Pandemic World, GHS Substance Abuse Prevention, Smith Middle School Grief Group and Boys Group and a 4 What’s Next Transition group for graduating GHS seniors.
- 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.
- Updated the Veterans Wall of Honor in Town Hall to include an additional 35 service men and women from the Glastonbury community.
- Approved several land acquisitions including: 30+ acre “Baldwin Parcel” located off Sherwood Drive and Westledge Road, 23+ “Rose’s Berry Farm” off Matson Hill Road, and 11.3+ acre “Buckingham/McVey Parcel” located off Wood Pond Road.
- The greater Glastonbury Veterans & Allies Coffeehouse was created in conjunction with American Warrior. Each month a speaker attends the open meeting or Veterans, caregivers, and family of Vets – bringing resources to the Veterans community.
- Social Services partnered with Hartford Healthcare to offer a well attended 5-week Caregiver Support Series for those providing care for loved ones with dementia, a one-time driving assessment for residents with dementia and a monthly dementia assessment screening at no cost.
- Adopted Inclusionary Zoning to promote the construction of affordable housing
- Completed first full year with OpenGov online building permitting system, processing 2,000+ online permits and working consistently to improve user experience.
- Received “The Democracy Cup” for the highest percentage of voter turnout by a large town for the State Election of 2022.
- Through joint efforts from the Police Department and Youth & Family Services, formulated a Trauma Team that is designed to ensure citizens who suffered a traumatic experience receive follow-up care.
- Completed design, obtained permits, and addressed State Department of Transportation (DOT) comments associated with reconstruction of Main Street. Applied for and received a 100% grant funding for constructions costs of roughly \$3.4 million.
- Managed a fifth backyard compost bin and rain barrels sale for residents, with items sold at a reduced cost through a vendor partnership.
- Distributed 540 Food Composting “Starter Kits” and accelerated organizes recycling to 12.6 Tons, nearly double from previous year.
- Opened the Glastonbury Self-Selected Food Pantry which provides perishable and non-perishable food items to low-income Glastonbury residents.

Town Manager's Letter

June 1, 2024

Dear Glastonbury Neighbors:

The Town Council’s adopted FY 2024-2025 Budget strikes a balance between funding valued services, investing in needed capital projects, and establishing a mill rate that keeps Glastonbury an affordable place to live.

For purposes of general review, the Adopted Budget can be broken down into the following categories: 1) Operating Expenditures; 2) Debt Service; 3) Capital Budget; and 4) Revenues & Mill Rate.

OPERATING EXPENDITURES

The adopted Operating Budget for FY 25 (Town and BOE combined) totals \$186,971,545, which is a 2.3% increase over the adopted FY 24 budget. The total spending increase of \$4,266,314 is allocated as follows: \$4,203,680 to the Board of Education (BOE), \$1,501,256 to the Town Operating Budget, and \$(1,438,622) to Debt and Transfers. The Town Government’s portion of the adopted Operating Budget totals \$50,305,500 which is an increase of 3.08% or \$1,501,256 over the current fiscal year. The adopted spending increase can be apportioned over 8 primary funding categories:

Primary Funding Category	Adopted 2024	Adopted 2025	Change
Wages	\$ 24,267,208	\$ 25,486,090	\$ 1,218,882
Insurance	\$ 5,757,527	\$ 5,795,423	\$ 37,896
Pension	\$ 9,046,362	\$ 9,215,471	\$ 169,109
Data Processing and Technology	\$ 1,109,804	\$ 1,183,971	\$ 74,167
Contractual Services	\$ 1,270,785	\$ 1,323,750	\$ 52,965
Utilities and Fuel	\$ 2,066,109	\$ 2,094,053	\$ 27,944
Capital Outlay	\$ 1,339,694	\$ 1,330,190	\$ (9,504)
All Others	\$ 3,946,755	\$ 3,876,552	\$ (70,203)
Total Budget Increase	\$ 48,804,244	\$ 50,305,500	\$ 1,501,256

Wages are increasing due to several factors: 1) General wage increases for union and non-union staff (\$500K); 2) Adding part-time Fire Marshal staff that will conduct state-mandated inspections (\$62K); 3) Increasing compensation for members of the Fire Department (\$270K); Funding a new, Maker Space Library position (\$100K); and 4) Fully funding part-time positions dedicated to the Engineering, Senior Center, Library and Facilities Departments (\$185K). **Insurance** costs are increasing overall. Medical insurance costs are decreasing \$76,979 or 1.82% due to a decrease of 5% in the health insurance renewal as a result of good claims experience. No premium holidays are scheduled in FY 25, so the budget reflects a restoration of the \$206,000 reserve drawdown that was included in the FY 24 Adopted Budget. Liability Auto Property insurance and Workers’ Compensation insurance costs are increasing in line with the market, averaging about 7.5%. **Pension costs**, which include contributions to both the defined pension and contribution plans, are up about \$169,109. **Data Processing & Technology** increases are attributable to cyber security investments and the conversion to Microsoft 365. **Contractual Services** cost increases are being driven by general inflation, greater need for ground water testing and tree care. **Utilities and Fuel** expenses are impacted by higher electricity and natural gas costs. However, we will spend less on unleaded gasoline. **Capital Outlay**, which is part of the Town Operating Budget, is essentially flat.

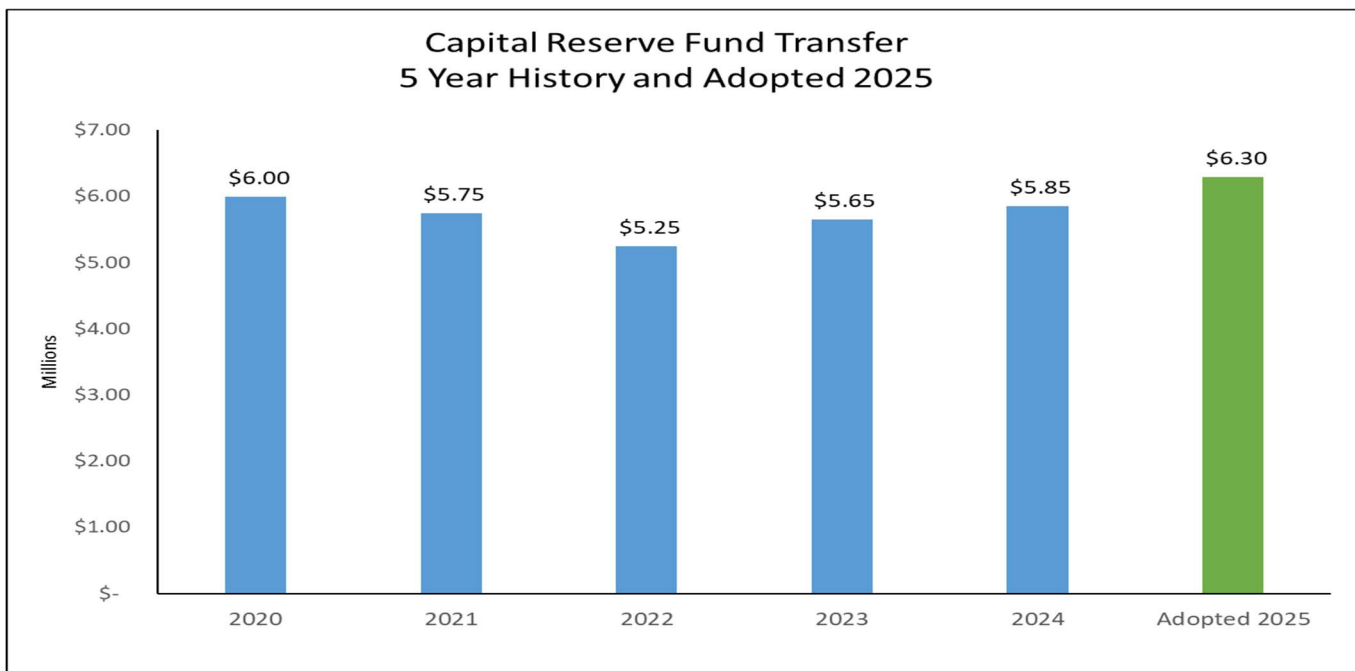
DEBT SERVICE

Glastonbury's Debt Service is scheduled to decrease from \$7,096,470 in FY 24 to \$5,275,632 in FY 25. Of the \$1,820,838 reduction, \$955,500 of that is attributable to the Town's decision made in the fall of 2023 to call a bond. As of now, Debt Service is forecasted to decline further over the next several years. At the urging of both the Board of Finance and the Town Council, staff and I have begun evaluating the need to pursue new bond issuances in the future.

CAPITAL BUDGET

The adopted Town and BOE Capital Budget totals \$9,797,924 (\$2,962,500 for the BOE and \$6,835,424 for the Town). The net funding request is \$6,296,368 after factoring in an offset of \$329,803 from recently closed out capital projects, \$1,338,780 of grant reimbursements and the utilization of \$1,832,503 in American Rescue Plan Act (ARPA) funding. Of the total ARPA funds allocated to FY 25, \$874,479 is allocated from transfers of existing projects and \$1,008,024 is the balance of unallocated ARPA funds.

Please note that the adopted FY 25 increase in CIP funding is offset by a portion of the FY 25 decrease in Debt Service payments. Investing in the Town's capital program is a priority to the town and this increase starts to address the growing need of supporting the Town's infrastructures, present and future. Given inflation, we would need to budget at least \$7.17M in FY 25 in order to match the purchasing power of the \$6M funded in FY 20.



REVENUES AND MILL RATE

The Grand List effective October 1, 2023 grew 0.66% over the previous year. While the growth will result in an additional \$1.1 million of revenue, this is relatively little growth when compared to recent years. There are two reasons for this. First, there is minimal commercial real estate growth. Second, the Grand List reflects motor vehicle assessments depreciating for the first time in three years, reflective of current market conditions. As a result, the overall assessed value of motor vehicles will decrease almost 3% or \$10.5M.

Budgeted revenue from non-property tax sources such as permit fees, investment income, delinquent taxes and intergovernmental revenues is projected to decrease on a budget-to-budget basis by \$1,688,359 or 11.19%. The decrease is driven by the elimination of the State Motor Vehicle Tax Reimbursement Grant totaling \$2,255,024. The loss of the grant is rooted in the 2022 property revaluation which resulted in the Grand List growing, and in turn, facilitated the mill rate to decrease below the State mill rate cap on motor vehicles of 32.46. Therefore, there is no State Motor Vehicle Tax Reimbursement Grant going to Glastonbury in FY 25. Town Clerk Recording Fees were also reduced in the adopted budget (\$136,200) to better reflect the current expectations of that line item. Offsetting these budgeted decreases, are increases of \$600,000 from investment income and \$118,375 from fees charged by Community Development (Building, Land Use, Fire Marshal, Health).

The Town's adopted FY 2025 budget requires an increase in the mill rate from 31.01 to 31.93. The new mill rate is an increase of 2.97% and would generate an increased tax levy of \$5,954,673. When using the average assessed value of a residential home of \$342,500, the impact to the taxpayer would increase by \$315 annually. The adopted budget increases the tax collection rate from 99.15% to 99.20% which generates roughly \$88,000 in additional revenue.

The Town's Unassigned Fund Balance is currently forecasted to end this fiscal year at \$34.3M dollars. That would be the equivalent of 17.8% of the FY 2024-2025 adopted budget which is well above the Town's policy minimum of 16%. This forecast includes the two appropriations of Unassigned Fund Balance that were approved by the Board of Finance and Town Council in the current fiscal year. The adopted budget keeps the "Opening Cash" use of Unassigned Fund Balance consistent with FY 24 level of \$775,000 with plans to step down the use of Opening Cash over a period of years.

CONCLUSION

The Town Council's adopted FY 2024-2025 Budget is a byproduct of a months-long process that highly involved Town Staff, the Board of Finance, the Town Council and the public. Despite dealing with the difficult challenge of losing a significant amount of state aid, the Town has managed to establish a budget that will provide a wide array of services, necessary capital improvements, and public safety enhancements.

Sincerely,



Jonathan Luiz
Glastonbury Town Manager

Attachments

Overview



BUDGET SNAPSHOT

GLASTONBURY, CT | FY 2024/2025 BUDGET

The General Fund FY2024/25 budget is \$187.0 million, a \$4.3 million (2.3%) increase from the adopted FY2023/24 budget.

Primary factors influencing increase:



WAGES

- Negotiated & approved wage adjustments
- Re-structures fire incentive program
- Additional positions:
 - 2 Part-Time Fire Marshals
 - Library MakerSpace Technician



- Education Budget Increases
- Addresses staffing shortage
 - Special Education needs
 - Supports 5-year strategic plan

Increase in employer payroll taxes & Defined Contribution costs

DEBT & TRANSFER:

- Town maintains highest bond ratings from Moody's: Aaa and Standard & Poor: AAA
- Capital Reserve Fund Transfer of \$6.3M (\$450K increase over prior year)
- Debt Service = \$5.3M
 - \$1.8M decrease from prior year
- Total Authorized Debt outstanding estimated at \$28.16M as of June 30, 2024.

KEY CAPITAL IMPROVEMENT PROGRAM APPROPRIATIONS:

33 Projects

Funding Sources:

- \$7.97M - Capital Reserve Fund
- \$1.83M ARPA
- \$461K - Town Aid Road Projects

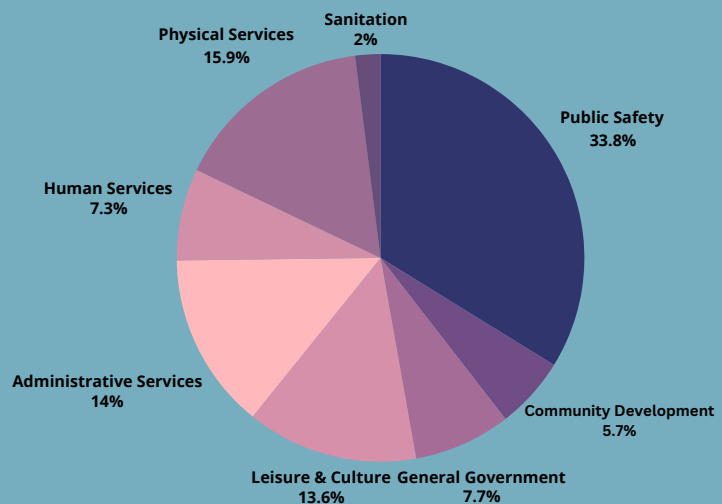
TAX ESTIMATES

Based on average RE and MV

Assessment	Estimated Tax Inc/Dec
Residential: \$343K	+\$315
1 MV Assessment of \$14,615	+\$13
2 MVs Assessment of \$29,230	+\$27

General Fund Highlights

- Estimated Grand List of \$5.42 billion
 - Grand List increased 0.66%
- Mill Rate:
 - Real Estate & Personal Property increased to 31.93 mills (prior year 31.01 mills)
 - Motor Vehicle increased to 31.93 mills (prior year 31.01 mills)
 - Collection Rate assumption increased to 99.20% (prior year 99.15%)
- Expenditure Budget Overview:
 - Education budget = \$124.5M → 3.5% increase
 - Town Operating budget = \$50.3M → 3.1% increase
 - Debt Service & Transfers = \$12.2M → 10.6% decrease
- General Fund Unassigned Fund Balance = \$37.1M as of June 30, 2023
 - 20.3% of subsequent year budget



REVENUE OVERVIEW

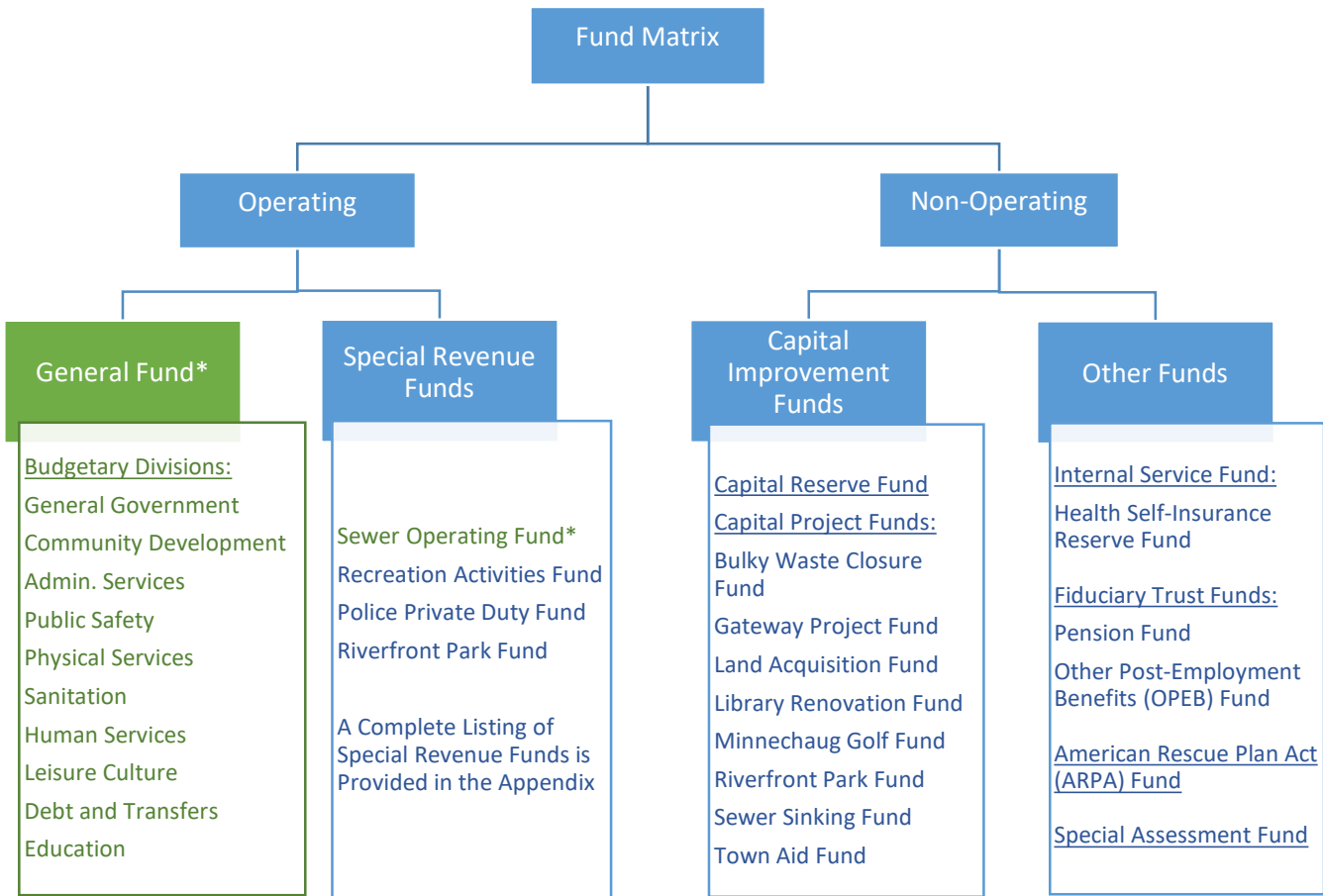
- Loss of State Motor Vehicle (MV) Tax Reimbursement Grant totaling \$2.3M
- Approximately \$120k increase in Community Development fees
- 4.0% Interest rate assumed (\$2.1m in anticipated Interest on Investments)
- \$5.9M increase in Current Levy
- Increase in collection rate generates approximately \$88k

EXPENDITURE OVERVIEW

- Town Operations Budget includes increased wage adjustments, additional Part and Full Time positions, and contractual inflationary pressures
- Pension Assumptions:
 - Fully fund annual contribution (ADC) of \$10.39M (General Fund)
 - Rate of Return = 6.25%
 - As of July 1, 2023: 10-year amortization/ 76.2% 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.

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.

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.

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 30, 2023	Staff Receive Capital Improvement Program (CIP) Project Requests and General Fund Budget Packets
NOVEMBER 17, 2023	Staff Return CIP Project Requests, Capital Outlay Forms, and Operating Budget Forms
DECEMBER 1, 2023	Staff Return Successes & Accomplishments and Goals and Objectives
DECEMBER 6, 2023	Town Manager Begins Review of General Fund, Special Revenue Fund, and Capital Budgets
JANUARY 12, 2024	Town Council Receives CIP Planning Document
JANUARY 17, 2024	Town Manager presents CIP Program at Workshop Meeting with Town Council, Board of Education, and Board of Finance*
JANUARY 17, 2024	Public Notice of Annual Town Meeting
JANUARY 23, 2024	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 6, 2024	Board of Finance Meets with Town Manager to review Town Budget and CIP Requests Board of Finance Public Hearing*
FEBRUARY 7, 2024	Board of Finance Meets with Board of Education (BOE) to review BOE Budget and CIP Requests
FEBRUARY 14, 2024	Board of Finance Meets to Review Unfinished Budget Related Items
FEBRUARY 21, 2024	Board of Finance Recommends General Fund Budget, CIP, and Special Revenue Funds to Town Council
FEBRUARY 27, 2024	Town Council Reviews Budget Requests with Town Manager and Department Directors
FEBRUARY 28, 2024	Town Council Reviews Budget Request with Board of Education
MARCH 14, 2024	Public Notice of Proposed Budget
MARCH 20, 2024	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 22, 2024	Set Mill Rate / Board of Finance (Charter, Section 608)
JULY 1, 2024	First Day of this Budget's Fiscal Year
JUNE 30, 2025	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	FY 2025 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. <\$135M) Annual Debt Service Shall Not Exceed 10% of Respective Year Budget Protect Standard & Poor’s Rating Protect Moody’s Investors Service Rating	< 2.5% < \$135M ≤ 10% AAA Aaa	0.5% \$28.2M 2.8% AAA Aaa	✓ ✓ ✓ ✓ ✓
Capital Reserve Unassigned Fund Balance Equivalent to \$1M	≥ \$1.0M	\$1.7M	✓
Maintain a Minimum General Fund Unassigned Fund Balance of 16% of the Subsequent Year’s General Fund Operating Revenues	≥ 16%	17.8%	✓

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-

← Glastonbury

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.

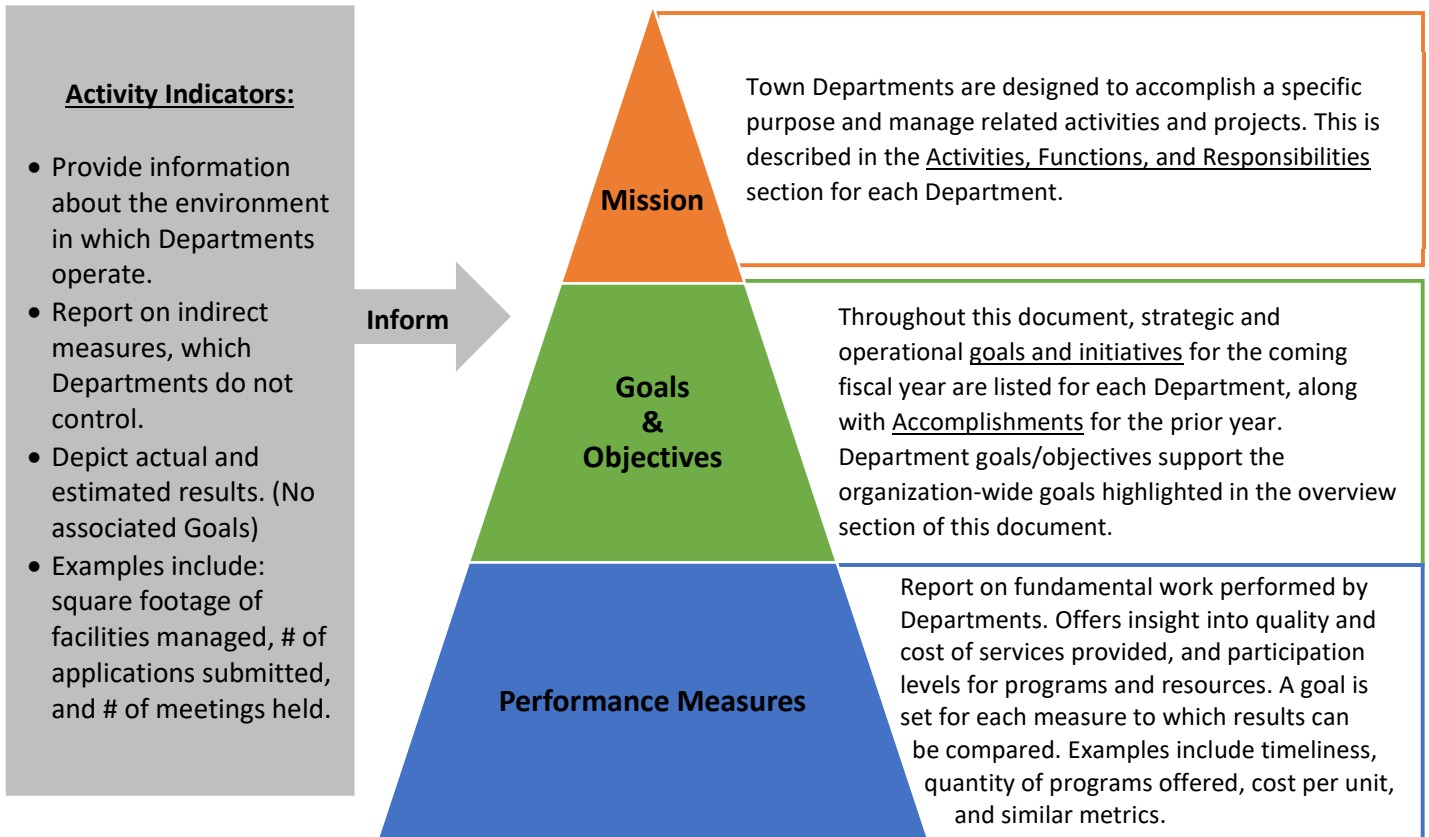
Use of Fund Balance Policy

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	2023 Adopted	2023 Actual	2024 Adopted	2025 Adopted	Increase (Decrease)	% Increase (Decrease)
REVENUES						
Taxes*	163,548,948	164,830,796	166,844,482	172,799,155	5,954,673	3.6%
Licenses & Permits	1,369,645	1,652,806	1,474,750	1,577,250	102,500	7.0%
Intergovernmental	8,799,840	11,203,830	9,548,129	7,283,186	(2,264,943)	-23.7%
Charges for Services	1,573,403	1,539,961	1,580,928	1,457,033	(123,895)	-7.8%
Other*	1,630,726	3,790,276	2,481,941	3,079,921	597,980	24.1%
Use of Fund Balance	875,000	-	775,000	775,000	-	0.0%
TOTAL REVENUES	177,797,562	183,017,670	182,705,231	186,971,545	4,266,314	2.3%
APPROPRIATIONS/EXPENDITURES						
TOWN						
General Government	3,736,574	3,753,479	3,993,846	3,896,902	(96,944)	-2.4%
Community Development	2,508,734	2,525,264	2,631,956	2,866,827	234,871	8.9%
Administrative Services	6,541,079	6,423,024	6,768,482	7,035,407	266,925	3.9%
Public Safety	16,566,846	16,115,419	16,690,446	16,991,250	300,804	1.8%
Physical Services	7,545,639	7,080,479	7,649,937	7,993,937	344,000	4.5%
Sanitation	957,950	1,002,038	957,996	992,306	34,310	3.6%
Human Services	3,362,023	3,182,003	3,636,400	3,686,281	49,881	1.4%
Leisure & Culture	6,258,850	6,242,650	6,475,181	6,842,590	367,409	5.7%
TOTAL TOWN	47,477,695	46,324,356	48,804,244	50,305,500	1,501,256	3.1%
DEBT & TRANSFERS OUT*	13,382,486	14,442,808	13,632,922	12,194,300	(1,438,622)	-10.6%
EDUCATION*	116,937,381	117,443,773	120,268,065	124,471,745	4,203,680	3.5%
TOTAL	177,797,562	178,210,937	182,705,231	186,971,545	4,266,314	2.3%
APPROPRIATIONS/EXPENDITURES						

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

DESCRIPTION	2023 Adopted	2023 Actual	2024 Adopted	2025 Adopted	Increase (Decrease)	% Increase (Decrease)
TAXES						
Tax Revenues						
Current Levy*	161,196,948	161,380,276	164,492,482	170,447,155	5,954,673	3.6%
Auto Supplemental	1,500,000	1,526,598	1,500,000	1,500,000	-	0.0%
Delinquent Motor Vehicle Fees	-	14,694	-	-	-	0.0%
Prior Years	500,000	1,008,088	500,000	500,000	-	0.0%
Interest & Fees	350,000	898,011	350,000	350,000	-	0.0%
Miscellaneous Fees	2,000	3,130	2,000	2,000	-	0.0%
TOTAL TAXES	163,548,948	164,830,796	166,844,482	172,799,155	5,954,673	3.6%
LICENSES & PERMITS						
Licenses & Permits						
Building Inspection Fees	800,000	1,049,387	900,000	951,600	51,600	5.7%
Town Clerk Fees	91,000	108,069	91,250	79,650	(11,600)	-12.7%
Physical Services Fees	18,500	19,662	19,500	19,500	-	0.0%
Refuse Permit Fees	350,000	377,438	350,000	367,500	17,500	5.0%
Health	106,145	96,051	110,000	139,200	29,200	26.5%
Fire Marshal	4,000	2,200	4,000	19,800	15,800	395.0%
TOTAL LICENSES & PERMITS	1,369,645	1,652,806	1,474,750	1,577,250	102,500	7.0%
INTERGOVERNMENTAL						
HousAuth In-Lieu Tax						
Housing Auth Welles Vill	89,000	100,178	91,000	91,000	-	0.0%
Other Housing Projects	125,100	130,140	128,900	128,900	-	0.0%
	214,100	230,318	219,900	219,900	-	0.0%
St Conn In-Lieu Taxes						
St/CT Pilot**	46,915	47,450	47,424	35,268	(12,156)	-25.6%
Municipal Revenue Sharing	-	730,936	-	-	-	0.0%
Disability Exemption	2,700	2,389	2,700	2,500	(200)	-7.4%
Veterans Exemption	9,000	7,876	9,000	6,000	(3,000)	-33.3%
St/CT Telephone Access	72,000	74,570	62,000	74,000	12,000	19.4%
State Stabilization Grant	385,930	385,930	385,930	385,930	-	0.0%
Miscellaneous State Grant	-	-	-	-	-	0.0%
	516,545	1,249,150	507,054	503,698	(3,356)	-0.7%
ST Educ Entitlements						
Magnet School Transportation	-	17,700	-	-	-	0.0%
ECS Cost Sharing Grant	5,379,255	5,384,537	5,655,724	5,655,724	-	0.0%
Spec Educ Excess/Agency	-	1,437,187	-	-	-	0.0%
Vocational Agriculture	298,519	400,720	298,519	298,519	-	0.0%
	5,677,774	7,240,144	5,954,243	5,954,243	-	0.0%

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

DESCRIPTION	2023 Adopted	2023 Actual	2024 Adopted	2025 Adopted	Increase (Decrease)	% Increase (Decrease)
Admin Services						
ST/CT Motor Vehicle Grant	1,790,125	1,790,125	2,255,024	-	(2,255,024)	-100.0%
ST/CT Historical Document Pres	7,500	7,500	7,500	8,000	500	6.7%
	1,797,625	1,797,625	2,262,524	8,000	(2,254,524)	-99.6%
Public Safety						
Regional Dispatch Reimbursement	160,000	180,543	160,000	160,000	-	0.0%
Police Grants	245,475	258,162	245,475	245,475	-	0.0%
Civil Preparedness	12,110	11,104	12,110	12,110	-	0.0%
State Fire Service	20,000	43,500	25,000	25,000	-	0.0%
Volunteer Ambul Reimbursements	25,000	3,241	20,000	20,000	-	0.0%
	462,585	496,550	462,585	462,585	-	0.0%
Human Services						
Dial A Ride Grant	51,278	35,213	52,820	52,820	-	0.0%
Housing Auth Resident Services	47,990	50,000	47,990	50,000	2,010	4.2%
Youth & Family ST Grant	31,942	39,257	31,942	31,940	(2)	0.0%
NCAA Grant	-	6,048	9,072	-	(9,072)	
State Grants	-	59,525	-	-	-	
	131,210	190,044	141,824	134,760	(7,064)	-5.0%
TOTAL INTERGOVERNMENTAL	8,799,840	11,203,830	9,548,129	7,283,186	(2,264,943)	-23.7%
CHARGES FOR SERVICES						
Charges for Services						
Planning & Zoning	14,000	8,630	13,000	32,500	19,500	150.0%
Town Clerk Recording Fees	269,900	138,754	266,200	130,000	(136,200)	-51.2%
Town Clerk Conveyance Fee	700,000	768,673	700,000	700,000	-	0.0%
Educ/Community Serv Fees	30,000	28,278	30,000	30,000	-	0.0%
Solid Waste Tip Fees	235,000	229,367	235,000	246,750	11,750	5.0%
Sewer Inspection Fees	2,000	-	-	-	-	
Parks/Rec Swimming Fees	129,800	162,270	135,200	145,700	10,500	7.8%
Parks/Rec Program Fees	34,283	36,250	33,808	36,008	2,200	6.5%
Subdivision OT Inspection	1,000	-	-	-	-	
Fire Watch Services	5,320	3,741	5,320	3,500	(1,820)	-34.2%
Health Soil Tests	2,000	1,800	2,500	4,775	2,275	91.0%
Senior Ser Programs	65,000	116,060	76,600	82,500	5,900	7.7%
Senior Nutrition Program	32,000	11,076	30,000	30,000	-	0.0%
Library Fines	25,000	14,703	25,000	10,000	(15,000)	-60.0%
Notary Services	5,100	5,415	5,300	5,300	-	0.0%
Passport Processing**	23,000	14,945	23,000	-	(23,000)	-100.0%
TOTAL CHARGES FOR SERVICES	1,573,403	1,539,961	1,580,928	1,457,033	(123,895)	-7.8%

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

DESCRIPTION	2023 Adopted	2023 Actual	2024 Adopted	2025 Adopted	Increase (Decrease)	% Increase (Decrease)
OTHER REVENUES*						
Other Revenues						
Probate Court Reimbursements	2,480	2,480	2,480	2,480	-	0.0%
Interest on Investments*	620,000	2,635,829	1,500,000	2,100,000	600,000	40.0%
Lease Interest Income	-	3,191	-	-	-	
Lease Revenue	-	73,997	-	-	-	
Land Sales & Rentals	266,308	269,257	272,172	286,270	14,098	5.2%
Miscellaneous**	57,500	60,847	20,000	36,182	16,182	80.9%
Educ Student Activities	200	-	200	200	-	0.0%
Educ Vo Ag Tuition	365,989	388,911	365,989	365,989	-	0.0%
Education Tuition/Other	-	3,850	-	-	-	
Purchasing - Auction Sales	40,000	65,523	40,000	20,000	(20,000)	-50.0%
PhyServ Refunds & Sales	3,500	1,257	2,500	2,500	-	0.0%
Refuse Recycling	48,600	76,650	58,350	73,850	15,500	26.6%
Claims Reimbursements	40,000	60,143	40,000	40,000	-	0.0%
Public Safety Police	68,000	49,539	68,000	55,000	(13,000)	-19.1%
Youth & Family Services	33,400	18,331	27,500	27,500	-	0.0%
Library Trustee Account	40,000	46,683	40,000	40,000	-	0.0%
Clinical Fees	750	850	750	750	-	0.0%
Library Miscellaneous	10,000	5,134	10,000	10,200	200	2.0%
Purchasing Card Rebates**	9,000	19,966	9,000	19,000	10,000	111.1%
Attorney Fees Reimbursed	25,000	-	25,000	-	(25,000)	-100.0%
Utilities Reimbursed	-	7,838	-	-	-	0.0%
Unrealized Gain/(Loss) on Inventory	-	-	-	-	-	0.0%
ICMA Administrative Allowance	-	-	-	-	-	0.0%
TOTAL OTHER REVENUES	1,630,726	3,790,276	2,481,941	3,079,921	597,980	24.1%
TRANSFERS IN						
Transfers In From						
Capital Projects	875,000	-	-	-	-	
General Fund	-	-	775,000	775,000	-	0.0%
TOTAL TRANSFERS IN	875,000	-	775,000	775,000	-	0.0%
GRAND TOTAL REVENUE AND TRANSFERS	177,797,562	183,017,670	182,705,231	186,971,545	4,266,314	2.3%

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

DEPARTMENT	2023 Adopted	2023 Actual	2024 Adopted	2025 Adopted	Increase (Decrease)	% Increase (Decrease)
TOWN						
GENERAL GOVERNMENT						
TOWN COUNCIL	154,692	155,085	165,192	163,551	(1,641)	-1.0%
TOWN MANAGER	814,047	866,002	846,684	759,476	(87,208)	-10.3%
HUMAN RESOURCES	800,295	867,872	1,008,475	1,029,216	20,741	2.1%
FACILITIES MAINTENANCE	1,967,540	1,864,520	1,973,495	1,944,659	(28,836)	-1.5%
TOTAL GENERAL GOVERNMENT	3,736,574	3,753,479	3,993,846	3,896,902	(96,944)	-2.4%
COMMUNITY DEVELOPMENT						
COMMUNITY DEVELOPMENT	747,452	674,750	773,812	792,651	18,839	2.4%
BUILDING INSPECTION	593,540	640,549	682,320	726,962	44,642	6.5%
FIRE MARSHAL	375,417	427,606	372,389	520,412	148,023	39.7%
HEALTH	792,325	782,358	803,435	826,802	23,367	2.9%
TOTAL COMMUNITY DEVELOPMENT	2,508,734	2,525,264	2,631,956	2,866,827	234,871	8.9%
ADMINISTRATIVE SERVICES						
FINANCIAL ADMINISTRATION	1,826,459	1,867,218	2,048,767	2,092,657	43,890	2.1%
ACCOUNTING	515,607	504,031	469,215	477,625	8,410	1.8%
PROPERTY ASSESSMENT	662,127	632,592	679,535	656,662	(22,873)	-3.4%
REVENUE COLLECTION	495,132	412,489	455,334	473,522	18,188	4.0%
TOWN CLERK	592,610	581,208	610,065	609,632	(433)	-0.1%
VOTER REGISTRATION	203,847	194,564	236,593	265,165	28,572	12.1%
LEGAL SERVICES	300,000	373,097	300,000	300,000	-	0.0%
PROBATE SERVICES	24,800	17,676	24,800	24,800	-	0.0%
INSURANCE/PENSIONS	1,920,497	1,840,150	1,944,173	2,135,344	191,171	9.8%
TOTAL ADMINISTRATIVE SERVICES	6,541,079	6,423,024	6,768,482	7,035,407	266,925	3.9%
PUBLIC SAFETY						
POLICE	15,058,422	14,564,605	15,203,166	15,105,820	(97,346)	-0.6%
VOLUNTEER AMBULANCE	3,175	2,977	700	700	-	0.0%
FIRE	1,473,759	1,517,580	1,453,393	1,851,472	398,079	27.4%
CIVIL PREPAREDNESS	31,490	30,257	33,187	33,258	71	0.2%
TOTAL PUBLIC SAFETY	16,566,846	16,115,419	16,690,446	16,991,250	300,804	1.8%
PHYSICAL SERVICES						
ENGINEERING	1,744,221	1,771,087	1,736,257	1,887,112	150,855	8.7%
HIGHWAY	4,597,674	4,153,115	4,614,539	4,823,305	208,766	4.5%
FLEET MAINTENANCE	1,203,744	1,156,277	1,299,141	1,283,520	(15,621)	-1.2%
TOTAL PHYSICAL SERVICES	7,545,639	7,080,479	7,649,937	7,993,937	344,000	4.5%

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

DEPARTMENT	2023 Adopted	2023 Actual	2024 Adopted	2025 Adopted	Increase (Decrease)	% Increase (Decrease)
SANITATION						
REFUSE DISPOSAL	957,950	1,002,038	957,996	992,306	34,310	3.6%
TOTAL SANITATION	957,950	1,002,038	957,996	992,306	34,310	3.6%
HUMAN SERVICES						
HEALTH GRANTS	36,000	31,000	36,000	36,000	-	0.0%
YOUTH/FAMILY SERVICES	1,799,038	1,671,779	2,025,542	2,041,988	16,446	0.8%
SENIOR & COMMUNITY SERVICES	1,526,985	1,479,225	1,574,858	1,608,293	33,435	2.1%
TOTAL HUMAN SERVICES	3,362,023	3,182,003	3,636,400	3,686,281	49,881	1.4%
LEISURE & CULTURE						
PARKS/RECREATION	4,351,497	4,249,294	4,498,598	4,582,853	84,255	1.9%
WELLES TURNER LIBRARY	1,892,353	1,978,356	1,956,583	2,239,737	283,154	14.5%
SOUTH GLASTONBURY LIBRARY	7,500	7,500	10,000	10,000	-	0.0%
EAST GLASTONBURY LIBRARY	7,500	7,500	10,000	10,000	-	0.0%
TOTAL LEISURE & CULTURE	6,258,850	6,242,650	6,475,181	6,842,590	367,409	5.7%
TOTAL TOWN	47,477,695	46,324,356	48,804,244	50,305,500	1,501,256	3.1%
DEBT SERVICE & TRANSFERS OUT						
DEBT SERVICE*	6,902,429	6,726,751	7,096,470	5,275,632	(1,820,838)	-25.7%
TRANSFERS OUT						
CAPITAL RESERVE FUND *	5,650,000	6,279,000	5,850,000	6,296,368	446,368	7.6%
DOG FUND	45,000	45,000	45,000	45,000	-	0.0%
OPEB FUND	785,057	785,057	641,452	577,300	(64,152)	-10.0%
SEWER OPERATING	-	107,000	-	-	-	0.0%
LAND ACQUISITION	-	-	-	-	-	0.0%
CONTINGENCY	-	-	-	-	-	0.0%
CAPITAL PROJECTS FUND	-	500,000	-	-	-	0.0%
TOTAL TRANSFERS OUT	6,480,057	7,716,057	6,536,452	6,918,668	382,216	5.8%
TOTAL DEBT SERVICE & TRANSFERS OUT	13,382,486	14,442,808	13,632,922	12,194,300	(1,438,622)	-10.6%
EDUCATION*	116,937,381	117,443,773	120,268,065	124,471,745	4,203,680	3.5%
GRAND TOTAL EXPENDITURES AND TRANSFERS	\$ 177,797,562	\$ 178,210,937	\$ 182,705,231	\$ 186,971,545	\$ 4,266,314	2.34%

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.

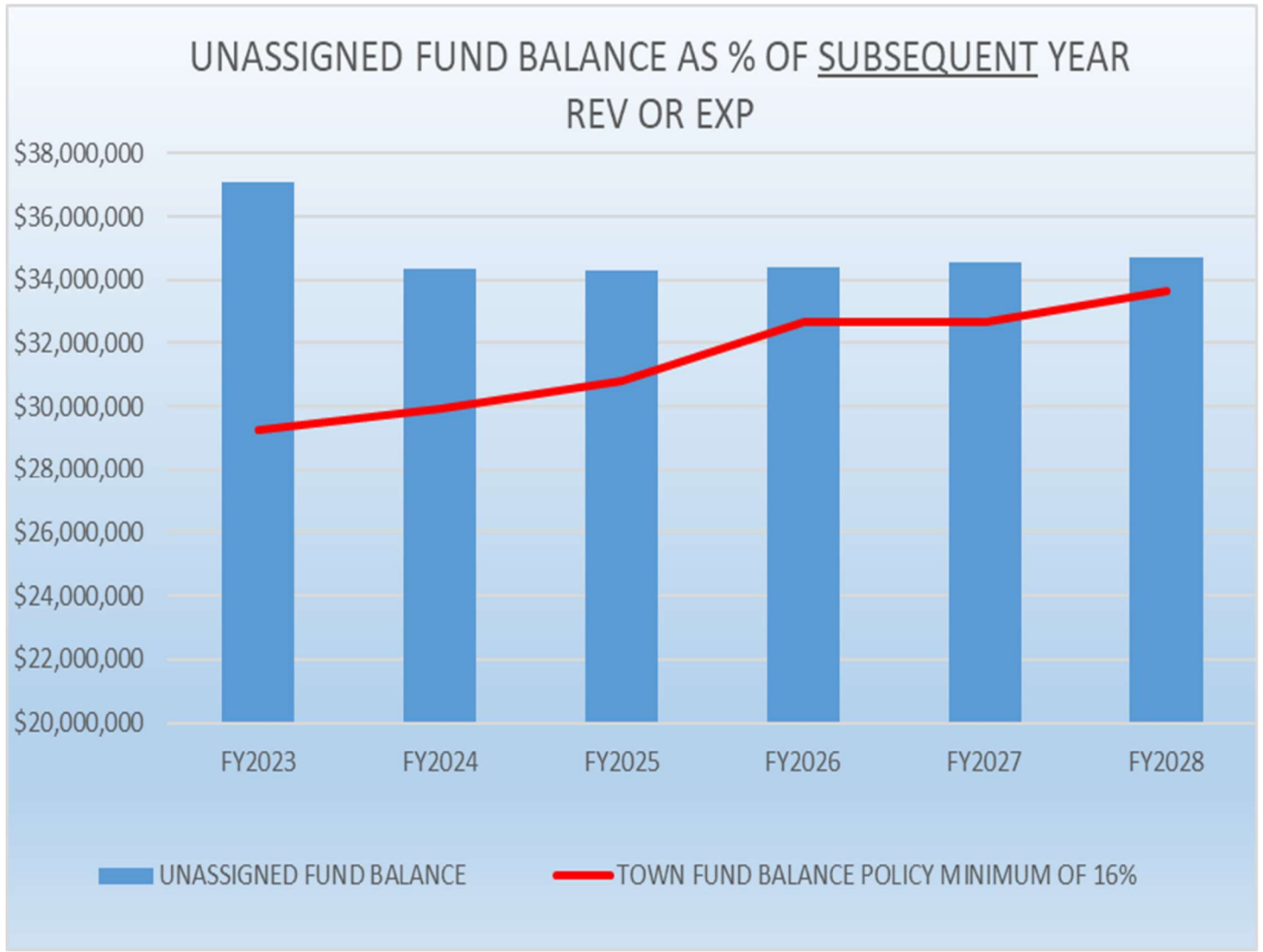
	2022/23 ACTUALS	2023/24 ESTIMATED	2024/25 PROJECTED	2025/26 PROJECTED	2026/27 PROJECTED	2027/28 PROJECTED
ACTUAL/PROJECTED OPERATING RESULTS:						
JULY 1, FUND BALANCE	\$37,599,354	\$37,093,097	\$34,330,183	\$ 34,305,183	\$ 34,380,183	\$ 34,555,183
REVENUES & TRANSFERS IN	183,017,681					
EXPENDITURES & TRANSFERS OUT	(178,210,945)					
ACTUAL NET GAIN/(LOSS) ON OPERATIONS	4,806,736					
NET GAIN/(LOSS) ON OPERATIONS	-	1,000,000	750,000	750,000	750,000	750,000
MUNICIPAL REVENUE SHARING ACCOUNT (MRSA)	-	952,086	-	-	-	-
ACTUAL/ESTIMATED FUND BALANCE ENDING - JUNE 30	\$42,406,090	\$39,045,183	\$35,080,183	\$ 35,055,183	\$ 35,130,183	\$ 35,305,183
EXPENDITURE ACTUALS & ESTIMATES	\$177,797,562	\$182,705,231	\$186,971,545	\$ 192,580,691	\$ 198,358,112	\$ 204,308,855
	<i>ADOPTED BUD</i>	<i>ADOPTED BUD</i>	<i>ADOPTED BUD</i>	<i>Estimated @ 3%</i>		
FUND BALANCE:						
TOTAL FUND BALANCE - JUNE 30	\$42,406,090	\$39,045,183	\$35,080,183	\$ 35,055,183	\$ 35,130,183	\$ 35,305,183
Allocate Reserves - Pension \$1.24m, \$910K Debt, \$600K Cap Reserve	-	(2,750,000)				
Allocated Reserves - BOE HVAC/Air Quality Improvement Project		(1,190,000)				
<i>Non Spendable (estimated)</i>	(286,083)					
<i>Assigned for Education surplus carried to Subsequent year</i>	(3,645,945)					
<i>Assigned for Capital Outlay in Subsequent year</i>	(256,034)					
<i>Assigned for Continued Appropriations</i>	(349,931)					
<i>Non-spendable & Assigned for EDU Surplus, Capital Outlay, Approp.</i>	(4,537,993)					
<i>Assigned for Subsequent Year BUD (Transfer In from General Fund)</i>	(775,000)	(775,000)	(775,000)	(675,000)	(575,000)	(575,000)
UNASSIGNED FUND BALANCE (UFB) - JUNE 30	\$37,093,097	\$34,330,183	\$34,305,183	\$ 34,380,183	\$ 34,555,183	\$ 34,730,183
UFB AS % OF SUBSEQUENT YEAR REV OR EXP	20.3%	18.4%	17.8%	17.3%	16.9%	16.5%

Continued on next page...

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

The Town has been successful with the sale of Town-owned land previously acquired through foreclosure and responsible fiscal management. During the budget process, the Town reviews fund balance projections.

The chart below graphically illustrates the projections of unassigned fund balance (UFB). In addition, the UFB is compared to the Town's policy of 16% of the subsequent year's General Fund operating revenues.



Note

- The Town's policy of maintaining a minimum Unassigned Fund Balance of 16% of the subsequent year's General Fund operating revenues equates to \$29.9M of the FY25 Adopted Budget.
- S&P's suggested minimum Unassigned Fund Balance for very strong rated communities of greater than 15% of expenditures equals \$28.0M of the FY25 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 \$31.2M of the FY25 Adopted Budget.

General Fund | Comparative Balance Sheet – General Fund

	FY2022	FY2023
ASSETS		
Cash and cash equivalents	\$ 34,895,114	\$ 39,091,986
Receivables:		
Property taxes	1,697,517	1,837,069
Intergovernmental	313,861	519,886
Other	80,189	-
Lease Receivable	-	298,443
Inventory	237,160	253,281
Investments	8,285,867	7,807,498
Other assets	38,642	32,802
TOTAL ASSETS	\$ 45,548,350	\$ 49,840,965
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
Liabilities:		
Accounts and other payables	\$ 4,526,744	\$ 5,534,669
Due to other funds	554,600	-
Due to developers for escrow deposits	807,661	655,053
Due to others for escrow deposits	111,831	124,648
Unearned revenue	49,775	52,365
Total Liabilities	6,050,611	6,366,735
Deferred inflows of resources:		
Unavailable revenue - property taxes	1,520,163	607,290
Unavailable revenue - other	80,906	300,080
Advance tax payments	297,319	160,773
Total deferred inflows of resources	1,898,388	1,068,143
Fund Balance:		
Nonspendable	275,802	286,083
Assigned	4,106,775	5,026,910
Unassigned	33,216,774	37,093,094
Total Fund Balance	37,599,351	42,406,087
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 45,548,350	\$ 49,840,965

GENERAL FUND | REVENUES (Page 1 of 2)

	FY2025 Adopted Budget	% of Budget
Property Taxes	\$172,799,155	92.4%
Licenses and Permits	\$1,577,250	0.8%
Intergovernmental Revenues	\$7,283,186	3.9%
Charges for Services	\$1,457,033	0.8%
Other Revenues	\$3,079,921	1.6%
Use of Fund Balance	\$775,000	0.4%
Adopted Operating Budget	\$186,971,545	100.0%

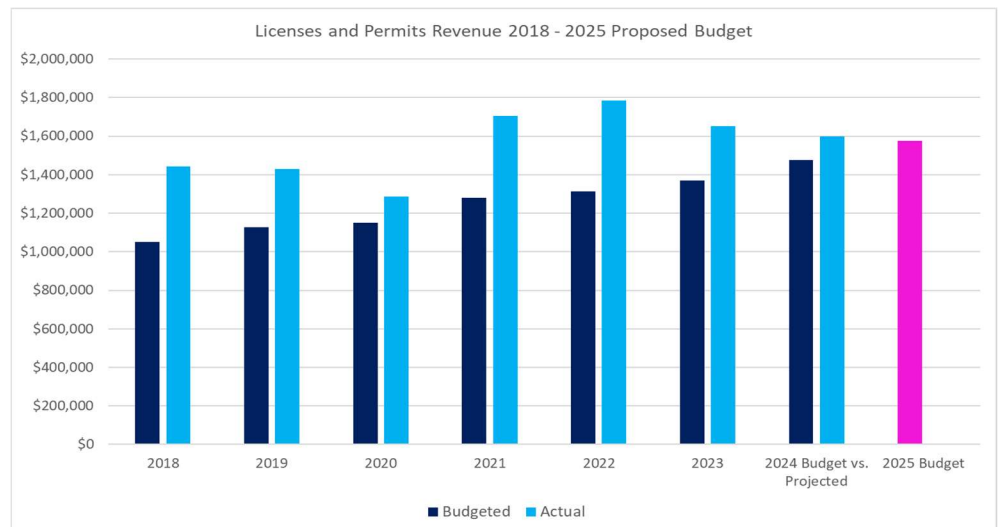
Revenues to support the adopted FY 2025 general fund operating budget total \$186,971,545, representing an increase of \$4,266,314 or 2.34% over the FY 2024 adopted budgeted revenues.

Property Taxes - Per Connecticut State Statutes, property taxes for municipalities in Connecticut are limited to taxes levied on residential and commercial real estate (RE), motor vehicles (MV), and commercial personal property (PP). The net taxable Grand List of October 1, 2023 was \$5.42 billion, representing an increase of 0.66% from 2022. Individually, the real estate segment increased 0.80%, the personal property increased 3.44%, and the motor vehicle list decreased -2.26% over the net 2022 totals. Vehicle values experienced unprecedented increases on past Grand Lists, and while the number of vehicles increased on the 2023 List, there was an overall decline in used car values and moderating new car values as this market begins to normalize. The overall Grand List growth generates roughly \$1.1 million in new tax revenue.

Property	FY 2023/2024	FY 2024/2025
Mill Rate	31.01	31.93
Collection Rate	(99.15%)	(99.20%)

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 \$176,000. The Adopted FY 2025 budget reflects an increase of five basis points or an additional \$88,000 in revenue.

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 \$1,577,250, an increase of \$102,500 over the previous year.



GENERAL FUND | REVENUES CONTINUED (Page 2 of 2)

Intergovernmental Revenues - Revenue of \$7,283,186 is anticipated from various state and federal grants. This amount represents an decrease of \$(2.26 million) from the previous year due to the loss of the State Motor Vehicle (MV) Reimbursement which is based on reimbursement of MV property tax above 32.46 mills. Due to the property revaluation of 2022, the mill rate dipped below the 32.46 mill rate therefore no reimbursement is received. 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 2024/2025.

Charges for Services - Revenue of \$1,457,033 in this category represents a decrease of \$(123,895) in the FY 2024/2025 budget. This represents revenue collected from conveyance fees, solid waste tipping fees, and Town Clerk recording fees. Revenue in Town Clerk recording fees saw a dramatic spike starting at the peak of the pandemic but is now trending to pre-pandemic levels and reflected in the adopted FY 2024/2025 budget.

Other Revenues – Revenue in this category increased \$597,980, as a result of an increase of interest on investments. An average assumed rate of return of 3.75% and 4.00% was used to estimate investment income for FY 2024 and FY 2025, 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 3.93% in FY 2023. 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 5.43% currently. The average rate earned for FY 2023 was 3.24% 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 FY 2025 budget.

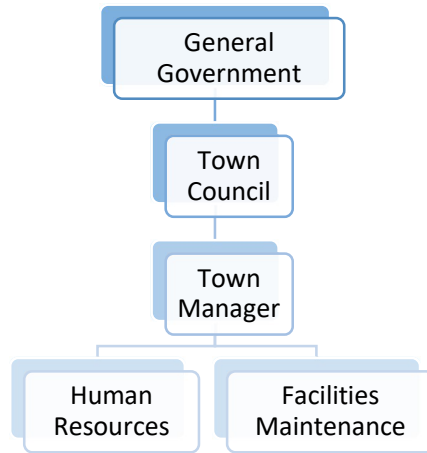
Revenues by Activity/Program

Revenues by Activity/Program	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2025 ADOPTED	Percent Change
Taxes - Current Levy	\$159,102,461	\$161,380,276	\$164,492,482	\$170,447,155	3.6%
Building Inspection Fees	1,177,109	1,049,387	900,000	951,600	5.7%
Accounting - Investment Income	234,764	2,635,829	1,500,000	2,100,000	40.0%
Town Clerk	1,373,060	1,015,496	1,065,150	909,650	-14.6%
Insurance/Pension/Claims Reimbursed	120,104	60,143	40,000	40,000	0.0%
Refuse Disposal	695,769	683,455	643,350	688,100	7.0%
Senior & Social Services	297,237	335,511	275,924	274,760	0.4%
Parks & Recreation	137,664	198,520	169,008	181,708	7.5%
Education	7,596,271	7,632,905	6,320,432	6,320,432	0.0%

**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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	1,734,526	1,974,682	1,920,772	2,014,396	4.87%
Supplies	41,104	48,151	189,535	158,875	-16.18%
Services & Charges	1,642,993	1,715,572	1,798,389	1,658,331	-7.79%
Capital Outlay	47,590	15,074	85,150	65,300	-23.31%
TOTAL EXPENDITURES	\$3,466,212	\$3,753,479	\$3,993,846	\$3,896,902	-2.43%



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

- Following a lengthy process that featured public input, adopted a Budget for Fiscal Year 2023-24.
- Asked voters to authorize \$3,000,000 of borrowing for the Town's Reserve for Land Acquisition and Preservation. The referendum question, which passed overwhelmingly, was the 13th time since 1988 that voters had authorized borrowing money for this fund. The previous 12 referendums approved a total of \$34 million.
- Acquired several properties as part of the Town's land preservation efforts, and specifically:
 - 30± acre "Baldwin Parcel" located off Sherwood Drive and Westledge Road for \$565,000;
 - 23± acre "Rose's Berry Farm" off Matson Hill Road for \$1.09 Million; and
 - 11.3± acre "Buckingham/McVey Parcel" located off Wood Pond Road and Cotswold Close for \$150,000.
- Appropriated \$155,000 of American Rescue Plan Act (ARPA) grant monies that was ultimately used to support 31 Glastonbury small businesses. \$5,000 was allocated per grant recipient for the support, growth and/or maintenance of the business.
- Adopted a Right to Farm Ordinance, and a Bamboo Ordinance.
- Amended Section 3.27 of the Building Zone Regulations to prohibit cannabis establishments.
- Established a Semiquincentennial Subcommittee in anticipation of the Town recognizing the USA's 250th birthday on 7/4/26.
- Recognized and honored retiring Town Manager Richard Johnson for over 42 years of excellent public service to the Town.
- Appointed Jonathan Luiz as Town Manager following a national recruitment process that featured significant public input.
- Using ARPA money, helped the Housing Authority of Glastonbury's acquire 55 Nye Road. The Council later approved an application from the Housing Authority to change the zoning on the property to accommodate 64 units of Affordable Housing.
- Using federal ARPA money, acquired a commercial building at 50 Nye Road that the Town has the option to continue leasing to commercial tenants and/or be utilized by the general government and possibly even the School District in the future.
- Utilized \$2,750,000 from General Fund Unassigned Fund Balance for the purpose of shoring up the Capital Reserve Fund (\$600,000), paying off early debt maturing in 2025 (\$910,000), and contributing extra to the Pension Fund (\$1,240,000).
- Utilized \$1,190,000 from General Fund Unassigned Fund Balance as a municipal match for a State School HVAC grant.
- Adopted Town Center Design Guidelines with edits suggested by the Architectural and Site Design Review Committee.
- Re-programmed / re-appropriated \$220,000 of unspent ARPA monies from the Nye Road project to a Farm Assistance Program.
- In effort to increase affordable housing, amended the Building Zone Regulations to include Inclusionary Zoning requirements.
- Appointed a new Fire Marshal, following a competitive and open search.



Future Goals & Initiatives

- Pursue the creation of additional affordable housing in Glastonbury.
- Consider amendments to the Building Zone Regulations with respect to Commercial and Recreational Vehicle Parking restrictions in Residential Zones.
- Consider amendments to the Building Zone Regulations for the purpose of establishing a Main Street Commercial Corridor Flood Zone and expanding the Town Center Village District Overlay Zone.
- Pursue the establishment of a privately funded mural on the Town Hall.
- Continue to monitor crime statistics in Glastonbury and pursue appropriate responses via the Town budget, police activities, and/or legislative initiatives.
- Enact Capital and Operating Budgets for FY 2024-25 consistent with the Town’s long-term objectives and financial policies.
- Pursue opportunities to preserve open space and farms.
- Sell two remaining Town-owned parcels within the Corporate Gateway area.
- Plan for improvements to and for the future use of the 50 Nye Road property.

Personnel & Expenditure Summary

EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	19,852	12,664	30,000	30,000	0.00%
Supplies	2,847	4,031	7,675	7,675	0.00%
Services & Charges	116,887	138,390	127,517	122,626	-3.84%
Capital Outlay	0	0	0	3,250	0.00%
TOTAL EXPENDITURES	\$139,586	\$155,085	\$165,192	\$163,551	-0.99%



Mission and Responsibilities

The Town Manager is the chief executive and administrative officer of the Town. Major areas of responsibility include:

- 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

- **Energy Efficiency:** The Town received special recognition as part of the 30th anniversary of the Energy Star Program. This recognition is presented to communities nationwide with certain threshold number of buildings/accounts enrolled in the program. For Glastonbury, some 36 structures of which 4 have achieved the Energy Star designation. The Town Hall has received the US EPA Energy Star Award with a score of 99 out of 100. This signifies Town Hall is more energy efficient than 99 percent of similar buildings nationwide.
- **Substance Abuse Prevention:** The Town concluded its participation in the National Opioid Settlement process, and as a result will receive a total of 18 payments totaling \$476,309.03 over the next several years. These funds will be utilized by The Town's Youth and Family Services Department on substance abuse prevention activities.
- **Library Renovation & Expansion:** The Town substantially completed a \$6.5 million renovation and expansion project at the Welles-Turner Memorial Library. The project, which was authorized by voters in November of 2018, provides approximately 3,700 square feet of new space including an expansion to the Teen and Children's areas and a dedicated makerspace, as well as renovations to the existing library. The Second Century Fund contributed \$1 million towards the project and the Friends of Welles-Turner Memorial Library contributed \$100,000. Additionally, the Town of Glastonbury was awarded a \$1 million grant from the Connecticut State Library to support the endeavor.
- **Climate Leader Designation:** Glastonbury was one of five communities across the state to achieve the inaugural Climate Leader Designation (CLD). This new Designation recognizes communities who continue to reduce harmful greenhouse gasses through a variety of initiatives.
- **Budget Surplus:** Glastonbury received a \$730,000± grant payment through the State Municipal Revenue Sharing Account. Out of an abundance of caution, the Town did not budget the revenue since the State had not been consistent with providing it to municipalities in the past. The \$730,000 grant payment, along with record high interest income, has driven the Town to experience an overall budget surplus in Fiscal Year 2022-2023.
- **Wellspring Award from the Connecticut Age Well Collaborative:** The Town of Glastonbury was selected as one of four recipients of the inaugural Wellspring Awards, an honor presented by the Connecticut Age Well Collaborative. This new award recognized organizations that are fostering ideas and innovation in support of aging, dementia, and disabled inclusivity, and are inspiring other communities to promote similar activities. The Collaborative cited the success of Glastonbury's Age-Friendly Glastonbury program, which is a town-wide effort to address the diverse and evolving needs of community members of all ages, particularly in the areas of transportation, outdoor spaces, and housing.
- **Public, Educational and Governmental Programming and Educational Technology Investment Account (PEGPETIA) Grant:** Glastonbury was awarded a \$95,804 PEGPETIA grant which will be used to upgrade the Riverfront Community Center (RCC) PA and sound system. The upgrade will allow us to conduct remote and hybrid meetings, as well as provide the ability to share equipment between Council Chambers, Town Hall Meeting Room A, and the RCC.



Successes & Accomplishments Continued

- **Bicycle Friendly Community Award Designation:** The League of American Bicyclists has renewed Glastonbury's designation as a Bronze-Level Bicycle Friendly Community. This award is presented to communities with strong commitments to bicycling. This designation is valid for four years. Automated License Plate Readers (ALPR): The Town funded and installed 17 license plate readers at selected locations/intersections.
- **AAA Bond Ratings Affirmed:** Glastonbury's Triple A bond rating was affirmed by Moody's (Aaa) as well as S&P Global Ratings (AAA). Those are the highest ratings available. Moody's credit opinion referenced the Town's "robust reserves and liquidity supported by stable property tax revenues" and "low leverage and fixed costs" referencing their manageable debt and pension liabilities. Moody's report also mentioned "management's conservative budgetary practices" as a credit strength. Additionally, Moody's report highlighted the "strong resident incomes and property wealth". S&P's rating report mirrored many of Moody's sentiments and also mentioned the Town's "well-embedded and comprehensive policies and practices, including a long-term financial and capital plan, and formalized policies for investments, debt, and reserves, supported by a very strong institutional framework" and "annual surpluses, supporting a high reserve and liquidity position" as key characteristics to the maintenance of the AAA rating.
- **Outstanding Achievement Awards:** Several Town employees were given outstanding achievement awards in recognition of their service to the Town. The award recipients were Jeanne Theleen (Youth and Family Services); Police Sgt. Brandon Ritchie; Kirsten Smith (Library); Tonia Branson (Library); and Dave Burr (WPC). These employees have distinguished themselves by providing outstanding service, achieving a significant accomplishment, performing high quality work on a program or project, and/or contributing to teamwork.
- **Outreach to Glastonbury Farmers:** To support the local farmers who were adversely impacted by heavy rainfall and flooding in 2023, the Town Manager's Department shared information about State resources available to farmers. Information was shared in the form of press releases on the town website and social media pages, email blasts to farmers and letters mailed to farmers via the postal service.
- **Town Employees Receive Training on the State's Freedom of Information Act:** The State of Connecticut Freedom of Information Commission's Russell Blair conducted a Freedom of Information workshop in the Town Hall for the benefit of Glastonbury Town employees. All Department Directors and Division Managers were required to attend or watch the video recording. In addition, supervisors were encouraged to invite departmental employees that would benefit.
- **Small Town Economic Assistance Program (STEAP) Grant:** The Town was awarded a \$500,000 STEAP grant award for the Nye Road affordable housing development. Grant funds are for construction of new parking areas.
- **Wall of Honor Open House – Veterans Day:** The Town hosted an open house reception at the Town Hall for the purpose of formally unveiling the recently updated Wall of Honor. Following a community outreach campaign, the Wall was updated to incorporate an additional 38 service men and women and was relocated to the main lobby to better showcase our heroes.
- **Urban and Community Forestry Planning Grant Application:** The Town of Glastonbury received a grant application to the State requesting funding to develop a Comprehensive Forest Action Plan (The Plan). The Plan will serve as a decision-making tool to prioritize locations, issues, and goals to strategically manage, conserve, and enhance open space and forest land for habitat, resilience, and recreation.
- **Safe Streets for All Grant:** The Town was awarded a U.S. DOT Safe Streets for All Grant totaling \$96,000. The grant will help the Town develop a comprehensive safety action plan.



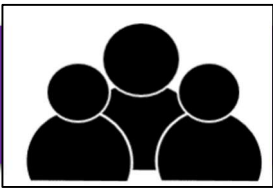
Future Goals & Initiatives

- Continue to pursue properties for the Town Council to consider acquiring for preservation purposes (forests, farms, open space, etc.).
- Through Department Directors, successfully manage capital projects that have already been funded.
- Develop a Town budget for FY2025 that supports valued services, provides for the care and maintenance of facilities, funds the Town’s short and long-term obligations, and is sensitive to upward movement of the mill rate.
- Assist the Town Council with ordinances, regulations, and other legislative actions.
- Encourage and support town-wide initiatives to improve service delivery, cost effectiveness, and customer service.
- Work with Community Development Staff to effectuate Building Zone Regulation amendments sought by the Town Council.
- Aggressively pursue grant opportunities that accomplish the Town Council’s general goals and objectives.
- Develop strong relationships with leaders of bordering municipalities.

Personnel & Expenditure Summary

PERSONNEL	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED	FY2025 ADOPTED
Full Time	3.00	3.00	3.00	3.00
Part Time	0.50	0.50	0.50	0.50
FTE	3.50	3.50	3.50	3.50

EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	408,460	566,987	415,015	417,093	0.50%
Supplies	11,178	10,937	142,860	112,000	-21.60%
Services & Charges	291,636	288,078	286,909	228,483	-20.36%
Capital Outlay	26,866	0	1,900	1,900	0.00%
TOTAL EXPENDITURES	\$738,140	\$866,002	\$846,684	\$759,476	-10.30%



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.

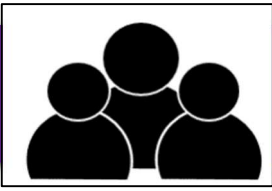
Human Resources activities and functions include:

- 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

- Implemented Educational Internship Program
- Created pension estimation tools to simplify/expedite process and confirm actuary data
- Conducted numerous benefits audits, including, Dependents, Premiums-deductions, ACA, Health Savings Account participation/funding, Mission Square terminations, Supplemental life plans, Pension plan participation, Pension plan beneficiaries
- Implemented Wellness Program, distributing Fitbits to all full and part-time staff members; offered 2 walking challenges
- Initiated weekly benefits email updates to highlight news, deadlines
- Updated prescription safety eyeglass program
- Promulgated 3 administrative policies
- Managed 53 recruitments, hired 68 (7, officials/administrators) and promoted 21 employees
- Reviewed probation status of 46 new and promoted staff members
- Administered 14 family/medical leaves of absence; conducted 2 interactive processes for applicants/employees with disabilities
- Administered 28 new pension payments
- Created 2 new defined contribution plans; changed 2 pension vesting schedules and executed 3 pension amendments
- Conducted 1 benefits survey and 12 compensation surveys



Successes & Accomplishments Continued

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 information to residents.
- Coordinated system-wide participation in charitable giving initiatives, including non-perishable collections for the Food Pantry, and programs to benefit the Breast Friends Fund and Connecticut Cancer Foundation.
- Supported the Refuse Disposal Division with collecting resident Food Waste Recycling Pledges and distributing Food Waste Compost Starter kits.
- Collaborated with Human Resources to plan and execute staff events.
- Updated the Veterans Wall of Honor in Town Hall to include an additional 35 service men and women from the Glastonbury community. Upon completion, hosted an Open House/Viewing Party at Town Hall in coordination with the Glastonbury Veterans Service Commission.

Future Goals & Initiatives

- Adopt Retirement Income Plan 2024 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.
- Complete physical and electronic record reconfigurations.
- Update, draft, implement, and introduce policies including Hiring, and Leave of Absence
- Revise and implement new employee orientation program
- Develop and implement supervisory training program for Glastonbury leaders

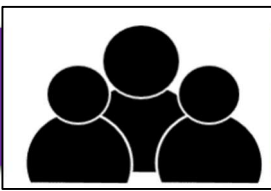
Customer Service Center (CSC)

- Provide notary services to Town Hall visitors on a revenue-positive basis.
- Leverage the high visibility of the CSC to generate interest, participation, and support for Town initiatives - e.g. community surveys, volunteer opportunities, donations to Town assistance programs, etc.
- Continue to identify opportunities for the Customer Service Center to support Town operations.

Personnel & Expenditure Summary

PERSONNEL	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED	FY2025 ADOPTED
Full Time – Human Resources	3.00	3.00	4.00	4.00
Part Time – Customer Service Center	1.27	1.27	N/A*	N/A*
Full Time – Customer Service Center*	N/A	N/A	1.00	1.00
FTE	4.27	4.27	5.00	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.*



Personnel & Expenditure Summary Continued

EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	345,540	392,835	433,929	466,273	7.45%
Supplies	10,520	13,867	19,800	19,800	0.00%
Services & Charges	358,159	461,170	547,996	543,143	-0.89%
Capital Outlay	4,500	0	6,750	0	-100.00%
TOTAL EXPENDITURES	\$718,719	\$867,872	\$1,008,475	\$1,029,216	2.06%
REVENUES – Non-Tax	13,035	12,635	13,000	3,000	-81.25%
Required from Taxes	\$705,684	\$855,237	\$995,475	\$1,026,216	3.40%

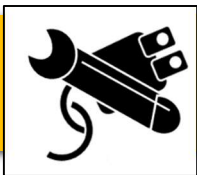
Performance Measures

PERFORMANCE MEASURES	GOAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
# of Workers' Compensation Claims	<25	22	25	This division does not estimate these measures for future years.	
Total Cost (\$) of Workers' Compensation Claims \square	<\$175,000	\$201,000	\$41,440		
# of Employee Training Programs	5	3	16		
% Probation success rate, full-time employees	>85%	88%	90%		

Activity Indicators

ACTIVITY INDICATORS	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Total Number of Participants in Training Sessions for Fiscal Year	120	232	299	300
Number of Full & Part Time Recruitments per year (Parks & Recreation seasonal NOT included)	62	53	70	60
Number of Full-Time Budgeted Positions	237	241	245	245
Revenue from Passport Processing Services \square	\$13,035	\$12,635	\$13,000	\$0*
# of Passport Applications Processed \square	361	343	300	0*
Notary Services Revenue \square	\$3,080	\$2,680	\$3,000	\$3,000

*Passport services will be discontinued effective July 1, 2024. This will allow Passport staff to redirect time and effort to essential Department functions, and will cost-effectively resolve gaps in staff coverage.



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:

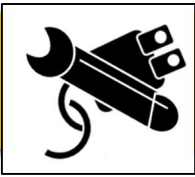
- Perform in-house maintenance, repair, custodial services, and improvements for 323K+ sq. feet of facilities
- Manage all utilities, communications services, and accounts for all Town Departments, valued at over \$1.5 million annually
- Provide staff support to the Public Buildings Commission
- Oversee 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% of Town electrical use.
- Achieved \$486,414.83 in energy rebates from utilities since 2009.
- Completed Glastonbury High School locker room/Restroom project.
- Participated in Sustainable CT Initiatives including actions required towards achieving Climate Leader Designation.
- Completed boiler replacement at Gideon Welles School.
- Developed design and bid for Air Handling Unit replacement at Gideon Welles School to qualify for State of Connecticut grant reimbursement.
- Continued LED Retrofits in interior spaces in Academy Building, Fire Departments, Police Department.
- Completed design process for a new Animal Control Shelter and Williams Memorial Building renovation.

Future Goals & Initiatives

- 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).
- Purchase Agreement for Renewable Energy Certificate covering 75% of Town electrical use.
- Roll out Electric Vehicle charging stations at Town owned properties using available funding through grants and capital funds.
- Support redesign of RCC initiatives including office plans, work out room and relocation of the food bank.
- Upgrade control system for Police Facility and Town Hall.



Personnel & Expenditure Summary

PERSONNEL	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED	FY2025 ADOPTED
Full Time	12.00	12.00	12.50*	12.50*
Part Time	5.00	5.00	5.00	5.50
FTE	17.00	17.00	17.50	18.00

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

EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	960,674	1,002,195	1,041,828	1,101,030	5.68%
Supplies	16,559	19,316	19,200	19,400	1.04%
Services & Charges	876,311	827,934	835,967	764,079	-8.60%
Capital Outlay	16,223	15,074	76,500	60,150	-21.37%
TOTAL EXPENDITURES	\$1,869,767	\$1,864,520	\$1,973,495	\$1,944,659	-1.46%

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Energy Intensity (KBTU/SF)*	130	135	134	134	131
Custodial Costs (\$/SF)	< 1.90	1.45	1.50	1.65	1.72
Custodial Quality (5 High to 1 Low)	5.0	4.5	4.6	4.6	4.6
# of Workplace Incidents	0	1	1	0	0
# of Lost Days due to Workplace Incidents	0	0	0	0	0
% of Electricity from Alternative / Renewable Energy Sources**	≥ 50%	47%	50%	60%	75%
% of Electricity from On-site Solar	25%	19.6	19.8	19.8	19.8

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

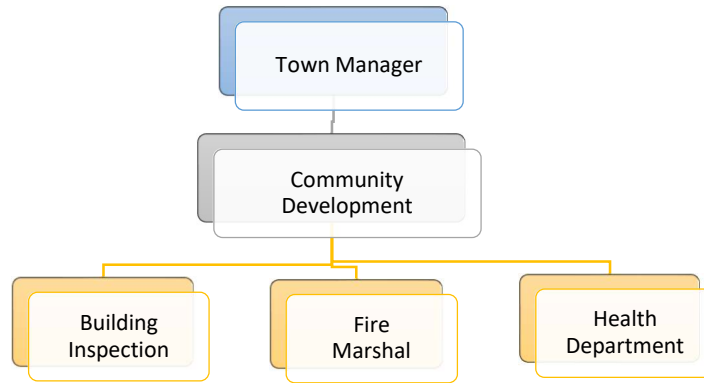
**Percentage from 2009 baseline.

Activity Indicators

ACTIVITY INDICATORS	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Number of Work Orders ☐	2,178	2,035	2,100	2,100
Capital Improvement Program Execution	\$5,367,248	\$3,500,000	\$6,000,000	\$6,000,000
Square Feet of Municipal Facilities Managed	326,000	330,000	330,000	330,000

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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	1,514,145	1,540,283	1,565,975	1,736,394	10.88%
Supplies	31,325	32,392	37,085	41,680	12.39%
Services & Charges	989,622	945,157	1,027,196	1,030,803	0.35%
Capital Outlay	107,156	7,433	1,700	57,950	3308.82%
TOTAL EXPENDITURES	\$2,642,247	\$2,525,264	\$2,631,956	\$2,866,827	8.92%



Mission and Responsibilities

The mission of the Planning and Land Use division of the Community Development office 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 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.
- 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

- Shepherded the Glastonbury Town Center Design Guidelines through the preparation and adoption process.
- Completed year one of Architectural and Site Design Review Committee meetings while supporting applicants through the new design review process.
- Launched an Open Space Management Plan for former MDC parcels and JB Williams Park to assess the forest ecosystem and the opportunities for passive recreation (completion expected Winter 2023).
- Catalogued 20+ years of Inland Wetland and Watercourse Agency and agency staff permits and declarations.
- Began cataloguing 2,000+ conservation easements in preparation for mapping and enhanced monitoring.
- Completed a Conservation Commission guidance document outlining preferred sustainability measures.
- Oversaw adoption of Inclusionary Zoning to promote the construction of affordable housing.
- Revised Building Zone Regulations to prohibit cannabis establishments and update forestry regulations.

Future Goals & Initiatives

- Implement the 2022-2027 Affordable Housing Plan strategies and Plan of Conservation and Development Housing policies, including developing performance criteria to identify locations for higher density affordable housing.
- Undertake a multi-year comprehensive update to the Building-Zone Regulations and Subdivision Regulations to strengthen design standards, increase conformity with State statutes and best practices, and improve document useability.
- Undertake a Comprehensive Forest Action plan with grant funding from DEEP to inform future forest and open space planning and resource allocation.
- Continue migrating land use application review to the online permitting system and improving permitting procedures, including application forms and fees.
- Complete 3rd Floor Town Hall renovations to remediate asbestos and improve the working environment of the Building Inspection, Fire Marshal, and Health Department staff.



Personnel & Expenditure Summary

PERSONNEL	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED	FY2025 ADOPTED
Full Time	3.50	4.00	4.50	4.50
Part Time	0.64	0.64	0.64	0.64
FTE	4.14	4.64	5.14	5.14

*Building Inspection/Zoning Enforcement in FY2024 Split between Building & Community Development.

EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	476,382	406,831	465,396	504,664	8.44%
Supplies	11,329	5,503	9,850	10,225	3.81%
Services & Charges	256,721	260,346	298,566	277,762	-6.97%
Capital Outlay	67,811	2,071	0	0	0.00%
TOTAL EXPENDITURES	\$812,244	\$674,750	\$773,812	\$792,651	2.43%
REVENUES – Non-Tax [△]	\$10,243	\$8,630	\$13,000	\$32,500	150.00%
Required from Taxes	\$802,000	\$666,120	\$760,812	\$760,151	-0.09%

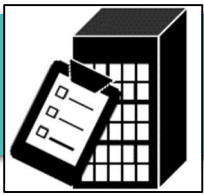
*Office of Community Development revenues are projected to increase in future years due to proposed fee re-evaluations across all four divisions.

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Complete Administrative Review Meeting for New Development Proposals (Days from Date of Submission)	≤30	100%	100%	100%	100%
Develop Design Guidelines	100%	30%	90%	100%	N/A
Draft and Adopt a Text Amendment on Cannabis Industry	100%	10%	100%	N/A	N/A
Revision and update to Building Zone Regulation document	100%	N/A	5%	10%	50%
Integrate Community Development permitting process into OpenGov	100%	10%	15%	50%	100%
Migrate to digital plan submissions with use of OnBase System	100%	N/A	10%	50%	100%

Activity Indicators

ACTIVITY INDICATORS	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Applications Approved				
Subdivision	3	4	6	6
Special Permit	22	36	36	36
Wetland Permit	9	7	5	5
Commission Subcommittee Meetings/Public Workshops Held	17	22	20	20
Town Plan & Zoning Commission Meetings	19	20	22	22
Conservation Commission/IWWA Meetings	15	17	17	17



Building Inspection

Mission and Responsibilities

The Building Inspection/Zoning Enforcement office 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:

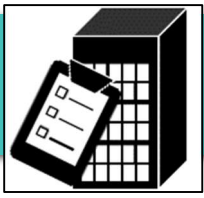
- Reviewing and issuing Building permits for all types of construction, including structural, electrical, heating, and plumbing.
- Building and Construction project inspections and approval/issuance of Certificates of Occupancy (COs).
- Management of zoning & building complaints, conducting investigations,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

Successes & Accomplishments

- Completed first full year with the OpenGov online building permitting system, processing 2,000+ online permits and working consistently to improve the user experience.
- Completed conversion of existing paper street address files to digital format to facilitate public record access.
- Expanded zoning enforcement capacity with the addition of a Planning Technician and improved enforcement protocols.
- Continued collaboration with Health & Fire Marshal offices to achieve compliance with blighted properties as reported to Town departments.

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 the Information Technology Department to make archived permits and plans more easily accessible to the public.
- Streamline the 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, including staff certifications through the governing regulatory associations and State agencies such as the International Code Counsel, State Building Inspectors Office and Association of Zoning Enforcement Officials (CAZEO).
- Improve printed and online information to assist applicants and property owners with the permitting process.



Building Inspection

Personnel & Expenditures

PERSONNEL	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED	FY2025 ADOPTED
Full Time	4.00	4.00	4.50	4.50
Part Time	0.00	0.00	0.0	0.0
FTE	4.00	4.00	4.50	4.50

EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	357,943	365,800	381,298	415,404	8.94%
Supplies	8,398	11,960	9,920	13,420	35.28%
Services & Charges	286,444	258,908	289,402	298,138	3.02%
Capital Outlay	30,514	3,881	1,700	0	-100.00%
TOTAL EXPENDITURES	\$683,300	\$640,549	\$682,320	\$726,962	6.54%
REVENUES – Non-Tax* ⬆	\$1,177,109	\$1,049,387	\$900,000	\$951,600	5.73%
Required from Taxes	(\$493,809)	(\$408,838)	(\$217,680)	(\$224,638)	3.20%

*Non-Tax revenue is generated by building permit fees for commercial, industrial, and residential construction. Office of Community Development revenues are projected to increase in future years due to proposed fee re-evaluations across all four divisions.

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Complete 80% of Inspections within 2 days of inspection date requested ⬆	80%	75%	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%	95%	100%	100%	100%
Implement Use of Online Permitting	100%	100%	100%	100%	100%

Activity Indicators

ACTIVITY INDICATORS	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Building Permits Issued*	1,634	2,183	2,200	2,250
Other Permits Issued (Non-Building)	1,333	1,982	2,000	2,050
Certificate of Occupancy Permits Issued ⬆	42	50	50	55
Zoning Board of Appeals Applications Received	19	32	30	30

*New and renovated structures.



Mission and Responsibilities

The Fire Marshal office'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 and open burning permits.
- Conduct fire prevention training programs, distribute public service announcements, and author press releases.

Successes & Accomplishments

- Initiated use of FirstDue software for inspections and reporting in collaboration with the Fire Department to streamline record management and access.
- Began digitizing Fire Marshal office paper files to facilitate public record access.
- Conducted **145** annual inspections (including assembly occupancies) and **295** apartment smoke door and detector inspections help to ensure fire code compliance and prevent fire incidents that can cause loss of life and property.
- Responded to **73** fire related complaints.
- Completed **69** training activities.
- Accomplished **56** plan reviews for development projects.
- Participated in **16** public education events.
- Participated in **88** Fire Department assists.

Future Goals & Initiatives

- Increase the frequency of inspections for all occupancy types to increase community safety and build stronger relationships with property and business owners.
- Develop a database of commercial properties for fire safety compliance monitoring, including collecting fire alarm and sprinkler system testing and maintenance reports.
- Integrate the OpenGov online permitting system and the FirstDue fire inspection software databases.
- Continue prioritization of inspections of multi-family buildings to reduce risks to residents in such housing units.



Personnel & Expenditure Summary

PERSONNEL	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED	FY2025 ADOPTED
Full Time	2.00	2.00	2.00	2.20
Part Time	0.50	0.50	0.50	1.50
FTE	2.50	2.50	2.50	3.70

*Administrative Assistant in FY2025 will split time between Fire Marshal and Health Department.

EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	204,791	283,945	225,570	317,464	40.74%
Supplies	4,910	7,774	8,775	9,495	8.21%
Services & Charges	137,555	135,887	138,044	139,953	1.38%
Capital Outlay	5,038	0	0	53,500	0.00%
TOTAL EXPENDITURES	\$352,295	\$427,606	\$372,389	\$520,412	39.75%
REVENUES – Non-Tax \triangle	\$3,903	\$2,200	\$4,000	\$19,800	395.00%
Required from Taxes	\$348,392	\$425,407	\$368,389	\$500,612	35.89%

*Office of Community Development revenues are projected to increase in future years due to proposed fee re-evaluations across all four divisions.

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 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 \triangle	10	9	8	9	9
Assembly Occupancy Annual Inspections Completed at Facilities Occupied by 50 or more Persons \triangle	80	22	34	50	80

Activity Indicators

ACTIVITY INDICATORS	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Fire Incident Investigations Completed:				
Commercial	4	0	4	4
Residential	12	4	12	13
Other	8	5	9	10
Certificate of Occupancy Inspections	27	31	32	34



Mission and Responsibilities

The Health Department’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 Department protects public health in the following ways:

- 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.

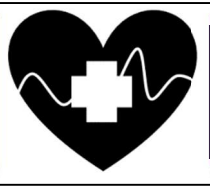
Successes & Accomplishments

- Renewed Glastonbury’s designation as a bronze-level Bicycle Friendly Community.
- Observed the end of the COVID-19 public health emergency declaration after more than three years of intense and sustained activity by the Health Department and resumed weekly wellness clinics.
- Conducted a Road Safety Audit to identify a preferred route for bicyclists and pedestrians to safely travel from the terminus of the multiuse trail on House Street to the future access point across the Putnam Bridge.
- The Food and Drug Administration (FDA) Food Code was adopted by State of Connecticut as regulations for food service to the public, bringing significant change to food service businesses and Health Department’s food service inspection process.
- Organized **8** vaccination clinics and administered **633** vaccines, providing protection for hundreds of people against COVID-19, RSV, and seasonal flu.
- Conducted on-site food service inspections as described in detail in the table below.

Class	Food Service Licenses Issued	Related Inspections Conducted
Class I – Cold Food	30	21
Class II – Pre-packaged food	20	14
Class III – Prepared & serve < 4 hours	34	41
Class IV – Prepared & serve > 4 hours	114	190

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.
- Digitize Health Department paper files to facilitate public record access and community health research.



Personnel & Expenditure Summary

PERSONNEL	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED	FY2025 ADOPTED
Full Time	5.00	5.00	5.00	4.80
Part Time	0.50	0.50	0.50	0.50
FTE	5.50	5.50	5.50	5.30

*Administrative Assistant in FY2025 will split time between Fire Marshal and Health Department.

EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	475,028	483,707	493,711	498,862	1.04%
Supplies	6,687	7,155	8,540	8,540	0.00%
Services & Charges	308,903	290,015	301,184	314,950	4.57%
Capital Outlay	3,792	1,481	0	4,450	0.00%
TOTAL EXPENDITURES	\$794,410	\$782,358	\$803,435	\$826,802	2.91%
REVENUES – Non-Tax ☐	\$118,497	\$97,851	\$112,600	\$144,075	27.95%
Required from Taxes	\$675,913	\$684,507	\$690,835	\$682,727	-1.17%

*Office of Community Development revenues are projected to increase in future years due to proposed fee re-evaluations across all four divisions.

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Complete Septic System Plan Reviews Within 5 Working Days	≥80%	80%	80%	80%	80%
Reduce Restaurant Re-inspections of all Food Service Licensed Establishments* ☐	<20%	33%	23%	25%	20%

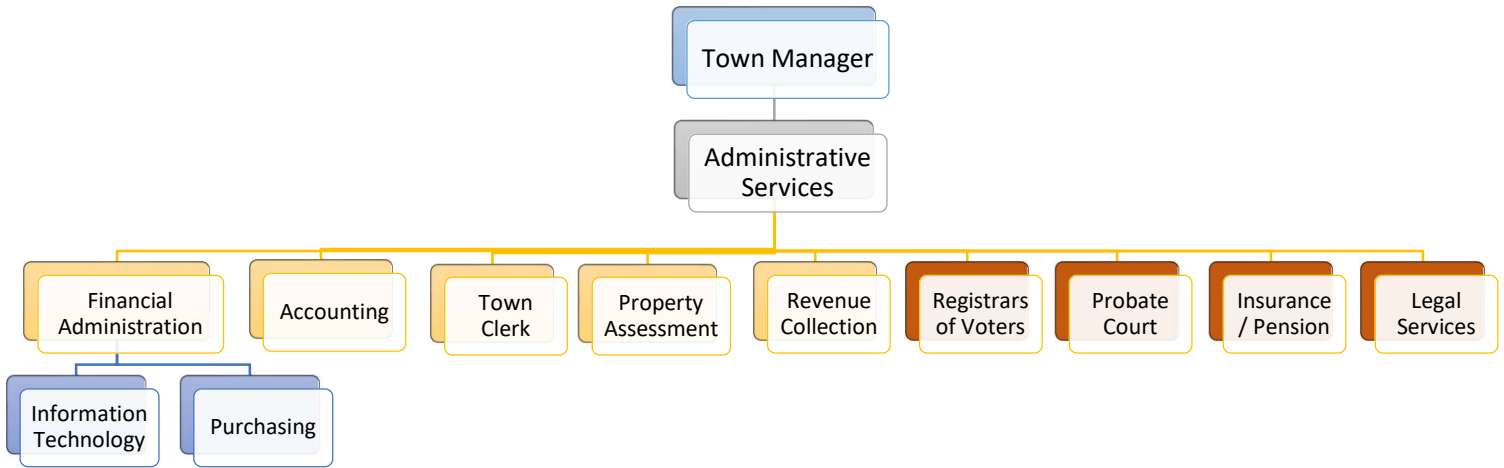
* Transition to FDA Food Code, may include more re-inspections.

Activity Indicators

ACTIVITY INDICATORS	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Well and Septic Permits Issued (including repairs)	96	86	75	70
Routine Inspections (septic installation, restaurants, etc.) ☐	750	760	780	775
Complaint Inspections (Housing Code Matters, Environmental Sanitation) ☐	33	25	30	30

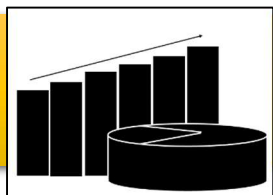
Administrative Services

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.



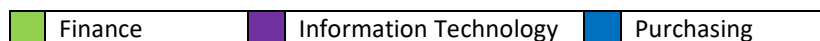
■ Grouped under Administrative Services for budgetary purposes.

EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	2,107,218	2,157,261	2,273,494	2,346,235	3.20%
Supplies	91,513	109,383	144,896	144,631	-0.18%
Services & Charges	1,749,799	1,791,833	1,913,879	1,966,447	2.75%
Capital Outlay	101,911	133,624	167,240	117,950	-29.47%
TOTAL EXPENDITURES	\$4,050,441	\$4,192,101	\$4,499,509	\$4,575,263	1.68%



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.

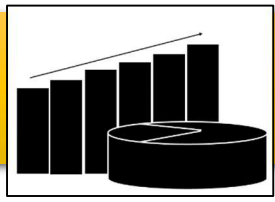


Department functions and activities include:

- 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 FY 2024 Budget from the Government Finance Officers Association (GFOA).
- Reaffirmed Moody's Aaa and Standard and Poor's AAA bond rating for a \$2.155 million bond issuance for Land Acquisition.
- Generated approximately \$65,523 in Town revenues through the sale of surplus property and residential lease renewals including rental of affordable housing residences.
- Updated Munis vendor information files via vendor update mailing.
- Further expanded JPMC bank card programs, resulting in an annual rebate to the Town of \$19,966.
- Coordinated revisions to construction contract language for bids funded by American Rescue Plan Act (ARPA).
- Completed major cyber testing and security updates system wide for protection of town data.
- Completed major upgrades to the Video and Audio production system in the Town Hall facility for meeting Broadcasts.



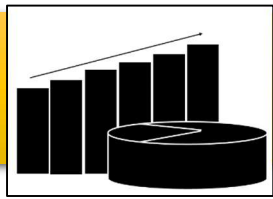
Future Goals & Initiatives

- 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).
- Manage and submit reporting for ARPA funding
- Continue to evaluate the third-party payroll processor to improve efficiency throughout the organization.
- Evaluate current financial policies in place and update for efficiencies within the organization
- Launch new online Invoice Processing Module deploying new scanning and document management system efficiencies.
- Coordinate revisions to contract process for bids with new Town Attorney.
- Coordinate revisions to Purchasing bid request process.
- Implement automated tracking of Insurance Certificates for active vendors.
- Coordinate vendor insurance requirement models and instruct Town staff.
- Continue to 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.
- Coordinate install of upgraded audio and video system broadcasting at the Riverfront Community Center.

Personnel & Expenditure Summary

PERSONNEL	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED	FY2025 ADOPTED
Full Time	9.00	9.00	9.00	9.00
Part Time	0.00	0.00	1.00	1.00
FTE	9.00	9.00	10.00	10.00

EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	841,674	850,045	897,673	931,471	3.77%
Supplies	14,074	20,037	35,355	31,645	-10.49%
Services & Charges	822,869	875,621	957,889	1,019,241	6.40%
Capital Outlay	91,178	121,514	157,850	110,300	-30.12%
TOTAL EXPENDITURES	\$1,769,795	\$1,867,218	\$2,048,767	\$2,092,657	2.14%
REVENUES – Non-Tax	\$1,156,277	\$607,994	\$1,274,410	\$1,267,410	-0.55%
Required from Taxes	\$613,518	\$1,259,224	\$774,357	\$825,247	6.57%




Performance Measures

PERFORMANCE MEASURES	GOAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
# of Years Receiving GFOA Distinguished Budget Award*	Annually	26	27	28	29
Unassigned Fund Balance as a % of Revenues	>12%	18.8%	20.3%	18.2%	17.6%
Debt Service as a % of Actual Expenditures	<10%	3.8%	3.8%	3.9%	2.8%
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	78	47	55	55
Tech Staff per Total Staff**	<3.6%	1.24%	1.31%	1.31%	1.31%
Tech Spending per Employee**	<\$7,569	\$5,461	\$5,994	\$6,401	\$6,575
GFI System Patch Vulnerability Level	<2	3.8	3.0	2.4	2.0
Town Staff Cyber Risk Score	<20	32.1	26.5	22	19

*Government Finance Officers Association (GFOA)

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

Activity Indicators

ACTIVITY INDICATORS	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
# of Bids Issued	15	15	14	14
# of Requests for Proposal Issued	10	12	11	11
# of Quotes Issued	14	7	15	15
# of Networked Devices	1,288	1,296	1,310	1,325
# of Help Desk Requests Resolved	435	523	570	580
Average Monthly Help Desk Requests Processed	36	38	39	40
Information Technology Projects Completed	65	84	60	55
Number of Hosted Public Virtual Meetings Broadcasted 	209	155	144	145



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.
- Successfully completed 2023 year-end reporting following resignation of Controller

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	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED	FY2025 ADOPTED
Full Time	4.00	4.00	3.00	3.00
Part Time	0.00	0.00	0.50	0.50
FTE*	4.00	4.00	3.50	3.50

**Reduction in FTE due to consolidation of payroll responsibilities*



Personnel & Expenditure Summary Continued

EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	277,761	306,173	286,402	298,986	4.39%
Supplies	7,431	8,251	12,500	12,500	0.00%
Services & Charges	190,167	189,607	163,563	166,139	1.57%
Capital Outlay	0	0	6,750	0	-100.00%
TOTAL EXPENDITURES	\$475,358	\$504,031	\$469,215	\$477,625	1.79%
REVENUES – Non-Tax*	\$399,933	\$2,936,473	\$1,767,172	\$2,362,452	33.69%
Required from Taxes	\$75,425	(\$2,432,442)	(\$1,297,957)	(\$1,884,827)	45.21%

*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 3.87% in fiscal year 2023. Interest rates are expected to increase; therefore, the Town is estimating an average yield of 4.0% for fiscal year 2024/2025.

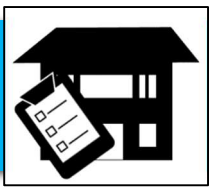
Performance Measures

PERFORMANCE MEASURES	GOAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 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%	98%	96%	99%	97%
% of Direct Deposit Electronic Statements	100%	95%	95%	100%	98%
Investment Results*:					
General Fund/Pooled Cash	2.50%	0.31%	3.24%	2.50%	3.25%
Sewer Funds - Pooled and Separately Invested	2.50%	0.90%	1.95%	2.20%	2.00%

*Investment returns are based on market conditions and particularly, the applicable federal funds rate. Interest rates in FY2022 were greatly impacted by the pandemic while interest rates in FY2023 were impacted by inflation.

Activity Indicators

ACTIVITY INDICATORS	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Payroll Checks Issued	860	494	750	500
Direct Deposit Advices	10,760	11,406	11,000	11,500
Vendor Payments	5,158	5,176	5,200	5,200
1099 Misc. Issued	150	172	160	180
W-2s Issued	924	890	950	900
Revenue Batches Posted	1,458	2,201	1,500	2,200
Accounts Receivable Bills Issued	465	511	480	530



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 2023 Grand List on January 31, 2023.
- Successfully completed and implemented the revalued Grand List of October 2022 for FY 2024.
- Assessment Clerk passed the State exam and became certified by OPM as CCMA I in October 2023.
- Increased participation of online personal property filing 35% by providing a greater number of local businesses (1600) with access to our online personal property portal.
- 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.

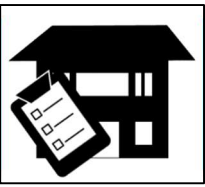
Future Goals & Initiatives

- File the 2023 Grand List by statutory deadline.
- Assist the BAA in adjudicating the appeals of the 2023 Grand List.
- Implement pilot program via web-based application, to automate the real estate transfer process; thereby creating efficiencies for staff and our database users.
- Continue to provide access to the Town’s online personal property filing portal to more business accounts, improving efficiency for the customer and further reduce printing and postage costs.

Personnel & Expenditure Summary

PERSONNEL	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED	FY2025 ADOPTED
Full Time	4.00	4.00	4.50	4.50
Part Time	0.67	0.72	0.00	0.00
FTE*	4.67	4.72	4.50	4.50

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



Personnel & Expenditure Summary Continued

EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	357,274	353,803	368,161	366,374	-0.49%
Supplies	10,406	10,932	15,435	15,435	0.00%
Services & Charges	266,027	267,857	295,939	273,703	-7.51%
Capital Outlay	1,347	0	0	1,150	0.00%
TOTAL EXPENDITURES	\$635,055	\$632,592	\$679,535	\$656,662	-3.37%

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Time Lag in Processing Deeds (in days)	<30	20	20	20	10
Grand List Adjustments	<3,500	3,437	3216	3300	3300
Coefficient of Dispersion (COD)	<12.5%	10.27	10.33	5.69*	11.6*
Assessment Level (Median)	63% - 77%	65.0	54.83	70.0	62.0
Price Related Differential (PRD)	0.97-1.03	0.999	1.014	1.009*	0.999*

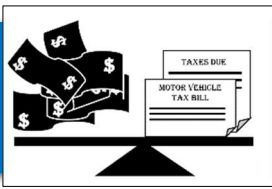
As statistics approach either end of their ranges, a Revaluation will equalize the measures of uniformity. The Town implemented a Revaluation for FY2024. The coefficient of dispersion is the most commonly used statistic for measuring the uniformity of assessments within a class of properties. A PRD >1.00 suggests the high-value parcels are under assessed while a PRD <1.00 suggests the lower priced properties are under assessed.

*Indicates actual (not estimated) results

Activity Indicators

ACTIVITY INDICATORS	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Taxable Grand List Accounts	53,832	53,058	54,000	54,000
Elderly Applications Processed	689	687	687*	690*
Useable Real Estate Sales	513	813	546*	420*
Deeds Processed	1088	1375	1122*	935*
Applications to Board of Assessment Appeals	43	32	186*	40*
Appeals to Superior Court	2	3	40*	2
New Construction Assessments Completed	59	29	25	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 99.47% in FY2022/2023
- Revenue Clerk successfully completed the third of four classes towards her State certification
- Staff continuing to take courses/classes to maintain their State Certification designation. Must re-certify every five years.

Future Goals & Initiatives

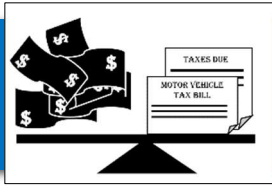
- Achieve a Collection Rate of greater than 99.20% in 2024
- Train new staff members to receive the Certified Connecticut Municipal Collector designation
- Educate citizens on use of online system for making payments and retrieving income tax information

Personnel & Expenditure Summary

PERSONNEL	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED	FY2025 ADOPTED
Full Time	4.00	4.00	3.50	3.5
Part Time	0.00	0.00	0.00	0.00
FTE*	4.00	4.00	3.50	3.5

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

EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	254,668	222,340	255,756	250,556	-2.03%
Supplies	31,662	31,229	35,716	37,116	3.92%
Services & Charges	206,827	158,560	163,862	184,150	12.38%
Capital Outlay	6,872	360	0	1,700	0.00%
TOTAL EXPENDITURES	\$500,029	\$412,489	\$455,334	\$473,522	3.99%



Revenue Collection

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Tax Revenue Collection Rate*	>99.1%	99.58	99.47	99.45	99.45
Personal Property \triangle	99.2%	98.91	98.78	98.90	98.90
Real Estate	99.2%	99.76	99.66	99.65	99.65
Motor Vehicle**	98.5%	98.58	98.37	98.40	98.40
Sewer Collection Rate	\geq 97.0%	98.48	98.34	98.50	98.50

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

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

Activity Indicators

ACTIVITY INDICATORS	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
# of Credit Card/E-Check Transactions processed \triangle	13,074	13,915	14,000	14,200
Total Dollars for Credit Card/E-Check Transactions \triangle	15,185,608	15,185,608	19,000,000	20,000,000
Real Estate – Non-Escrow (billed)	7,349	7,496	7,596	7,650
Real Estate - Escrow (billed)	7,186	7,069	6,969	6,920
# of Motor Vehicle Accounts	31,387	31,479	31,600	31,600
# of Personal Property Accounts	2,108	2,058	2,070	2,070
# of Supplemental Motor Vehicle Accounts	5,558	4,981	5,000	5,000
# of Sewer Bills Issued	5,881	5,881	5,890	5,890
# of Tax Liens	202	207	210	210
Lockbox Collections (excluding Escrow) \triangle	37.9%	40.87%	41.0%	41.0%



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 300 of the Town's oldest permanent record property maps for public use.
- Maintained a large percentage of activity to the online land records search portal for title searchers, attorneys, and residents via subscription.
- Continued use of 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.
- Implemented an auto-verification process for land record indexing to reduce processing times for land record filing.
- In conjunction with the Registrar of Voters, Glastonbury received an award, "The Democracy Cup", for the highest percentage of voter turnout in a large town for the State Election of 2022.

Future Goals & Initiatives

- Identify opportunities to expand secure storage space in the vault to accommodate volume growth of permanent records, including the reproduction of the oldest, largest land record books in a smaller format to accommodate more storage opportunities.
- 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

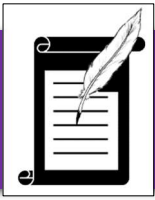
PERSONNEL	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED	FY2025 ADOPTED
Full Time	4.00	4.00	4.00	4.00
Part Time	0.00	0.00	0.00	0.00
FTE	4.00	4.00	4.00	4.00

EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	280,497	297,260	289,302	303,168	4.79%
Supplies	11,218	16,550	26,410	27,885	5.59%
Services & Charges	244,177	264,262	291,713	274,179	-6.01%
Capital Outlay	1,145	3,136	2,640	4,400	66.67%
TOTAL EXPENDITURES	\$537,038	\$581,208	\$610,065	\$609,632	-0.07%
REVENUES – Non-Tax*	\$1,373,060	\$1,024,085	\$1,065,150	\$917,850	-13.83%
Required from Taxes	(\$836,023)	(\$442,877)	(\$455,085)	(\$308,218)	-32.27%

*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

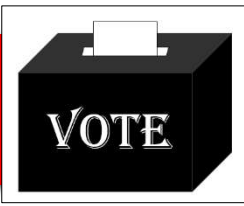
PERFORMANCE MEASURES	GOAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Land Recordings Returned Within 21 Days (Standard 30)	100%	97%	100%	100%	100%
Land Record Audit Done by Statutory 12/31 Deadline	100%	100%	100%	100%	100%
Absentee Ballots Mailed Within Statutory 24 Hours	100%	100%	100%	100%	100%
Historic Document, Farmland Preservation, and Marriage License Surcharge Reports Submitted by Statutory Deadlines	100%	100%	100%	100%	100%
Conveyance Tax Filing Within Statutory Deadline	100%	97.83%	100%	100%	100%



Activity Indicators

ACTIVITY INDICATORS	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Land Record Recording (LRR) - Documents	7,430	5,414	5,400	5,400
Land Record Recording (LRR) - Pages	32,455	20,092	19,000	19,000
Land Record Certifications ☐	105	119	100	100
Property Map Filings & Foreclosed Property Registrations	89/41	104/46	100/50	100/50
Dog Licenses Issued - Individual / Kennel	3,229/5	3792/4	3,700/5	3,700/5
Sporting Licenses & Permits / Liquor Permits Issued ☐	307/35	122/41	120/35	120/35
Vital Records Received & Processed / Certified Copies Issued ☐	942/710	942/1138	950/1,000	950/1,000
Marriage Licenses Issued ☐	173	163	170	170
Burial / Cremation / Disinterment Permits Issued	162/92/0	126/112/0	130/80/1	130/80/1
Notary Registrations / Notarizations / Copy Certified ☐	76/30/15	83/124/4	80/30/10	80/30/10
Absentee Ballots Issued for Election Events ☐	1,631	2599	2585	5,000
Online Credit Card Transactions - #/\$ - Dog Licenses* ☐	1,087/ \$49,656	2515/\$46,860	2,000/\$45,000	2,000/\$45,000

*Dog Licenses, Land Record Electronic Recordings, electronic death registry state system orders, and Online Land Record Search Subscriptions and copies.



Registrars of Voters

Mission and Responsibilities

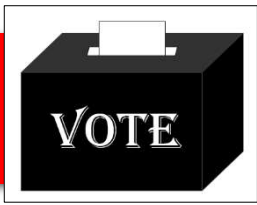
The mission of the Registrars of Voters Office (ROV) is to conduct timely and effective federal, state, and local elections with the highest level of professional election standards. General Statutes of the State of Connecticut govern the functions of the ROV office. Registrars of Voters are sworn elected officials and serve two-year terms. A Republican and Democratic Registrar jointly administer the responsibilities and duties of the office.

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.
- Every ten years implement redistricting changes based on plans endorsed by Connecticut State Legislature.

Successes & Accomplishments

- In response to changes in voting districts and/or representation, continued campaign to inform electorate of redistricting impacts.
- In anticipation of Municipal Election on November 7, 2023, 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% resulting in the Town of Glastonbury receiving the Democracy Cup for highest turnout in the large town category (25,000-60,000). For Glastonbury voters, this followed the Town receiving the award for highest turnout in the 2020 Election with an 88.6% turnout.
- Enrolled 1,385 new voters, made changes to an additional 2,554 voters, and removed 1,500 voters between November 8, 2022 and November 7, 2023, resulting in 25,300+ registered voters.
- Hired and trained 20 new poll workers, certified six moderators, and provided additional training for 75 current poll workers, most of whom worked either the Election.
- 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, 2023 through May 31, 2023.
- Participated in the selection committee to assist in implementation of statewide database voter system due to go online in 2024. Lisbeth Becker served as one of two Registrars to assist in design of new database 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.



Future Goals & Initiatives

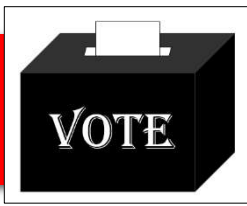
- Conduct annual canvass of voters from January 1, 2024 through May 31, 2024.
- Hire and train poll workers for Early Voting initiative commencing with the Democratic & Republican Presidential Primaries slated for April 2, 2024.
- Research equipment to automate certain election processes.
- Advance planning for Presidential Primaries, State and Federal primaries held in April 2 and August 13, 2024 and the November 5, 2024 Presidential Election.
- Implement new database system due online in 2024.
- Participate in implementing Early Voting policy and procedures in response to the passage of the State of CT referendum approving Early Voting in CT.
- Provide information on State constitutional Amendment anticipated to be on the November 5, 2024 ballot.
- Conduct GHS registration sessions in January 2024 to increase online voter registration and participation in future Elections including the 2 potential primaries scheduled for 2024 in which 17 years are able to participate if 18 on or before November 5, 2024.
- 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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	95,345	127,641	176,200	195,680	11.06%
Supplies	16,721	22,383	19,480	20,050	2.93%
Services & Charges	19,731	35,926	40,913	49,035	19.85%
Capital Outlay	1,368	8,614	0	400	0.00%
TOTAL EXPENDITURES	\$133,165	\$194,564	\$236,593	\$265,165	12.08%

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Hire, Train, and Certify Election Officials*	70	65	75	120	120



Registrars of Voters

Activity Indicators

D= Democratic, R = Republican

ACTIVITY INDICATORS	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
# of Registrars	2	2	2	2
Deputy Registrars	2	2	2	2
Tabulator Technicians	5	5		
# of Elections (including Primaries)	1	2		
Referendum	0	0		
Audit or Recanvas	0	0		
# of Eligible Voters	25,600	25,600		
Percent Voting:				
Municipal	44%			
State/Federal	*	67%		
August Primary State	*	32%		
Party Primary	*			
Referendum	*			

The ROVs do not estimate future figures for this item.

* 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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Services & Charges	236,222	373,097	300,000	300,000	0.00%
TOTAL EXPENDITURES	\$236,222	\$373,097	\$300,000	\$300,000	0.00%



Probate Court – Glastonbury-Hebron

Department Objective

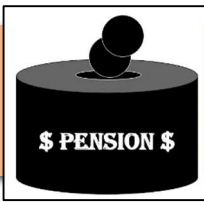
The Probate Court is established by State Statute. Effective January 2011, the Town of Glastonbury Probate Court serves the citizens of Glastonbury and Hebron. The Glastonbury-Hebron Probate District Court deals with a variety of matters on behalf of the Glastonbury and Hebron communities with diligence 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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Supplies	10,397	13,666	20,600	20,600	0.00%
Services & Charges	3,570	4,010	4,200	4,200	0.00%
Capital Outlay	0	0	0	0	0.00%
TOTAL EXPENDITURES	\$13,967	\$17,676	\$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:

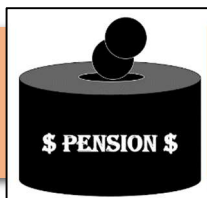
- The Town maintains an Insurance/Pension Division to account for Worker's Compensation, Casualty/Property/Liability insurance, life and disability insurance, employee and retiree related costs for health insurance, pensions, and OPEB. Employer costs for health insurance, social security, Medicare, and 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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Training & Dues	0	22	2,700	2,700	0.00%
Casualty Insurance	617,289	672,473	776,668	841,476	8.34%
Employee-Related Insurance	916,357	983,101	998,150	1,127,270	12.94%
Pension	27,482	47,130	47,130	47,130	0.00%
Claims/Services/Retro Charges	46	88,926	60,000	60,000	0.00%
Programs/Professional Services	48,943	48,497	59,525	56,768	-4.63%
TOTAL EXPENDITURES	\$1,610,117	\$1,840,149	\$1,944,173	\$2,135,344	9.83%
Revenues – Non-Tax*	120,104	60,143	40,000	40,000	0.00%
Required from Taxes	\$1,490,013	\$1,780,006	\$1,904,173	\$2,095,344	10.04%

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

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Pension Contribution (% of Budgeted Payroll)*	<10%	37.03%	35.16%	33.06%	31.90%
Pension Funded Ratio**	100.0%	69.08%	72.56%	75.2%	76.1%
Percent of Actuarial Determined Contribution (ADC)	100%	100%	100%	100%	100%

*General Fund, Town DB and Hybrid only . FY 22 and 23 percentage of payroll per FY 203 disclosure. Assumes a flat defined pension contribution in FY 2025 while awaiting completed valuation

**FY22 & FY23 include actual ratio from GASB Disclosure for fiscal year 2023, respectively. FY 24 and FY 25 are per Actuarial Long-Range Forecast provided in Highlights of the July 1, 2022 Valuation

Activity Indicators

ACTIVITY INDICATORS	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Casualty Insurance (annual cost)	\$617,289	\$672,472	\$776,668	\$841,476
Health Insurance Rate Increases:				
Anthem Blue Cross/Blue Shield	0.0%	0.00%	0.00%	-5.00%
Delta Dental	0.0%	0.00%	0.00%	0.00%

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:

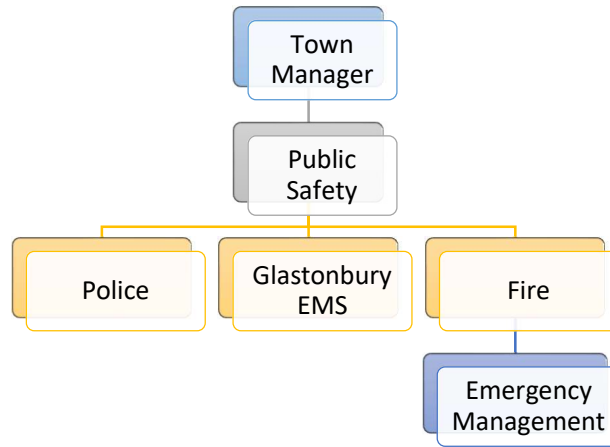
- The difference between the Town's maximum exposure for health-related claims and expenses as calculated annually at the time of renewal and the total budgeted amount for health-related insurances
- Ten percent (10%) of the total budgeted amount for health-related insurances for the year of renewal
- 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 FY2021 through FY2023. The activity of the insurance program is accounted for in an Internal Service Fund. For comparison, the minimum reserve is estimated at approximately \$4.9 million.

SELF-INSURANCE	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL
REVENUES			
Employer Contributions	20,398,009	18,493,323	16,307,930
Employee Contributions	4,231,708	4,700,576	4,383,067
Interest on Investments	21,527	14,750	298,662
TOTAL REVENUES	24,651,244	23,208,649	20,989,659
EXPENDITURES			
Claims Incurred	17,526,391	19,489,780	19,932,514
Administration	2,406,091	2,523,685	2,670,982
TOTAL EXPENDITURES	19,932,482	22,013,465	22,603,496
Beginning Self-Insurance Fund Balance	10,887,759	15,606,521	16,801,705
Annual Change	4,718,762	1,195,184	-1,613,837
ENDING SELF-INSURANCE BALANCE	\$15,606,521	\$16,801,705	\$15,187,868

Public Safety

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



EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	8,396,564	8,585,927	9,058,654	9,433,915	4.14%
Supplies	219,977	269,940	266,683	291,194	9.19%
Services & Charges	6,876,455	6,726,364	6,895,365	6,964,671	1.01%
Capital Outlay	357,055	533,188	469,744	301,470	-35.82%
TOTAL EXPENDITURES	\$15,850,050	\$16,115,419	\$16,690,446	\$16,991,250	1.80%



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

- Collaborated with Youth & Family Services to formulate a Trauma Team, designed to ensure citizens who suffered a traumatic experience receive follow-up care.
- Established a peer support program – an initiative to provide emotional and psychological support to police staff through their coworkers.
- Hosted annual awards ceremony to recognize staff and civilians whose efforts and accomplishments went above and beyond what is expected.
- Implemented the Automated License Plate Reader system.
- Conducted numerous community outreach programs and attended various career fairs.
- Hired 8 police officers, 2 dispatchers, and 2 records clerks. Promoted 3 supervisors.
- Hosted the Citizen's Police Academy, a series of classes and hands-on experiences designed to provide community members with an opportunity to learn about and gain insight into the operations, procedures, and challenges faced by the Police Department.
- Trained an officer as a certified Drug Recognition Expert; a specialized training allowing officers to recognize and evaluate individuals who may be impaired by drugs, especially while operating a vehicle.
- Conducted workplace violence training for town employees.
- Conducted active shooter training with school security staff.



Police Department

Future Goals & Initiatives

- Achieve 11th CALEA reaccreditation
- Install a pedestrian sidewalk to connect Main Street with Canione Road
- Hire to fill police officer and civilian vacancies
- Complete construction of new Animal Control facility
- Continue modernization of the 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)
- Establish Juvenile Review Board

Personnel & Expenditure Summary

PERSONNEL	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED	FY2025 ADOPTED
Full Time	79.00	81.00	81.00	81.00
Part Time*	3.00	1.50	1.50	1.5
FTE	82.00	82.50	82.50	82.50

*Includes Dog Fund employees

EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	7,888,664	7,998,472	8,432,066	8,527,452	1.13%
Supplies	129,520	169,376	168,305	174,070	3.43%
Services & Charges	6,303,053	6,043,461	6,262,795	6,312,528	0.79%
Capital Outlay	275,346	353,297	340,000	91,770	-73.01%
TOTAL EXPENDITURES	\$14,596,583	\$14,564,605	\$15,203,166	\$15,105,820	-0.64%
REVENUES – Non-Tax ☐	\$490,285	\$488,243	\$473,475	\$460,475	-2.75%
Required from Taxes	\$14,106,298	\$14,076,362	\$14,729,691	\$14,645,345	-0.57%



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	FY2022 ACTUAL	FY2023 ACTUAL
Violent Crime Rate (Per 100,000)	<402.6 ¹	37.0	31.3
Property Crime Rate (Per 100,000)	<1,958.2 ²	1558.6	1351.0
% Violent Crimes Cleared by Arrest	100%	69.2%	72.7%
% Property Crimes Cleared by Arrest	100%	15.1%	15.8%
% E911 Calls Answered <10 seconds	>90%	94%	93%
# of Workplace Injury Incidents	0	6	12
# of Lost Days ³	0	245	19

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 2022 FBI National Average (<https://cde.ucr.cjis.gov/LATEST/webapp/#/pages/explorer/crime/crime-trend>)

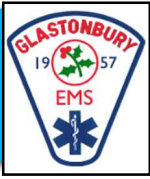
² 2022 FBI National Average (<https://cde.ucr.cjis.gov/LATEST/webapp/#/pages/explorer/crime/crime-trend>)

³ Lost days due to employee injuries

Activity Indicators

ACTIVITY INDICATORS	FY2022 ACTUAL	FY2023 ACTUAL
Alarm Dispatches (Burglary & Fire)	1,288	1,394
Total Part 1 Crimes*	561	484
911 Telephone Calls Received	13,741	16,274
Routine Telephone Calls Received	86,806	86,105
Total Calls for Service/Complaints	17,408	24,113
Total Medical Calls (Medical, OD) added med alarms last year	2,306	2,328
Total Animal Calls	476	637
Total Motor Vehicle Accidents	827	740
Crashes Involving Injury	100	115
Fatal Crashes		2
Pistol Permits	255	152
Fingerprints (e.g., Employment, FINRA, Out-of-State Pistol Permits)	311	352
Car Seat Inspections	67	76

*FBI's Uniform Crime Index for Major Crimes: (Murder, Homicide, Rape, Robbery, Aggravated Assault, Burglary, M/V Theft, Larceny-Theft, Arson)



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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	0	0	0	0	0.00%
Services & Charges	2,821	2,977	700	700	0.00%
Capital Outlay	0	0	0	0	0.00%
TOTAL EXPENDITURES	2,821	2,977	700	700	0.00%
REVENUES – Non-Tax	\$2,766	\$3,241	\$20,000	\$20,000	0.00%
Required from Taxes	\$55	(\$264)	(\$19,300)	(\$19,300)	0.00%



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 adhering to the organization's "Core Values of 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 through mutual aid and on an "as-needed" basis

Successes & Accomplishments

- Promoted a new Deputy Chief, two new Captains, and four new Lieutenants.
- Welcomed four new members that were certified as Firefighter I through the Connecticut Fire Academy.
- Completed the installation of a source captured exhaust mitigation system in the fire stations.
- Contracted with Marion Body Works for the purchase of two new Rescue/ Pumps.
- Implemented a LUNAR accountability program to enhance firefighter safety.
- Purchased new 4-gas, 5-gas, and hydrogen cyanide meters.
- Acquired a Fire Prevention Safety trailer at no cost to assist with public education demonstrations.
- Implemented a new records management system to replace aging/ outdated system (20+ years old).
- Partnered with Glastonbury Police and Glastonbury EMS to host a toy drive to benefit Connecticut Children's Hospital.

Future Goals & Initiatives

- Complete the replacement of the remaining hydraulic extrication tools with new e-draulic (battery powered) equipment.
- Initiate renovation work, and addition of new "burn rooms" at the Fire Training Facility.
- Enhance the Department's stabilization equipment through the purchase of new rescue struts and accessories.
- Purchase a new Utility Terrain Vehicle, which will replace an 18-year old unit.
- Implement an independent study to identify the needs for adequate fire protection in accordance to the national standard.
- 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.
- Replacement of three aging apparatus that would reduce the fleet by one vehicle.



Personnel & Expenditure Summary

PERSONNEL	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED	FY2025 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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	486,520	566,575	604,588	884,463	46.29%
Supplies	90,294	100,399	98,143	116,889	19.10%
Services & Charges	563,217	670,715	622,118	641,620	3.13%
Capital Outlay	80,385	179,891	128,544	208,500	62.20%
TOTAL EXPENDITURES	\$1,220,415	\$1,517,580	\$1,453,393	\$1,851,472	27.39%
REVENUES - Non-Tax ☐	\$3,767	\$47,241	\$30,320	\$28,500	-6.00%
Required from Taxes	\$1,216,648	\$1,470,340	\$1,423,073	\$1,822,972	28.10%

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Average Response Time in Minutes	6-8	8	7	6-8	6-8
Insurance Service Rating*	4/4Y	4/4Y	4/4Y	4/4Y	4/4Y
Fire Training Hours	7,000	5,837	8,976	8,500	8,500
# of Workplace Incidents	0	1	4	0	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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Emergency Incidents	N/A*	874	904	1,128	1,240
Structure Fires	N/A	17	26	14	16
Volunteer Firefighters	135	98	108	104	104

*Goal to minimize incidents throughout the year.



Emergency Management

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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:

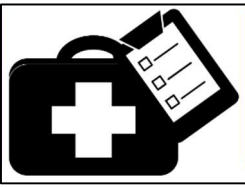
- Planning adequate staffing, equipment, and other community needs for Town emergencies
- Updating information, regulations, and training as applicable
- Conducting monthly testing of the Town's warning sirens
- Maintaining involvement with Federal, State, Regional, and Local Public Safety, Homeland 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 station (1570 AM 24 hours a day), and website at www.glastonburyct.gov/gemradio. [During severe thunderstorms the radio station is turned off to protect equipment, although the audio information is still available on the website.](#)
- 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 community events for citizen protection and staff training – e.g. annual Town sponsored Santa's Run Road Race
- Have instituted a program with colleges and their students 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, CT Fire Chiefs 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 college students.
- Maintain involvement with other CT towns for mutual aid purposes.

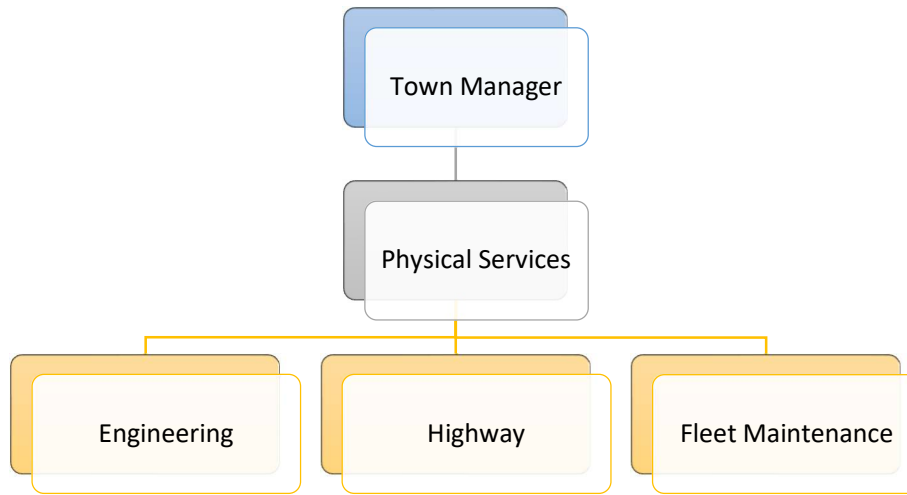


Personnel & Expenditure Summary

EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	21,380	20,880	22,000	22,000	0.00%
Supplies	163	166	235	235	0.00%
Services & Charges	7,366	9,211	9,752	9,823	0.73%
Capital Outlay	1,323	0	1,200	1,200	0.00%
TOTAL EXPENDITURES	\$30,231	\$30,257	\$33,187	\$33,258	0.21%
REVENUES – Non-Tax	\$11,618	\$11,104	\$12,110	\$12,110	0.00%
Required from Taxes	\$18,613	\$19,153	\$21,077	\$21,148	0.34%

Physical Services

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



EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	3,476,287	3,377,651	3,645,910	3,792,748	4.03%
Supplies	568,316	638,637	716,070	716,070	0.00%
Services & Charges	3,024,851	2,888,165	2,982,637	2,963,019	-0.66%
Capital Outlay	306,857	176,026	305,320	522,100	71.00%
TOTAL EXPENDITURES	\$7,376,311	\$7,080,479	\$7,649,937	\$7,993,937	4.50%



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

- PICKLEBALL COURT DESIGN AND CONSTRUCTION ADMINISTRATION - Completed technical design plans, generated comprehensive specifications, and gained all necessary Regulatory permits associated with construction of the new Pickleball courts located behind the Riverfront Community Center. Staff effort also included construction inspection and contract administration services which encompassed incorporation of a post tensioned concrete slab playing surface.
- BELL STREET SIDEWALKS – Completed technical design, prepared construction specifications and obtained all Regulatory permits necessary to initiate construction of sidewalks on Bell Street. This grant-funded project will allow for safe pedestrian passage to the off-road multi-use trail segments and Hebron Avenue Elementary School.
- GATEWAY CORPORATE PARK – Completed design, obtained permits, and addressed 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. Subsequent construction was also inspected by Division staff. Substantial completion achieved in December 2023. Grant funding will cover 100% of construction costs.
- MAIN STREET RECONSTRUCTION – Completed design, obtained permits, and addressed 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. Actual construction expected to begin in Spring 2024.

Future Goals & Initiatives

- NYE ROAD PARCEL SITE DESIGN – Recent Town property acquisition and land conveyance to the Glastonbury Housing Authority for affordable housing construction requires reconfiguration of the 50 Nye Road parcel. Division staff will perform site design and obtain permits necessary for construction which will allow this building to remain commercially viable. Grant funding in the amount of \$ 500,000 has been secured.
- 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. Similar Improvements are proposed for the Hubbard Street/New London Turnpike/Neipsic Road intersection in the vicinity of Glastonbury High School.
- MATSON HILL OPEN SPACE RETAINING WALL – Develop design alternatives and implement the chosen means of action necessary to preserve the stone masonry retaining wall parallel to Roaring Brook. The wall was originally constructed as part of the Historic Slocomb Mill complex and is susceptible to scour created by intense storm stream flows.
- MAIN STREET SIDEWALK – Complete design and administer subsequent construction associated with sidewalk construction on Main Street (Route 17) in the vicinity of the Historic Cider Mill. Completion of this sidewalk segment will fill the last Main Street sidewalk gap between South Glastonbury and the East Hartford Town line four miles to the north.



Personnel & Expenditure Summary

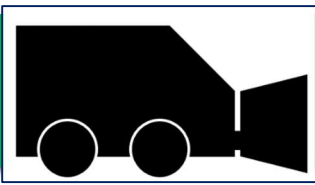
PERSONNEL	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED	FY2025 ADOPTED
Full Time	11.00	11.00	11.00	11.00
Part Time	0.50	0.50	0.50	0.50
FTE	11.50	11.50	11.50	11.50

EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	1,000,357	1,005,994	1,019,467	1,096,279	7.53%
Supplies	12,371	13,937	18,500	18,500	0.00%
Services & Charges	705,439	710,300	694,105	744,233	7.22%
Capital Outlay	16,860	40,857	4,185	28,100	571.45%
TOTAL EXPENDITURES	\$1,735,028	\$1,771,087	\$1,736,257	\$1,887,112	8.69%
REVENUES – Non-Tax	\$11,618	\$11,104	\$12,110	\$22,000	0.00%
Required from Taxes	\$1,723,410	\$1,759,983	\$1,724,147	\$1,865,112	8.80%

Activity Indicators

ACTIVITY INDICATORS	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Permit Fees*	\$565	\$1,257	2,000	\$2,000
Permits Issued:				
Right-of-Way Permits	370	296	350	350
Sanitary Sewer Permits	40	50	50	50
Certificate of Occupancy Inspections	42	43	50	50
Call Before You Dig Requests Processed	3,346	2,906	3,000	3,000
New Town Road Accepted (Miles)	0.2	0.8	0.2	0.2
Value of Capital Improvement Projects Managed	\$0.5M	\$0.9M	\$3.0M	\$3.0M

* 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:

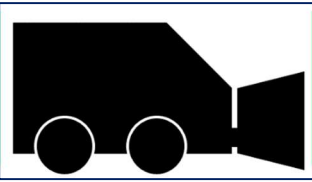
- Removing snow and ice during winter storm events
- Sweeping Town streets and executing roadside mowing
- Maintaining the Town's sanitary sewer collection system
- Preparing and providing administration of the Town street paving program
- Cleaning catch basins and performing main flushing of sanitary 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

- TOWN FACILITY PAVEMENT REHABILITATION – Performed pavement reclamation, grading and new paving operations at Rotary Field Park and the Town Transfer Station located on New London Turnpike.
- DRIVEWAY CONSTRUCTION – Constructed a new 750' road allowing alternate means of access to the Town-owned Rose Farm parcels located off Matson Hill Road.
- ANNUAL ROAD PAVING – Efficiently managed and administered the Town's increasingly aggressive annual road paving program using pavement reclamation as the methodology of choice. Work was accomplished as a joint effort between Town staff 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 – Initiated 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.

Future Goals & Initiatives

- RESOLVE OUTSTANDING STORM DRAINAGE PROBLEMS – The intensity and frequency of rainfall events in recent times has revealed a number of storm drainage system capacity issues. Other problems have developed due to deterioration of underground metal pipes. This initiative will begin a multiyear effort to identify, prioritize and repair/replace system components necessary to prevent roadway flooding and property damage.
- TOWN FACILITY PARKING AND ACCESS DRIVE PAVING – Consistent with past systematic efforts to upgrade Town facility pavement condition, FY 2025 goals will include pavement rehabilitation at the Police Department, Highway Garage site and High St School playground.
- WINTER SNOW AND ICE REMOVAL – Continue efforts to provide the motoring public with a high level of service in the most cost-effective manner possible. Particular attention to be given to road salt application rates which are sufficient to maximize motorist safety while minimizing environmental impact.



Personnel & Expenditure Summary

PERSONNEL	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED	FY2025 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

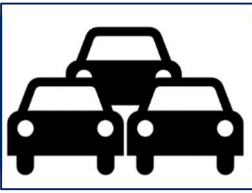
EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	1,918,388	1,788,472	2,013,943	2,055,365	2.06%
Supplies	546,525	619,804	685,410	685,410	0.00%
Services & Charges	1,688,564	1,612,208	1,652,186	1,594,330	-3.50%
Capital Outlay	284,756	132,630	263,000	488,200	85.63%
TOTAL EXPENDITURES	\$4,438,232	\$4,153,115	\$4,614,539	\$4,823,305	4.52%

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Lane Miles Resurfaced	20	17.21	29.56	20	20
Treated Road Salt: Ton/Lane Mile	0.08	.08	.08	.08	.08
Snow Removal within 8 hours of Storm Cessation	100%	100%	100%	100%	100%
# of Workplace Incidents	0	1	0	This division does not estimate these measures for future years.	
# of Lost Days Due to Injury	0	48	0		

Activity Indicators

ACTIVITY INDICATORS	GOAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Road Miles Plowed	N/A	18,774	10,945	30,000	30,000
Catch Basins Cleaned	500	193	299	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

- MAINTENANCE GARAGE IMPROVEMENTS – Replaced the antiquated garage ventilation system in the welding bay and repair bays with a technologically modern system, thereby improving overall indoor air quality. Work completed complements previous upgrades to exhaust hose reels and fixture, floor, and lighting replacements.
- UNDERGROUND FUEL TANK REPLACEMENT – Administered construction phase work required to remove the underground fuel storage tank on the Police Department site. The underground tank was replaced by a like-sized 10,000 gallon above ground unit thereby ensuring compliance with environmental regulations and eliminating potential Town liability associated with undetected underground leaks. Installations included new fuel dispensers and overhead canopy with appropriate lighting.
- GENERAL FLEET AND SCHOOL BUS MAINTENANCE – Administered contracts for all types of School bus repair and continued providing efficient maintenance service for the Town's diverse fleet consisting of approximately 260 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

- POLICE DEPARTMENT CRUISER REASSIGNMENTS – Evaluate Police Department Ford Explorer cruisers which will be replaced for potential reassignment to other Town Departments for less intensive general use. Vehicles deemed to be good candidates to be stripped of law enforcement related components and readied for reassignment where needed and appropriate in lieu of purchasing new vehicles.
- HEAVY EQUIPMENT PURCHASE – Generate vehicle specifications for all budgeted heavy equipment purchases including a new Highway Department Excavator and large trucks used in snow plowing operations.
- CNG FUELING STATION MAINTENANCE – Continue efforts to cost effectively maintain the existing Compressed Natural Gas (CNG) fueling station located at the Riverfront Community Center site. This station serves the Town's 26 natural gas fueled vehicles at a gasoline equivalent cost of approximately \$ 1.30 per gallon.



Fleet Maintenance

Personnel & Expenditure Summary

PERSONNEL	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED	FY2025 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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	557,542	583,185	612,500	641,104	4.67%
Supplies	9,420	4,896	12,160	12,160	0.00%
Services & Charges	630,847	565,658	636,346	624,456	-1.87%
Capital Outlay	5,241	2,539	38,135	5,800	-84.79%
TOTAL EXPENDITURES	\$1,203,051	\$1,156,277	\$1,299,141	\$1,283,520	-1.20%

Performance Measures

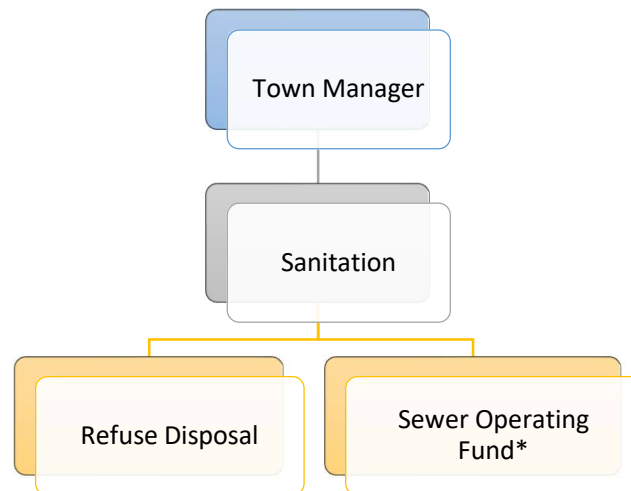
PERFORMANCE MEASURES	GOAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Percentage of On-Time Preventative Maintenance:					
Sedans	95%	89%	92%	95%	95%
Cruisers	95%	89%	90%	95%	95%
Operating & Maintenance (cost per mile):					
Sedans	≤0.25	0.23	0.24	0.25	0.25
Cruisers	≤0.50	0.38	0.38	0.35	0.35
Non-Police Sedan Fuel Efficiency (mpg)	≥30.0	32.52	28.98	30	30
# of Workplace Injury Incidents	0	1	3	This division does not estimate these measures for future years.	
# of Lost Days Due to Injury	0	0	12		

Activity Indicators

ACTIVITY INDICATORS	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
# of Units in Town Fleet (sedans, trailers, equipment, trucks - light/medium/heavy, Police/Fire/Ambulance and vans - maintenance/passenger)	259	253	265	265
# of Units in BOE Fleet (buses, passenger vans, maintenance, and equipment vehicles)	89	90	90	90
# Natural Gas-Fueled Vehicles / # Electric Vehicles	27/2	27/1	26/1	26/1
Road Miles Traveled by Town Fleet	896,763	897,253	1,000,000	1,000,000
Road Miles Traveled by Board of Education	834,068	850,165	850,000	850,000
Average Fleet Age (Industry Average 6.5 years)	10.90	9.3	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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	336,757	391,154	356,051	373,014	4.76%
Supplies	2,691	3,622	4,650	4,750	2.15%
Services & Charges	585,479	550,890	582,295	607,742	4.37%
Capital Outlay	28,848	56,371	15,000	6,800	-54.67%
TOTAL EXPENDITURES	\$953,775	\$1,002,038	\$957,996	\$992,306	3.58%



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

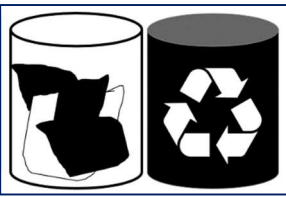
- Maintained active dialogue with Central Connecticut Solid Waste Authority and Capitol Region Council of Governments to evaluate effective opportunities for regional refuse and recycling disposal options.
- Hosted two town-wide paper shredding events attended by over 300 residents.
- Managed a fifth backyard compost bin and rain barrel sale for residents, with items sold at a reduced cost through a vendor partnership. 27 compost bins and 20 rain barrels were distributed.
- Recycled 1,891 mattresses and box springs free of charge to residents by participating in Mattress Recycling Council program.
- Distributed 540 Food Composting “Starter Kits” and accelerated organics recycling to 12.6 Tons, nearly double from previous year.
- Implemented food waste separation program at the Riverfront Community Center Senior Meals kitchen.
- Many layout and paving projects at the Transfer Station have improved traffic flow and safety.

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 Glastonbury Boathouse events.
- Introduce a paint recycling program at the Transfer Station.
- Install backup generator to power Transfer Station during utility power loss.
- Look to add a compactor to single-stream recycling, reducing hauling costs by over 60%.

Personnel & Expenditure Summary

PERSONNEL	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED	FY2025 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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	336,757	391,154	356,051	373,014	4.76%
Supplies	2,691	3,622	4,650	4,750	2.15%
Services & Charges	585,479	550,890	582,295	607,742	4.37%
Capital Outlay	28,848	56,371	15,000	6,800	-54.67%
TOTAL EXPENDITURES	\$953,775	\$1,002,038	\$957,996	\$992,306	3.58%
REVENUES – Non-Tax	\$695,769	\$683,455	\$643,350	\$688,100	6.96%
Required from Taxes	\$258,006	\$318,583	\$314,646	\$304,206	-3.32%

* 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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Tons of Solid Waste Disposed at Transfer Station	< 1,650	1,435	1,312	1,400	1,400
Tons of Food Waste Diverted	7 tons (t)	6.18t	12.63t	20.00t	22.00t
Cardboard Recycled	250 tons (t)	241.65t	261.36t	250t	250t
Revenue Offset vs. Refuse Operating Budget	≥ 75%	73%	68%	75%	75%
# of Workplace Incidents	0	1	0	0	0
# of Lost Days due to Workplace Incidents	0	27	0	0	0

*From workplace incident in FY22

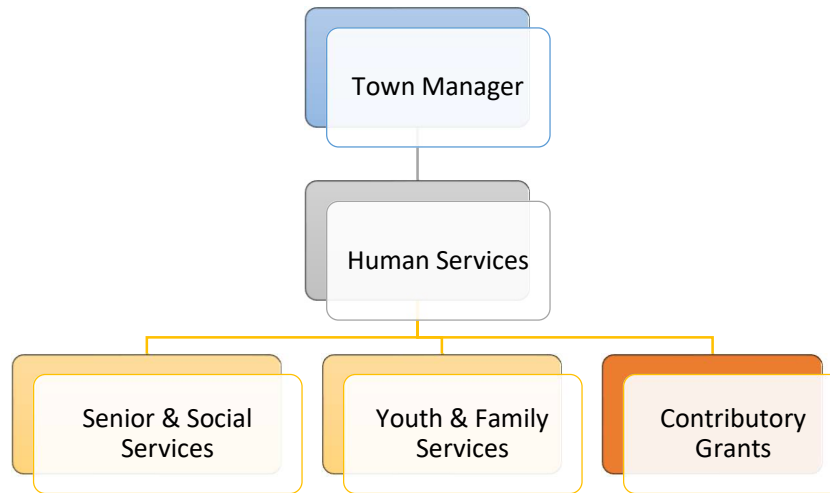
Activity Indicators

ACTIVITY INDICATORS	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Cost Per Ton for Refuse Disposed at Materials Innovation and Recycling Authority (MIRA)/Murphy Road Recycling (MRR)*	\$105.00	\$110.00	\$110.00	\$115.00
# of Vehicles Attending Household Hazardous Waste (HHW) Collection Events ☐	704	572	600	600
# of Refuse Disposal Permits Issued	6,934	6,701	6,900	6,900

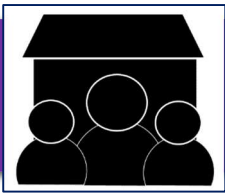
*FY23 switch from MIRA to Murphy Road Recycling (MRR)

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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	1,628,643	1,772,359	2,076,715	2,184,589	5.19%
Supplies	29,250	35,118	36,750	38,550	4.90%
Services & Charges	1,264,405	1,311,328	1,495,295	1,438,042	-3.83%
Capital Outlay	56,685	63,198	27,640	25,100	-9.19%
TOTAL EXPENDITURES	\$2,978,983	\$3,182,003	\$3,636,400	\$3,686,281	1.37%



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.

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:

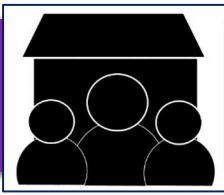
- Dial-A-Ride Transportation, Senior Lunch Program, Friendship Circle Memory Program, Volunteerism, Veterans Coffee House, Evidence-based Health and Wellness and Dementia Support Programming, Technology Assistance Programs, Exercise, Dance and Balance Classes, and Recreational Trips.

Social Services provides assistance to residents of all ages through a variety of programs and services for 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 –386 households, Thanksgiving Food Program - 461 residents, Holiday program – 289 residents, Back to School Program -171 students, Food Pantry 1643 visits, Renter's Rebate Program - 308 Applications
- In February 2023, the Glastonbury Self-Select Food Pantry opened for resident shopping. The Food Pantry, located at Riverfront Community Center provides perishable and non-perishable food items to low-income Glastonbury residents.
- Implemented a new volunteer management tool, SignUpGenius, which allows Food Pantry volunteers to view volunteer opportunities and sign up online.
- Glastonbury Links Together, consisting of members of the Interfaith Community, the Board of Education, and Social Services continues to support the needs of residents with an emphasis on food insecurity. Additional grants have been applied for in support of the Glastonbury Food Pantry.
- Social Services partnered with Hartford Healthcare to offer a well attended 5-week Caregiver Support Series for those providing care for loved ones with dementia, a one-time driving assessment for residents with dementia and a monthly dementia assessment screening at no cost.
- Streamlined this year's Back to School Program registration using Jotform, with an online registration form and document upload, allowing easier accessibility for families.
- Continue to grow recognition of Glastonbury Gives, an initiative assisting residents in need, entirely supported by community donations through the media, social media and an annual appeal campaign. Partnered with increased number of community organizations who supported Glastonbury Gives donations from the various events.
- Launched online Food Pantry scheduling application, Calendly, to allow multiple users to schedule appointments in real time.
- The Commission on Aging successfully achieved their first-year goals outlined in the AARP Age-Friendly Community Action Plan. In addition, the Age Friendly Initiative received the 2023 Wellspring Award by the Connecticut Age Well Collaborative.
- A community survey was conducted on issues relating to aging to help guide the service delivery and strategic planning of the Senior & Social Services Department.
- Completed the application process to attain reaccreditation of the Senior Center through the National Institute of Senior Centers (NISC). Once a peer reviewer meets with Senior Center staff the process will be complete and reaccreditation achieved.
- Completed design and construction of four outdoor Pickleball courts.
- Worked with a local Eagle Scout to research, plan and construct two Bocce courts at the Riverfront Community Center.

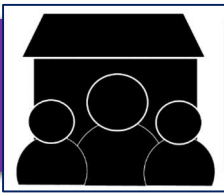


Successes & Accomplishments cont.

- Received \$52,818 in renewal funding from the CT Department of Transportation to enhance Dial-a-Ride services.
- Provided transportation at no cost to approximately 411 unduplicated residents through the Town Dial-a-Ride service.
- With the assistance of AARP Tax Aide program, provided free tax assistance to more than 330 taxpayers.
- The daily lunch program attendance has steadily increased over the past year. More than 6,000 meals were served in FY23.
- Increased marketing efforts for the Riverfront Café with new signage, social media posts and new menu board. The Riverfront Café features sandwiches, soups (seasonally), and snacks as well as a new self-service coffee bar.
- The Greater Glastonbury Veterans & Allies Coffeehouse was created in conjunction with American Warrior. Each month a speaker attends the open meeting for Veterans, caregivers and family of Vets, bringing resources to the Veteran community. This program has received great reviews within the Veteran Community and is said to be “a grand program” on social media and has been featured in two newspapers.
- Introduced two new fitness programs this year including a specialized class for people suffering with Parkinson’s Disease. Classes range from seated chair exercise to more active classes to suit a variety of abilities. Most classes are at maximum attendance.
- The Active Adult Golf League had a fantastic attendance this year with 38 people registered.
- Glastonbury Senior Center is now a designated LGBTQ+ Moveable Senior Center, providing a welcoming and safe space for the LGBTQ+ community as well as special events.
- With the addition of another Program Specialist, expanded the Friendship Circle Memory Program from two to four days per week and doubled the number of participants.

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.



Senior & Social Services

Personnel & Expenditure Summary

PERSONNEL	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED	FY2025 ADOPTED
Full Time	6.00	6.00	6.00	6.00
Part Time	9.80	9.50	10.18	10.60
FTE	15.80	15.50	16.18	16.60

EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	733,667	766,085	860,097	906,469	5.39%
Supplies	14,347	20,190	17,000	18,800	10.59%
Services & Charges	606,817	645,047	672,761	680,824	1.20%
Capital Outlay	43,331	47,903	25,000	2,200	-91.20%
TOTAL EXPENDITURES	\$1,398,161	\$1,479,225	\$1,574,858	\$1,608,293	2.12%
REVENUES – Non-Tax	\$297,237	\$385,189	\$306,482	\$315,320	2.88%
Required from Taxes	\$1,100,924	\$1,094,035	\$1,268,376	\$1,292,973	1.94%

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Self-Improvement Rating - Fitness Programs <input type="checkbox"/>	>95%	98%	98%	98%	98%
Unduplicated Dial-A-Ride Riders <input type="checkbox"/>	Increase > 10%	336	410	425	440
Unduplicated Program Participants * <input type="checkbox"/>	Increase > 25%	771	1243	1367	1504

* Does not include drop-in activities

Activity Indicators

ACTIVITY INDICATORS	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Social Work Services <input type="checkbox"/>	3,000	3,451	3,500	3,550
Senior Center Participation (Attendance at activities)	12,231	21,960	22,800	24,010
Senior Lunch Participation (Meals Served)	4,500	6,469	7,500	8,000
Dial -A-Ride # of Rides provided	9,671	12,914	14,940	16,185



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.
- Providing Outreach Services including supportive counseling, crisis intervention, Peer Mediation, and Peer Education at Glastonbury High School (GHS) and Smith Middle School (SMS)
- Facilitating Positive Youth Development and Enrichment 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 and Initiatives to the community and Glastonbury Public Schools
- Developing and implementing community programs including:
 - Social Club
 - Truancy Assessment and Referrals
 - Diversion Program

Successes & Accomplishments

- The Glastonbury Board Education recognized Glastonbury Youth & Family Services Clinical Staff at their March 13, 2023 meeting for their outstanding clinical support to the students and families of Glastonbury Public Schools
- The Clinical Services staff increased in-school hours to 13 hours/week in all elementary schools this school year
- The Clinical and Outreach staff launched new support groups to include Teen Expressive Arts, Parenting in a Post Pandemic World, GHS Substance Abuse Prevention, Smith Middle School Grief Group and Boys Group and a 4 What's Next Transition group for graduating GHS seniors.
- Creative Experiences staff partnered with Glastonbury Parks & Recreation to create a community garden kiosk to collect produce for the expanding town food pantry
- The Teen Adventure Activity Group (TAAG) was relaunched August 2022 and a collaboration of Clinical, Outreach, and Creative staff facilitated this adventure-based program for middle school boys
- A social media prevention campaign, Talk It Out, was launched to encourage parents to talk with their children the dangers of substance misuse and provide information on current drug trends
- Community Crisis Team was developed and outreach made to residents in need of support post crisis
- Mental Health Talks were provided to parents at South Church and First Church Congregations
- Creative and Outreach staff increased recruitment and integration of peer role models their afterschool Social Club and youth programming at Welles Village
- Youth & Family Services staff provided Mental Health Training to Parks & Recreation for approximately 100 seasonal staff
- Youth & Family Services Director provided a talk to the Equity, Diversity and Inclusion Council on the Impact of Mental Health in Our Schools
- GYFS developed a relationship with Scared Heart University's graduate School of Social Work and had a full-time summer block intern



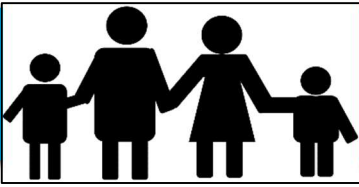
Future Goals & Initiatives

- Organize and Host a local Overdose Awareness Event /Memorial Walk for International Overdose Awareness Day
- Create and produce a prevention documentary in partnership with the Glastonbury Youth Advisory Council, local officials and residents to shed light on the devastating impact of the opioid epidemic
- Celebrate the 50-year anniversary of Creative Experiences Summer Musicals
- Partner with Glastonbury High School to facilitate Lunch and Learn groups on healthy relationships, building resilience, smart recovery, and stress management
- Coordinate with community stakeholders, civic organizations, and school administrators to organize a Community Conversations and Forum for parents and youth discussing the challenges of social media, drug trends, and other risky behaviors
- Utilize Opioid Settlement Funds to add a Part Time Substance Abuse Clinician
- Develop a building renovation and office improvement plan for the Youth and Family Services buildings
- In partnership with the Glastonbury Police Department, expand the Diversion Program to include a diverse panel of community stakeholders to help youth understand the impact of their actions and prevent recidivism.

Personnel & Expenditure Summary

PERSONNEL	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED	FY2025 ADOPTED
Full Time	11.00	12.00	14.00	14.00
Part Time	1.00	1.40	1.66	1.66
FTE	12.00	14.40	15.66	15.66

EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	894,976	1,006,274	1,216,618	1,278,120	5.06%
Supplies	14,903	14,928	19,750	19,750	0.00%
Services & Charges	623,512	635,281	786,534	721,218	-8.30%
Capital Outlay	13,354	15,295	2,640	22,900	767.42%
TOTAL EXPENDITURES	\$1,546,745	\$1,671,779	\$2,025,542	\$2,041,988	0.81%
REVENUES – Non-Tax	\$39,452	\$58,438	\$60,192	\$60,190	0.00%
Required from Taxes	\$1,507,293	\$1,613,340	\$1,965,350	\$1,981,798	0.84%



Performance Measures

PERFORMANCE MEASURES	GOAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Client Satisfaction Rating	>90%	92%	94%	94%	94%
Clinical Service Waiting List (Business days between referral and first session) △	<30	20*	16	15	15

*Increase in clinical referrals and escalating needs post pandemic.

Activity Indicators

ACTIVITY INDICATORS	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
# of Outreach Clients	890	1036	1040	1040
Clinical Youth and Families Served	705	709	715	715
Creative Experiences Youth Programs Offered	21	21	21	21
# of Creative Experiences Program Participants	502	568	575	575
# of Substance Abuse Prevention Initiatives	20	23	24	24
# of Substance Abuse Prevention Participants	374	496	510	515

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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
InterCommunity Inc.	9,000	9,000	9,000	9,000	0.00%
Interval House, Inc.	7,500	7,500	7,500	10,000	33.33%
KIDSAFE/Exchange Club Ctr.	5,000	0	5,000	0	-100.00%
MARC, Inc.	10,168	12,000	12,000	13,900	15.83%
AMPLIFY	2,409	2,500	2,500	2,500	0.00%
Various	0	0	0	600	0.00%
TOTAL EXPENDITURES	\$34,077	\$31,000	\$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

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.)

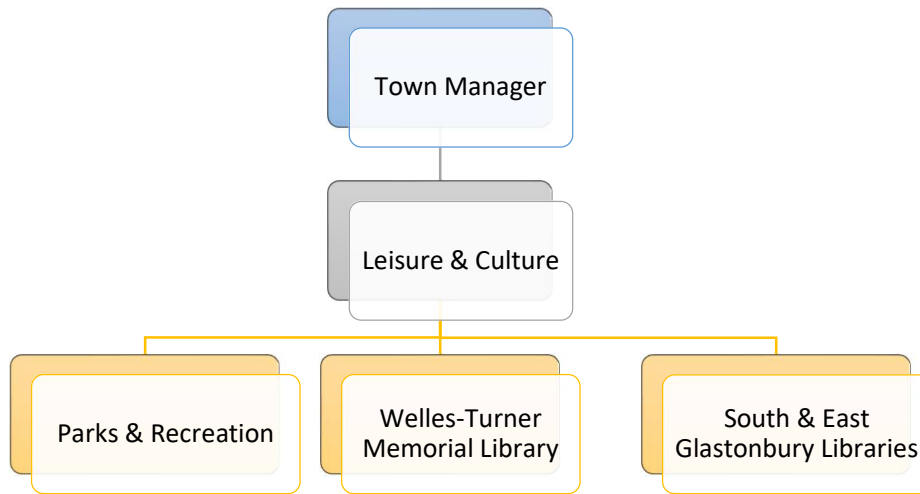
Effective July 1, 2019, Amplify, Inc. has completed a merger of the North Central Regional Mental Health Board (NCRMHB) and East of the River Action for Substance Abuse Elimination, Inc. (ERASE). The newly formed agency is designed, under its contract with DMHAS, to carry out the mission and statutory 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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	3,052,475	3,220,741	3,369,637	3,604,799	6.98%
Supplies	176,009	202,670	232,610	249,541	7.28%
Services & Charges	2,524,385	2,516,118	2,585,034	2,734,730	5.79%
Capital Outlay	257,429	288,121	267,900	233,520	-12.83%
TOTAL EXPENDITURES	\$6,010,299	\$6,227,650	\$6,455,181	\$6,822,590	5.69%



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

- Increased hours for use of the splash pad before the pools opened and after the pools closed.
- Successfully leveraged MyRec recreation management software at pools, open gyms, and other satellite locations to accept credit card transactions on site and the ability to purchase membership passes on-line.
- Second year initiative in collaboration with Library and Second Century Fund to Install 'Poetry in the Parks' throughout Riverfront and Center Green.
- Install raised garden beds at Riverfront Community Center through Eagle Scout project.
- Collaborated with various departments and agencies to organize the 'Passport to Health Fair'.
- Implemented improvements to Town parks and facilities including:
 - J.B. Williams Park - widen access drive, rehabilitate parking lot, fencing, etc.
 - High Street Park – install Gaga Ball Pit through Eagle Scout project
 - Upgraded backstops at Addison & Academy softball fields
 - Addison Pool – installed fence to extend season for Splash Pad
 - Collaborated with Highway department to renovate and improve surface of stone dust trails.
- Work with Little League to add fencing, regrade, and seed softball field at GHS.
- 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.
- Partner with GPIIP to upgrade landscaping at Welles-Turner Memorial Library.
- 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.
- Provided field space for local youth sports leagues and private rentals equating to a total of 12,885 individual reservation.
- Received Connecticut Urban Forest Council grant for tree planting at Knox Lane Field.
- Received State of Connecticut Expansion Grant (SDE Grant) to supplement programming provided through Camp Sunrise Special Needs Camp.



Successes & Accomplishments Cont.

- Collaborated on the build and installation of a Kiosk at the Community Gardens. The kiosk featured free seeds for residents to take and will housed educational materials. In addition, the bins in the kiosk were a repository for excess produce which was donated to the Glastonbury Food Pantry through volunteer efforts.
- Hosted the 2023 Northeast Regional Gymnastic Championship at Glastonbury High School. Over 800 gymnasts competed in the event with teams from all over the region.

Future Goals & Initiatives

- Installed pickleball courts adjacent to the Riverfront Community Center.
- Research feasibility of a Disc Golf Course.
- 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:
 - GHS Softball Field #10 – team up with little league and Board of Education to erect a scoreboard
 - Riverfront Community Center – work with eagle scout to install Bocce Courts
 - Shoddy Mill Preserve & Cotton Hollow – improve trails
 - Welles Park - renovations to playground, basketball courts, and accessibility improvements
 - Addison Park repairs - pool updates, renovations to basketball and tennis courts
 - Dog Park - provide water access
 - Increase accessibility to fields and facilities
- Partner with NEMBA to clean up and expand SMS trails.

Personnel & Expenditure Summary

PERSONNEL	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED	FY2025 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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	2,210,710	2,184,876	2,363,076	2,424,125	2.58%
Supplies	160,362	181,873	206,870	224,275	8.41%
Services & Charges	1,635,679	1,599,300	1,663,802	1,708,933	2.71%
Capital Outlay	246,316	283,245	264,850	225,520	-14.85%
TOTAL EXPENDITURES	\$4,253,067	\$4,249,294	\$4,498,598	\$4,582,853	1.87%
REVENUES – Non-Tax [△]	\$137,664	\$198,519	\$169,008	\$181,708	7.51%
Required from Taxes	\$4,115,403	\$4,050,775	\$4,329,590	\$4,401,145	1.65%

*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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Program participants indicating that program "met expectations"* ⬇	≥95%	95%	93%	92%	95%
Percent of snow removal completed within 12 hours of storm cessation	100%	95%	95%	95%	95%
# of Workplace Incidents	0	2	0	0	0
# of Lost Days due to Workplace Incidents	0	0	0	0	0

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

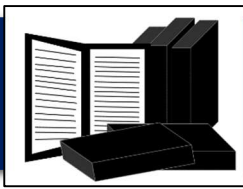
**Due to one workplace incident

Activity Indicators

ACTIVITY INDICATORS	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
# of 9-hole rounds played at Minnechaug Golf Course* ⬇	22,891	27,599	28,000	28,000
# 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	30,924	42,285	45,000	45,000
# of recorded program registrations, swimming facility visits for public swim, and recreation facility reservations ⬇	45,425	62,772	63,000	63,500

*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 serve as the intellectual and cultural heart of Glastonbury. Through its diverse and dynamic collection, innovative programming, and welcoming spaces, the library aims to be a vibrant hub for learning, exploration, and community connection. Their mission is to empower individuals of all ages and backgrounds to engage with knowledge, foster their creativity, and forge meaningful relationships, enriching the lives of Glastonbury residents and beyond.

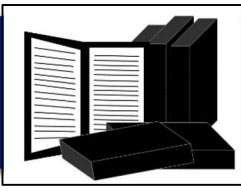
The Department is responsible for:

- Providing free and open access to the library building and collections, including evening and weekend hours.
- Providing a professionally selected and maintained circulating collection of print, non-print, and digital materials for community use as well as an informational reference collection for in-house use.
- Providing patrons with access to a staff of professional librarians, available during scheduled business hours to assist individuals of all ages with their information needs.
- Providing patron access to public computers, Wi-Fi, and multifunctional copy machines to print, copy, fax and scan.
- Providing access to online databases including *Ancestry.com*, *Historical Hartford Courant*, *ConsumerReports.org*, *Morningstar Investment Research Center*, *Value Line*, and more.
- Providing a variety of programs and special events for all ages, including events focused on technology, culture, literacy-building, community-building, and summer reading.
- Providing individual workspaces and public meeting spaces for groups of all sizes during library hours.



Successes & Accomplishments

- Hosted a grand re-opening of the Welles-Turner Memorial Library (WTML) building in September, introducing the new study spaces, larger and brighter children's areas, and the 2CF MakerSpace Studio program room to the community.
- Collaborated with Parks & Recreation and the Library-sponsored Town Poet Laureate on the "Poetry in the Parks" project to promote a deeper connection between the written word and the poetry of the natural world around us.
- Founded a Library "Teen Advisory Board," giving teens in the community a voice at their library and giving them the power to directly impact teen resources, programs, and initiatives.
- Introduced the WTML Gallery as a place where local artists can showcase their works and where the public can experience art in their community.
- Introduced "Educate Station" database, which provides lesson plans and educational worksheets for homeschooling families and parents wishing to provide further enrichment for their children in grades pre-K-5
- Introduced an App to make using the Library even more convenient: "LCI Mobile" makes it easier for patrons to place holds, access digital resources, search the catalog "on the go," and even check out using the library card stored on their phone.
- Launched digital access to 18 years of the Glastonbury Citizen (1950 – 1968) and 2 years of the Glastonbury Bulletin (1948-1949).
- Increased library program participation from the previous year by 205%, welcoming over 13,500 citizens into library events and activities.



Welles-Turner Memorial Library (WTML)

Future Goals & Initiatives

- Continue to expand literacy, cultural, technology, and community-building programs and classes for all ages
- Continue to update library website to be more user-friendly and ADA compliant
- Continue to expand the library's "library of things" collection
- Move forward on Phase II of the 2CF MakerSpace Studio program development
- Continue to digitize and index historic editions of the Glastonbury Citizen newspaper
- Update and upgrade patron printing and scanning capabilities, including mobile printing

Personnel & Expenditure Summary

PERSONNEL	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED	FY2025 ADOPTED
Full Time	9.00	9.00	9.00	10.00
Part Time*	7.95	8.21	8.60	8.60
FTE	16.95	17.21	17.60	18.60

*FTE fully funded in FY25

EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	841,766	1,035,866	1,006,561	1,180,674	17.30%
Supplies	15,647	20,796	25,740	25,266	-1.84%
Services & Charges	888,706	916,818	921,232	1,025,797	11.35%
Capital Outlay	11,113	4,877	3,050	8,000	162.30%
TOTAL EXPENDITURES	\$1,757,232	\$1,978,356	\$1,956,583	\$2,239,737	14.47%
REVENUES – Non-Tax \triangle	\$83,226	\$70,285	\$87,000	\$62,200	-28.51%
Required from Taxes	\$1,674,007	\$1,908,071	\$1,869,583	\$2,177,537	16.47%

Performance Measures

PERFORMANCE MEASURES	GOAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Library visits per capita*	>2.7	1.6	4.5	5.2	5.5
Circulation per capita*	>5.4	8.8	10.5	11.3	11.8
% Residents with library cards*	>35%	30%	32%	34%	36%
% of public who attend library programs*	>30%	12%	38%	46%	48%
Digital Library Transactions	200,000	80,900	198,792	200,000	202,000
% of circulation using self-check out	90%	85%	86%	87%	87%
Public Internet Computer Sessions per capita*	.27	.47	.21	.22	.22

*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.

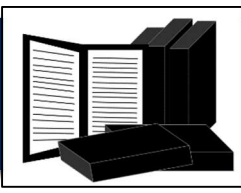
Library visits per capita: the number of visits during the year per person in the community served.

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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
# of In-Person Library Visits △	54,720	156,055	182,000	191,100
Total circulation (books, media, digital downloads) △	308,777	367,892	395,000	415,000
Total programs △	210	382	540	620
Total program attendance △	4,373	13,326	16,000	17,000
Total public internet computer sessions*	16,640	7,313	7,500	7,500
Room Use (Friends Room, Glastonbury Room, Other)**	-	540	850	900
Study Room Use	42	2,260	2,500	2,600
Database Use	9,109	114,809	117,100	118,270

*Total number of 2-hour sessions held on 13 public computers

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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Contributory Grant	7,500	7,500	10,000	10,000	0.00%
TOTAL EXPENDITURES	7,500	7,500	10,000	10,000	0.00%

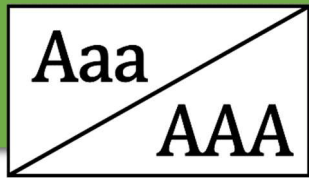
South Glastonbury Public Library

The South Glastonbury Public Library provides local resources for the education and recreation of the community. The building is listed on the National Register of Historic Places and remains a vibrant cultural institution. The library is staffed by volunteers who serve in every capacity, including librarians. It offers an excellent collection of current literature, a variety of programs for adults and children, and provides a meeting space for local groups. The library's building and grounds are owned by the South Glastonbury Public Library Association, which is responsible for all operations and maintenance of the building.



Personnel & Expenditure Summary

EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Contributory Grant	7,500	7,500	10,000	10,000	0.00%
TOTAL EXPENDITURES	7,500	7,500	10,000	10,000	0.00%



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 \$135M. By comparison, debt as of the end of fiscal year 2024/2025 is estimated at \$24.3 million. Also, annual Debt Service shall not exceed 10% of the respective year budget. For the 2025 adopted budget, the Town's debt service payments represent approximately 2.82% of expenditures or 0.99 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 (rated June 2023).
- Issued the following:
 - \$2.155M 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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Town	3,332,997	3,531,279	3,681,507	3,497,572	-5.00%
Education	3,192,037	3,083,057	3,002,963	1,366,060	-54.51%
Sewers*	0	0	107,000	107,000	0.00%
Other	30,998	112,415	305,000	305,000	0.00%
TOTAL EXPENDITURES	\$6,556,032	\$6,726,751	\$7,096,470	\$5,275,632	-25.66%
Grant Reimbursement	\$0	\$0	\$0	\$0	0.00%
TOTAL REVENUES	\$0	\$0	\$0	\$0	0.00%
Required from Taxes	\$6,556,032	\$6,726,751	\$7,096,470	\$5,275,632	-25.66%

*Actual Sewer debt payment reclassified to Transfers section to properly account for transaction

Performance Measures

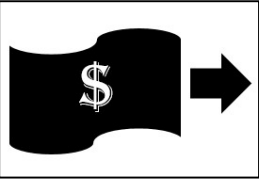
PERFORMANCE MEASURES	GOAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Bond Ratings					
Moody's	Aaa	Aaa	Aaa	Aaa	Aaa
Standard & Poor's	AAA	AAA	AAA	AAA	AAA
Debt Service as % of Actual Expenditures	< 10.00%	3.8%	3.8%	3.9%	2.8%
% of Debt Retired within Ten Years	> 60%	80%	81%	84%	85%
Ratio of Net Debt to Full Value Grand List*	< 2.50%	0.80%	0.80%	0.63%	0.52%
Total Net Debt to Legal Debt Margin	<12.0%	4.43%	4.05%	3.85%	3.50%

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

Activity Indicators

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

ACTIVITY INDICATORS	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Net Debt Per Capita (General Fund Debt Only)	\$1,084	\$1,013	\$963	\$801
Outstanding Long-Term Debt at June 30 (in thousands)	\$38,020	\$35,645	\$33,860	\$28,155
Bond Anticipation Notes at June 30 (in thousands)	\$0	\$0	\$0	\$0



Transfers

Activities, Functions, and Responsibilities

Expenditure Summary

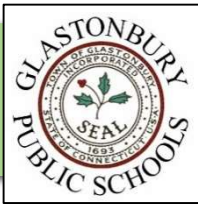
Transfers to Other Funds

- 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...	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Capital Reserve	5,623,700	6,279,000	5,850,000	6,296,368	7.63%
Capital Projects	207,000	500,000	0	0	0.00%
Dog Fund	45,000	45,000	45,000	45,000	0.00%
Special Revenue Funds (Sewer Operating)*	107,000	107,000	0	0	0.00%
Other Funds	0	0	0	0	0.00%
OPEB Fund	740,663	785,057	641,452	577,300	-10.00%
TOTAL	\$6,723,363	\$7,716,057	\$6,536,452	\$6,918,668	5.85%

*Funds transferred from Debt Service budget line item to properly account for transaction



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 2024/2025

To: The Citizens of Glastonbury

Last summer the Glastonbury Board of Education launched a new five-year strategic plan for the district. Our goals are to: 1) Promote active learning and high expectations for all students, 2) Provide safe, supportive, and inclusive learning environments, and 3) Prioritize the health and well-being of students and staff. With academic excellence as our lodestar, we empower students to be active learners, curious thinkers, resilient individuals, and compassionate citizens. Our district is hard at work putting the new strategic plan into action.

The Board of Education's approved budget reflects the plan's goals and values. It responds to the changing times which have increased the demands on school systems today. The budget will support our students to develop the skills they need to be successful now and in the future.

The 2024-2025 budget includes an increase of 3.89% over the current year's budget. It introduces no new initiatives.

The budget increase is the result of several pressures. Chief among them is personnel costs. Salaries and benefits account for 87% of the overall education budget. Current nationwide staffing shortages require us to pay higher salaries. We match our staff levels to meet student and building needs. Special education staffing, in particular, has increased to provide special needs services for students as required by law.

Our salary line increases 2.47% from last year. Our benefits line, driven by health premiums costs, increases by 0.78%. Lastly, equipment costs and the high inflation of supply and service expenses increases by 0.64%.

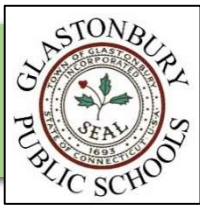
Our alternative special education program, LINKS Academy, saves taxpayers a great deal by educating students in the district. Without LINKS, more students would attend expensive out- placement programs in other towns and states. We also accept over \$1 million in tuition from other towns sending students to our program. We hope to increase the number of students attending LINKS next year.

The adopted budget includes prioritized Capital Improvement Program (CIP) projects. School roofs will be partially reimbursed by the State. Our top CIP priority last year was a new GHS strength and conditioning center. We expect construction to be completed by next school year. It will save nearly \$50,000 a year in leasing costs.

Given the budget pressures we face, we consider the enclosed budget to be reasonable. It accounts for the effects of staffing shortages and the rising costs of healthcare, equipment, supplies, and services. At the same time, it supports our goals to ensure that every Glastonbury student receives the highest quality education.

Douglas C. Foyle, Ph.D. Alan B. Bookman

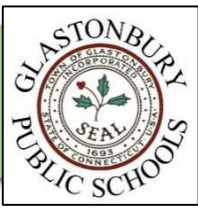
Board of Education Chair Superintendent of Schools



Personnel & Expenditure Summary

PERSONNEL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED
FTE	798.95	822	853.40	853.40

EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Instruction	56,812,063	59,199,977	61,212,840	62,505,084	2.11%
Support Services Instruction	21,380,538	22,573,793	22,888,259	23,487,863	2.62%
Operations	14,105,641	14,309,990	14,648,784	15,141,097	3.36%
Community Services	322,515	383,604	388,960	391,085	0.55%
Fringe Benefits	22,228,482	20,976,409	21,129,222	22,946,616	8.60%
TOTAL EXPENDITURES	\$114,849,239	\$117,443,773	\$120,268,065	\$124,471,745	3.50%
REVENUES – Non-Tax	\$7,596,271	\$7,661,183	\$6,350,432	\$6,350,432	0.00%
Required from Taxes	\$107,252,968	\$109,782,590	\$113,917,633	\$118,121,313	3.69%



Education Expenditures Report by Program

PROGRAM NAME	FY 22/23 ADOPTED	FY 23/24 ADOPTED	FY 24/25 ADOPTED
Art	1,295,479	1,510,899	1,560,315
Elementary Education	16,324,300	16,750,865	17,228,220
English/Reading & Language Arts	4,724,164	4,711,340	4,703,523
Mathematics	2,976,799	3,026,454	3,067,458
Science	3,762,513	3,860,005	3,831,969
History/Social Sciences	2,518,128	2,580,014	2,583,146
Career and Vocational Education	1,717,688	2,032,145	2,082,799
P.A.C.E./Math Science Resource	641,384	653,984	667,086
World Languages and MLL	4,762,133	4,865,748	5,017,702
Health/Physical Education	2,240,704	2,314,542	2,419,145
Music	1,935,847	2,005,895	2,052,736
Special Education	15,535,356	16,485,792	16,840,352
Agriscience and Technology	342,373	415,157	450,633
TOTAL INSTRUCTION	58,776,868	61,212,840	62,505,084
School Counseling	4,110,250	4,310,417	4,553,794
Health Services	920,499	1,028,775	1,071,637
Libraries/Media Centers	1,161,127	1,356,995	1,463,028
Program/Staff Development	595,000	595,000	565,000
Athletics/Clubs	1,955,828	2,114,496	2,223,615
Elementary Operations	2,388,449	2,430,298	2,531,677
Secondary Operations	3,337,638	2,707,626	2,765,053
System-wide Support Services	3,659,147	3,876,302	4,048,034
Technology Support Services	4,040,521	4,468,350	4,266,025
TOTAL SUPPORT SERVICES/INSTRUCTION	22,168,459	22,888,259	23,487,863
Operations/Maintenance	6,947,408	7,402,062	7,714,131
Utilities	2,748,714	2,907,706	2,816,337
Pupil Transportation	4,265,809	4,339,016	4,610,629
TOTAL SUPPORT SERVICES/OPERATION	13,961,931	14,648,784	15,141,097
Community Services	373,147	388,960	391,085
TOTAL COMMUNITY SERVICES	373,147	388,960	391,085
Fringe Benefits and Substitutes	21,656,976	21,129,222	22,946,616
GRAND TOTALS	116,937,381	120,268,065	124,471,745

**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 63 lbs. compared to monthly permit of 98 lbs., a 36% favorable variance, resulting in \$1,302 payment from the state.
- Sustained sewer use rate within lowest ¼ percentile among towns with similar populations served.
- Staff tagged and read over 135 commercial meter accounts.
- Reviewed 5,914 sewer connection accounts for billing accuracy.
- Administered over 1,300 Special Meter accounts.
- Completed Sludge Processing and Garage roof replacement project.
- Completed natural gas line to Eastbury Pump Station for standby generator
- Parker Terrace Pump Station replacement design and engineering report completed.

Future Goals & Initiatives

- Commence construction phase of Parker Terrace Pump Station upgrade project.
- Complete an Arc Flash Study to meet NFPA 70e requirements.
- Aeration blower improvements to increase energy efficiency
- Initiate sewer re-lining projects to rehabilitate aging sewer pipe.

Personnel & Expenditure Summary

PERSONNEL	FY2022 ADOPTED	FY2023 ADOPTED	FY2024 ADOPTED	FY2025 ADOPTED
Full Time	9.00	9.00	9.50	9.50
Part Time	0.52	0.52	0.52	0.52
FTE	9.52	9.52	10.02	10.02

Personnel & Expenditure Summary Continued

EXPENDITURES	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	727,386	876,493	808,142	838,062	3.70%
Supplies	120,483	83,525	98,675	100,175	1.52%
Services & Charges	1,125,859	1,191,787	1,375,245	1,434,163	4.28%
Debt Service	1,081,875	1,080,250	1,081,000	1,081,000	0.00%
Capital Outlay	63,280	71,697	41,600	66,000	58.65%
TOTAL EXPENDITURES	\$3,118,883	\$3,303,752	\$3,404,662	\$3,519,400	3.37%
REVENUES – Non-Tax*	\$3,404,442	\$3,329,197	\$3,404,662	\$3,519,400	3.37%
Required from Taxes	(\$285,559)	(\$25,445)	\$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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Total Sewer Use Rate per ccf	*	\$3.25	\$3.30	\$3.40	\$3.50
• Operations and Capital Funding		\$2.34	\$2.25	\$2.55	\$2.70
• Debt Service - Clean Water Fund Repayment		\$0.91	\$1.05	\$.85	\$.80
Treatment Plant Sludge Solids Concentration	6.00%	5.97%	6.29%	6.1%	6.0%
Achieve/maintain "0" cost for Nitrogen Credits	\$0	\$0	\$0	\$0	\$0
# of Workplace Incidents	0	1	0	0	0
# of Lost Days due to Workplace Incidents	0	71**	0	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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Gallons of Sludge Disposed	2,714,500	2,474,727	2,600,000	2,600,000
Average Daily Flow in Million Gals	2.64	2.37	2.4	2.4
Electricity Usage (kWh)	1,547,280	1,545,600	1,500,000	1,500,000

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, Tennis and Pickleball
- Music & Arts Camp
- Traditional Summer Camp Programs
- Adult Sports Leagues
- Enrichment Programs
- Preschool and Parent/Child Programs
- After School & Vacation Week programs
- Special Events

Successes & Accomplishments

- Continued to work with Board of Education to offer afterschool enrichment programs for elementary school students in response to the extension of 'half day Wednesdays'.
- Expanded pickleball programming that complements the addition of the Riverfront Park Pickleball Courts, including the option for indoor pickleball during the winter season. Programming includes lessons and free play.
- Introduced the "Egg-a-pool-looza" event in April 2023, an egg hunt inside the high school pool. First year registrations were close to 100 children.
- Expand the Junior camp program to Playgrounds to provide additional summer/camp programming for children ages 4-6 years.
- Continue to offer swim lessons within various child care centers in addition to the public swim lessons offered to expand the reach of teaching children to swim.
- 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.
- Offered a free Skyhawks basketball program at Welles Park, with 15 registrations.
- After a 3-year hiatus, the Senior Picnic returned with nearly 80 participants.
- Open gym returned to full programming for the entirety of the 2022-2023 season.
- Introduce Puzzle Palooza, a puzzle making competition, as a monthly event that provides an intergenerational fun night out. Participants have ranged in age from 14-99.
- Collaborated with the Senior Center and Youth & Family Services to host Bella Italia Night, a dinner dance for seniors utilizing teenagers to provide entertainment and volunteers to serve.
- Provided assistance to the Police Department for National Night Out.

Future Goals & Initiatives

- Continue to offer new and creative Special Events and fundraisers.
- Create initiatives to encourage community members to visit town/community parks.
- 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.
- Expand upon the Wacky Wednesday program to offer “After-School Adventures”, a program that is run by Parks and Recreation staff, focused on building connections with peers and offering a wide array of activities.
- Creating a “Vacation Voyagers” program for elementary school kids for December, February and April break which will include field trips, onsite activities, arts and crafts, and sports/games.
- Expand pickleball lessons to meet the demands for programming.
- Implement additional Dog Park improvements including water access.
- Offer indoor golf lessons and clinics with nearby golf establishments

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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	656,201	922,295	932,546	1,215,568	30.35%
Supplies	0	0	0	0	0.00%
Services & Charges	537,814	717,429	839,141	842,617	0.41%
Capital Outlay	0	3,529	0	0	0.00%
TOTAL EXPENDITURES	\$1,194,015	\$1,643,253	\$1,771,687	\$2,058,185	16.17%
REVENUES – Non-Tax* ⬆	\$1,440,892	\$1,667,018	\$1,771,687	\$2,058,185	16.17%
Revenues above/below expenses ⬆	(\$246,877)	(\$23,765)	\$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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	450,942	577,354	250,000	250,000	0.00%
Supplies	0	0	0	0	0.00%
Services & Charges	260,044	245,077	247,847	247,847	0.00%
Capital Outlay	0	0	0	0	0.00%
TOTAL EXPENDITURES	\$710,986	\$822,431	\$497,847	\$497,847	0.00%
REVENUES – Non-Tax*	\$742,871	\$842,642	\$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

- The Boathouse hosted more than 100 events in FY 2023.
- Hosted a community Holiday Fair in December 2022, after a 2-year pandemic hiatus.
- Slipaway River Cruises and L.L. Bean, Inc. Outdoor Discovery Schools continue to be popular programs.
- Public boat launch continues to be a popular launch site for access to the Connecticut River with over 300 boaters.

Future Goals & Initiatives

- Contracting caterers for a new 3-year term beginning 2024.
- Investing in building upgrades (deck sealant, storage closets).
- Adding a Caretaker role to support both park maintenance and building cleaning.
- 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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ADOPTED	FY2025 ADOPTED	PERCENT CHANGE
Personal Services	106,857	115,215	131,762	141,733	7.57%
Supplies	10,799	14,473	8,500	10,000	17.65%
Services & Charges	154,809	180,705	186,446	188,877	1.30%
Capital Outlay	14,607	2,637	13,000	5,000	-61.54%
TOTAL EXPENDITURES	\$287,072	\$313,030	\$339,708	\$345,610	1.74%
REVENUES – Non-Tax* ☒	\$304,024	\$302,510	\$339,708	\$345,610	1.74%

**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	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ESTIMATED	FY2025 ESTIMATED
Boat Rental Storage (indoor)	35	10	14	12	12
Boat Rental Storage (outdoor)	16	32	39	40	40
Boat Launch Passes Sold	120	102	77	115	115
GHS Crew Regattas Hosted \triangle	4	2	3	3	3
# of Banquet Facility Reservations \triangle	90	50	112	120	130
Operating Rev. as % of Op. Expenditures \triangle	$\geq 100\%$	182%	96%	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 developed a plan for the use of funds that will focus on infrastructure improvements that comply with the program eligibility criteria. The following expenditures and projects have been approved:

CAPITAL OUTLAY EXPENDITURES	Total 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

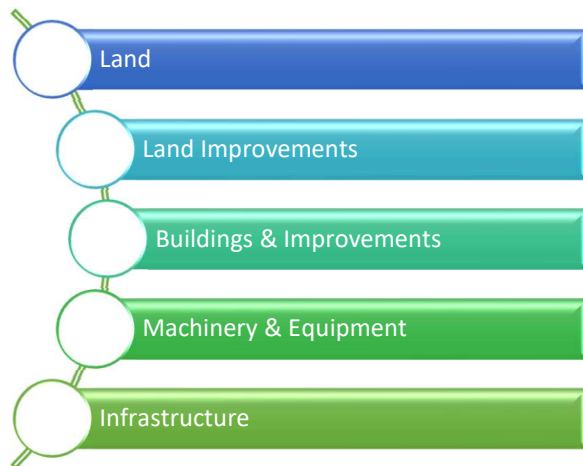
CAPITAL IMPROVEMENT PROJECTS (CIP)	Total ADOPTED
Fire Station Renovations	\$475,000
Public Parks/Age Friendly	\$150,000
Grange Pool – ADA Building and Accessibility Upgrades	\$100,000
Riverfront Park and Boathouse	\$150,000
Fire Department Apparatus Replacement (2 Rescue Pumpers)	\$1,600,000
Energy Efficiency & Sustainability	\$80,000
Disaster & Emergency Preparedness/Readiness	\$200,000
Pickleball Courts	\$145,000
Williams Memorial	\$1,750,000
Riverfront Community Center (RCC) Upgrades – Outdoor Programming	\$80,000
Land Acquisition	\$2,775,521
Farm Assistance Program	\$220,000
Small Business Assistance Grants	\$115,000
Heavy Equipment/Mower (Parks & Rec)	\$140,000
Playground Equipment	\$51,500
Heavy Equipment (Highway)	\$375,000
Road Overlay	\$1,578,503
Youth Services – Building Renovation	\$137,500
TOTAL CAPITAL IMPROVEMENT PROJECTS	\$10,186,524

**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.

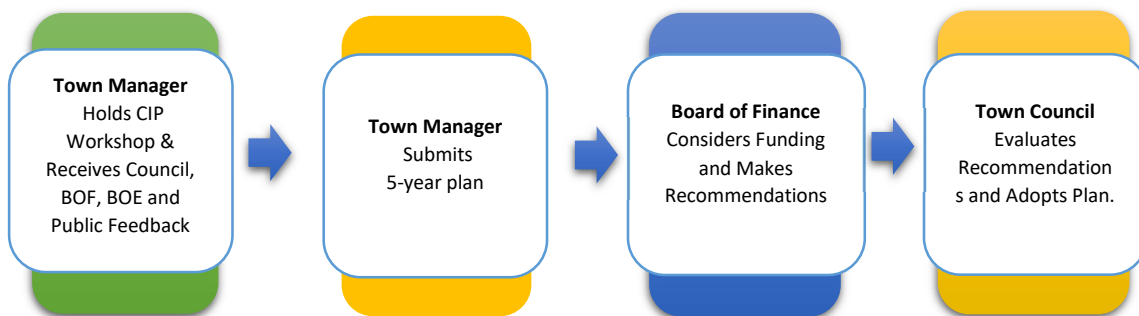
The steps for **major** construction projects, those estimated to exceed \$250,000, shall be recommended by the Town Manager and will generally include the following:

- 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	FY 2022 ADOPTED	FY 2023 ADOPTED	FY 2024 ADOPTED	FY 2025 ADOPTED	PERCENT CHANGE
Capital Reserve	\$5,250,000	\$5,650,000	\$5,850,000	\$6,296,368	7.6%
Appropriations/Expenditures (before grants)	\$8,751,300	\$9,019,100* \$5,630,000**	\$7,885,000	\$7,965,421* \$1,832,503**	24.3%

*Capital Reserve

**ARPA adopted at time of budget – does not include additional appropriations made in FY 2023 & FY 2024

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 – 2024/2025

A summary of adopted FY 2024/2025 projects is available on the following pages.

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

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

	Capital Reserve	ARPA	Aligns with objectives for...		
			Sustainability	Economic Development	Livable Communities
Infrastructure & Major Equip. Care & Maintenance	\$6,769,521	\$1,195,003			
Town Hall / Academy – Renovations & Security Improvements	\$75,000				
System-wide municipal roof replacement	\$57,000				
Public Safety Communications	\$650,000				X
Animal Control Shelter	\$896,524	\$(950,000)			
Road Overlay	\$421,497	\$1,578,503		X	
Pedestrian Bridge Repair	\$200,000		X		X
New London Turnpike Roundabout	\$125,000			X	
General Storm Drainage Improvements	\$150,000				
Heavy Equipment (Highway)		\$375,000			
Sidewalk Repair & Maintenance	\$250,000		X	X	X
Pavement Restoration and Overlay – Town & EDU	\$200,000				X
Tree Management	\$125,000		X		X
Addison Park Renovation	\$382,000				X
Riverfront Park and Boathouse	\$150,000			X	X
Riverfront Community Center Renovations	\$75,000				X
Heavy Equipment/Mower – Parks & Rec		\$140,000			
Playground Equipment		\$51,500			X
Bulky Waste Closure Fund	\$50,000		X		
Gideon Welles School Roof Replacement	\$2,500,000				
Naubuc School New Gymnasium Floor	\$120,000				
GHS Design Roof Replacements	\$75,000				
Re-Pavement of GHS Phase II & High Street School	\$192,500				
Naubuc School Design Roof Replacements	\$75,000				

Continued on next page...

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

	Capital Reserve	ARPA	Aligns with objectives for...		
			Sustainability	Economic Development	Livable Communities
Ongoing Projects	\$150,000	\$500,000			
Property Revaluation	\$100,000				
Energy Efficiency & Sustainability	\$50,000		X		
Williams Memorial Upgrade		\$500,000			X
NEW Projects	\$1,045,900	\$137,500			
Planning & Zoning Updates	\$75,000		X	X	X
Building – Fire – Health Office Renovations	\$175,900				
Nye Road Parking Facility	\$795,000			X	X
Human Services – Building Renovation & Upgrade		\$137,500			
Total	\$7,965,421	\$1,832,503			
<i>Less pending/approved grants</i>	<i>\$1,339,250</i>				
<i>Less Re-Programmed funds</i>	<i>\$329,803</i>				
Total after grants	\$6,296,368	\$1,832,503			
Total Combined Projects	\$9,797,924				

*Pending/approved grants.

Other Projects – Sewer Sinking Fund and Town Aid

- Sewer Sinking Fund:
 - Parker Terrace Station and Force Main Replacement \$5,300,000
- Town Aid Road: \$461,217

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

Capital Projects	2024/2025 Town Council Adopted		2025/2026	2026/2027	2027/2028	Future 2028/2029	Total (FY'25-'29)	Future Larger Scale Projects
	Capital Reserve (Fund 301)	ARPA*						
General Government								
Property Revaluation	\$ 100,000		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ -
Town Hall / Academy – Renovations & Security Improvements	\$ 75,000		\$ 75,000	\$ 75,000	\$ 75,000	\$ -	\$ 300,000	\$ -
Energy Efficiency - Sustainability	\$ 50,000		\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 200,000	\$ -
System-Wide Municipal Roof Replacements	\$ 57,000		\$ 100,000	\$ 100,000	\$ 75,000	\$ -	\$ 332,000	\$ -
Electrical Vehicle Installations	\$ -		\$ 215,000	\$ -	\$ -	\$ -	\$ 215,000	\$ -
Planning & Zoning Updates	\$ 75,000		\$ 75,000	\$ 75,000	\$ -	\$ -	\$ 225,000	\$ -
Buidling-Fire-Health Office Renovation	\$ 175,900		\$ -	\$ -	\$ -	\$ -	\$ 175,900	\$ -
Nye Road Parking Facility	\$ 795,000		\$ -	\$ -	\$ -	\$ -	\$ 795,000	\$ -
Williams Memorial Upgrade - Renamed to " <u>Williams Memorial & Academy Building Improvements</u> "		\$ 500,000					\$ 500,000	
Land Acquisition	\$ -		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 200,000	\$ -
Subtotal General Government	\$ 1,327,900	\$ 500,000	\$ 665,000	\$ 450,000	\$ 350,000	\$ 150,000	\$ 3,442,900	\$ -
Public Safety								
Public Safety Communications	\$ 650,000		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 850,000	\$ -
Fire Apparatus – Engine Tanker 42	\$ -		\$ 500,000	\$ 740,000	\$ -	\$ -	\$ 1,240,000	\$ -
Fire Apparatus - Engine Tanker 37	\$ -		\$ 570,000	\$ 855,000	\$ -	\$ -	\$ 1,425,000	\$ -
Fire Apparatus – Ladder Truck	\$ -		\$ -	\$ -	\$ 1,000,000	\$ 1,500,000	\$ 2,500,000	\$ -
Fire Station Façade	\$ -		\$ -	\$ -	\$ 655,000	\$ -	\$ 655,000	\$ -
Police Site - Renovations	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Extrication Tool Replacement	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Animal Control Shelter	\$ 896,524	\$ (950,000)	\$ -	\$ -	\$ -	\$ -	\$ (53,476)	\$ -
Training Facility Upgrade	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Public Safety	\$ 1,546,524	\$ (950,000)	\$ 1,120,000	\$ 1,645,000	\$ 1,705,000	\$ 1,550,000	\$ 6,616,524	\$ -
Physical Services								
Pedestrian Bridge Repair	\$ 200,000		\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -
Road Overlay Program	\$ 421,497	\$ 1,578,503	\$ 2,200,000	\$ 2,200,000	\$ 2,400,000	\$ 2,400,000	\$ 11,200,000	\$ -
New London Turnpike Roundabout	\$ 125,000		\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ -
General Storm Drainage Improvements	\$ 150,000		\$ 150,000	\$ 150,000	\$ 150,000		\$ 600,000	\$ -
Heavy Equipment (Highway) ^(A)	\$ -	\$ 375,000	\$ 350,000	\$ 350,000			\$ 1,075,000	\$ -
Sidewalk Maintenance	\$ 250,000		\$ 250,000	\$ 250,000	\$ 125,000	\$ 125,000	\$ 1,000,000	\$ -
Pavement Restoration -Town & Education Facilities	\$ 200,000		\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,200,000	\$ -
Traffic Signal Upgrades & Pedestrian Safety Improvements	\$ -		\$ 450,000	\$ 325,000	\$ 325,000	\$ 350,000	\$ 1,450,000	\$ -
New Sidewalk Construction	\$ -		\$ 350,000	\$ 375,000	\$ 375,000		\$ 1,100,000	\$ -
Bridge Repair				\$ 2,000,000			\$ 2,000,000	\$ -
Traffic Calming	\$ -		\$ 75,000		\$ 75,000		\$ 150,000	\$ -
General Bicycle/Pedestrian Improvements			\$ 75,000		\$ 75,000		\$ 150,000	\$ -
Renovation and Site Restoration			\$ 375,000	\$ -	\$ -	\$ -	\$ 375,000	\$ -
Salmon Brook Park Pond Restoration			\$ -	\$ 80,000	\$ -	\$ -	\$ 80,000	\$ -
Dug Rd. Improvements			\$ -	\$ -	\$ 2,700,000	\$ -	\$ 2,700,000	\$ -
Subtotal Physical Services	\$ 1,346,497	\$ 1,953,503	\$ 4,525,000	\$ 5,980,000	\$ 6,475,000	\$ 3,125,000	\$ 23,405,000	\$ -

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

Capital Projects	2024/2025 Town Council Adopted		2025/2026	2026/2027	2027/2028	Future 2028/2029	Total (FY'25-'29)	Future Larger Scale Projects
	Capital Reserve (Fund 301)	ARPA*						
Parks & Recreation								
Tree Management	\$ 125,000		\$ 125,000	\$ 125,000	\$ 100,000	\$ -	\$ 475,000	\$ -
Addison Park Renovation	\$ 382,000		\$ 450,000	\$ 350,000	\$ 100,000	\$ -	\$ 1,282,000	\$ -
Riverfront Park and Boathouse	\$ 150,000		\$ 125,000	\$ 500,000	\$ -	\$ -	\$ 775,000	\$ -
Riverfront Community Center Renovations	\$ 75,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 125,000	\$ -
Heavy Equipment/Mower	\$ -	\$ 140,000	\$ 225,000	\$ 120,000	\$ 110,000	\$ 140,000	\$ 735,000	\$ -
Playground Equipment	\$ -	\$ 51,500	\$ 150,000	\$ 50,000	\$ 150,000	\$ 50,000	\$ 451,500	\$ -
Cider Mill Improvements	\$ -		\$ 40,000	\$ 250,000	\$ -	\$ -	\$ 290,000	\$ -
Security Camera Project - Park System Wide	\$ -		\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 440,000	\$ -
Town Property Conversion: Recreational Purposes	\$ -		\$ 100,000	\$ -	\$ 1,000,000	\$ -	\$ 1,100,000	\$ -
Minnechaug Golf Course Improvements	\$ -		\$ 450,000	\$ 450,000	\$ 450,000	\$ -	\$ 1,350,000	\$ -
High School Field Improvements (incl. turf field study in FY 2024 adopted)	\$ -		\$ 50,000	\$ 150,000	\$ -	\$ -	\$ 200,000	\$ -
Age Friendly Initiatives - Livable Communities	\$ -		\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 100,000	\$ -
Grange Pool - ADA Building & Accessibility Upgrades	\$ -		\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -
Point Road Riverfront Park	\$ -		\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -
Aquatics Facility	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000,000
Academy Gymnasium Air Conditioning Project	\$ -		\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ -
Center Green Renovations	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Winter Hill	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Parks & Recreation	\$ 732,000	\$ 191,500	\$ 1,925,000	\$ 2,155,000	\$ 3,520,000	\$ 375,000	\$ 8,898,500	\$ 16,000,000
Human Services								
Building Renovation and Upgrade Project	\$ -	\$ 137,500	\$ -	\$ -	\$ -	\$ -	\$ 137,500	\$ -
Subtotal Human Services	\$ -	\$ 137,500	\$ -	\$ -	\$ -	\$ -	\$ 137,500	\$ -
Refuse / Sanitation								
Bulky Waste Closure Fund	\$ 50,000		\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 200,000	\$ 12,750,000
Aggregate Crushing	\$ -		\$ 135,000	\$ -	\$ -	\$ -	\$ 135,000	\$ -
Subtotal Refuse / Sanitation	\$ 50,000	\$ -	\$ 185,000	\$ 50,000	\$ 50,000	\$ -	\$ 335,000	\$ 12,750,000
Education								
Gideon Welles School Roof Replacement** (119,000 SF; design completed in 2021)	\$ 2,500,000						\$ 2,500,000	\$ -
Naubuc School New Gymnasium Floor	\$ 120,000						\$ 120,000	\$ -
High School New Synthetic Turf Field	\$ -						\$ -	\$ -
GHS Design Roof Replacements** (1991 areas) 277,000 SF and Roof Replacement	\$ 75,000		\$ 6,000,000				\$ 6,075,000	\$ -
Hebron Ave Re-Pavement Parking Surfaces - Renamed to "Re-Pavement GHS Phase II & High Street School"	\$ 192,500						\$ 192,500	\$ -
Naubuc School Design Roof Replacements** (1990 areas) 59,000 SF and Roof Replacement	\$ 75,000			\$ 1,200,000			\$ 1,275,000	\$ -
Refurbish Rubber Gym Floor (GHS - 2026; HO, HE, BB, EA & GW - 2028)	\$ -		\$ 200,000		\$ 152,000		\$ 352,000	\$ -
High School New Synthetic Turf Field	\$ -		TBD				\$ -	\$ -
Naubuc School Design Boiler Replacement & Boiler/Heating Replacement				\$ 75,000	\$ 950,000	\$ -	\$ 1,025,000	\$ -
GHS & Smith Chiller Replacement				\$ 560,000			\$ 560,000	\$ -
High School Pavement Rehab 9 junior Lot - 2027; Baldwin & Front Lots - 2028)				\$ 200,000	\$ 200,000		\$ 400,000	\$ -
Naubuc School Replacement Gymnasium Roof Top Ventilation Unit					\$ 200,000		\$ 200,000	\$ -
Gideon Welles School Replacement Air Handling Units & Roof Top Exhaust*	\$ -						\$ -	\$ -
Naubuc School Open Space Classrooms*	\$ -						\$ -	\$ -
Chiller Replacement (2)	\$ -		\$ -	\$ -	\$ -	\$ 760,000	\$ 760,000	\$ -
Subtotal Education	\$ 2,962,500	\$ -	\$ 6,200,000	\$ 2,035,000	\$ 1,502,000	\$ 760,000	\$ 13,459,500	\$ -
<i>Notes: *ARPA Funding reallocated from Nye Road and Traffic Signal Upgrades totaling \$824,479 **Roof replacements older than 20 years are eligible for State School Construction Grants</i>								
TOTAL CAPITAL RESERVE FUND (incl. Potential Referenda)	\$ 7,965,421	\$ 1,832,503	\$ 14,620,000	\$ 12,315,000	\$ 13,602,000	\$ 5,960,000	\$ 56,294,924	\$ 28,750,000
Less Capital Transfer	\$ (6,296,368)		\$ (6,296,368)	\$ (6,296,368)	\$ (6,296,368)	\$ (5,960,000)	\$ (31,481,840)	
Less Pending/Approved Grants	\$ (1,339,250)	\$ (1,832,503)	\$ (1,930,275)	\$ (402,840)	\$ -	\$ -	\$ (5,504,868)	
Less Re-Programming Funds	\$ (329,803)		\$ -	\$ -	\$ -	\$ -	\$ (329,803)	
ADDITIONAL FUNDING NEEDED, "Gap"	\$ (0)	\$ (0)	\$ 6,393,357	\$ 5,615,792	\$ 7,305,632	\$ -	\$ 18,978,413	\$ 28,750,000

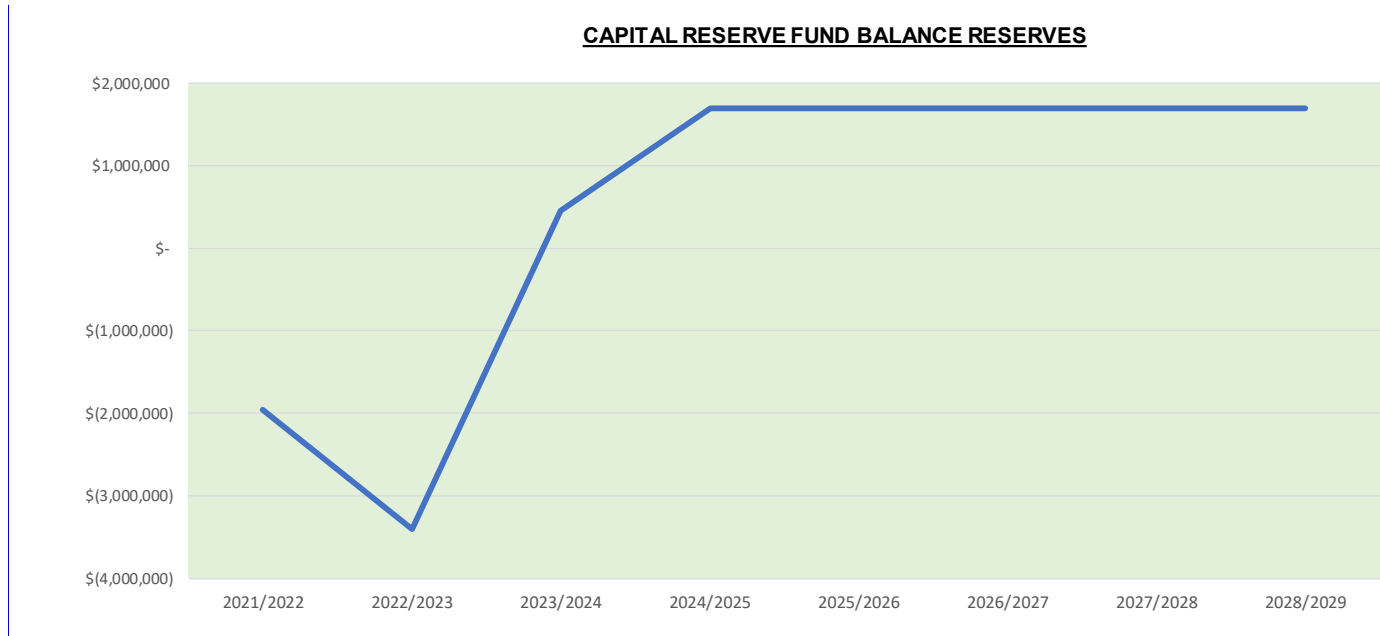
Capital Improvement Program | Capital Reserve Fund Projection (page 1 of 2)

DESCRIPTION	ACTUAL	ACTUAL	PROJECTED*					
	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
	MODIFIED ACCRUAL BASIS		Cash Basis					
REVENUES								
INTEREST ON INVESTMENTS	\$ 39,670	\$ 447,678	\$ 500,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
OTHER REVENUES:								
<u>Grant Funding:</u>								
LOTICIP - Multi Purpose Trail	56,464	\$ -	-	-	-	-	-	-
LOTICIP - Glastonbury Boulevard	94,289	\$ 10,571	-	-	-	-	-	-
LOTICIP - Hebron Avenue	61,812	\$ -	-	-	-	-	-	-
Fed Local Bridge Prog (80%) - Fisher Hill	76,996	\$ 7,066	-	-	-	-	-	-
Hebron/House Reimbursement	263,815	-	-	-	-	-	-	-
LOCIP	204,850	\$ 209,437	311,453	311,453	311,453	311,453	311,453	311,453
Municipal Grants in Aid	240,799	\$ 240,799	240,799	240,799	240,799	240,799	240,799	240,799
GHS Cafeteria Grant	-	-	\$ 324,999	-	-	-	-	-
Main Street Reconstruction	-	\$ -	\$ 3,389,532	-	-	-	-	-
Gateway Sidewalks	-	\$ -	\$ 1,098,646	-	-	-	-	-
Naubuc School (33.57% of \$3.2m)	-	\$ -	-	1,074,240	-	-	-	-
FEMA Grant FD Diesel Exhaust Mitigation	-	\$ 150,000	-	-	-	-	-	-
Grant for Bell Street Sidewalks	-	\$ -	600,000	-	-	-	-	-
PEGPETIA Grant	-	\$ 44,000	95,804	-	-	-	-	-
STEAP Tree Management Grant	-	\$ 128,205	-	-	-	-	-	-
GHS Roof Replacement Grant	-	-	-	-	1,930,275	-	-	-
Naubuc School Roof Replacement	-	-	-	-	-	402,840	-	-
EV Charging Station Grant	-	-	-	193,500	-	-	-	-
STEAP Grant - Town's Age-Friendly Livable Comm	-	-	-	500,000	-	-	-	-
Nye Road STEAP Grant	-	-	-	-	500,000	-	-	-
Gideon Welles Roof Reimbursement	-	-	-	-	838,780	-	-	-
Gideon Welles HVAC	-	\$ -	-	158,900	-	-	-	-
Subtotal Grant Funding	999,026	790,078	6,061,233	2,478,892	3,821,307	955,092	552,252	552,252
<u>Other Funding:</u>								
Farmland Preservation Fees	12,963	10,656	10,656	10,656	10,656	10,656	10,656	10,656
PD Tower Lease (increase 3% per year)	39,338	49,535	40,000	41,000	41,000	41,000	41,000	41,000
Splash Pad (Rotary Club)	150,000	-	-	-	-	-	-	-
Subtotal Other Funding	202,301	60,191	50,656	51,656	51,656	51,656	51,656	51,656
TOTAL REVENUES	1,240,997	1,297,948	6,611,889	2,730,548	3,972,963	1,106,748	703,908	703,908
TRANSFERS IN								
General Fund Budgeted	5,250,000	5,650,000	5,850,000	6,296,368	6,296,368	6,296,368	6,296,368	5,960,000
General Fund UFB additional Contribution	-	629,000	600,000	-	-	-	-	-
General Fund Appropriation for GW - Roof Design/Replacement	-	500,000	-	-	-	-	-	-
From Debt Service	373,700	-	-	-	-	-	-	-
Capital Projects Fund: Closed Projects	572	-	-	329,803	-	-	-	-
Subtotal Transfers In	5,624,272	6,779,000	6,450,000	6,626,171	6,296,368	6,296,368	6,296,368	5,960,000
TOTAL REVENUES & TRANSFERS	6,865,269	8,076,948	13,061,889	9,356,719	10,269,331	7,403,116	7,000,276	6,663,908
DEDUCTIONS								
Capital Improvement Projects***	8,751,300	8,119,100	7,885,000	7,965,421	10,269,331	7,403,116	7,000,276	6,663,908
Gideon Welles Grant for HVAC - Appropriation from General Fund Balance	-	-	-	158,900	-	-	-	-
Bell Street Sidewalks	-	900,000	-	-	-	-	-	-
Additional appropriation for LOTICIP Main Street Construc	-	-	1,313,532	-	-	-	-	-
Appropriation GW - Roof Design / Roof Replacement	-	500,000	-	-	-	-	-	-
TOTAL DEDUCTIONS	8,751,300	9,519,100	9,198,532	8,124,321	10,269,331	7,403,116	7,000,276	6,663,908
PERIOD INCREASE (DECREASE)	(1,886,031)	(1,442,152)	3,863,357	1,232,398	-	-	-	-
UNRESERVED FUND BALANCE - BEGINNING	(72,533)	(1,958,564)	(3,400,716)	462,641	1,695,039	1,695,039	1,695,039	1,695,039
UNRESERVED FUND BALANCE - ENDING	\$ (1,958,564)	\$ (3,400,716)	\$ 462,641	\$ 1,695,039	\$ 1,695,039	\$ 1,695,039	\$ 1,695,039	\$ 1,695,039

* Includes Anticipated Grants to be Received.

** 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 \$6.3M in FY2025 through FY2028 (reduces to \$6.0M in FY 2029 based on 5-year plan) and that net project costs equal capital funding in FY 2026, FY 2027, FY 2028 and FY 2029.

CIP | Infrastructure & Major Equipment Care and Maintenance

Department: General Government – Facilities

Project Title: Town Hall/Academy Renovations & Security Improvements

This supports phased-in improvements to Town Hall and the Academy Complex to provide for better customer service, improve work areas for employees, and enhance building security. Funding in FY 2025 will provide for a space utilization plan for the Town Hall and Academy complex. Any remaining funding would be used to install additional security cameras at the Academy/Town Hall parking areas. Future projects include carpet replacements, exterior door replacements, air conditioning upgrades, ceiling tile removal, and re-keying of doors.



Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	-	\$300,000

Estimated Operating Budget Requirements - Facility renovations will not increase operating costs. Additional energy efficiency initiatives will be implemented as possible, which could further reduce utility 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. Buildings considered for roof replacement in FY 25 include the building currently housing Glastonbury EMS, the Transfer Station Office and the Police Department Annex. Future projects are Fire Company 1 (2027) and Parks Maintenance office (2027) and Addison Parks Facilities (2028).



Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
\$80,000	\$57,000	\$100,000	\$100,000	\$75,000		\$332,000

Estimated Operating Budget Requirements - No future budget impact anticipated. Recapitalization of exiting asset.

CIP | Infrastructure & Major Equipment Care and Maintenance Continued

Department: Public Safety – Fire and Police

Project Title: Public Safety Communications



This project is a major equipment replacement of the Police and Fire Department’s mobile and portable two-way communication components. Funding for the Police department was approved in the FY 2023 & FY 2024 budget.

The FY 2025 proposed budget replaces the Fire department’s 85 portable and 45 mobile radios. In addition to the radio replacement, there are various accessory items that will be replaced as well. This will include chargers, remote microphones, carrying cases and antennas.

The last upgrade dates back to 2006, with some “previously owned” equipment acquired over the years to supplement older models previously in service. The cost to repair some of the equipment today has exceeded its value, or is simply unrepairable, resulting in some equipment being removed from service without a replacement plan in place.

Inadequate communication has been identified by the National Institute for Occupational Safety and Health (NIOSH) as one of the top five causal factors of either firefighter death or injury on the fireground. With the daily use of this equipment, it eventually reaches a point where it becomes cost prohibited to repair. The equipment, at times can be exposed to significant heat or utilized in immediately dangerous to life or health situations. Being unable to effectively communicate during an emergency scene can result in critical time being lost.

Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
\$380,000	\$650,000	\$50,000	\$50,000	\$50,000	\$50,000	\$850,000

Estimated Operating Budget Requirements - The annual operating budget consists of replacement batteries or minor repairs of approximately \$5,000

Department: Public Safety / Police

Project Title: Animal Control Shelter



The existing animal control shelter was constructed in 1969. The building, kennels, and cages are now severely outdated and in need of substantial repair. Drainage issues have been identified and caused the animal control shelter to recently fail a state inspection. The recommendation is to raze the existing structure and construct a modern, functional facility.

FY 2025 adopted budget moves the approved FY 2023 project from ARPA fund to Capital Reserve fund due to potential time constraints with the ARPA grant obligation deadline of December 31, 2024.

Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total
-	\$(950,000) ARPA \$896,524 Cap Reserve	-	-	-	-	\$(53,476)

Estimated Operating Budget Requirements: Ongoing costs would remain as funded through the annual Dog Fund. Some energy efficiency savings expected

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 year cost figures represent a phased approach to increasing allocations required to absorb assumed unit price increases and allow necessary work to be accomplished without bond authorization.

Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
\$2,000,000	\$1,578,503 ARPA \$421,497 Cap Reserve	\$2,200,000	\$2,200,000	\$2,400,000	\$2,400,000	\$11,200,000

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

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 to 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 reports, cost estimates and individual project schedules will be refined. The Town has finalized an agreement with a qualified Structural Engineering Consultant for the necessary professional services and expects a report prior to Capital budget adoption.

Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
\$250,000	\$ 200,000	-	-	-	-	\$200,000

Estimated Operating Budget Requirements - Proposal speaks to capital maintenance of existing pedestrian bridges. No new structures proposed. Thus, no increased impact to operating expenses as compared to current conditions.

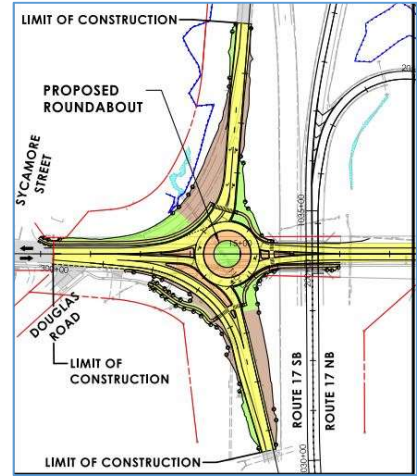
CIP | Infrastructure & Major Equipment Care and Maintenance Continued

Department: Physical Services

Project Title: New London Turnpike Roundabout

State Project 53-189 affects both State Route 17 Southbound off ramps and the intersection of those ramps with Town owned New London Turnpike. A roundabout has been proposed in lieu of a traditional traffic signal at one of these intersections near Douglas Rd.

The Town has agreed to contribute 20% of the estimated cost differential between the signal and roundabout alternatives. Accordingly, total cost to the Town is calculated at approximately \$330,000. \$206,186 of previously approved Capital funding for Town Center Streetscape Improvements is available to be rededicated for the benefit of this project. Thus, funding under this proposal is requested at \$ 125,000 per figures below.



The State Department of Transportation will complete all design work and construction administration work associated with roundabout construction. Other project components include new signal equipment installation at the New London Turnpike /Oak St/ Williams St intersection and removal of State-owned bridges on the Rt. 17 Southbound off ramp which terminates at this same intersection. Town financial contribution to the other project components is not required.

Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
-	\$125,000	-	-	-	-	\$125,000

Estimated Operating Budget Requirements - Roundabout maintenance impacts are less burdensome than alternative of maintaining a new traffic signal.

Department: Physical Services

Project Title: General Storm Drainage Improvements

From time-to-time, it becomes necessary for staff to make substantive repairs or significant improvements to the Town’s extensive drainage system. Said repairs and/or upgrades can be relatively urgent in nature in order to adequately protect private property and to protect the environment from excessive amounts of erosion. These circumstances can be encountered following a sudden severe storm event or the need can be previously known, but is beyond the scope and cost typically associated with Operating Budget allocations. Accordingly, an appropriation as noted below is suggested for consideration. Specific use of funding would be on an as-needed basis as determined by the Town Manager. Recent issues have been encountered with discovery of badly deteriorated metal drainage pipe installations. Additionally, the increasing frequency of intense precipitation events has revealed system capacity issues which may require modification to prevent flood related private property damage.



Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
-	\$150,000	\$150,000	\$150,000	\$150,000	-	\$600,000

Estimated Operating Budget Requirements - Drainage system repairs and/or upgrades result in overall maintenance cost avoidance.

CIP | Infrastructure & Major Equipment Care and Maintenance Continued

Department: Physical Services

Project Title: Heavy Equipment (Highway) – Excavator

This proposal requests replacement of the Town’s existing 2007 John Deere Excavator with a similarly sized unit. Town Highway Construction and maintenance operations depend on the ability to excavate within and outside of roadways in order to repair and replace underground utilities. Machines used for such purposes must have sufficient boom length and lifting capacity to address the vast majority of situations encountered. This machine is used to remove and replace precast concrete catch basin sections in addition to routine excavations. The existing unit will be 17 years old at the time of FY 2024 implementation and the travel gear transmission is inoperable. A new machine would include a versatile boom rotator that will improve operational efficiency.



Future year costs approximate purchase prices for replacement of other important pieces of Highway heavy equipment such as an articulating loader and backhoe. Figures represent total equipment costs for each item and do not reflect salvage value of the existing unit.

Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
\$550,000	\$375,000 ARPA	\$350,000	\$350,000	-	-	\$1,075,000

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 need and resident demand for maintenance activity has surpassed the ability of this account to adequately address problem areas. This proposal calls for an annual allocation that will allow for greater ability to resolve existing maintenance issues. 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 task transition to reconfiguration of sidewalk ramps in order to achieve ADA compliance.



Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
\$250,000	\$250,000	\$250,000	\$250,000	\$125,000	125,000	\$1,000,000

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, the Highway Garage parcel and High St School playground. Existing account balance allows for a lesser FY 2025 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

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
\$100,000	\$200,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,200,000

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

Department: LEISURE/CULTURE Parks & Recreation

Project Title: Tree Management

Current CIP funds are again expected to expend this current FY. Funding requests will allow to continue to address trees impacted by pests, storms, and aging forest. Emerald ash borer, Asian long horned beetle, Hemlock woolly adelgid, beech bark disease, Beech leaf disease, spongy moth, all continue to pose threats. The Spotted Lantern Fly which has now been spotted throughout CT, may also pose a threat in the coming years, as might the Southern pine beetle. Funding would also be available for more tree work everywhere, including open space and forest land off Hebron Avenue, Keeney Street and Howe Road (approx. 542 acres). As improvements are made to town owned trail systems encouraging the community to utilize them, it will increase the need to address any tree issues. With inflation, tree work costs are projected to continue to increase.



Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
\$125,000	\$125,000	\$125,000	\$125,000	\$100,000	-	\$475,000

Estimated Operating Budget Requirements - Traditional operating costs of \$105k/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.

CIP | Infrastructure & Major Equipment Care and Maintenance Continued

Department: LEISURE/CULTURE Parks & Recreation

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). Requested funding in FY2025 to continue to make ongoing improvements including renovations to the basketball and tennis courts, and building repairs. FY2026 funding would be used for re-plastering of main pool, FY2027 funding would be used for re-plastering wading pool.



Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
\$175,000	\$382,000	\$450,000	\$350,000	\$100,000	-	\$1,282,000

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 Riverfront Park

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. Two other projects have been defined as follows:



1. To replace the existing plumbing supply piping that is failing in the Boathouse. (FY25 Request) Work to include replacing CPVC piping with copper. Service entrance and pressure tank already replaced. Work includes remaining distribution to restrooms, commercial kitchen, custodial closet and showers.
2. FY24 budget appropriation is related to the boat launch, to hire a consultant to do a feasibility study, preliminary design, cost estimating, estimating lifespan and identify permitting. 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. Alternatives to be explored to mitigate the situation would include dredging to remove the sediment, realignment of the Riverfront docking system, and/or 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. FY26 funding would be required to develop detailed plans and specifications. FY27 funds are a placeholder for the construction.

Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
\$50,000	\$150,000	\$125,000	\$500,000	-	-	\$775,000

Estimated Operating Budget Requirements - Site improvements are expected to have the potential to increase boat launch usage resulting in increased income. Should more docks be a part of the proposal solution, it may require the need for more crane and trucking costs at the time of installation and removal of the docks

CIP | Infrastructure & Major Equipment Care and Maintenance Continued

Department: LEISURE/CULTURE Parks & Recreation
Project Title: Riverfront Community Center Renovations

FY25 requests include fire protection sprinkler pipe upgrades, automatic door openers, and window treatment replacements.

The future estimate is a place holder to reconfigure Senior and Social Services office.



Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
-	\$75,000	\$50,000	-	-	-	\$125,000

Estimated Operating Budget Requirements - Increased operating costs for facility maintenance and utilities are reasonably anticipated. The project lacks sufficient definition required to forecast budget impacts.

Department: LEISURE/CULTURE Parks & Recreation
Project Title: Heavy Equipment/Mower

This is to replace a finish mower that cuts a 16' swath when all decks are down. These mowers are the mainstay and backbone of the Park's maintenance fleet, mowing 5 days a week and addressing as many as 250 acres between this and a second unit. The mower is used at parks, schools, and buildings. Timely mowing is a critical component of a good integrated cultural approach to managing turf. Keeping this equipment in good working condition is a necessity, as it is unlikely that a similar piece of equipment could be rented if the current mower were to fail. The mower is able to move from place to place without trailering by virtue of its side decks folding up and leaving a footprint that is road worthy and legal for self-transport throughout the Town. The newest models also are outfitted with engines that comply with new reductions in emissions. Future year costs approximate purchase prices for replacement of other important pieces of Park equipment such as a backhoe, JD Tractor and Tool Cat.



Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
-	\$140,000 ARPA	\$225,000	\$120,000	\$110,000	\$140,000	\$735,000

Estimated Operating Budget Requirements - Estimated operating costs: Maintenance costs associated with this piece of equipment would be incurred, as is typical for power equipment with high use. The proposed purchase would not increase the fleet size and would replace a similar unit with over 4,000 hours of use.

CIP | Infrastructure & Major Equipment Care and Maintenance Continued

Department: LEISURE/CULTURE Parks & Recreation

Project Title: Playground Equipment Program

Traditional outdoor playgrounds offer physical activities that contribute to the development of motor skills and overall physical fitness in children. Playgrounds also provide opportunities for socialization and the development of social skills as children interact with each other during play.

By having a playground replacement program will ensure that there is a plan to have funding in place when replacement parts are no longer available, or when the equipment starts to show signs of failure which is a big safety concern, as they reach their end of their useful life. The town needs to ensure that the playgrounds adhere to ASTM and CPSC standards and guidelines.

Priority at this time will be JB Williams, Buckingham, High Street, Ross, and Rotary playgrounds.

The town will continue to look at grant funding and fundraising efforts to support this initiative.



Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
-	\$51,500 ARPA	\$150,000	\$50,000	\$150,000	\$50,000	\$451,500

Estimated Operating Budget Requirements - Project will not increase operating costs and will be potential savings in playground replacement parts.

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 possible bonding.



Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$12,750,000	\$12,950,000

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

CIP | Infrastructure & Major Equipment Care and Maintenance Continued

Department: Board of Education

Project Title: Gideon Welles School Roof Replacement

Roof replacement projects greater than 20 years old will be eligible for a State School Construction Grant reimbursement. Design was completed in 2021 and the roof replacement is recommended in summer of 2025. Due to timelines with the grant process, we are requesting the authorizations by the BOE and Town Council to be taken in 2024 so that the grant application can be processed and approved in time for bids and construction to take place by summer 2025. This timeline factors in local regulatory process for State Grant as well as the School Construction Grant review and plan approval process.



The entire roof surface is comprised of (16) different roof areas totaling 119,000 square feet. All areas were last completed in 1991 with a built-up roof and stone ballasted roof material which is mopped in with hot asphalt. The roof (as of 2023) is 32 years old and the physical appearance is in poor condition. There are multiple signs of erosion of the aggregate surfaces, shrinkage and cracking of the felts, delamination of seams and deterioration of flashing components. Patching has been performed over the years and continues as needed. However, a built up and stone ballasted roof system has a limited-service life due to thermal changes and northeast seasons. A comprehensive preventative maintenance roofing program has been in place for several years which will extend the life cycle of our roofs. A replacement is recommended in 2025. The recommended replacement system is an EPDM (ethylene propylene diene monomer) a single ply rubber roof system that is fully adhered over a tapered insulation board. EPDM can be installed in large sections, limiting the number of seams, does not crack or split with temperature changes as it has a high level of elasticity. The system does not use hot asphalt for installation, which is an issue with schools due to the VOC's in the air, which makes an EPDM roof installation possible in an occupied building. Seams are adhered using adhesives which permanently bonds the seams. EPDM is also resistant to atmospheric pollution as it is not made from organic materials. EPDM is very low maintenance and repairs can be made with a trained general maintenance staff rather than a roof contractor. This roof system provides the longest life cycle in the industry and is the recommended system by SP+Architects who completed our roof survey back in November 2019.

Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
-	\$2,500,000	-	-	-	-	\$2,500,000

Estimated Operating Budget Requirements - No additional maintenance costs anticipated.

CIP | Infrastructure & Major Equipment Care and Maintenance Continued

Department: Board of Education

Project Title: Replacement Gym Floor Naubuc School

The Naubuc Gym Floor is a floating floor that is made of interlocking squares and was originally designed for aerobic type uses. The floor is in poor condition and not suited for normal daily gym classes or after school basketball events. It is recommended that a rubber gym floor, (as recently installed at Smith Middle School), be considered to replace this existing floor. This type of floor (at SMS)



has been used in elementary, middle and high schools as well as colleges and universities. The floor comes with a 25-year warranty. Our experience with this system recently installed at SMS, is positive as it remains in excellent condition with no concerns.

Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
-	\$120,000	-	-	-	-	\$120,000

Estimated Operating Budget Requirements - No additional maintenance costs anticipated.

Department: Board of Education

Project Title: High School Design Roof Replacement

Roof replacement projects greater than 20 years old will be eligible for a State School Construction Grant reimbursement. Due to timelines with the grant process, we are proposing design funding in 2025 and construction in 2026. This timeline factors in local regulatory process for State Grant as well as the School Construction Grant review and plan approval process.



The entire roof surface is comprised of (31) roof areas totaling 352,000 square feet. In 1991, all roofs were replaced, except Building A (newest addition) and the Gym/Pool roof. These (29) roof areas are all built-up, multi ply, hot asphalt roofs covered by pea stone ballasts (BUR). These BUR roof areas are approximately 277,000 square feet and currently 30 years old. The physical appearance is in fair to poor condition. There are multiple signs of erosion of the ballast, a large portion of alligatored surfaces, shrinkage and cracking of the felts, delamination of expansion joints and flashing components. Repairs have been performed over the years and continues as needed. However, a built up and stone ballasted roof system has a "limited-service life" due to thermal changes, given the fact that its primary component is hot asphalt. Included in the budget is an estimated \$250,000 for removal and reinstallation of the solar panels.

This recommendation includes the design and replacement of all areas last completed in 1991 and to replace these roof areas in 2026. The recommended system is an EPDM (ethylene propylene diene monomer) a single ply rubber roof system that is fully adhered over a tapered insulation board. EPDM can be installed in large sections, limiting the number of seams, does not crack or split with temperature changes as it has a high level of elasticity. The system does not use hot asphalt for installation, which is an issue with schools due to the VOC in the air, which makes an EPDM roof installation possible in an occupied building. Seams are adhered using adhesives which permanently bonds the seams. EPDM is also resistant to atmospheric pollution as it is not made from organic materials. EPDM is very low maintenance and repairs can be made with a trained general maintenance staff rather than a roof specialist. This roof system provides the longest life cycle in the industry and is the recommended system by SP+A who completed our roof survey back in November 2019.

Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
-	\$75,000	\$6,000,000	-	-	-	\$6,075,000

Estimated Operating Budget Requirements - No additional maintenance costs anticipated.

CIP | Infrastructure & Major Equipment Care and Maintenance Continued

Department: Board of Education

Project Title: Re-Pavement of GHS Phase II & High Street School

Phase 2 repaving at the Glastonbury High School totals approximately 62,000 square feet. The High Street School parking lot repaving would cover approximately 36,000 square feet. The work includes catch basin and sidewalk ramp work, as necessary.



Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
-	\$192,500	-	-	-	-	\$192,500

Estimated Operating Budget Requirements - A proportional budget is recommended for all completed paving projects to address crack filling and asphalt seal coating to preserve and extend the life of the paved surfaces. Maintenance is recommended every 5 years.

Department: Board of Education

Project Title: Naubuc School Design - Roof Replacement

Roof replacement projects greater than 20 years old will be eligible for a State School Construction Grant reimbursement. Due to timelines with the grant process, we are proposing design funding in 2025 and construction on or about 2027. This timeline factors in local regulatory process for State Grant as well as the School Construction Grant review and plan approval process.



The roof surface that is a built-up (BUR) is approximately 59,000 square feet and replaced in 1990 and currently 31 years in age. These roof areas are all built-up, multi ply, hot asphalt roofs covered by pea stone ballasts. The physical appearance is in good condition as maintenance has been performed over the years. Additionally, the K-Wing is a "Hip-Roof" design and the pitched portion of the roof is asphalt shingle previously replaced in 1996. However, in keeping with the anticipated roof replacement schedule, we are recommending replacement of all the BUR areas (59K sf) and shingle section (18K sf) to be done in 2028.

The recommended system for the BUR areas is an EPDM (ethylene propylene diene monomer) a single ply rubber roof system that is fully adhered over a tapered insulation board. EPDM can be installed in large sections, limiting the number of seams, does not crack or split with temperature changes as it has a high level of elasticity. The system does not use hot asphalt for installation, which is an issue with schools due to the VOC in the air, which makes an EPDM roof installation possible in an occupied building. Seams are adhered using adhesives which permanently bonds the seams. EPDM is also resistant to atmospheric pollution as it is not made from organic materials. EPDM is very low maintenance and repairs can be made with a trained general maintenance staff rather than a roof specialist. This roof system provides the longest life cycle in the industry and is the recommended system by SP Architects who completed our roof survey back in November 2019. The areas of the existing asphalt shingles are recommended to be replaced with a 50-year architectural shingle.

Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
-	\$75,000	-	\$1,200,000	-	-	\$1,275,000

Estimated Operating Budget Requirements - No additional maintenance costs anticipated.

CIP | ONGOING PROJECTS

Department: General Government – Administrative Services

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.

Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

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 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.

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. Examples include solar technology, fuel cells, natural gas-powered vehicles, hybrid vehicles, electric vehicles, and Public Works equipment. The ongoing funding serves as a proactive approach to accessing programs and technologies as they become available. The current lifetime appropriation of \$1,567,044 has been offset by \$767,004 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 for FY 25 include building control upgrades to the Academy/Town Hall Building Management System and the Riverfront Community Center.

Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
\$80,000	\$50,000	\$50,000	\$50,000	\$50,000	-	\$200,000

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

CIP | ONGOING PROJECTS CONTINUED

Department: General Government – Facilities

Project Title: Williams Memorial & Academy Building Improvements



The Town has already provided \$150,000 of Capital Reserve Funding for project design and \$1,250,000 of ARPA funding for this project. To date, a hazardous materials survey has been completed. Also, an architect has been selected. The architect, Facilities Director and Town Manager are working on schematic designs that will be shared with the Town Council once structural engineering analysis is complete. In the meantime, town staff has been performing light demolition in the Williams Memorial Building. It is requested that \$500,000 of additional ARPA dollars be authorized for this project. The project would include the following order of priority: 1) Thorough renovation of the Williams Memorial Building and attached rooms, including the addition of air conditioning, an elevator, and a new bathroom to be located in the hallway outside the gymnasium; 2) Renovation of the Teen Center below the Williams Memorial; and 3) Renovation of the defunct kitchen area in the Academy building. This would become a storage area for the benefit of Parks & Recreation, including gymnastics,

The newly renovated Williams Memorial would become programable space for municipal departments.

Estimated Capital Costs

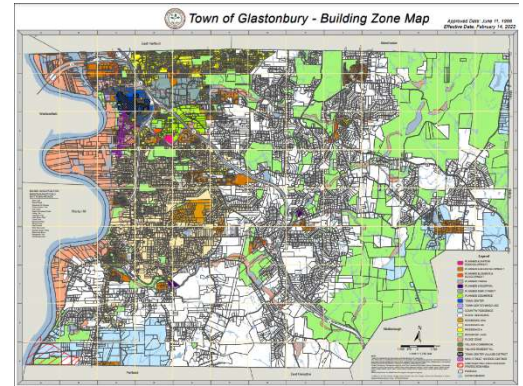
Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
\$1,250,000 ARPA \$150,000 Cap Reserve	\$500,000 ARPA	-	-	-	-	\$500,000

Estimated Operating Budget Requirements - Operating expenses will increase in FY 26 due to higher electricity costs (addition air conditioning in Williams Memorial) and custodial costs once the Williams Memorial becomes operational.

CIP | NEW PROJECTS

Department: General Government – Facilities

Project Title: Town Hall/Academy Renovations & Security Improvements



The Planning and Zoning Update program will address necessary updates to the Town’s Building Zone Regulations (BZR), the Subdivision Regulations (SR), the 2028-38 Plan of Conservation and Development (POCD), and the 2027-2032 Affordable Housing Plan (AHP) between FY2025 and FY2027.

The BZR have not undergone a comprehensive update since their adoption in 1973, and substantial updates were recently recommended by the Town’s Design Guideline consultant. Similarly, the Subdivision Regulations have not been comprehensively updated since 1993, and they lack adequate standards for development. As a result, there are a backlog of required updates to bring the codes into compliance with local and regional plans, state statutes, and best practices. The work will result in more effective regulations and clearer guidance for the public.

The proposed BZR-SR updates will prepare the Town for required AHP and POCD updates, due June 14, 2027 and October 30, 2028, respectively. The new or refined policies that arise from the BZR-SR work will be folded into the POCD and AHP, and community engagement will comprehensively address all proposed updates.

The BZR-SR updates would take approximately \$150,000 over two years (beginning FY2025) to complete with the assistance of a planning professional. The work would include:

- Revisions to bring into compliance with state law
- Develop stated purposes for zoning districts
- Provide site design standards applicable across all zones
- Provide parking requirements for a full range of land uses
- Develop and adopt low impact development standards
- Streamlined development review processes
- Clarification of permitted uses and emerging uses (food trucks, short term rentals)
- Sign permit clarity
- Zoning district revision or consolidation
- Document design improvement and illustration
- Amendment appendix

The POCD and AHP updates will take approximately \$75,000 over two years (beginning FY2027) to complete.

Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
-	\$75,000	\$75,000	\$75,000	\$75,000	-	\$300,000

Estimated Operating Budget Requirements - Staff support would be required for the project from the Community Development Directory and Town Planner. A projected 10% of their time would be spent supporting the project over the 3-year period, at a cost of approximately \$36,000 per year

CIP | NEW PROJECTS CONTINUED

Department: Community Development

Project Title: Building-Fire-Health Office Renovation

Renovation of the shared Building-Fire-Health offices on the third floor of Town Hall are required to remediate asbestos and to accommodate staffing increases. The scope of work would include:

Ceiling, Lights, Mechanical, Fire protection, Alarms, Walls/Doors, Flooring, Abatement & Oversight, Painting, Power, Phone/Data, Demolition, Temporary Services, Design, Window Treatment, Furniture

The work would be performed by a combination of Town and contracted labor and is estimated to take place in Summer 2024.



Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
-	\$175,900	-	-	-	-	\$175,900

Estimated Operating Budget Requirements - None anticipated beyond the Town labor used for the construction process.

Department: General Government – Facilities

Project Title: Nye Rd Parking Facility

The Town’s purchase of the 50-55 Nye Rd parcel and subsequent conveyance of the 55 Nye Road parcel to the Glastonbury Housing Authority necessitates construction of a new parking area to service the existing building which will remain at # 50 Nye Rd. The existing parking area for this facility was formerly conjoined with the building to be demolished at # 55 Nye Rd. This project will cover the design and construction of a parking area of approximately 110 spaces with associated storm drainage and lighting installations. Construction as proposed will allow for the existing building to remain commercially viable or to be utilized for Town purposes. The figures below assume design and permitting efforts by Town Engineering staff and construction by private contractor. This project is the recipient of a \$ 500,000 Small Town Economic Assistance grant (STEAP). Capital cost figures below represent estimated total construction costs, thus local funding amount is limited to amount exceeding the grant award.



The figures below assume design and permitting efforts by Town Engineering staff and construction by private contractor. This project is the recipient of a \$ 500,000 Small Town Economic Assistance grant (STEAP). Capital cost figures below represent estimated total construction costs, thus local funding amount is limited to amount exceeding the grant award.

Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
-	\$795,000	-	-	-	-	\$795,000

Estimated Operating Budget Requirements - Standard ongoing maintenance costs associated with parking/access at Town facilities.

CIP | NEW PROJECTS CONTINUED

Department: HUMAN SERVICES Youth & Family Services

Project Title: Building Renovation and Upgrade Project

As our staff has increased to meet the growing mental health needs in our community, our buildings have reached their capacity to provide suitable office space for staff and adequate waiting areas for clients. In effort to maintain current and prime location across from GHS, we are proposing building renovations which would reconfigure our space to add offices and expand waiting rooms in both buildings. The goal of this project is to implement a design that would create more efficient use of our space, gain office space and more spacious and well positioned waiting areas. This project would accommodate the growing and anticipated staffing and agency needs. Scope of this building renovation to include:



- Implement the completed architect study and design
- Reconfiguration of office and support space in the main YFS building and annex
- Waiting area in the annex to be consolidated into the main building to accommodate a new office
- Administrative area in the main building to be reconfigured and renovated to include changes in reception, storage, break room, and connecting areas. All locations to have new walls, doors, ceiling and lights

Building Upgrade Project- This project would make improvements and upgrades in the following areas:

- Upgrade security and alarm system
- New furniture where applicable
- HVAC modifications to include controls and programming
- Wiring and lighting to be upgraded to latest standards (Cat 6e, LED)
- Replace the steam boiler with high efficiency condensing style unit

Estimated Capital Costs

Adopted 2024 Budget	2025 Budget	2026	2027	2028	Future	Total 5 Yr. Request
-	\$137,500 ARPA	-	-	-	-	\$137,500

Estimated Operating Budget Requirements - Some cost may be offset by utility rebates, but additional operating budget impacts are unknown as it is too early to estimate per Building Superintendent

CIP | Debt Service Detail Overview

Date of Issue	Interest Rate	Description	Issue	Projected Principal Outstanding July 1, 2024	2024-2025 Payments		Total
					Principal	Interest	
GENERAL TOWN BONDS							
June 29, 2023	3.0-5.0%	2023 GO Bonds	2,155,000	1,935,000	215,000	88,150	\$ 303,150
February 24, 2022	0.83 - 1.42%	2022 GO Bonds	\$ 2,375,000	\$ 1,895,000	\$ 240,000	\$ 87,700	\$ 327,700
November 16, 2021	0.52 - 2.25%	2021 Taxable Refunding	7,555,000	7,085,000	720,000	114,931	834,931
July 24, 2020	2.0 - 4.0%	2020 Series B GO Bonds	10,390,000	8,840,000	520,000	229,450	749,450
February 25, 2020	5.00%	2020 Series A Refunding	2,531,000	256,000	256,000	12,800	268,800
July 26, 2018	2.0 - 5.0%	2018 Series A	2,735,000	2,060,000	135,000	56,413	191,413
July 26, 2018	5.00%	2018 Series B Refunding	2,970,000	704,000	350,000	26,450	376,450
May 15, 2014	2.125 - 3.0%	2014 Refunding	3,095,000	1,588,000	174,000	44,378	218,378
July 12, 2012	2.875 - 5.0%	2012 Refunding	2,870,000	80,000	-	2,300	2,300
Total General Town Bonds			43,471,000	24,443,000	2,610,000	662,572	3,272,572
SCHOOL BONDS							
December 10, 2020	3.0 - 5.0%	2020 Series C Refunding	1,116,000	755,000	120,000	32,150	152,150
February 25, 2020	5.00%	2020 Series A Refunding	5,574,000	659,000	659,000	32,950	691,950
July 26, 2018	5.00%	2018 Series B Refunding	830,000	101,000	50,000	3,800	53,800
May 15, 2014	2.125 - 3.0%	2014 Refunding	6,385,000	1,362,000	411,000	33,154	444,154
July 12, 2012	2.875 - 5.0%	2012 Refunding	11,675,000	835,000	-	24,006	24,006
Total School Bonds			25,580,000	3,712,000	1,240,000	126,060	1,366,060
TOTAL ALL BONDS			\$ 69,051,000	\$ 28,155,000	\$ 3,850,000	\$ 788,632	\$ 4,638,632
					0	-1	
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						\$	5,275,632

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

Year Ending June 30	Total Interest & Principal	Annual Interest & Principal	<u>2023 Taxable GO Bond</u> (for various land acquisitions)	<u>2022 Taxable GO Bond</u> (for various land acquisitions)	<u>2021 Taxable Refunding</u> (of 2011 Series B and 2013 Bonds)	<u>2020 Series C Refunding</u> (of 2011 Series A Refunding Bonds)	<u>2020 Series B GO Bonds</u> (for Library Renovation and Various Land)
2024-Principal	6,774,764	5,705,000	220,000	240,000	230,000	120,000	520,000
Interest		1,069,764	95,294	99,700	118,848	38,150	250,250
2025-Principal	4,638,631	3,850,000	215,000	240,000	720,000	120,000	520,000
Interest		788,631	88,150	87,700	114,931	32,150	229,450
2026-Principal	4,507,386	3,860,000	215,000	240,000	730,000	125,000	520,000
Interest		647,386	77,400	75,700	107,311	26,025	208,650
2027-Principal	3,569,688	3,045,000	215,000	240,000	835,000	125,000	520,000
Interest		524,688	66,650	63,700	97,216	19,775	187,850
2028-Principal	2,893,747	2,455,000	215,000	235,000	815,000	125,000	520,000
Interest		438,747	55,900	51,700	85,140	13,525	167,050
2029-Principal	2,802,509	2,440,000	215,000	235,000	800,000	130,000	520,000
Interest		362,509	45,150	39,950	71,663	7,150	148,850
2030-Principal	2,310,043	2,015,000	215,000	235,000	780,000	130,000	520,000
Interest		295,043	34,400	28,200	57,368	1,950	133,250
2031-Principal	2,106,269	1,870,000	215,000	235,000	765,000	-	520,000
Interest		236,269	23,650	16,450	42,694	-	117,650
2032-Principal	1,850,420	1,665,000	215,000	235,000	560,000	-	520,000
Interest		185,420	15,050	7,050	29,495	-	102,050
2033-Principal	1,561,046	1,420,000	215,000	-	545,000	-	520,000
Interest		141,046	6,450	-	17,896	-	89,050
2034-Principal	1,303,119	1,195,000	-	-	535,000	-	520,000
Interest		108,119	-	-	6,019	-	78,650
2035-Principal	747,500	660,000	-	-	-	-	520,000
Interest		87,500	-	-	-	-	68,250
2036-Principal	732,900	660,000	-	-	-	-	520,000
Interest		72,900	-	-	-	-	57,850
2037-Principal	718,300	660,000	-	-	-	-	520,000
Interest		58,300	-	-	-	-	47,450
2038-Principal	703,613	660,000	-	-	-	-	520,000
Interest		43,613	-	-	-	-	37,050
2039-Principal	688,838	660,000	-	-	-	-	520,000
Interest		28,838	-	-	-	-	26,650
2040-Principal	536,250	520,000	-	-	-	-	520,000
Interest		16,250	-	-	-	-	16,250
2041-Principal	525,525	520,000	-	-	-	-	520,000
Interest		5,525	-	-	-	-	5,525
	38,970,545	38,970,545	2,663,094	2,605,150	8,063,580	1,013,725	11,331,775
Principal Total		33,860,000	2,155,000	2,135,000	7,315,000	875,000	9,360,000
Interest Total		5,110,545	508,094	470,150	748,580	138,725	1,971,775
Total	38,970,545	38,970,545	2,663,094	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	<u>2020 Series A Refunding</u> (of 2010 Refunding of 2004 & 2005 Bonds ADV REFUND)	<u>2018 Series A</u> (for Various Land)	<u>2018 Series B Refunding</u> (of 2009 Series A & PARTIAL 2009 Series B Bonds)	<u>2014 Refunding</u> (of 2004, 2007 & PARTIAL 2009 Bonds ADV REFUND)	<u>2012 Refunding</u> (for Police Com., Land, Elm. & High School ADV REFUND)
2024-Principal	1,905,000	135,000	395,000	585,000	905,000
Interest	141,000	61,138	50,125	90,328	117,056
2025-Principal	915,000	135,000	400,000	585,000	-
Interest	45,750	56,413	30,250	77,531	26,306
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	1,989,669
Principal Total	2,820,000	2,195,000	1,200,000	3,535,000	1,820,000
Interest Total	186,750	524,794	90,500	293,634	169,669
Total	3,006,750	2,719,794	1,290,500	3,828,634	1,989,669

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

Year Ending June 30	Total Interest & Principal	Annual Interest & Principal	Projection \$2m	2023 Taxable	2022 Taxable	2021 Taxable	2020 Series C	2020 Series B GO
			Land at 3.5% (Issue debt by July 2025)	GO Bond (for various land acquisitions)	GO Bond	Refunding (of 2011 Series B and 2013 Bonds)	Refunding (of 2011 Series A Refunding Bonds)	Bonds (for Library Renovation and Various Land)
2024-Principal			-	220,000	240,000	230,000	120,000	520,000
Interest	6,774,764	5,705,000	-	95,294	99,700	118,848	38,150	250,250
2025-Principal			-	215,000	240,000	720,000	120,000	520,000
Interest	4,638,631	3,850,000	-	88,150	87,700	114,931	32,150	229,450
2026-Principal			-	215,000	240,000	730,000	125,000	520,000
Interest	4,542,386	3,860,000	35,000	77,400	75,700	107,311	26,025	208,650
2027-Principal			200,000	215,000	240,000	835,000	125,000	520,000
Interest	3,836,188	3,245,000	66,500	66,650	63,700	97,216	19,775	187,850
2028-Principal			200,000	215,000	235,000	815,000	125,000	520,000
Interest	3,153,247	2,655,000	59,500	55,900	51,700	85,140	13,525	167,050
2029-Principal			200,000	215,000	235,000	800,000	130,000	520,000
Interest	3,055,009	2,640,000	52,500	45,150	39,950	71,663	7,150	148,850
2030-Principal			200,000	215,000	235,000	780,000	130,000	520,000
Interest	2,555,543	2,215,000	45,500	34,400	28,200	57,368	1,950	133,250
2031-Principal			200,000	215,000	235,000	765,000	-	520,000
Interest	2,344,769	2,070,000	38,500	23,650	16,450	42,694	-	117,650
2032-Principal			200,000	215,000	235,000	560,000	-	520,000
Interest	2,081,920	1,865,000	31,500	15,050	7,050	29,495	-	102,050
2033-Principal			200,000	215,000	-	545,000	-	520,000
Interest	1,785,546	1,620,000	24,500	6,450	-	17,896	-	89,050
2034-Principal			200,000	-	-	535,000	-	520,000
Interest	1,520,619	1,395,000	17,500	-	-	6,019	-	78,650
2035-Principal			200,000	-	-	-	-	520,000
Interest	958,000	860,000	10,500	-	-	-	-	68,250
2036-Principal			200,000	-	-	-	-	520,000
Interest	936,400	860,000	3,500	-	-	-	-	57,850
2037-Principal			-	-	-	-	-	520,000
Interest	718,300	660,000	-	-	-	-	-	47,450
2038-Principal			-	█	-	-	-	520,000
Interest	703,613	660,000	-	-	-	-	-	37,050
2039-Principal			-	█	-	-	-	520,000
Interest	688,838	660,000	-	-	-	-	-	26,650
2040-Principal			-	█	-	-	-	520,000
Interest	536,250	520,000	-	-	-	-	-	16,250
2041-Principal			-	█	-	-	-	520,000
Interest	525,525	520,000	-	-	-	-	-	5,525
2042-Principal			-	█	-	-	-	-
Interest	-	-	-	-	-	-	-	-
2043-Principal			-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
2044-Principal			-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
	41,355,545	41,355,545	2,385,000	2,663,094	2,605,150	8,063,580	1,013,725	11,331,775
Principal Total		35,860,000	2,000,000	2,155,000	2,135,000	7,315,000	875,000	9,360,000
Interest Total		5,495,545	385,000	508,094	470,150	748,580	138,725	1,971,775
Total	41,355,545	41,355,545	2,385,000	2,663,094	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	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>	2012 Refunding <small>(for Police Com., Land, Elm. & High School)</small>
2024-Principal	1,905,000	135,000	395,000	585,000	905,000
Interest	141,000	61,138	50,125	90,328	117,056
2025-Principal	915,000	135,000	400,000	585,000	-
Interest	45,750	56,413	30,250	77,531	26,306
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	1,989,669
Principal Total	2,820,000	2,195,000	1,200,000	3,535,000	1,820,000
Interest Total	186,750	524,794	90,500	293,634	169,669
Total	3,006,750	2,719,794	1,290,500	3,828,634	1,989,669

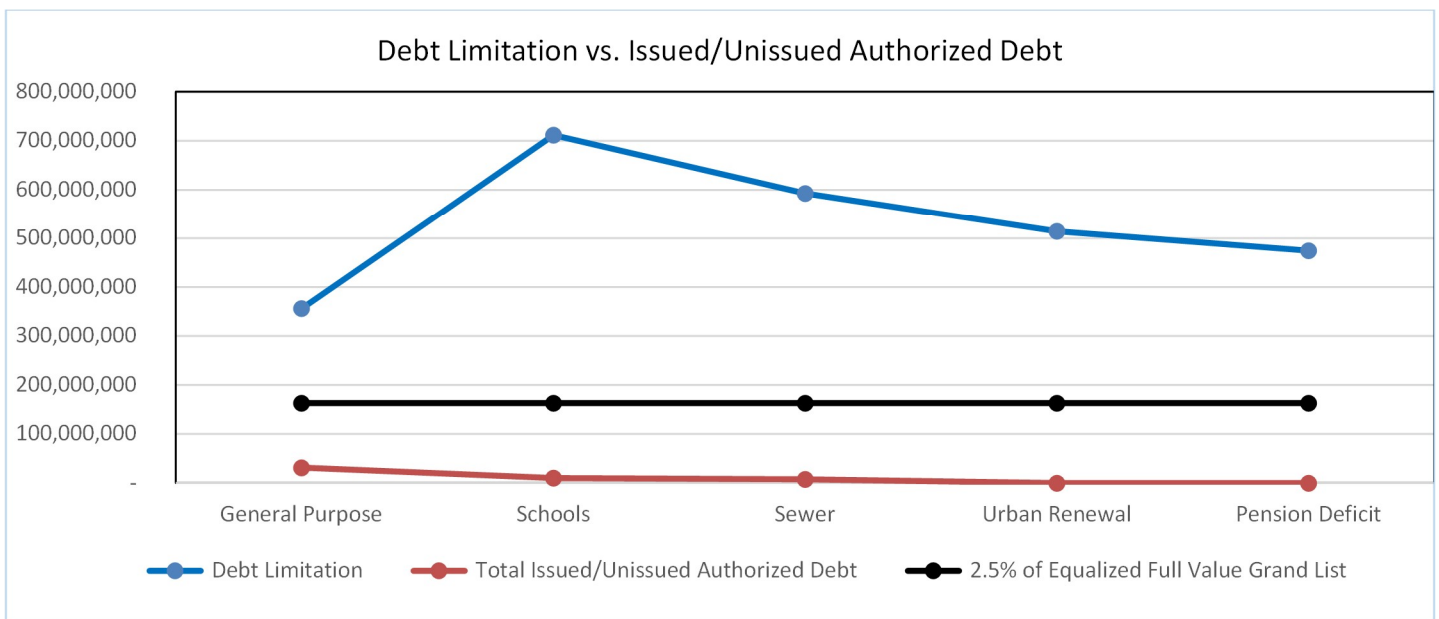
CIP | Schedule of Debt Limitation – June 30, 2024

Total tax collections (including interest and lien fees) received by Treasurer for current fiscal year	\$162,040,685
Reimbursement of revenue loss from Tax Relief for the Elderly	-
BASE	<u>\$162,040,685</u>

Debt Limitation	General Purpose	Schools	Sewer	Urban Renewal	Pension Deficit
2-1/4 times base	\$364,591,541	-	-	-	-
4-1/2 times base	-	729,183,08	-	-	-
3-3/4 times base	-	-	607,652,569	-	-
3-1/4 times base	-	-	-	526,632,226	-
3 times base	-	-	-	-	486,122,055
Total debt limitation	364,591,541	729,183,083	607,652,569	526,632,226	486,122,055
Indebtedness:					
Bonds outstanding	27,516,500	7,253,500	6,955,000	-	-
Bonds authorized and unissued	4,191,730	-	-	-	-
Bond anticipation notes	-	-	-	-	-
Clean Water Fund notes	-	-	-	-	-
Total indebtedness	31,708,230	7,253,500	6,955,000	-	-
Debt Limitation in Excess of Outstanding and Authorized Debt	\$332,883,311	\$721,929,583	\$600,697,569	\$526,632,226	\$486,122,055

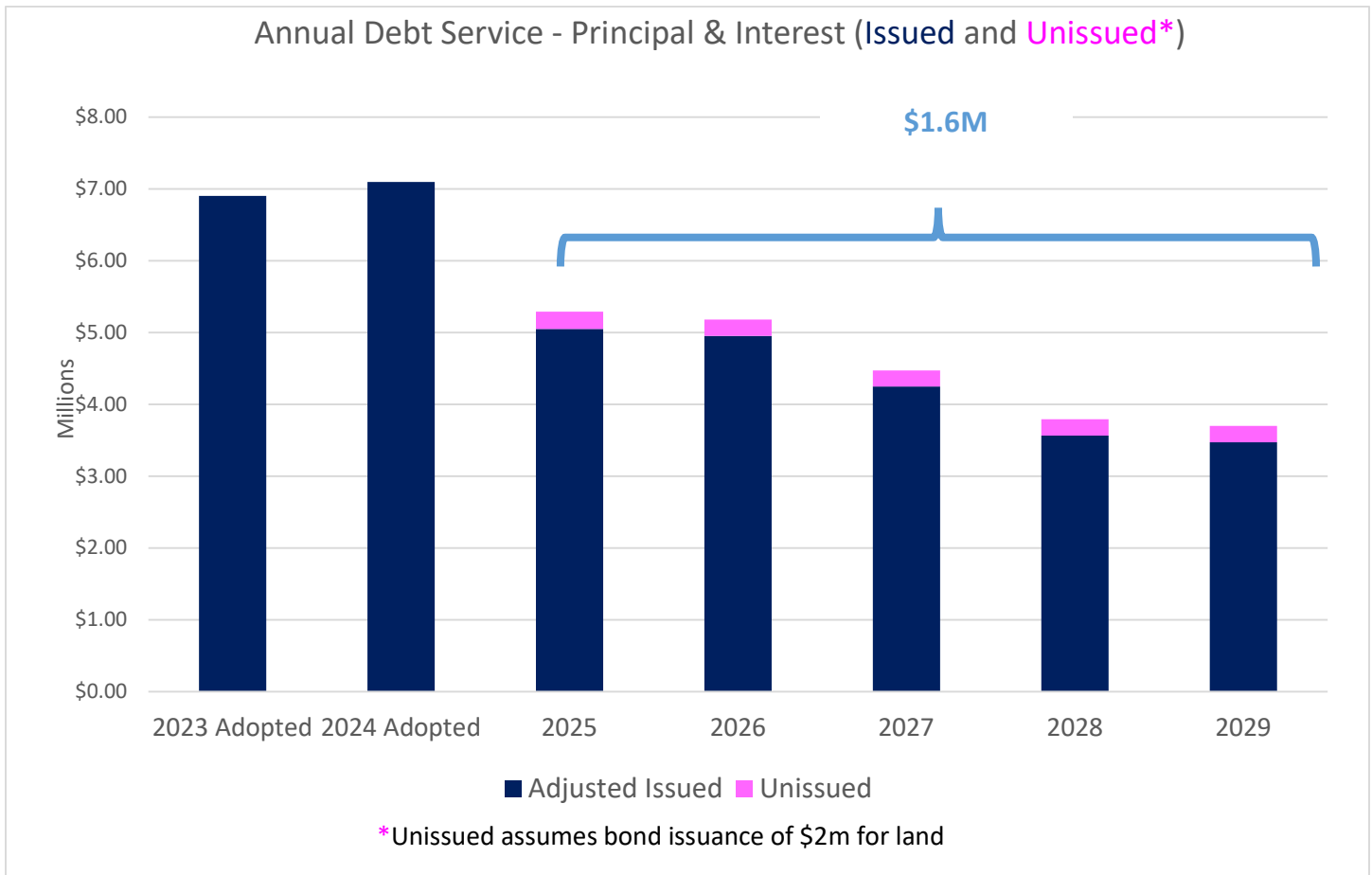
Note: In no event shall total indebtedness exceed seven times the base for debt limitation computation \$1,134,284,795

The chart above shows conceptual debt limitations per Connecticut General Statutes along with the Town’s indebtedness as of June 30, 2024. 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 \$178M±. 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. In the FY 2025 budget, the total debt service decreases from \$7.1M to \$5.3M which is a 25.7% decrease. This helped reduce the percentage of debt service as a percentage of actual expenditures from 3.9% to 2.8%. The Town continues to analyze debt obligations effects on the overall budget operations. 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). An annual review of projected existing debt, 5-year CIP projects and the long-range financial plan are examined cohesively to develop a long-term vision for the Town structured in a way to minimize drastic increases to current operations. By examining the levels of current debt and current pay-as-you-go capital projects funding over the next five years, the Town can strategize ways to maintain funding for potential increasing needs in the future.



Appendix

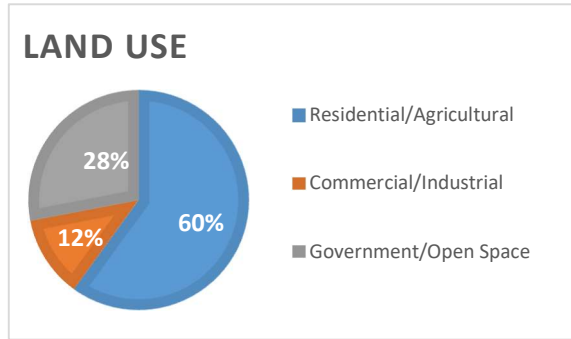
Appendix A | COMMUNITY PROFILE/KEY STATISTICS

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	2021 Population	2022 Mill Rate	2021 Tax Collection Rates	2021 General Fund Balance Unassigned	FY2021 Debt Per Capita - Bonds/Pensions/OPEB	2021 Per Capita Income (\$)	Moody's Bond Rating as of December 2022
Andover	3,133	35.88	98.10%	1,484,316	1,044	48,519	-
Avon**	18,848	34.21	99.50%	12,718,912	3,200	79,349	Aaa
Bloomfield	21,480	35.58	98.80%	21,040,713	8,277	43,961	Aa2
Bolton	4,819	39.43	99.20%	2,493,401	2,183	48,224	Aa2
Brookfield*	17,482	30.10	99.10%	10,377,982	4,686	58,992	Aa2
Canton	10,083	33.22	99.20%	7,817,050	1,589	58,315	Aa2
Cheshire*	28,628	33.72	99.70%	12,121,654	6,082	57,009	Aa1
East Granby	5,180	33.60	99.20%	4,023,545	1,008	45,397	Aa2
East Hartford	50,731	49.35	97.70%	21,884,000	8,054	29,821	Aa3
East Windsor	11,161	34.50	98.90%	8,840,058	864	45,503	Aa2
Ellington	16,630	31.60	99.20%	3,544,601	1,941	53,775	Aa3
Enfield	42,031	34.23	98.00%	24,771,000	3,489	39,367	Aa2
Fairfield*	61,949	26.98	99.00%	63,572,000	4,726	71,996	Aaa
Farmington**	26,645	28.81	99.80%	18,354,698	5,982	59,213	Aaa
Glastonbury**	35,054	37.32	99.50%	30,440,855	3,048	64,200	Aaa
Granby**	10,953	39.61	99.50%	7,898,403	2,089	57,654	-
Greenwich*	63,514	11.59	99.40%	41,532,739	3,308	114,029	Aaa
Guilford*	22,031	32.62	99.30%	11,789,333	6,173	65,362	Aa2
Hartford	120,576	74.29	95.50%	26,166,000	10,698	22,784	Ba2
Hebron	9,066	36.33	98.40%	8,009,795	1,412	57,445	-
Madison*	17,619	28.85	99.40%	18,399,761	3,379	71,493	Aaa
Manchester	59,426	36.52	98.60%	27,126,000	6,626	40,335	Aa1
Marlborough	6,093	35.84	99.40%	5,002,796	1,718	58,243	Aa3
Monroe*	18,764	36.36	99.00%	14,013,995	2,581	53,413	Aa2
New Fairfield*	13,545	31.49	99.40%	11,045,703	3,581	46,923	-
Newington	30,365	38.81	99.30%	27,128,000	2,462	43,209	-
Newtown*	27,522	34.65	99.40%	16,082,132	3,460	61,576	Aa1
Orange*	14,246	33.25	99.60%	14,986,168	7,998	57,906	-
Rocky Hill	20,746	34.10	99.40%	4,923,929	4,734	49,145	-
Simsbury**	24,807	37.41	99.50%	16,955,367	2,840	68,112	Aaa
Somers	10,279	26.66	99.20%	6,339,430	1,885	46,131	Aa2
South Windsor**	26,767	37.86	99.20%	28,152,804	4,337	56,976	-
Suffield	15,862	28.64	99.10%	5,980,108	1,813	52,389	-
Tolland	14,511	37.11	98.90%	9,947,007	3,261	58,154	-
Trumbull*	36,950	35.42	98.70%	24,259,660	4,835	55,766	Aa2
Vernon	30,326	39.63	98.60%	22,117,292	3,943	39,166	Aa2
West Hartford**	63,973	42.42	99.30%	27,210,000	9,527	60,530	Aa1
Wethersfield	27,124	40.67	99.30%	12,813,487	3,222	50,217	Aa2
Windsor	29,376	33.27	98.90%	31,416,207	5,178	42,832	-
Windsor Locks	12,531	25.83	97.40%	16,890,650	3,559	41,140	Aa1
Woodbridge*	9,045	29.17	99.60%	7,325,656	1,543	71,665	Aaa

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

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

Source: Connecticut Office of Policy Management annual publication of "Municipal Fiscal Indicators FYE 2017-2021" published July 2023.

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

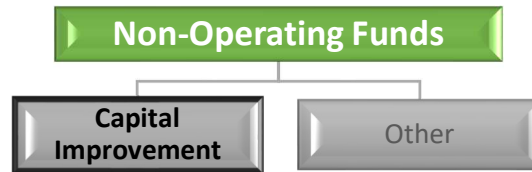
Special Gifts/Grants Fund

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 G | Salary Admin – Wage Scales*

NON-AFFILIATED EMPLOYEES – Fiscal Year 2024/2025

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	125,541	169,475	N/A	12	68,523	85,664	73,091	91,374	
24	117,878	159,120	N/A	11	65,286	81,608	69,638	87,048	
23	112,301	151,593	N/A	10	62,186	77,727	66,331	82,909	
22	106,899	144,320	N/A	9	59,202	74,003	63,149	78,936	
21	101,751	137,475	N/A	8	56,414	70,454	60,174	75,150	
20	96,954	130,982	N/A	7	53,703	67,178	57,283	71,656	
19	92,313	124,703	N/A	6	51,129	63,960	54,538	68,224	
18	87,926	118,775	N/A	5	48,770	60,879	52,021	64,938	
17	83,772	113,061	N/A	4	46,371	57,915	49,462	61,776	
16	77,474	107,738	N/A	3	44,168	55,244	47,112	58,926	
15	76,031	102,590	N/A	2	42,042	52,650	44,845	56,160	
14	75,563	94,419	80,600	100,714	1	40,092	50,135	42,765	53,477
13	71,994	89,973	76,794	95,971					

GLASTONBURY POLICE OFFICER ASSOCIATION FISCAL YEAR 2024/2025

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

SALARY GRADE	SALARY RANGE 7/1/24-12/31/24		SALARY RANGE 1/1/25-6/30/25	
GPOA-LT	126,545	129,905	126,861	130,230
GPOA-SGT	114,039	122,227	114,324	122,533
GPOA-AGT	105,574	110,445	105,838	110,721
GPOA-DTV	105,574	110,445	105,838	110,721
GPOA-PO	80,180	103,277	80,381	103,536
GPOA-COMM SUPV	82,988	89,304	83,195	89,528
GPOA-DISP	64,697	81,116	64,859	81,319
GPOA-ACO	62,826	76,501	62,983	74,688

INTERNATIONAL UNION OF OPERATING ENGINEERS FISCAL YEAR 2024/2025

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

SALARY GRADE	SALARY RANGE	
IUOE-5	74,642	91,515
IUOE-4	69,301	84,997
IUOE-3	64,505	79,133
IUOE-2	58,271	71,394
IUOE-1	52,973	65,050

AFSCME LOCAL 3946 OF COUNCIL 4 - FISCAL YEAR 2024/2025

Wastewater Treatment & Facilities Maintenance Employees: Current contract expires June 30, 2024

SALARY GRADE	SALARY RANGE	
Grade 9	81,261	97,112
Grade 8	74,767	93,458
Grade 7	71,186	88,990
Grade 6	67,802	84,753
Grade 5	64,583	80,712
Grade 4	61,495	76,869
Grade 3	58,571	73,222
Grade 2	53,119	66,390
Grade 1	47,000	58,794

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

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

DEPARTMENT	Division	FY2021	FY2022	FY2023	FY2024	FY2025
GENERAL GOVERNMENT	Town Manager	3	3	3	3	3
	Human Resources	3	3	3	5	5
	Facilities Maintenance	12	12	12	12.5	12.5
COMMUNITY DEVELOPMENT	Community Development	3.5	3.5	4	4.5	4.5
	Building Inspection	4	4	4	4.5	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	3	3
	Property Assessment	4	4	4	4.5	4.5
	Revenue Collection	4	4	4	3.5	3.5
	Town Clerk	4	4	4	4	4
PUBLIC SAFETY	Police	79	79	81	81	81
	Fire	2	2	2	2	2
PHYSICAL SERVICES	Engineering	11.5	11.5	11	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	9.5	9.5
HUMAN SERVICES	Senior & Social Services	7	6	6	6	6
	Youth & Family Services	11	11	12	14	14
LEISURE/CULTURE	Parks & Recreation	22	22	22	22	22
	Welles Turner Library	10	9	9	9	10
	Total Town Government	239	237	240	245	246
	Total Education (FTE)	797	799	822	853	853
	TOTAL TOWN & EDUCATION	1,036	1,036	1,062	1,098	1,099

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

DEPARTMENT	FY 21/22 ADOPTED	FY 22/23 ADOPTED	FY 23/24 ADOPTED	FY 24/25 ADOPTED
General Government	18	18	20.5	20.5
Community Development	14.5	15	16	16
Administrative Services	25	25	24	24
Public Safety	81	83	83	83
Physical Services	39.5	39	39	39
Sanitation	2	2	2	2
Sewer Operating Fund	9	9	9.5	9.5
Human Services	17	19	20	20
Leisure/Culture	31	31	31	32
Total Full-Time Employees	237	241	245	246

Full-Time Employee Positions and Salary Grades by Department

GENERAL GOVERNMENT	SALARY GRADE	FY 21/22 ADOPTED	FY 22/23 ADOPTED	FY 23/24 ADOPTED	FY 24/25 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 21/22 ADOPTED	FY 22/23 ADOPTED	FY 23/24 ADOPTED	FY 24/25 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 21/22 ADOPTED	FY 22/23 ADOPTED	FY 23/24 ADOPTED	FY 24/25 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 21/22 ADOPTED	FY 22/23 ADOPTED	FY 23/24 ADOPTED	FY 24/25 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 21/22 ADOPTED	FY 22/23 ADOPTED	FY 23/24 ADOPTED	FY 24/25 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

	SALARY GRADE	FY 21/22 ADOPTED	FY 22/23 ADOPTED	FY 23/24 ADOPTED	FY 24/25 ADOPTED
SANITATION					
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

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

SEWER OPERATING FUND	SALARY GRADE	FY 21/22 ADOPTED	FY 22/23 ADOPTED	FY 23/24 ADOPTED	FY 24/25 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 21/22 ADOPTED	FY 22/23 ADOPTED	FY 23/24 ADOPTED	FY 24/25 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 21/22 ADOPTED	FY 22/23 ADOPTED	FY 23/24 ADOPTED	FY 24/25 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
MakerSpace Technician	10	0	0	0	1
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	32

Appendix J | COMPARATIVE BUDGET IMPACT – HISTORICAL

	ADOPTED 2020-2021	ADOPTED 2021-2022	ADOPTED 2022-2023	ADOPTED 2023-2024	ADOPTED 2024-2025
Appropriations/Expenditures					
Town	44,995,304	46,099,904	47,477,695	48,804,244	50,305,500
Debt	7,076,799	7,036,742	6,902,429	7,096,470	5,275,632
Transfers:					
Capital Reserve	5,750,000	5,250,000	5,650,000	5,850,000	6,296,368
Dog Fund	45,000	45,000	45,000	45,000	45,000
OPEB Trust	810,000	742,000	785,057	641,452	577,300
Sub-total Transfers	6,605,000	6,037,000	6,480,057	6,536,452	6,918,668
Debt and Transfers	13,681,799	13,073,742	13,382,486	13,632,922	12,194,300
Education	111,754,046	113,549,684	116,937,381	120,268,065	124,471,745
Total Appropriations	\$170,431,149	\$172,723,330	\$177,797,562	\$182,705,231	\$186,971,545
APPROPRIATION % INCREASE	2.7%	1.3%	2.9%	2.8%	2.3%
FINANCED BY:					
Licenses/Permits	\$1,280,600	\$1,313,100	\$1,369,645	\$1,474,750	\$1,577,250
Intergovernmental Revenues	6,905,560	6,945,258	8,799,840	9,059,237	7,283,186
Charges/Services	1,441,663	1,400,303	1,573,403	1,580,928	1,457,033
Other	1,843,251	1,148,867	1,630,726	2,481,941	3,079,921
Use/Fund Balance	975,000	975,000	875,000	775,000	775,000
Taxes/non-current	2,352,000	2,352,000	2,352,000	2,352,000	2,352,000
Total Non-Tax Revenues	\$14,798,074	\$14,134,528	\$16,600,614	\$17,723,856	\$16,524,390
% Increase	0.5%	-4.5%	17.4%	6.8%	-6.8%
CURRENT TAXES REQUIRED	\$155,633,075	\$158,588,802	\$161,196,948	\$164,981,375	\$170,447,155
% Increase	2.9%	1.9%	1.6%	2.3%	3.3%
GRAND LIST - Stated in Thousands	\$4,279,214	\$4,315,682	\$4,459,845	\$5,390,000	\$5,400,000
MILL RATE - Real Estate/Personal Property	36.90	37.32	37.30	31.01	31.93
MILL RATE - Motor Vehicles	36.90	37.32	31.00	31.01	31.93
% Increase (Decrease) on RE/PP	1.49%	1.14%	-0.05%	-16.86%	2.97%
% Increase (Decrease) on MV	1.49%	1.14%	-16.93%	0.03%	2.97%

Appendix K | 3-YEAR CONSOLIDATED BUDGET FUND FINANCIAL STATEMENTS

	MAJOR FUND			NON MAJOR			TOTAL		
	GENERAL FUND			GOVERNMENTAL FUNDS*			ALL BUDGETED GOVERNMENTAL FUNDS		
	FY2023 ACTUAL***	FY2024 ADOPTED	FY2025 ADOPTED	FY2023 ACTUAL***	FY2024 ADOPTED	FY2025 ADOPTED	FY2023 ACTUAL***	FY2024 ADOPTED	FY2025 ADOPTED
FINANCIAL SOURCES									
Taxes	164,830,796	167,333,375	172,799,155	-	-	-	164,830,796	167,333,375	172,799,155
Licenses & Permits	1,652,806	1,474,750	1,577,250	-	-	-	1,652,806	1,474,750	1,577,250
Intergovernmental	11,203,830	9,059,237	7,283,186	2,066	-	-	11,205,896	9,059,237	7,283,186
Charges for Services	1,539,961	1,580,928	1,457,033	5,664,185	6,136,904	6,136,904	7,204,146	7,717,832	7,593,937
Other	3,790,276	2,481,941	3,079,921	137,363	7,000	7,000	3,927,639	2,488,941	3,086,921
Transfers In		-	-	11,984	-	-	11,984	-	-
Use of Fund Balance		775,000	775,000	-	-	-	-	775,000	775,000
TOTAL REVENUES/TRANSFERS	183,017,670	182,705,231	186,971,545	5,815,598	6,143,904	6,143,904	188,833,268	188,849,135	193,115,449
FINANCIAL USES									
General Government	3,736,574	3,993,846	3,896,902	-	-	-	3,736,574	3,993,846	3,896,902
Community Development	2,508,734	2,631,956	2,866,827	-	-	-	2,508,734	2,631,956	2,866,827
Administrative Services	6,541,079	6,768,482	7,035,407	-	-	-	6,541,079	6,768,482	7,035,407
Public Safety	16,566,846	16,690,147	16,991,250	822,431	497,847	497,847	17,389,277	17,187,994	17,489,097
Physical Services	7,545,639	7,676,237	7,993,937	-	-	-	7,545,639	7,676,237	7,993,937
Sanitation	957,950	962,748	992,306	2,223,502	3,534,662	3,534,662	3,181,452	4,497,410	4,526,968
Human Services	3,362,023	3,636,400	3,686,281	-	-	-	3,362,023	3,636,400	3,686,281
Leisure & Culture	6,258,850	6,444,428	6,842,590	1,956,289	2,111,395	2,111,395	8,215,139	8,555,823	8,953,985
Contingency		-	-	-	-	-	-	-	-
Total Town	47,477,695	48,804,244	50,305,500	5,002,222	6,143,904	6,143,904	52,479,917	54,948,148	56,449,404
Debt Service & Transfers	13,382,486	13,632,922	12,194,300	1,045,250	-	-	14,427,736	13,632,922	12,194,300
Education	116,937,381	120,268,065	124,471,745	-	-	-	116,937,381	120,268,065	124,471,745
TOTAL EXPENDITURES	177,797,562	182,705,231	186,971,545	6,047,472	6,143,904	6,143,904	183,845,034	188,849,135	193,115,449
Net Increase/decrease in Fund Balance or use of Fund Balance	5,220,108	-	-	(231,874)	-	-	4,988,234	-	-
Budgetary Fund Balance Beginning of Year**	38,574,352	43,794,460	43,794,460	4,931,728	5,513,002	5,513,002	43,506,080	49,307,462	49,307,462
Budgetary Fund Balance at End of Year**	43,794,460	43,794,460	43,794,460	5,513,002	5,513,002	5,513,002	48,494,314	49,307,462	49,307,462
Non Spendable**	286,083	286,083	286,083	11,672	11,672	11,672	297,755	297,755	297,755
Committed**		-	-	5,501,330	5,501,330	5,501,330	5,501,330	5,501,330	5,501,330
Assigned**	5,026,910	5,026,910	5,026,910	-	-	-	5,026,910	5,026,910	5,026,910
Unassigned**	37,093,094	37,093,094	37,093,094	-	-	-	37,093,094	37,093,094	37,093,094
	42,406,087	42,406,087	42,406,087	5,513,002	5,513,002	5,513,002	47,919,089	47,919,089	47,919,089

*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, 2023.

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. This long-range plan is used in conjunction with the debt service schedule and five-year Capital Improvement Program to analyze the current and future capital needs. The long-range plan is used to simulate the effects of bonding for larger scale projects on future fiscal years as the current debt service obligations begin to decrease. Examining the five-year capital improvement projects pay-as-you-go burden helps determine what larger scale projects should be factored into these projections. A goal of using this long-range plan during the budget process is to help develop and strategize ways to smooth out potential expenditure spikes in the future. For illustrative purposes, the example below assumes a 3.0% 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 3% year-over-year increase in Operating Expenditures.

Financial Projections								
	ADOPTED FY23/24	ADOPTED FY24/25	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	Assumption
REVENUE								
	GL Growth from Oct. '22 Revaluation 20.96%	GL Growth Oct. '23 0.66%						GL Growth YOY 1.32%
Total Grand List ^(A)	\$ 5,387,496,957	\$ 5,423,034,715	\$ 5,494,618,773	\$ 5,567,147,741	\$ 5,640,634,091	\$ 5,715,090,461	\$ 5,790,529,655	
Mill Rate - MV	31.01	31.93	31.93	32.46	32.46	32.46	32.46	
Mill Rate - RE & PP	31.01	31.93	31.93	32.57	33.07	33.62	34.18	
Tax Revenue								
Tax Revenue - MV	13,333,395	13,511,535	13,691,142	14,103,396	14,290,836	14,480,750	14,673,171	99.20%
Tax Revenue - RE & PP	151,159,087	156,935,619	159,316,280	164,598,713	169,359,989	174,476,140	179,764,189	Collection Rate
Tax Revenue	164,492,482	170,447,155	173,007,422	178,702,110	183,650,825	188,956,890	194,437,360	
Non-Tax Revenue (Ex. Use of Fund Balance)	15,182,725	15,749,390	15,377,245	15,515,137	15,603,336	15,692,858	15,783,723	
MV Tax Reimbursement ^(B)	2,255,024	-	-	219,000	475,000	725,000	1,000,000	
Use of Fund Balance	775,000	775,000	675,000	575,000	575,000	575,000	575,000	
Reduction in State Aid	-	-	-	-	-	-	-	
Other Increasing Revenues	-	-	-	-	-	-	-	
Total Revenues	\$ 182,705,231	\$ 186,971,545	\$ 189,059,667	\$ 195,011,246	\$ 200,304,161	\$ 205,949,748	\$ 211,796,083	

^(A) The above analysis assumes a 1.32% increase in the Grand List for FY 2025-2030 based on 10-year average
^(B) Due to the results of the revaluation in FY 2024, the MV Tax reimbursement grant is not anticipated in FY 2025 or FY 2026

OPERATING EXPENDITURES								
Town ^(C)	\$ 48,804,244	\$ 50,305,500	\$ 51,814,665	\$ 53,369,105	\$ 54,970,178	\$ 56,619,283	\$ 58,317,862	3.00%
Education ^(C)	120,268,065	124,471,745	128,205,897	132,052,074	136,013,636	140,094,046	144,296,867	
OPEB & Dog Fund	686,452	622,300	640,969	660,198	680,004	700,404	721,416	
Reduction in Pension Rate of Return Assumpt	-	-	-	-	-	-	-	
Total Operating Expenditures	\$ 169,758,761	\$ 175,399,545	\$ 180,661,531	\$ 186,081,377	\$ 191,663,819	\$ 197,413,733	\$ 203,336,145	

^(C) The above analysis includes Pension Investment Assumption of 6.25% in FY 2025-2030

FINANCIAL REVIEW

Debt & Transfers

Debt Service

Excluding Authorized / Unissued	\$ 6,119,770	\$ 4,638,632	\$ 4,732,386	\$ 4,029,688	\$ 3,620,247	\$ 3,788,509	\$ 4,006,984	
Authorized / Unissued Only	\$ 221,250	\$ 225,000	\$ 235,000	\$ 266,500	\$ 259,500	\$ 252,500	\$ 245,500	
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	\$ 6,856,470	\$ 5,035,632	\$ 5,139,386	\$ 4,468,188	\$ 4,051,747	\$ 4,213,009	\$ 4,424,484	
Temporary Interest	240,000	240,000	240,000	240,000	240,000	240,000	240,000	
Total Debt Service	7,096,470	5,275,632	5,379,386	4,708,188	4,291,747	4,453,009	4,664,484	
Contingency	-	-	-	-	-	-	-	
Transfer to Capital Reserve	5,850,000	6,296,368	6,192,614	6,863,812	7,280,253	7,118,991	6,907,516	
Total Debt & Transfers (Ex. Dog Fund & OPEB)	12,946,470	11,572,000	11,572,000	11,572,000	11,572,000	11,572,000	11,572,000	Assumes total Debt & Transfers budget remains flat w/ Debt Service decrease to be allocated to Capital
Total Operating Expenses, Debt & Transfers	\$ 182,705,231	\$ 186,971,545	\$ 192,233,531	\$ 197,653,377	\$ 203,235,819	\$ 208,985,733	\$ 214,908,145	

Revenue Shortfall (Surplus)	\$ 0	\$ 0	\$ 3,173,865	\$ 2,642,131	\$ 2,931,657	\$ 3,035,985	\$ 3,112,062
Adjusted Mill Rate	31.01	31.93	32.53	33.04	33.55	34.07	34.59
<i>Mill Rate Increase (Rounding May Impact Hi)</i>	<i>-15.46%</i>	<i>2.97%</i>	<i>1.88%</i>	<i>1.57%</i>	<i>1.54%</i>	<i>1.55%</i>	<i>1.53%</i>
Adjusted Mill Rate - MV	31.01	31.93	32.46	32.46	32.46	32.46	32.46
Adjusted Mill Rate - RE & PP	31.01	31.93	32.57	33.07	33.62	34.18	34.75
<i>RE & PP Mill Rate Change (Rounding May Im)</i>	<i>-16.86%</i>	<i>2.97%</i>	<i>2.01%</i>	<i>1.54%</i>	<i>1.66%</i>	<i>1.67%</i>	<i>1.66%</i>

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Town of Glastonbury