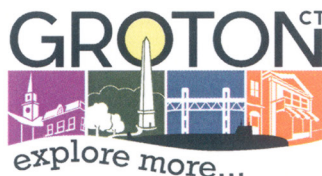


Town of Groton



Adopted FYE 2019 Budget

Fiscal Year Ending June 30, 2019



June 5, 2018

**TOWN OF GROTON
FYE 2019 ADOPTED BUDGET
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TOWN OF GROTON

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July 1, 2018

FYE 2019 ADOPTED BUDGET

Dear Members of the Groton Town Council and Representative Town Meeting:

As required by the Groton Town Charter, please find herein the Town of Groton's FYE 2019 Adopted Budget. The adopted budget has two main components: adopted expenditures and anticipated revenues. The mill rate is determined by the amount of revenues needed to be raised by local property taxes to fund the appropriated expenditures minus other anticipated revenues and Fund Balance Applied.

The adopted FYE 2019 budget is \$125,856,730, a \$5,041,359 or 4.2% increase from the FYE 2018 Adopted/Adjusted Budget. The budget is divided into six "Areas of Service" and changes in the adopted budgets for these areas of service from the FYE 2018 Adopted/Adjusted Budget are as follows:

- | | |
|---|---|
| • Town Operations (\$1,961,255 or 6.1%) | • Outside Agencies (-\$19,504 or -1.1%) |
| • Education Services (\$0 or 0%) | • Subdivisions (\$323,681 or 6.5%) |
| • Capital/Debt Service (\$2,605,252 or 52.5%) | • Contingency (-\$200,000 or -30.77%) |

In addition to the adopted expenditure changes noted above, the other factors impacting the adopted budget/mill rate is a reduction in the net adjusted taxable Grand List as well as a slight increase in estimated state grant revenues. The October 1, 2017 net adjusted taxable Grand List dropped 0.7% from 2016, from \$3,705,520,790 to \$3,701,681,157 (after Board of Assessment Appeals).

As part of the adopted FYE 2019 budget the following staff changes have been incorporated:

- Information Technology: Elimination of a vacant full-time Office Technician
- Library: Elimination of a vacant full-time Library Assistant
- Parks: Elimination of a vacant full-time Recreation Supervisor/Marketing
- Public Safety: Elimination of vacant full-time Patrol Lieutenant
- Public Safety: Elimination of full-time EC Manager/Emergency Management Director

- Public Works: Elimination of a vacant full-time Civil Engineer
- Public Works: Addition of .75 position Civil Engineer PE
- Public Works: Elimination of full-time Landfill Operator
- Public Works: Moved a full-time Sustainability Project Manager to School Projects
- Sewer Fund: Elimination of a vacant full-time Civil Engineer
- Sewer Fund: Addition of a .25 Civil Engineer P.E.

The savings from the position changes listed above is over \$611,000.

The adopted budget will result in a mill rate of 24.17 mills, which is a .54 mill (2.3%) increase over the 2018 mill rate of 23.63.

Finally, for FYE 2019 it is proposed that no Fund Balance be used to fund proposed FYE 2019 expenditures. Unassigned Fund Balance is estimated to end the year at 14% which meets the Fund Balance Policy requiring a minimum Fund Balance of 11% with a goal of 15%.

GROTON'S BUDGET PROCESS

Chapter IX of the Groton Town Charter, titled "Budget and Finance" sets out in detail the annual budget preparation process and the duties of the Town Council, Representative Town Meeting (RTM), Board of Education, and Town Manager with respect to the annual budget process. In addition, the Charter identifies a specific schedule that must be followed in preparing, reviewing and approving the budget and identifies the type of information that must be presented.

Town staff began formal development of the FYE 2019 Proposed Budget in October 2017. Format and presentation changes that were first implemented in the FYE 2018 Budget have been continued including the use of a three ring binder instead of bound documents; the removal of Fleet Fuel and Fleet Maintenance funding from Department accounts; and the creation of new cost centers in Contributions to Other Funds.

This year, as in years past, the Town Manager requested all Town department heads to begin their budget preparation by developing a requested FYE 2019 "level service" budget which would maintain necessary and/or current programming. Department heads were also requested to prepare two alternative scenarios that would result in a zero dollar increase and a 5% reduction scenario from their FYE 2018 appropriation. Department budget requests are shown in the "Request FYE 2019" column of the Summary Cost Center page for each function. The information that departments submitted as part of their alternative budget scenarios was considered by the Town Manager along with other information in formulating the Town Manager's FYE 2019 Adopted Budget for Town Operations.

Finally, while the proposed budget is commonly referred to as the "Town Manager's Budget," the Town Manager and his direct reports have input and control over less than one-third of the proposed budget amount (Town Operations, Contingency, and a portion of Capital Reserve). By Town Charter, the Town Manager has no control over budgets submitted by the

Board of Education and the political subdivisions, and from a practical standpoint, cannot alter the debt service that the Town is obligated to pay.

GENERAL FUND EXPENDITURES – HOW THE MONEY IS SPENT

The Town of Groton budget provides funds for six “Areas of Service” - Town Operations; Education Services; Capital/Debt Services; Outside Agencies; Subdivisions; and Contingency. The adopted budget for FYE 2019 is \$125,856,730 and represents a \$5,041,359 or 4.2% increase from the FYE 2018 Adopted/Adjusted Budget. The following is an overview of the six Areas of Service.

TOWN OPERATIONS

The **Town Operations** portion of the budget contains two major components: ***Town Departments*** and ***Town Other***, which includes Non-Departmental (Insurance and Claims and Self-Funded Plans) and Contributions to Other Funds. The Town Operations portion of the budget is \$34,231,334 and represents a \$1,961,255 or a 6.1% increase from the FYE 2018 Adopted/Adjusted Budget. The Town Operations portion of the budget represents 27.2% of the FYE 2019 Adopted Budget, compared to 26.7% of the FYE 2018 Adopted/Adjusted budget.

Wage increases for the Town’s union groups and the non-union group have been built into the budget.

Town Departments

As previously noted, the Town Manager asked all department heads to begin preparation of their FYE 2019 budget submittals by developing “level service” budgets that maintained necessary and/or current programming. For some departments, that means continuing to do what they have been doing during the current fiscal year; for others it means modifying their work program as a result of completing projects or initiatives and/or determining that a particular project, task, or program would no longer be necessary. The budget numbers that appear in the “Request FYE 2019” column represent what would be required in the opinion of the department to maintain necessary and/or current programming.

The FYE 2019 Town Departments adopted budget of \$23,188,021, a \$256,815 or 1.1% decrease from the FYE 2018 Adopted/Adjusted Budget amount.

As previously noted the Function Highlight Narratives provide, where appropriate, information on details concerning the FYE 2019 level service budget and/or the Managers recommendation.

Table 1 entitled “Town Operations Expenditure Report” shows adopted increases/decreases for all Salary and Wages and Operating Expenses for the Town Departments portion of the Town Operations budget. As noted in the table, Salary and Wages represent 51.7% of the adopted FYE 2019 Town Operations budget. In FYE 2010, Salary and Wages for Town Operations totaled \$18,195,950 compared to \$17,682,935 in the FYE 2019 Adopted Budget, a decrease of \$513,015 or 2.8% over the last ten years.

Town Operations Expenditure Report							
Account Code	DESCRIPTION	ACTUAL FYE 2017	ADJUSTED FYE 2018	ADOPTED FYE 2019	\$ VARIANCE '18' to '19'	% VARIANCE '18' to '19'	% OF TOTAL BUDGET
5101	Regular Full Time	\$ 14,183,742	\$ 15,634,774	\$ 15,638,977	\$ 4,203	0.0%	45.7%
5102	Part Time Personnel	\$ 321,515	\$ 285,537	\$ 302,440	\$ 16,903	5.9%	0.9%
5103	Seasonal Personnel	\$ 45,078	\$ 62,448	\$ 86,748	\$ 24,300	38.9%	0.3%
5104	Overtime Pay	\$ 745,271	\$ 828,938	\$ 827,885	\$ (1,053)	-0.1%	2.4%
5105	Longevity Pay	\$ 67,578	\$ 72,644	\$ 72,859	\$ 215	0.3%	0.2%
5106	College Incentive Pay	\$ 88,233	\$ 103,777	\$ 113,099	\$ 9,322	9.0%	0.3%
5107	Shift Replacement Overtime	\$ 406,275	\$ 387,338	\$ 434,686	\$ 47,348	12.2%	1.3%
5109	Salary Adjustment	\$ 212,009	\$ (212,234)	\$ (114,000)	\$ 98,234	-46.3%	-0.3%
5110	Regular Part Time	\$ 137,043	\$ 142,220	\$ 122,330	\$ (19,890)	-14.0%	0.4%
5111	Premium Pay	\$ 106,374	\$ 111,585	\$ 116,104	\$ 4,519	4.0%	0.3%
5112	Sick Incentive	\$ 53,569	\$ 58,400	\$ 52,158	\$ (6,242)	-10.7%	0.2%
5115	Shift Premium	\$ 65,935	\$ 79,288	\$ 79,288	\$ (57)	-0.1%	0.2%
5118	Allowances	\$ 38,825	\$ 45,423	\$ 45,366	\$ 8,185	18.0%	0.1%
5119	Salary Reimbursements	\$ -	\$ (103,190)	\$ (95,005)	\$ 185,987	-180.2%	-0.3%
	Salaries and Wages	\$ 16,471,447	\$ 17,496,948	\$ 17,682,935	\$ 371,974	-0.4%	51.7%
5151	Social Security	\$ 877,969	\$ 974,557	\$ 970,933	\$ (3,624)	-0.4%	2.8%
5152	Retirement	\$ 2,120,062	\$ 2,390,095	\$ 2,452,328	\$ 62,233	2.6%	7.2%
5153	Health Insurance	\$ 2,977,143	\$ 3,208,448	\$ 3,783,049	\$ 574,601	17.9%	11.1%
5154	Unemployment Comp.	\$ 16,812	\$ 10,000	\$ 26,600	\$ 16,600	166.0%	0.1%
5155	Worker's Compensation	\$ 555,004	\$ 515,552	\$ 488,103	\$ (27,449)	-5.3%	1.4%
5158	Life Insurance	\$ 29,660	\$ 16,479	\$ 16,263	\$ (216)	-1.3%	0.0%
5159	Heart & Hypertension	\$ 186,608	\$ 181,381	\$ 189,860	\$ 8,479	4.7%	0.6%
5170	Health-Retiree-Current	\$ 759,444	\$ 874,202	\$ 1,267,053	\$ 392,851	44.9%	3.7%
5180	Other Post Employment Benefits	\$ 940,000	\$ 470,000	\$ 500,000	\$ 30,000	6.4%	1.5%
	Employee Benefits	\$ 8,462,702	\$ 8,640,714	\$ 9,694,189	\$ 1,053,475	12.2%	28.3%
	TOTAL PERSONNEL SERVICES	\$ 24,934,149	\$ 26,137,662	\$ 27,377,124	\$ 1,239,462	4.7%	80.0%
5201	Postage/Print/Advertising	\$ 136,537	\$ 159,142	\$ 169,217	\$ 10,075	6.3%	0.5%
5210	Profession Develop/Train	\$ 131,438	\$ 142,912	\$ 168,044	\$ 25,132	17.6%	0.5%
5220	Utilities/Fuel/Mileage	\$ 1,221,864	\$ 1,228,319	\$ 1,331,766	\$ 103,447	8.4%	3.9%
5230	Pymnts/Contributions	\$ 615,421	\$ 580,644	\$ 1,720,217	\$ 1,139,573	196.3%	5.0%
5240	Boards & Commissions	\$ -	\$ 200	\$ 300	\$ 100	50.0%	0.0%
5260	Repairs & Maint-Fac/Equip	\$ 118,985	\$ 200,396	\$ 339,473	\$ 139,077	69.4%	1.0%
5261	Software Maint Fees	\$ 322,035	\$ 340,544	\$ 379,705	\$ 39,161	11.5%	1.1%
5280	Insurance/Risk Mgmt	\$ 553,220	\$ 582,425	\$ 600,898	\$ 18,473	3.2%	1.8%
5281	Occupational Health & Safety	\$ 51,599	\$ 96,148	\$ 89,609	\$ (6,539)	-6.8%	0.3%
5285	Building & Property Damage	\$ -	\$ 10,000	\$ -	\$ (10,000)	-100.0%	0.0%
5289	Insurance Claim Payments	\$ 48,500	\$ 20,000	\$ 20,000	\$ -	0.0%	0.1%
5290	Profess/Technical Service	\$ 1,592,716	\$ 1,440,172	\$ 1,262,985	\$ (177,187)	-12.3%	3.7%
5300	Materials & Supplies	\$ 795,910	\$ 650,720	\$ 678,196	\$ 27,476	4.2%	2.0%
5310	Vehicle Oper/Maintenance	\$ 12,736	\$ 12,900	\$ 14,400	\$ 1,500	11.6%	0.0%
5317	Vehicle Maintenance Fee	\$ 371,150	\$ 369,735	\$ -	\$ (369,735)	-100.0%	0.0%
5318	Vehicle Fuel	\$ 254,437	\$ 255,336	\$ -	\$ (255,336)	-100.0%	0.0%
5400	Equip/Machinery & Furniture	\$ 144,266	\$ 42,274	\$ 59,900	\$ 17,626	41.7%	0.2%
5410	Computer Equipment	\$ 3,974	\$ 550	\$ 19,500	\$ 18,950	3445.5%	0.1%
	TOTAL OPERATING EXPENSES	\$ 6,374,788	\$ 6,132,417	\$ 6,854,210	\$ 721,793	11.8%	20.0%
	GRAND TOTAL	\$ 31,308,937	\$ 32,270,079	\$ 34,231,334	\$ 1,961,255	6.1%	

Table 1. Town Operations Expenditure Report

In FYE 2010, Operating Expenses for Town Operations totaled \$6,827,708 compared to \$6,854,210 in the FYE 2019 Adopted Budget, which represents a slight increase of \$26,502 or .39% over the last ten years. In order to have a full appreciation of the changes that have occurred in these operating accounts, one has to also take into account inflation that has occurred over this period.

Town Other

The Town Other subsection of the Town Operations budget includes Non-Departmental [Insurance and Claims (1070); Self-Funded Plans (1071)]; and Contributions to Other Funds (1077). The Town Other portion of the Town Operations budget shows an increase of \$2,218,070 or 25.1% from the FYE 2018 Adopted/Adjusted Budget. This increase is attributable

to increases in Insurance and claims (1070) of \$25,073 or 4.0%; Self-Funded Plans (1071) of \$1,040,499 or 13.6%; and Contributions to Other Funds of \$1,152,498 or 210.8%.

Summary

In summary, the adopted FYE 2019 Town Operations budget is \$34,231,334 and a \$1,961,255 or 6.1% increase from the FYE 2018 Adopted/Adjusted Budget and represents 27.2% of the FYE 2019 Adopted Budget compared to 26.7% in FYE 2018. The major cost drivers for this increase are an increase in health care renewal costs, an increase in CIP due to unmet needs, an increase in the Fleet Fund contribution as a result of increasing funding of the Town's annual cost and due to moving the cost of fleet maintenance and fleet fuel out of the department budgets to better see what is being spent.

Since 2010, the Town Operations portion of the budget has increased a total 5.8%, an average of 0.6% per year (see Table 2. Town Operations Adjusted/Adopted Budgets - Ten Year Comparison).

Town Operations Adjusted/Adopted Budgets Ten (10) Year Comparison		
Fiscal Year Ending (FYE)	Budget	% change from Previous Year
Adjusted 2010	\$ 32,350,052	-1.1%
Adjusted 2011	\$ 32,377,415	0.1%
Adjusted 2012	\$ 32,195,298	-0.6%
Adjusted 2013	\$ 32,662,872	1.5%
Adjusted 2014	\$ 32,745,720	0.3%
Adjusted 2015	\$ 33,851,015	3.4%
Adjusted 2016	\$ 33,928,603	0.2%
Adjusted 2017	\$ 32,073,967	-5.5%
Adjusted 2018	\$ 32,270,079	0.6%
Adopted 2019	\$ 34,231,334	6.1%
Increase over Ten years: 2010 to 2019	----->	5.8%
Average Ten Year Increase	----->	0.6%

Table 2. Town Operations Adjusted/Proposed Budgets. Ten Year Comparison

EDUCATION

The adopted Education Services budget submitted by the Board of Education/ Superintendent of Schools is \$76,468,239 and represents a \$0 or 0% increase from the FYE 2018 Adopted/Adjusted Budget. As adopted, this budget represents 60.8% of the FYE 2019 Adopted Budget compared to 63.3% in FYE 2018.

Other budgeted education-related expenses that are not contained in the Education Services budget include Outside Agencies - VNA - School Health (10541); Other school programming activities (1024); School Crossing Guards (1024 and 1090); Debt Service for

school related projects (1076); and a portion of the Capital Reserve contribution (5010 and 1075) to support education facility related capital improvement projects.

CAPITAL/DEBT SERVICES

This area of service accounts for General Fund contributions that are made to the Town's Capital Reserve function, as well as debt service payments including interest and principle payments made on bonded projects. The adopted FYE 2019 appropriation for Capital/Debt Services is \$7,563,790 which is a \$2,605,252 or 52.5% increase over the FYE 2018 appropriation. The Capital/Debt Services account represents 6.0% of the FYE 2019 Adopted Budget compared to 4.1% in FYE 2018.

The Town's FYE 2019 contribution to the Capital Reserve Fund is \$2,297,000, which is a \$1,849,000 or 412.7% increase over the FYE 2018 amount. Due to the limited Capital Reserve Fund balance estimate only \$500,000 in fund balance will be used to offset General Fund expenditures. As noted in years past, the Town continues to have a growing backlog of capital improvement needs and a minimal Capital Reserve fund balance.

The Town's budgeted debt service payment is increasing \$756,252 or 16.8% from \$4,510,538 in FYE 2018 to \$5,266,790 in FYE 2019. This increase is attributed to debt service related to a FYE 2019 bond sale.

OUTSIDE AGENCIES

The Outside Agencies service area includes Functions 1007 Regional Agencies; 1054 Health and Service Agencies; and Other Libraries. For FYE 2019, the adopted budget for Outside Agencies is \$1,826,247 which is a \$19,504 or 1.1% decrease from the FYE 2018 Adopted/Adjusted Budgeted amount. The Adopted Outside Agencies budget represents 1.5% of the FYE 2019 Adopted Budget which is flat compared to 1.5% in FYE 2018.

- **Regional Agencies (1007)** request is \$132,034, which is a level budget from the FYE 2018 appropriation. Requests for the Southeastern Connecticut Council of Governments (SCCOG); the Southeastern Connecticut Enterprise Region (seCTer); the Southeastern Connecticut Probate Court are the same as last year.
- **Health and Service Agencies (1054)** is the largest function area in the Outside Agencies area of service. This function includes the Town and City contributions to the Ledge Light Health District; the cost of services provided by the Visiting Nurse Association (VNA) to the Board of Education, as well as health promotion activities; funding for outside social services including Groton Ambulance, Mystic River Ambulance, Mystic Noank Library, and Bill Memorial Library. The overall budget for this function is \$1,694,213 a \$19,504 or 1.1% decrease from the FYE 2018 appropriation.

SUBDIVISIONS

The Subdivisions service area includes payments to and for services (police, highway and street lighting) for the City of Groton (1090), Groton Long Point (1091), and the various fire districts through the Fire Districts PILOT Program (1092). Requested/provided payments for the City of Groton, Groton Long Point and the Fire Districts PILOT for FYE 2019 total \$5,317,120, a \$323,681 or 6.5% increase above the FYE 2018 appropriation. Requested/provided funds in this service area represent 4.2% of the adopted FYE 2019 budget compared to 4.1% in the FYE 2018 budget. As per the Town Charter, the Town Manager submits the subdivisions' budget requests to the Town Council/RTM with no adjustments.

- **City of Groton (1090)** requested/provided payments for police, highway and streetlights are \$4,609,036, an increase of \$288,416 or 6.7% compared to FYE 2018.
- **Groton Long Point (1091)** requested/provided payments for police, highway and streetlights are \$462,084 a \$35,265 increase over FYE 2018.
- **Fire District PILOT (Payment In-Lieu of Taxes) Program (1092)** is funded at \$246,000, which is the same amount as FYE 2018. There are two components to the Fire District PILOT program - a State reimbursement PILOT portion and a Town-owned property PILOT program.

CONTINGENCY

The Contingency account (1074) is its own service area and represents funds set aside for unforeseen expenses; it is available for any and all expenses contained within the General Fund. Section 9.10.7 of the Town Charter requires that no expenditures be charged directly to the Contingency account. Funds may be transferred from Contingency to any other account upon Town Council approval. Transfers of \$10,000 or more require the approval of the Representative Town Meeting (RTM). The Town's Debt Policy and Management/Fiscal Practices specify that an annual Contingency reserve of not more than 2.0% of the General Fund Operating Budget can be appropriated. For FYE 2019, \$450,000 was approved for this purpose, a \$200,000 decrease over the FYE 2018 budget amount. The approved Contingency amount equates to approximately 0.40% of the General Fund Operating Budget.

GENERAL FUND REVENUES – WHERE THE MONEY COMES FROM

The following is a summary of the projected FYE 2019 revenues which will be used to fund the adopted FYE 2019 operating budget of \$125,856,730. The FYE 2019 revenues are based on the Adopted FY 2019 State budget.

Like all Connecticut municipalities, Groton uses a variety of revenue sources to fund its adopted expenditures. These include general property taxes; state grants in aid-education; state grants in aid-general government; federal grants in aid for education; fees associated with licenses and permits; interest on investments; charges for current services; user fees; and fund

balance/other revenue. For the FYE 2019 Adopted Budget, the percentages of revenue coming from these various sources are projected to be as follows:

General Property Taxes	70.8%	Federal Grants in Aid	2.6%
Licenses and Permits	0.3%	Charges for Current Services	1.3%
Revenue from Investments	0.2%	Schools-Library-Recreation	0.1%
State Grants in Aid-Education	20.8%	Other Revenue	0.4%
State Grants in Aid-General Government	3.4%	Fund Balance Applied	0.0%

GENERAL PROPERTY TAXES

The FYE 2019 Adopted Budget results in a mill rate of 24.17, an increase of .54 mills from the FYE 2018 rate of 23.63. One mill is equivalent to \$3,620,344. The adopted property tax levy for FYE 2019 will be based on all taxable property in the Town as of October 1, 2017 after adjustments by the Board of Assessment Appeals (BAA).

Summary - Total revenue to be raised by general property taxes including supplemental motor vehicles, interest and liens, and prior year taxes is \$89,147,584 compared to the FYE 2018 adopted amount of \$87,799,970, a 1.53% increase. General property taxes will provide 70.8% of the General Fund budget, as compared to 72.7% last year.

OTHER REVENUES

Licenses and Permits - Revenues generated from licenses and fees will total \$366,050, which represents 0.3% of the FYE 2019 Adopted Budget. These funds are received from building and development activity, sporting and dog licenses, and other licenses and fees.

Investments - For FYE 2019, it is estimated that the Town will receive \$200,000 in investment income which is a \$75,000 increase over the FYE 2018 adopted budget.

State Grants in Aid-Education – The Town will receive \$26,152,379 in State Grants in Aid-Education in FYE 2019 which represents 20.8% of the FYE 2019 Adopted Budget. This amount is approximately \$4.8M more than the FYE 2018 adopted budget. This increase is primarily due to no reduction to the Education Cost Sharing grant as had been anticipated in FYE 2018.

State Grants in Aid-General Government – According to the adopted State FYE 2019 budget, the Town will receive \$4,291,228 in State Grants in Aid-General Government. This amount is approximately \$1.1M more than the FYE 2018 adopted budget and is related to state grants that were restored in the final State budget.

Federal Grants in Aid – Revenues from Federal Grants in Aid for FYE 2019 are estimated to be \$3,327,552, which represents 2.6% of the FYE 2019 Adopted Budget. The principal Federal Grant in Aid that the Town receives is pupil impact aid, which covers a portion of the cost of educating dependents of personnel assigned to the U.S. Submarine Base.

Charges for Current Services - Revenues for current services are estimated to be \$1,680,435, which represents 1.3% of the FYE 2019 Adopted Budget. This amount is a decrease of about \$5,345 from the FYE 2018 adopted budget.

Schools-Library-Recreation Accounts - Revenues from user fees associated with Schools-Library-Recreation activities are estimated to be \$129,900, which represents 0.1% of the FYE 2019 adopted budget.

Other Revenue - Other Revenue is estimated at \$561,602, which is an increase from the FYE 2018 adopted budget.

Fund Balance Applied – The use of General Fund fund balance is not planned for FYE 2019. The unassigned Fund Balance is projected to be at 14% of expenditures or approximately \$14 million.

Summary - As shown in Table 3 entitled “Trends in General Fund Current Revenues (excluding Fund Balance Applied)” the trend has been for state, federal, and other revenues to decline while property taxes are used to make up the shortfall. In FYE 2010, State/Federal revenues funded 33.1%, Other Revenue funded 4.3% and Property Tax funded 62.6% of all revenues. Over the next ten years, State/Federal and Other Revenue declined as a percentage of revenues while the percentage of Property Tax funding of revenues increased. As noted below, for FYE 2019, State/Federal revenue funding is 26.8%, Other Revenue funding is 2.3% and Property Tax funding is 70.8% of the adopted budget.

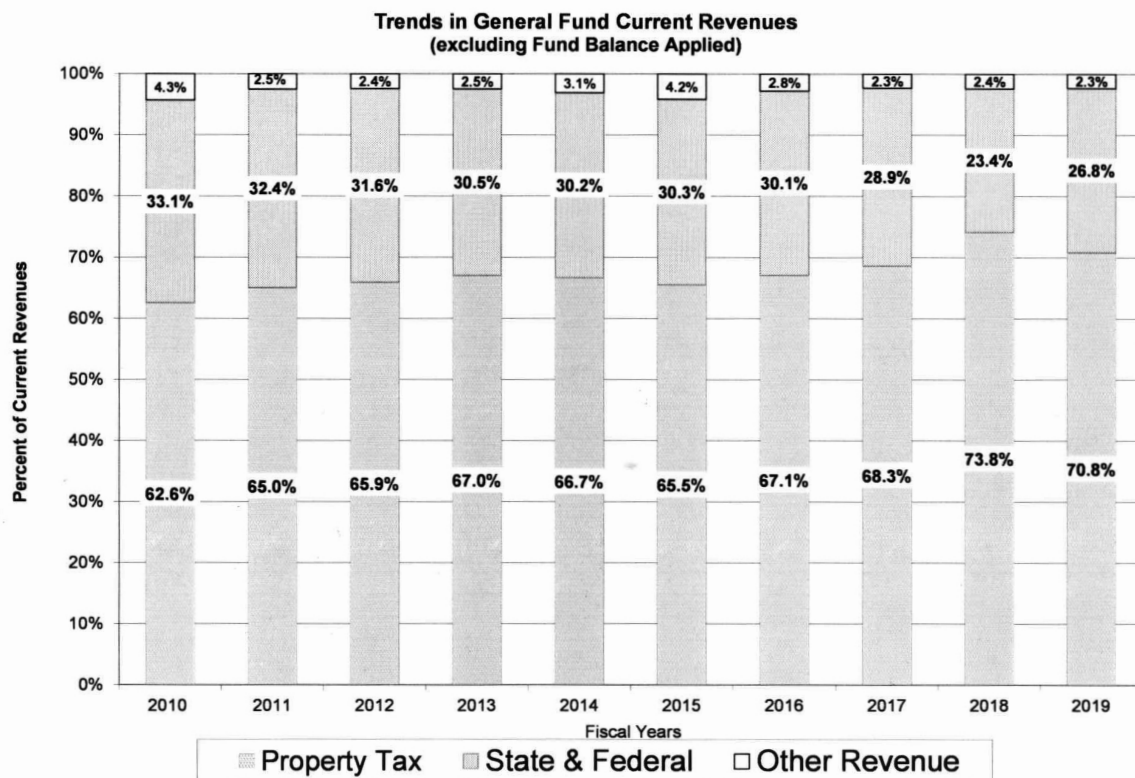


Table 3. Trends in General Fund Current Revenues (excluding Fund Balance Applied)

GAINING SOME PERSPECTIVE

In an effort to help the reader have a better understanding and appreciation of how Groton currently compares to other Connecticut communities, an excerpt from the State of Connecticut/Municipal Fiscal Indicators for Fiscal Years Ended 2012-2016, dated December 2017 has been included. A review of a number of the major indicators confirms that Groton, compared to most of the other 169 communities in Connecticut has been in a very enviable position. A summary of these indicators follows:

- Debt per Capita / below the average/median; 107 out of 169
- Education Expenditures per Pupil / below the average/median; 113 out of 169
- Tax Levy per Capital / below the average/median; 146 out of 169
- Property Tax Revenue as a % of Total Revenue / below the average/median; 136 out of 169
- Equalized Mill Rate / below the average/median; 147 out of 169 (does not take into account that Groton has one of the largest commercial/industrial tax bases in the state as a percentage of its grand list.)

While everything is relative, we must not lose sight that Groton has been a very fortunate community from an economic/fiscal perspective and has had incredible good fortune for many decades. In dealing with our changing budget revenue realities, we need to make certain that we do not do damage to our long term prospect for growth and strong financial management practices in order to achieve short term tax relief. Those types of decisions will be more costly to the Town and its residents and businesses in the long term.

UNMET NEEDS

The FYE 2019 Adopted Budget for Town Operations is now in most instances, a below level service budget. Over the years a number of positions have been eliminated; job descriptions rewritten and positions reclassified; and operating costs reduced.

Previously identified unmet needs that have not been addressed or adequately addressed that should be kept in mind when the adopted budget is being reviewed and future budgets prepared include:

- Maintain necessary funding/staffing for enhanced economic development initiatives and marketing with an eye on growing the community's tax base. In FYE 2015 the Town provided the seed money necessary to begin making the community more competitive. Continuing to invest in economic development is the only option available to the Town to increase local revenues in a meaningful way.
- Increase funding for energy conservation enhancements and initiatives. These types of investments over time will reduce operating costs and have a direct positive impact on containing and/or reducing operating costs. The LED streetlight initiative contained in last year's CIP has been recently implemented and addition initiatives have been included in the CIP that warrant consideration.

- Additional funding should be set aside to support community events, activities, and opportunities that present themselves throughout the year that are unknown at budget time. The availability of such funding would allow for more timely decisions by the community to participate in these types of activities (e.g., Sub Century; USS Groton Sail).
- Increased funding of the Fleet Replacement Fund should become a priority.
- Increase annual CIP funding and/or bond authorizations to address long-standing capital improvement needs. The FYE 2019-2024 Capital Improvement Program (CIP) identifies over \$100 million in needed improvements over the next six years. Clearly this level of work cannot be undertaken given current funding levels and budget constraints.

MANAGER PERSPECTIVE

While increasing revenues for the Town will continue to be a primary goal, growth will not prevent an increase in the Mill rate without making other changes. The Town has to earnestly engage with other organizations to enter into cost-sharing opportunities and engage in regionalization efforts. Employee benefits can no longer be afforded at their current levels. The Town must seek smarter ways to provide benefits that continue to meet the commitment to our employees while creating savings for the Town.

The Town Council and the community must decide what we are going to be. We must come to a shared vision. While efficiencies must always be sought, the cutting of positions must be done strategically. The attraction of people and jobs is often tied into the services, or quality of life in a community. A low tax rate is only one component of prosperity. Without parks, libraries, and other similar services, the Town will suffer and never realize its full potential, but we also cannot afford to continue to provide our services in the manner that we have. We must all be open to new and creative ways to work together to achieve our ideal community.

ACKNOWLEDGEMENTS

Work began on preparation of the FYE 2019 Adopted Budget in fall 2018 and has involved countless hours of effort by Department Heads and their respective staffs. In addition to recognizing and thanking the Departments for their hard work and dedication in preparing their FYE 2019 budget requests, I would like to especially express my sincere gratitude and appreciation to Cindy R. Landry, Finance Director; Robert Zagami, Human Resources/Risk Management Director; Robin Moulding, Budget Analyst and Coordinator, Lisa Hylton, Administrative Secretary; and Nicki Bresnayan, Assistant to the Town Manager for their commitment and the hard work they put forth in assisting me in the preparation of the FYE 2019 Adopted Budget.

Sincerely,



John Burt
Town Manager

TOWN OF GROTON, CONNECTICUT
PRINCIPAL OFFICIALS

Town Council

Patrice Granatosky, Mayor
David Atwater
Rachael Franco
Conrad F. Heede
Lian Obrey
Juliette Parker
Rita Schmidt
Joe Zeppieri

Representative Town Meeting

Syma Ebbin - Moderator

District 1

Karin Adams
Kathy Chase
Roscoe Merritt
Sheila Perry
Adam Puccino, Sr.

District 2

Portia Bordelon
Syma Ebbin
Jackie Massett
Beverly Washington

District 3

Alicia T. Bauer
Autumn Hanscom
Brandon Marley
Reginald Stanford
Irma Streeter
James Streeter

District 4

Robert Bailey
Douglas R. Marshall
Robert Martin
Shawn Powers

Judith N. Strobe
Patricia Wagner
Michael Whitehouse

District 5

Roseanne Kotowski
Juan Melendez
Richard Pasqualini
Gary Welles
Michael Whitney

District 6

Thomas Frickman
James Gustavson
Bruce A. McDermott
Doug Monaghan
Cutter Oliver
Kate Richards
Anni Rodgers

District 7

Clarence Casper
Bobbi Jo Cini
Nancy Mello Miller
Scott L. Newsome
Carolann Quinn

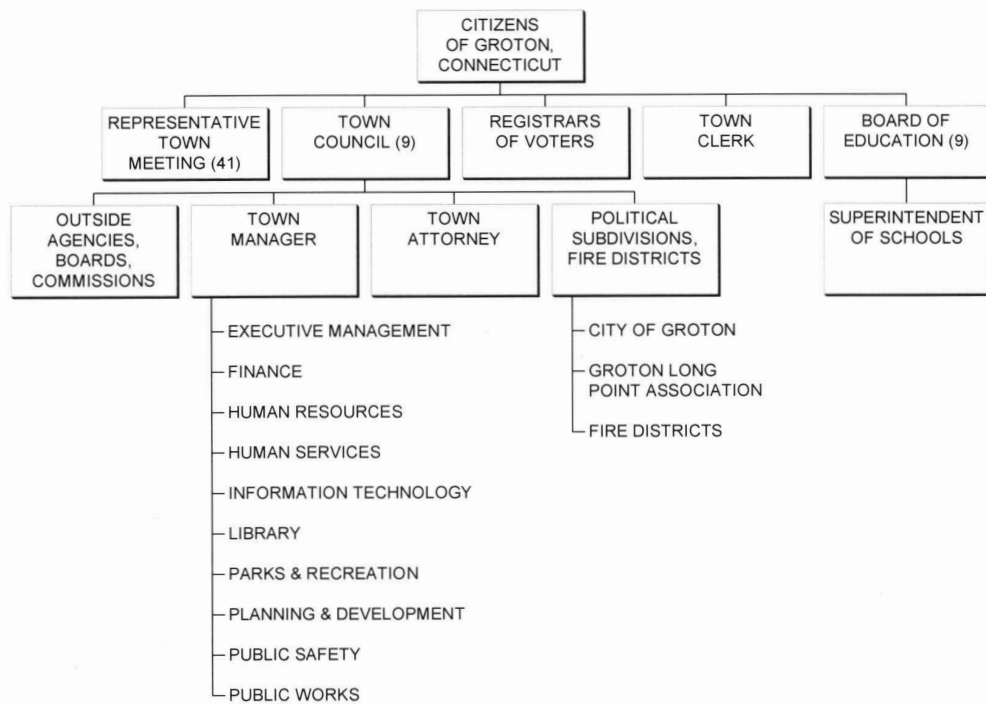
Appointed Officials

John M. Burt:	Town Manager
Dr. Michael H. Graner:	Superintendent of Schools
Eileen M. Duggan, Esq.:	Town Attorney

Department Directors

Finance:	Cindy R. Landry
Human Resources:	Robert Zagami
Human Services:	Marjorie D. Fondulas
Library:	Betty Anne Reiter
Parks & Recreation:	Mark Berry
Planning & Development:	Jonathan Reiner
Police:	Louis J. Fusaro Jr.
Public Works:	Gary J. Schneider
Town Clerk:	Betsy Moukawsher

TOWN OF GROTON ORGANIZATION CHART



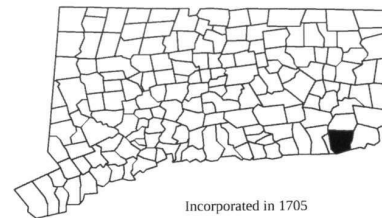
FYE 2019

Groton, Connecticut

CERC Town Profile 2017 Produced by The CT Data Collaborative

Town Hall
45 Fort Hill Road
Groton, CT 06340
(860) 441-6630

Belongs To
New London County
LMA Norwich - New London - Westerly
Southeastern Planning Area



Incorporated in 1705

Demographics

Population

	Town	County	State
2000	39,907	259,088	3,405,565
2010	40,115	274,055	3,574,097
2011-2015	39,986	273,185	3,593,222
2020	40,326	283,665	3,604,591
'15 - '20 Growth / Yr	0.2%	0.7%	0.1%
	Town	County	State
Land Area (sq. miles)	31	665	4,842
Pop./Sq. Mile (2011-2015)	1,289	411	742
Median Age (2011-2015)	34	41	40
Households (2011-2015)	16,260	106,495	1,352,583
Med. HH Inc. (2011-2015)	\$62,137	\$66,233	\$70,331

Race/Ethnicity (2011-2015)

	Town	County	State
White Alone, Non-Hispanic	29,071	209,685	2,487,119
Black Alone, Non-Hispanic	2,673	15,345	370,501
Asian	2,038	11,358	150,670
Native American	204	1,614	8,908
Other/Multi-Race	3,529	22,207	283,800
Hispanic (Any Race)	4,421	26,167	526,508
	Town	County	State
Poverty Rate (2011-2015)	8.3%	9.9%	10.5%

Educational Attainment (2011-2015)

	Town	County	State
High School Graduate	7,643	29%	673,973
Associates Degree	1,974	7%	183,289
Bachelors or Higher	9,817	37%	925,607

Age Distribution (2011-2015)

	0-4	5-14	15-24	25-44	45-64	65+	Total
Town	2,699	7%	3,776	9%	7,169	18%	11,256
County	13,989	5%	31,754	12%	38,572	14%	66,804
State	191,445	5%	446,058	12%	492,864	14%	885,518

Economics

Business Profile (2015)

Sector	Units	Employment
Total - All Industries	1,040	26,126
23 - Construction	40	160
31-33 - Manufacturing	NA	NA
44-45 - Retail Trade	143	2,061
54 - Professional, Scientific, and Technical Services	144	1,871
72 - Accommodation and Food Services	123	2,256
Total Government	57	3,570

Top Five Grand List (2014)

	Amount
Pfizer Inc.	\$403,988,710
Electric Boat Corp	\$260,705,225
Ledges Groton #199Y LP	\$21,222,950
Groton Devel Assoc	\$19,286,806
Exit 88 Hotel LLC	\$18,753,980
Net Grand List (SFY 2014-2015)	\$3,909,603,306

Major Employers (2016)

U S Navy Submarine Base	Electric Boat Corp
Pfizer Inc.	Town of Groton
TASMG (Helicopter Repair)	

Education

2016-2017 School Year

	Grades	Enrollment
Groton School District	PK-12	4,461

Smarter Balanced Test Percent Above Goal (2015-2016)

	Grade 3		Grade 4		Grade 8	
	Town	State	Town	State	Town	State
Math	49.7%	52.8%	57.0%	47.9%	32.7%	40.3%
ELA	50.7%	53.9%	65.0%	55.5%	47.8%	55.5%

Pre-K Enrollment (PSIS)

	2016-2017
Groton School District	205

Rate of Chronic Absenteeism (2015-2016)

	All
Connecticut	9.6%
Groton School District	11.1%

4-Year Cohort Graduation Rate (2014-2015)

	All	Female	Male
Connecticut	87.2%	90.1%	84.4%
Groton School District	87.5%	87.4%	87.6%

Groton, Connecticut

CERC Town Profile 2017



Connecticut
Economic
Resource Center

Government

Government Form: Council - Manager

Total Revenue (2015)	\$124,886,980	Total Expenditures (2015)	\$127,206,076	Annual Debt Service (2015)	\$6,537,049
Tax Revenue	\$78,601,542	Education	\$81,862,680	As % of Expenditures	5.1%
Non-tax Revenue	\$46,285,438	Other	\$45,343,396	Eq. Net Grand List (2015)	\$5,435,454,547
Intergovernmental	\$43,397,238	Total Indebtedness (2015)	\$54,540,001	Per Capita	\$136,941
Per Capita Tax (2015)	\$1,967	As % of Expenditures	42.9%	As % of State Average	92.4%
As % of State Average	70.5%	Per Capita	\$1,374	Moody's Bond Rating (2015)	Aa2
		As % of State Average	56.5%	Actual Mill Rate (2015)	20.13
				Equalized Mill Rate (2015)	14.36
				% of Net Grand List Com/Ind (2015)	25.1%

Housing/Real Estate

Housing Stock (2011-2015)

	Town	County	State
Total Units	18,506	121,258	1,491,786
% Single Unit (2011-2015)	46.3%	65.2%	59.2%
New Permits Auth (2015)	22	531	6,077
As % Existing Units	0.1%	0.4%	0.4%
Demolitions (2015)	5	89	1,230
Home Sales (2013)	353	2,190	26,310
Median Price	\$253,300	\$244,000	\$270,500
Built Pre-1950 share	22.4%	29.0%	29.3%
Owner Occupied Dwellings	7,847	70,847	906,227
As % Total Dwellings	48.3%	66.5%	67.0%
Subsidized Housing (2015)	4,076	14,048	172,556

Distribution of House Sales (2013)

	Town	County	State
Less than \$100,000	82	363	3,417
\$100,000-\$199,999	101	629	7,522
\$200,000-\$299,999	78	628	6,031
\$300,000-\$399,999	31	295	3,380
\$400,000 or More	61	275	5,960

Labor Force

Place of Residence (2015)

	Town	County	State
Labor Force	18,396	136,579	1,890,506
Employed	17,419	128,526	1,782,269
Unemployed	977	8,053	108,237
Unemployment Rate	5.3%	5.9%	5.7%

Place of Work (2015)

	Town	County	State
Units	1,040	7,269	116,246
Total Employment	26,126	121,226	1,662,822
2012-'15 AAGR	-12.6%	13.2%	100.0%
Mfg Employment	NA	7,613	79,612

Connecticut Commuters (2014)

Commuters Into Town From:	Town Residents Commuting To:
Groton, CT 4,967	Groton, CT 4,967
Stonington, CT 1,820	New London, CT 1,497
Ledyard, CT 1,745	Stonington, CT 1,060
New London, CT 1,413	Ledyard, CT 811
Waterford, CT 1,255	Waterford, CT 797
Norwich, CT 1,205	Norwich, CT 680
Montville, CT 1,095	Montville, CT 640

Other Information

Crime Rate (2014)

	Town	State
Per 100,000 residents	1,908	2,167

Library (2016)

	Town
Circulation per Capita	10.12
Internet Use per Visit	0.23

Families Receiving (2014)

	Town
Temporary Family Assistance (TFA)	144

Population Receiving (2014)

	Town
Supplemental Nutrition Assistance Program (SNAP)	1,965

Distance to Major Cities

	Miles
Hartford	45
Providence	46
Boston	86
New York City	110
Montreal	301

Residential Utilities

Electric Provider
Groton Utilities Electric Division
(860) 446-4000

Gas Provider

Eversource Energy
(800) 989-0900

Water Provider

Groton Utilities Water Division
(860) 446-4000

Cable Provider

Thames Valley Communications, Inc
(860) 446-4009

GROTON AT A GLANCE

A charming Connecticut shoreline community, the Town of Groton borders Fishers Island Sound between the Thames and Mystic Rivers. Thirty-eight and three-tenths square miles in size, over 3,500 acres of reserved open space, active recreation areas, and watershed lands, and 58 miles of shoreline provide residents with a high quality standard of living.

Originally the home of the Pequot Indians, an Algonquin-speaking woodland tribe, this territory provided vital resources; an abundance of food and clothing supplied from wildlife, and fish retrieved from the shoreline areas. The Pequots became the most powerful tribe in the region now known as Connecticut, attributable to their strength in warfare and possession over the shellfish beds, used for wampum trade amongst tribes.

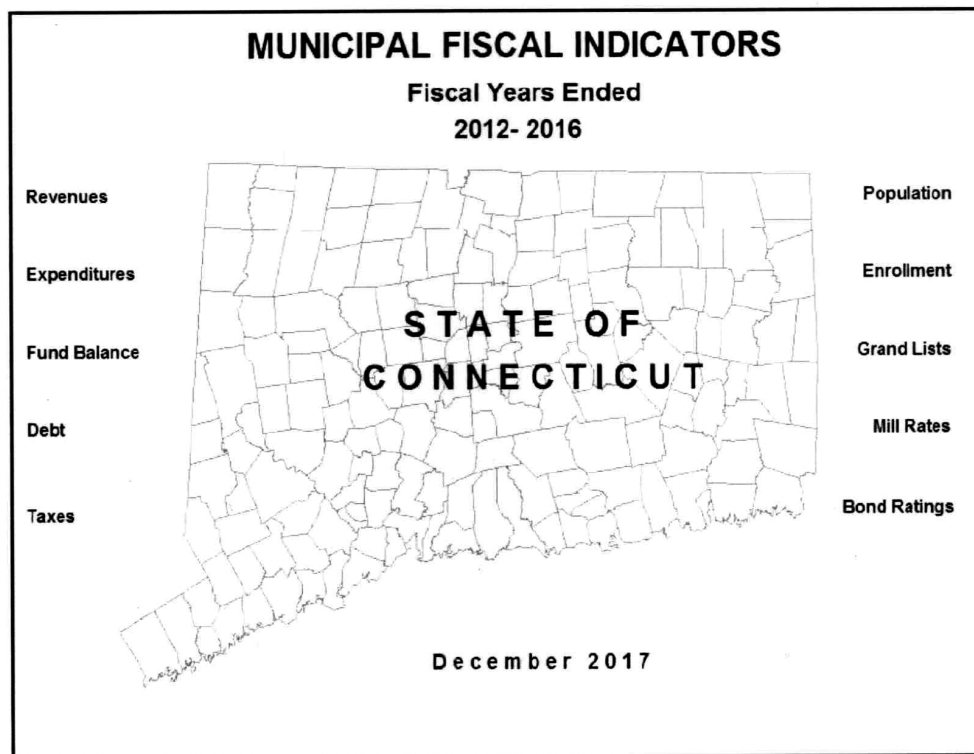
Groton was first settled as part of New London in 1646 when John Winthrop Jr. came from Massachusetts Bay to found Pequot Plantation at the mouth of the Thames River. By 1705, the population east of the Thames had increased sufficiently, and inhabitants were allowed to incorporate as a separate town, named Groton, in honor of the Winthrop family estate in England.

In 1868, area residents, with the help of the State of Connecticut, purchased 112 acres on the Thames River and presented the site to the Federal Government for use as a navy yard. During World War I, the navy yard was officially commissioned a United States submarine base.

Fittingly, Groton is known as "The Submarine Capital of the World". It is the home of the Electric Boat Division of General Dynamics, a firm responsible for delivering 74 diesel submarines to the Navy during World War II. In 1954, the company launched the world's first nuclear-powered submarine, the USS Nautilus, currently displayed at the USS Nautilus Memorial. Electric Boat is the premier designer of submarines for the United States Government and was responsible for the development of fifteen of eighteen classes of nuclear submarines including Trident, Seawolf, and the new attack submarine.

Groton is home to Pfizer, Incorporated which encompasses over 2.4 million square feet of research, office and manufacturing space. Pfizer employs over 3,500 individuals and is the Town's largest single taxpayer. Products discovered, developed, and manufactured in Groton generate a substantial percentage of the company's yearly income, and alleviate disease and improve the quality of life throughout the world.

The treasures of Groton's past are retained through the historic homes that are scattered through the Town, the quaint streets of Noank, and the scenic Long Island Sound. The Town is committed to preserving this past, while striving to implement new initiatives as the leader in Southeastern Connecticut.



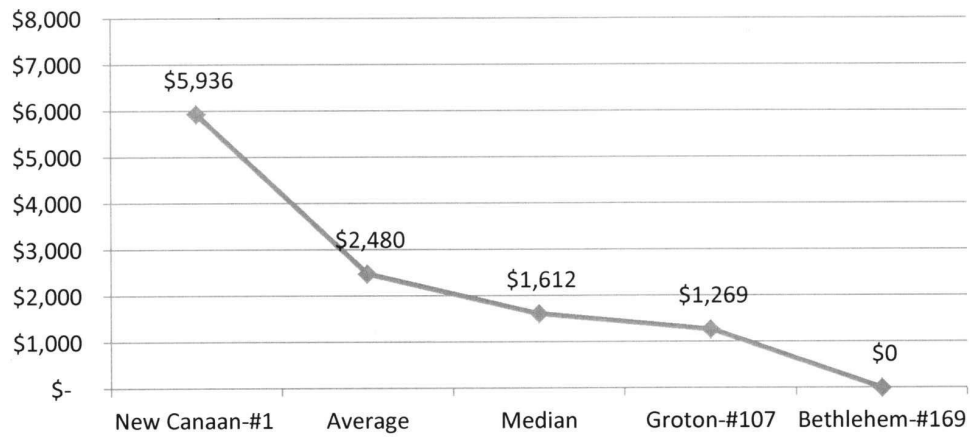
"Municipal Fiscal Indicators" is an annual publication of the Municipal Finance Services Unit of the Office of Policy and Management (OPM).

The publication consists of the most current financial information available for each of Connecticut's 169 municipalities. The majority of the data has been compiled from the audited financial reports of municipalities. The data extracted from these reports pertains primarily to each municipality's General Fund.

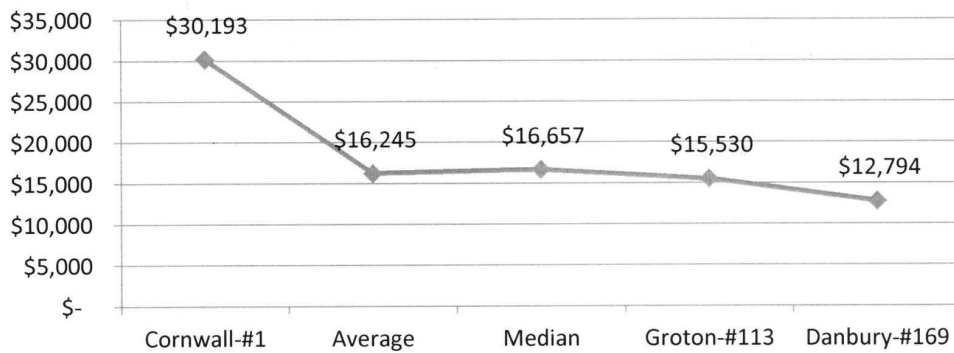
Attached are five (5) Fiscal Indicators that show the State-wide rankings comparing the Town of Groton along with the highest, lowest, average and median indicator for those five fiscal indicators:

Debt Per Capita
Education Expenditures per Pupil
Tax Levy per Capita
Property Tax Revenue as a % of Total Revenue
Equalized Mill Rate

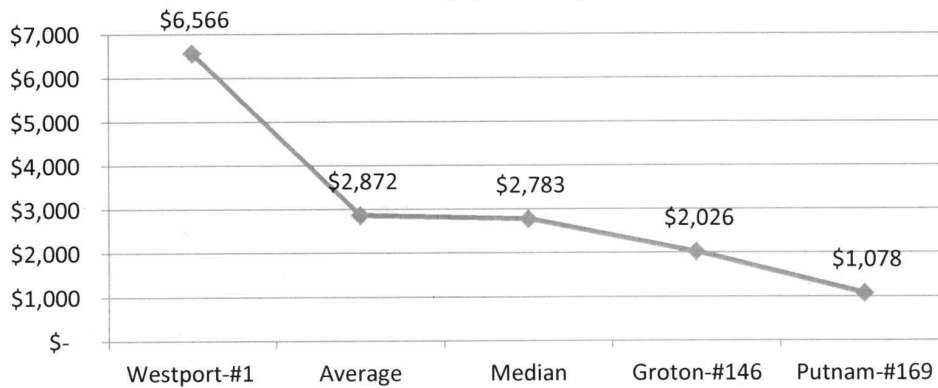
Debt per Capita



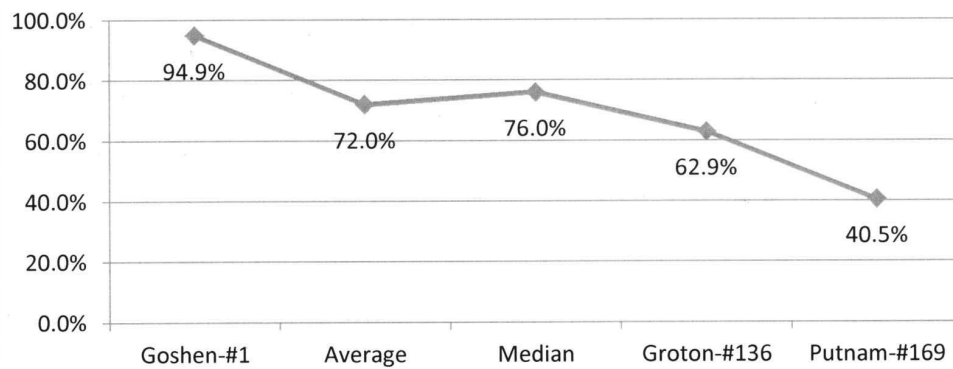
Education Expenditures per Pupil



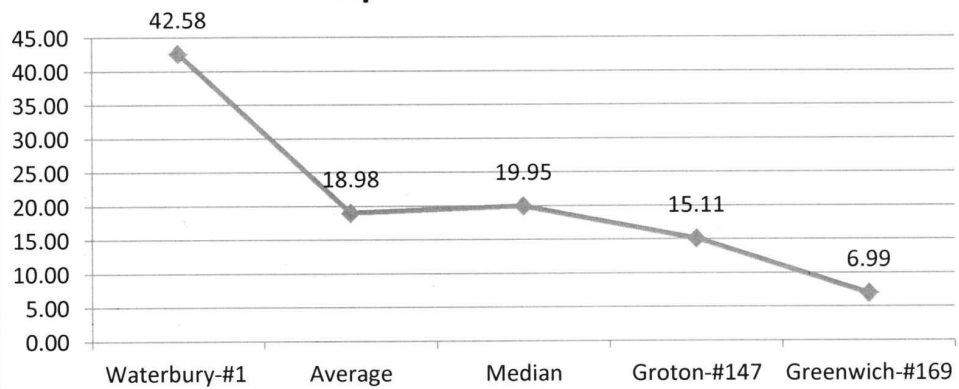
Tax Levy per Capita



Property Tax Revenue as a % of Total Revenue



Equalized Mill Rate



The Equalized Mill Rate, or Effective Tax Rate, is calculated by dividing the adjusted tax levy by the Equalized Net Grand List. OPM calculates the Equalized Net Grand List from sales and assessment ratio information and grand list reports filed by municipalities providing a more comparable mill rate statewide.

GOVERNMENTAL STRUCTURE

The structure of the Town's government combines a modern professional approach with the traditional town meeting form. Since 1957, the Town has been governed by a Town Council-Town Manager-Representative Town Meeting (RTM) structure. A revised Town Charter was adopted on November 4, 2008 and became effective January 3, 2009.

The Town Council is responsible for determining policy and appointing the Town Manager to execute this policy and administer the day-to-day affairs of the Town. The Council holds public hearings on the budget and sets the tax rate. It appoints one of its nine (9) members as Mayor to serve as chairperson of its meetings and as the Town's representative at ceremonial functions. The councilors each are elected for two-year terms.

The Town Manager is appointed by and directly responsible to the Council and serves for no definite term, but at the pleasure of the Council. The Manager is responsible to the Council for the supervision and administration of Town departments and boards and commissions of the Town, except those elected by the people, or appointed by the Council, Mayor or a regional or State authority. The Council appoints the Town's independent financial auditor.

The Council approves a budget that it sends to the RTM for consideration and final approval. The RTM must approve the budget before the Council sets the final tax rate. In most other matters, the RTM reviews the actions of the Council and has the power of initiative to institute legislation or force reconsideration of legislation already adopted. RTM members are elected by seven (7) voting districts for two-year terms.

Within the Town of Groton there are two political subdivisions, the City of Groton and Groton Long Point Association. In addition, there are seven (7) special taxing districts within the Town. For the political subdivisions, the Town funds up to one hundred percent of their public works budgets and up to fifty percent of their public safety budgets. The special districts are organized units of government within the Town, having separate governing bodies. They were established by special acts of the State legislature for specific purposes such as fire protection. All these governmental units have individual taxing authority.

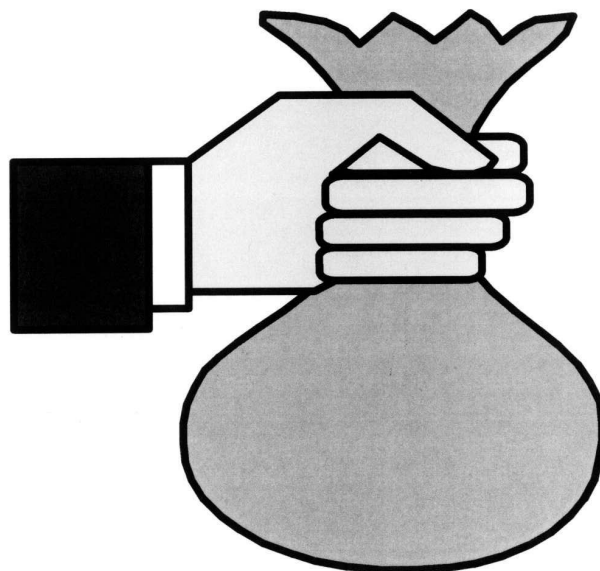
BUDGETARY CONTROL

The Town maintains extensive budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Town Council and RTM. Activities of the general fund, certain special revenue funds and the debt service are included in the annual appropriated budget. Project-length budgets are prepared for the capital projects funds. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is the function level within each fund.

At the direction of the Town Manager, all Department Directors are expected to follow strict guidelines for expenditure control within the approved function appropriation. The Town Manager reserves the right to set "administrative spending authority" limits when justified to maintain the fiscal integrity of the budget. Department Directors are evaluated on budget management abilities.

The Town also maintains an encumbrance accounting system as another method of maintaining budgetary control. All purchases, except certain services as outlined in the Town's Purchasing Manual, require a purchase requisition and a purchase order. In addition, purchases over \$500 require evidence that quotations were received and that the lowest quote, consistent with quality, was selected. The Town's Purchasing Manual requires formal competitive bids for expenditures over \$15,000. Funds are recorded as encumbered when the purchase order is issued and expenditures are recorded when the Town issues a check or incurs a liability.

All unexpended and unencumbered appropriations lapse at year-end except in the Capital Reserve Fund where appropriations are continued until completion of the projects or five years from date of appropriation, whichever is less. However, any project shall be deemed to have been abandoned if three (3) fiscal years lapse without any expenditure from or encumbrance of the appropriation therefore. Budgetary control in the Capital Reserve Fund is achieved by the constraints imposed by the project's authorization or grant awards related to these funds.



Budgetary Process

The budget process for the Town of Groton begins in October of each year preceding the beginning of the fiscal year (July 1). This process is a time for priority setting: define and prioritize needs, evaluate alternatives, and then budget appropriately to meet those needs. Budget discussions with the Town Manager and Department Directors set the tone for implementation. During the FYE 2019 development, the Directors were asked to submit a "level service" budget. In addition, directors were asked to submit with their initial budget request, reductions in their budget that would bring about budgets representing a 0% increase and a 5% decrease from the FYE 2018 Adopted Budget.

The Budget Cycle:

One of the functions of a budget is to provide a financial plan for the organization's operations for a given period of time. For the Town of Groton, the budget provides a plan from July through June of each year. Prior to implementation in July, the budget is developed with the aid, cooperation and resources of many participants. The entire process consumes almost a full year, from development of the goals, objectives and budget guidelines and assumptions by the Town Council in October through the implementation of the approved budget and printing of the Adopted Budget document. Opportunities for public comment are available throughout March and April before the final adoption of the budget by June. An overview of a typical Town of Groton Budget Cycle follows:

Town of Groton's Budget Cycle - FYE 2019											
Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.
(late Oct.)	Budget Calendar developed										
	(late Nov. - mid Dec.)	Town Council develops and finalizes Budget Goals & Objectives									
		(mid Dec. - mid Jan.)	Department's prepare Budget Requests								
			(by Jan. 12)	Departments submit Requests to Finance							
				(late Jan. - late Feb.)	Town Manager reviews Requests & prepares Recommended Budget						
				(mid Feb.)	Town Council holds a Preliminary Public Input Meeting on the Budget						
				(by Feb. 28)	Board of Education & Political Subdivisions submit their requests for appropriations						
					(by March 15)	Town Manager submits Recommended Budget & Capital Improvement Plan (CIP) to the Town Council and RTM					
						(late March - mid April)	Town Council holds Public Hearing by April 6th & Budget Deliberations				
						(by April 28)	Town Council approves Budget & forwards to RTM				
							(all month)	RTM holds Public Comment Session by May 3rd & Budget Deliberations			
							(by May 25)	RTM adopts Budget			
								(by June 9)	Town Council sets Tax Rate		
									(July 1)	Budget Implementation	
Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.

TOWN OF GROTON, CONNECTICUT

**DEBT POLICY
&
MANAGEMENT / FISCAL PRACTICES**

Revised by the Town Council on: November 28, 2017

Revised by the Town Council on: February 4, 2014

Revised by the Town Council on: May 19, 2009

ADOPTED BY THE TOWN COUNCIL ON: SEPTEMBER 21, 1993.

=====

A. Purpose:

1. To establish a criteria for the issuance of debt obligations so as not to exceed acceptable levels of indebtedness.
2. To provide consistency and continuity to public policy development through the Town's Capital Improvement Program, a mechanism that provides evidence of a commitment to meet infrastructure needs through a planned program of future financing, and
3. To transmit a message to investors and rating agencies who value such evidence of a community's commitment to financial management.

B. Guiding Principles/General Policies:

1. The Town Charter Section 9.13 "Borrowing" and applicable State Statutes governs the Town's issuance of debt as it pertains to referendum requirements and state mandated debt limitations.
2. The Town will conduct its debt management functions in a manner designed to maintain or enhance its existing credit ratings (Fitch: AA; Moody's: AA2; and Standard & Poor: AA).
3. Debt issuance will be utilized by the Town only in those cases where equity, effectiveness and efficient use of limited resources favor debt over alternative sources of funds. The Town shall view debt as a mechanism to equalize the costs of improvements to present and future residents. The issuance of debt should provide a sufficient sum of money to make major improvements when it is needed and should take into account the relative costs of obtaining the funds. Decision criteria considered shall include the following:
 - (a) Debt shall be primarily used to finance capital projects with a relatively long life expectancy, i.e., ten (10) years or greater. Capital requirements that are recurring, of relative small scale, or are for short-lived improvement should be funded through current funds or the Capital Reserve Fund.
 - (b) Debt shall be issued in such a way so that the term of the financing does not exceed the useful life of the asset.

4. All budgeted funds are required to be balanced. As such, total anticipated revenues, plus fund balance applied if applicable, must equal the sum of budgeted expenditures for each fund.
5. The Town maintains a financial and budgetary control system to ensure adherence to the budget and an awareness of the financial environment, preparing quarterly reports to compare actual revenues and expenditures to budgeted amounts.

C. Capital Improvement Program:

1. A Capital Improvement Program shall be prepared by Town staff and submitted to the Planning Commission as per Connecticut General State Statutes.
2. The Town Council shall approve a Capital Improvement Program annually.
3. The Capital Improvement Program shall consist of a multi-year priority listing of long term capital projects, accompanied by a financing plan which finances all projects in the plan, and is supported by the appropriate sources of revenue. The financing plan shall be in accordance with the debt management policies contained herein.
4. It is the intent of these policies that authorized projects must be part of an adopted Capital Improvement Program.
5. Appropriations for construction or for other permanent improvements from whatever source derived shall not lapse until the purpose for which the appropriation was made shall have been accomplished or abandoned. However any project shall be deemed to have been abandoned if three (3) fiscal years lapse without any expenditure from or encumbrance of the appropriation therefore. Furthermore, any such appropriation which has not been completely expended at the end of five (5) years from the date thereof shall thereupon lapse, unless re-appropriated or extended.

D. Capital Reserve Fund:

1. A Capital Reserve Fund shall be funded annually to ensure that adequate funds are available to purchase equipment, repairs and improvements on a timely basis. This program is designed to stabilize budgeting for such purchases and to fund that part of the Town's capital budget related to those purchases.
2. As per council resolution adopted in December of 1984 and Ordinance Number 179 adopted on September 17, 1985, the Town Manager shall include in the proposed annual budget not less than four (4) percent of the total General Fund Budget for the purpose of paying current outstanding debt service and allocating funds to a "Reserve Fund for Capital and Non-Recurring Expenditures". The amount of said Capital Reserve Fund for capital items will be the remainder after subtracting the necessary debt service payments. The amount so allocated shall be subject to the annual budgetary process.

E. Management:

1. It shall be the responsibility of the Town Manager or his designee to maintain all necessary files associated with the issuance of Town debt.
2. The Town Manager shall submit for Council consideration a fiscal impact statement prior to any Council action to authorize a project involving the issuance of debt. The fiscal impact statement shall contain tables, charts and graphs which address the following:
 - (a) an estimate of the debt service levy to be required at the time of long term debt issuance,
 - (b) a calculation showing the impact of this additional levy to the existing debt service levy at that time,
 - (c) a schedule showing the impact of such issuance on the mill rate over the period of time that the issuance is for, and
 - (d) a table setting forth the computation of the debt limit of the Town and the debt incurring margin as set by State Statute and listing various debt ratios relating to the Town's indebtedness.

F. Debt Issuance Ratios/Limits and Repayment Schedules:

1. The Town shall use the following limits to guide issuance of debt:
 - (a) The Town shall not exceed fifty (50) percent of its statutory debt limit.
 - (b) Total direct indebtedness shall not exceed five (5) percent as percentage of full valuation (most recent equalized grand list as developed by the State of Connecticut).
 - (c) Total debt service shall not exceed ten (10) percent of the Total General Fund expenditures.
2. Repayment schedules shall be designed to relate to the useful life of the asset and generally be in accordance with the following:
 - (a) Fifteen (15) years for most general obligation public improvement debt.
 - (b) Twenty (20) years for benefit district debt and debt supported by special revenues.
 - (c) Ten (10) to twenty (20) years for capital improvement of town-wide significance and where justified by the magnitude of the project.
 - (d) On an overall basis, all general obligation debt shall be structured to retire at least fifty (50) percent of the Town's indebtedness within ten (10) years.

G. Operating Reserves:

1. The maintenance of adequate operating reserves is essential to the financial strength and flexibility of the Town. Undesignated levels should not be construed as surpluses or over taxation by the town but rather an element of sound fiscal management required for sustaining a high credit rating and financial management flexibility. They are an integral part of the financial structure of the

Town and provide a cushion against potential revenue and expenditure volatility. Operating reserves are a significant factor considered in evaluating and assigning credit ratings by the bond rating agencies.

2. The Town shall maintain the following reserves:
 - (a) An annual contingency reserve in the general fund operating budget which is not more than two (2) percent of annual expenditures.
 - (b) An unassigned General Fund reserve maintained in an amount equal to at least eleven percent (11%) with a gradual increase to a minimum of fifteen percent (15%) of annual general fund expenditures. In the event the balance falls below the minimum a plan will be developed to promptly address the shortfall.
 - (c) A sixty (60) day reserve in special revenue funds in order to meet potential unanticipated needs.

H. Continuing Disclosure:

1. The Town is committed to continuing disclosure of financial and pertinent credit information relevant to the Town's outstanding securities and will abide by the provisions of the Securities and Exchange Commission (SEC), Rule 15c2-12 concerning primary and secondary market disclosure. The Town shall file such information through the Municipal Securities Rulemaking Board's Electronic Municipal Market Access (EMMA) system and where applicable on the Town's web page.

I. Alternative Financing Plan:

The Town Manager is allowed to suggest to the Town Council an alternative financing plan for proposed capital projects if a complete analysis indicates that an alternative approach is deemed in the best interests of the Town of Groton.

Excerpt from Town Charter that describes the process for preparing, reviewing, adopting and amending the budget.

CHAPTER IX. BUDGET AND FINANCE

9.1 Annual Budget Preparation.

9.1.1 The Budget shall provide a complete financial plan of all town funds to be appropriated for the ensuing fiscal year and, except as required by CGS or this Charter, shall be in such form as the Council may require. The Budget shall begin with a general summary of its contents; shall show in detail all estimated income, including the proposed property tax levy, and all proposed expenditures, including debt service, for the ensuing fiscal year; and shall be so arranged to show comparative figures for actual revenue and expenditures of the preceding fiscal year, estimated revenue and expenditures of the current fiscal year, and estimates of revenue and requested budget for the next fiscal year.

9.1.2 The Budget shall include the Town Manager's recommendations of the amounts to be appropriated for the several departments, departmental functions, offices or agencies of the Town for the ensuing fiscal year for all items, except that the Town Manager shall transmit to the Council the estimates for the BOE or any political subdivision within the Town as submitted to the Town Manager under Section 9.2. Upon the request of the Council, the Town Manager may provide comments on the budget estimates of any political subdivision. The Town Manager shall present reasons for all the manager's recommendations with other such information as may be required by the Council.

9.1.3 *Proposed Capital Projects.*

As part of the annual Budget or as a separate report attached thereto, the Town Manager shall present a program, previously considered and acted upon by the Town Planning Commission in accordance with the CGS, concerning municipal improvements and proposed capital projects for the ensuing fiscal year and for the five (5) fiscal years thereafter. Estimates of the costs of such projects shall be submitted by each department, departmental function, office or agency including the BOE annually in the form and manner prescribed by the Town Manager. The Town Manager shall recommend to the Council those projects to be undertaken during the ensuing fiscal year and the methods of financing the same. All proposed capital projects, regardless of the proposed method or source of funding, shall be included in the Budget. No capital project, regardless of the method or source of funding, shall be undertaken until it has been approved by a majority vote of the RTM.

9.1.4 *Fiscal Year.*

The fiscal year of the Town shall begin on July 1st and end June 30th unless changed by the CGS.

9.2 Duties of the Town Manager on the Budget.

The Town Manager shall require each department, office or agency of the Town supported wholly or in part by town funds, or for which a specific town appropriation is made, including the BOE and any political subdivision within the Town requesting an appropriation, to set forth in such form as the Council may prescribe, a program or programs showing services, activities and work accomplished during the current year and to be accomplished during the ensuing year. Estimated cost of services, work and activities shall be included.

9.2.1 *Budget Estimates.*

9.2.1.1 The Town Manager shall compile preliminary estimates for the annual Budget. The head of each department, office or agency of the Town, except the BOE and any political subdivision within the Town requesting town appropriation, shall file with the Town Manager on or before January 14th on forms prescribed and provided by the Manager a detailed estimate of the expenditures to be incurred by each department, departmental function or agency and the revenue, other than tax revenues, to be earned thereby in the ensuing fiscal year and such other information as may be required by the Council or the Town Manager.

9.2.1.2. The Chairman of the BOE shall submit a similar report on or before February 28th.

9.2.1.3. The governing body of any political subdivision within the Town requesting town appropriations shall submit a similar report on or before February 28th.

9.2.2. Not later than March 15th the Town Manager shall present to the Council a total Budget of the general form and content described in Section 9.1.

Sec. 9.3 Duties of the Council on the Budget.

9.3.1 General.

Following receipt of the proposed budget estimates from the Town Manager, the Chairman of the BOE, and the political subdivisions, and not later than April 6th, the Council shall hold at least one public hearing at which the public may have an opportunity to be heard regarding appropriations for the ensuing fiscal year. At least ten (10) days prior to the aforementioned public hearing, the Council shall cause sufficient copies of said budget estimates to be made available for general distribution in the office of the Town Clerk; shall cause a copy of said estimates to be made available for download via the internet; and shall cause to be published in a newspaper having circulation in the Town, a notice of such public hearing and a summary of said proposed budget estimates and also showing the amount proposed to be raised by taxation. After holding such hearing and on or before April 28th, the Council shall approve a Budget, present the same to the RTM, and set a date for the annual budget meeting of the RTM. The Council's proposed Budget need not be limited in total or in any particular by the recommendations of the Town Manager, the BOE, nor any political subdivision within the Town.

9.3.2 Tax rate.

When the Council approves the Budget, it shall also compute the tax rate in mills which would be levied on the taxable property in the Town for the ensuing fiscal year if the RTM adopts the Budget. Such tax shall be sufficient to pay all estimated expenses for the ensuing year, and any deficits of the current year. When the RTM has approved a final Budget, the Council shall determine the final tax rate on or before June 9th.

Sec. 9.4 Duties of the RTM on the Budget.

Following receipt of the Budget approved by the Council, the RTM shall meet as directed by the Council for the consideration of the Budget. This meeting shall be held on or before May 3rd at such hour and at such place as the Council shall direct. It may be adjourned from time-to-time provided that final action be taken on the Budget not later than May 25th.

The RTM may cut appropriations recommended in the Budget and may, by a two-thirds (2/3) vote of the members present and voting, restore cuts made in a department appropriation by the Council; provided, that in no case can the final total of the Budget or of any bond issue be greater than that proposed by the Town Manager (including the BOE budget) or by the Council, whichever is greater. The RTM shall return the approved Budget to the Council.

Sec. 9.5 Failure to adopt Budget.

9.5.1 Council fails to adopt Budget.

Should the Council fail to approve a Budget on or before April 28th, the Budget as transmitted by the Town Manager, in accordance with the provisions of Section 9.2.2 of this Charter, shall be presented to the RTM. Should the RTM adopt a Budget at the annual budget meeting as specified in Section 9.4 of this Charter, the RTM's adopted Budget shall be deemed to be the Budget of the Town, and the Council shall lay the tax rate in accordance therewith.

9.5.2 RTM fails to adopt Budget.

Should the Council approve a Budget on or before April 28th, and the RTM fails to adopt a Budget at the annual budget meeting as specified in Section 9.4 of this Charter, the Council's approved Budget shall be deemed to be the Budget of the Town, and the Council shall lay the tax rate in accordance therewith.

9.5.3 Both Council and RTM fail to adopt Budget.

Should the Council fail to approve a Budget on or before April 28th, the Budget as transmitted by the Town Manager in accordance with the provisions of Section 9.2.2 of the Charter, shall be presented to the RTM. Should the RTM fail to adopt a Budget at the annual budget meeting as specified in Section 9.4 of the Charter, the Budget as transmitted by the Town Manager in accordance with Section 9.2.2 of the Charter shall be deemed to be the Budget of the Town, and the Town Manager shall lay the tax rate in accordance therewith.

Sec. 9.6 Financial Powers of the RTM.

Any appropriation of ten thousand dollars (\$10,000) or more in addition to or supplementary to the annual budget appropriation, the issuance of bonds or notes, except notes in anticipation of taxes to be paid within the fiscal year in which issued, and any resolution providing for the sale of real estate of the Town valued in excess of ten thousand dollars (\$10,000) used or reserved for town purposes or the purchase of real estate valued in excess of ten thousand dollars (\$10,000) for such purposes, shall become effective, except as otherwise specifically provided in this Charter, only after it has been adopted by the RTM by the vote of the majority of those present and voting at such meeting.

The RTM shall not act upon any proposal for the sale or purchase of real estate or the issuance of bonds or other borrowing except upon recommendation of the Council nor act upon any appropriation which has not been acted upon by the Council.

No capital project, regardless of the method or source of funding, shall be undertaken until it has been approved by a majority vote of the RTM.

Sec. 9.7 Emergency Appropriations.

Emergency appropriations not exceeding fifty thousand dollars (\$50,000.00) in any one fiscal year may be made upon the recommendation of the Town Manager and by a vote of not less than seven (7) members of the Council for the purpose of meeting a public emergency threatening either the lives, health or property of citizens; provided a public hearing, at which any elector or taxpayer of the Town shall have an opportunity to be heard, shall be held prior to making such appropriations, notice of which hearing shall be given in a local daily newspaper having circulation in the Town not more than ten (10) days nor less than five (5) days prior to such hearing. Such hearing and notice of hearing may be waived if the Council by an affirmative vote of not less than eight (8) of its members shall decide that a delay in making the emergency appropriation would jeopardize the lives or health or property of citizens.

In addition to the above appropriation, upon the recommendation of the Town Manager, the Council may also make an emergency appropriation for similar purposes not exceeding ten thousand dollars (\$10,000) without any such hearing and notice upon the affirmative vote of not less than six (6) of its members. In the absence of an available unappropriated and unencumbered surplus in the general fund to meet such appropriations, additional means of financing shall be provided in such a manner, consistent with the provisions of the CGS and of the Charter, as may be determined by the Council.

Sec. 9.8 Tax Bills.

It shall be the duty of the Tax Collector to prepare and mail to each taxpayer, before the date when taxes are due and payable, a tax bill the form of which shall be acceptable to the Commissioner of Revenue Services.

Sec. 9.9 Assessment and Collection of Taxes.

Except as specifically provided in the Charter, the assessment of property for taxation and the collection of taxes shall be carried on as provided in the CGS.

Sec. 9.10 Expenditures and Accounting.

9.10.1 General.

No purchase shall be made by any department, ABC, or officer of the Town other than the BOE, the Probate Court, except through the Purchasing Agent and such purchases shall be made under such rules and regulations as may be established by the Council. The Director of Finance shall record the amounts of authorized purchases and contracts for future purchases as encumbrances against the appropriation from which they are to be paid.

9.10.2 Approval by Director of Finance.

No voucher, claim or charge against the Town shall be paid until the same has been audited by the Director of Finance or the Director's agent and approved by him/her for correctness and legality. Checks shall be drawn by the Director of Finance for the payment of approved claims which shall be valid only when countersigned by the Treasurer. The Council may make provision, by resolution, for other town officials, or town or BOE employees to sign and countersign checks in the absence or inability to act of either the Director of Finance or the Treasurer, or both, subject to such conditions as the Council may impose.

9.10.2.1 Restrictions on purchasing. Purchases shall be made under such rules and regulations as may be established by the Council, subject to the provisions of CGS.

9.10.3 Method of making Payments.

The Director of Finance shall prescribe the time at which and the manner in which persons receiving money on account of the Town shall pay the same to the Town Treasurer.

9.10.4 Council Approval before exceeding Budgetary item.

The several departments, commissions, officers and boards of the Town shall not involve the Town in any obligation to spend money for any purpose in excess of the amount appropriated therefor until the matter has been approved and voted by the Council and each order drawn upon the Treasurer shall state the department, commission, board or officer or the appropriation against which it is to be charged. When any department, commission, board or officer shall desire to secure a transfer of funds in its or his/her appropriation from funds set apart for one specific purpose

to another, before incurring any expenditure therefor, such department, commission, board or officer shall make application to the Town Manager whose duty it shall be to examine into the matter, and upon approval of the Council such transfer may be made but not otherwise.

9.10.5 Council Authority for Transfer of Funds.

Upon the request of the Town Manager, but only within the last three (3) months of the fiscal year, the Council may by resolution transfer any unencumbered appropriations, balance or portion thereof from one department, commission, board or office to another.

In no instance shall appropriations for debt service or other statutory charges be transferred to other purposes. Transfers of ten thousand dollars (\$10,000) or more shall become effective only after they have been adopted by the RTM by the vote of the majority of those present and entitled to vote at such meeting.

9.10.6 Supplemental appropriations.

Additional appropriations over and above the total Budget may be made from time to time by the Council, except as otherwise provided in this Charter, upon recommendation of the Town Manager and certification from the Director of Finance or his/her agent as approved by the Town Manager that there is available an unappropriated and unencumbered surplus in general fund to meet such appropriations.

9.10.7 Contingency account.

No expenditure may be charged to the contingency account, but the Council may transfer funds in the contingency account to any other account. Transfers of ten thousand dollars (\$10,000) or more shall become effective only after they have been adopted by the RTM by the vote of the majority of those present and entitled to vote at such meeting.

9.10.8 Penalties for violations.

Every payment made in violation of the provision of this Charter shall be deemed illegal and every official authorizing or making such payment or taking part therein and every person receiving such payment or any part thereof shall be jointly and severally liable to the Town for the full amount so paid or received. If any officer or employee of the Town or BOE shall knowingly incur any obligation or shall authorize or make any expenditure in violation of the provisions of the Charter or take any part therein, such action shall be cause for his/her removal.

Sec. 9.11 Contributions.

The annual Budget may include contributions to organizations or private corporations which perform a public function that benefits the Town and/or its residents. Such organizations or private corporations shall properly account for the proposed spending of funds provided by the Town.

Sec. 9.12 Annual Audit.

The Council shall require an annual audit of all accounts of record and all town funds appropriated, nonappropriated and held in trust in accordance with the CGS.

Sec. 9.13 Borrowing.

The Town shall have the power to incur indebtedness by issuing its bonds or notes as provided by the CGS subject to the limitations thereof and the provisions of this section.

The issuance of bonds and notes shall be authorized by ordinance and if any such bond issue or issuance of notes, except notes in anticipation of taxes to be paid or other revenue to be received within the fiscal year in which issued, shall exceed when authorized the sum of seven hundred fifty thousand dollars (\$750,000) or which shall, when added to all other bond issues or issuance of notes previously authorized in the same fiscal year bring the total of such bond issues or issuance of notes authorized for that fiscal year to a sum in excess of seven hundred fifty thousand dollars (\$750,000), said bond issue or issuance of notes shall be approved by a referendum vote at any regular town, state or special election or at a referendum called for that purpose.

RESERVE FUND FOR CAPITAL AND NON-RECURRING EXPENDITURES

ARTICLE I. - IN GENERAL

Sec. 2-1. - Reserve fund for capital and nonrecurring expenditures.

- (a) *Creation of fund.* Pursuant to C.G.S. §§ 7-359 through 7-368, there is hereby established a reserve fund for capital and nonrecurring expenditures for the town.
- (b) *Allocation to reserve fund.* The town manager shall include in the proposed annual budget to the town council an allocation of funds to the reserve fund based on the following formula: Calculate the amount of not less than four percent of the general fund budget, subtract the sum necessary to defray general fund obligated annual debt service, the remainder amount to be allocated to the reserve fund for capital and nonrecurring expenditures. The amount so allocated shall be subject to the annual budget and appropriation or supplemental appropriation process as provided in the Charter. No appropriation shall be made to such fund so that the total fund balance exceeds 50 percent of the total general fund budget, or the unappropriated portion of the fund exceeds 12 percent of the total general fund budget.
- (c) *Appropriation from the fund.* The town manager shall annually recommend expenditures from such fund for the purpose of planning, construction, reconstruction, or acquisition of any specific capital improvement or acquisition of any specific item of equipment as provided by statute, such expenditures proposed shall be subject to the annual budget and appropriation or supplemental appropriation process as provided by the Charter. Appropriations from the fund shall be made only for capital assets, projects, or acquisitions of a nonrecurring nature, with a cost of over \$25,000.00, and with a useful life expectancy of over five years. Supplemental appropriations from the fund shall require public notice, a public hearing, and simple majority vote of the town council and representative town meeting.
- (d) *Maintenance of the fund.* At least quarterly, the town manager shall report to the town council on the status of the fund and the expended and unexpended balances of each appropriation.

(Ord. No. 179, 9-17-85)

TOWN OF GROTON, CONNECTICUT

BASIS OF BUDGETING AND ACCOUNTING

Background

There are three basic categories of differences between the basis of accounting and the basis of budgeting that follows generally accepted accounting principles (GAAP) for State and local government: (1) Basis of Accounting – “Cash plus encumbrances” and “modified accrual” are two of the different ways to define revenue and expenditures; (2) Perspective – The budget and accounting reports may have different fund reporting structures, e.g., a budget may account for debt services in the Local Funds, while GAAP principles require that debt service be recorded in a separate fund; (3) Reporting Component – the Town’s Comprehensive Annual Financial Report (CAFR) may present reporting components and funds in different ways than the budget document.

Accounting System

The Town’s accounting system is organized and operated on a fund basis. A fund is a group of functions combined into a separate accounting entity (corresponding to a corporation in the private sector) having its own assets, liabilities, equity, revenue and expenditure/expenses. The types of funds used are determined by GAAP. The number of funds established within each type is determined by sound financial administration. Specialized accounting and reporting principles and practices apply to governmental funds. Proprietary and trust funds are accounted for in the same manner as similar business enterprises or nonbusiness organizations.

Internal Control

Management of the Town is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Town are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Basis of Budgeting

The basis of budgeting refers to the conversions for recognition of costs and revenue in budget development and in establishing and reporting appropriations, which are the legal authority to spend or collect revenues. The Town uses a modified accrual basis for budgeting governmental funds under which expenditures are recorded at the time liabilities are incurred and revenues recorded when measurable and available to finance expenditures of the fiscal period. Propriety funds are budgeted using accrual concepts in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent. All operating and capital expenditures and revenue are identified in the budgeting process because of the need for appropriation authority.

The budget is fully reconciled to the accounting system at the beginning of the fiscal year, and in preparing the CAFR at the end of the fiscal year. A number of GAAP adjustments are made to reflect balance sheet requirements and their effect on the budget.

FUND DESCRIPTIONS

The accounts of the Town are organized on the basis of funds, each of which are considered a separate accounting entity. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with special regulation, restriction, or limitations. Any budgeted fund that represents more than 10 percent of the total appropriated revenues or expenditures is considered a major fund for this purpose. The breakdown of the Town's fund structure is as follows:

GOVERNMENTAL FUNDS: These funds are used to account for the programs and activities of the governmental functions of the Town.

General Fund: This major fund serves as the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund. General government, general services, public safety, public works, planning & development, human services, community services, insurance, contributions to other funds, education, capital/debt service, outside agencies, subdivisions are financed through real property taxes, licenses and permits, interest, state & federal funds, service charges and other revenues.

SPECIAL REVENUE FUNDS: These non-major funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted expenditures for specified purposes.

Golf Course (Function 2010): This fund is used to account for the operation of the Town's municipal golf course, Shennecossett Golf Course.

Sewer Operating (Function 2020): This fund is used to account for the operation of the water pollution control wastewater collection system and secondary treatment facility.

Solid Waste Collections (Function 2030): This fund is used to account for the management of the solid waste disposal system, residential, commercial and governmental operations.

Special/Taxing Districts (Function 2060): This fund is used to provide funds for fire protection services to properties not in an operational fire district.

Revaluation (Function 2120): This fund is used to account for quadrennial revaluations and updating aerial mapping.

Recreation and Senior Activities (Function 3240): This fund is used to account for recreational activities conducted by the Recreational Services Division and physical fitness and trip programs offered by the Senior Center.

BorrowIT CT (Function 3310): This fund accounts for receipt of state aid for library purposes.

Sewer District (Function 4010): This fund is used to finance the Sewer District, which pays the principal and interest on bonds and notes.

Capital Reserve (Function 5010): This fund is used to account for financial resources provided by other funds with appropriations from the fund made only for capital assets, projects or acquisition of a non-recurring nature with a cost of over \$25,000 and with a useful life expectancy of over five years.

Technology Replacement (Function 6050): This fund accounts for the reservation of funds used for the acquisition of computers, licenses and related equipment.

INTERNAL SERVICE FUND: This non-major fund is used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the Town on a cost-reimbursement basis. Also includes funds that account for the capitalization of assets associated with their activities.

Fleet (Function 6040): This fund accounts for the reservation of funds for the acquisition and maintenance of vehicles, fuel and parts.

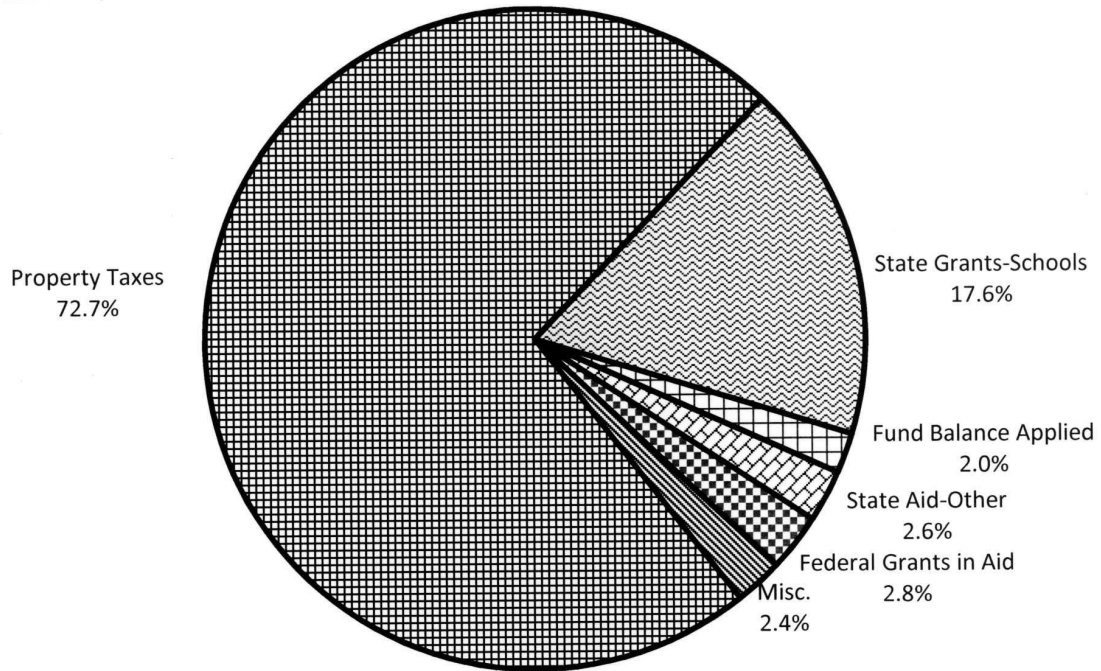
EXPENDABLE TRUST FUND: This non-major fund is used to account for trust where both principal and earnings on principal may be spent for the trust's intended purposes.

Human Services Assistance (Function 7320): This fund is used to account for the benefit, maintenance and support of the poor residents of the Town of Groton.

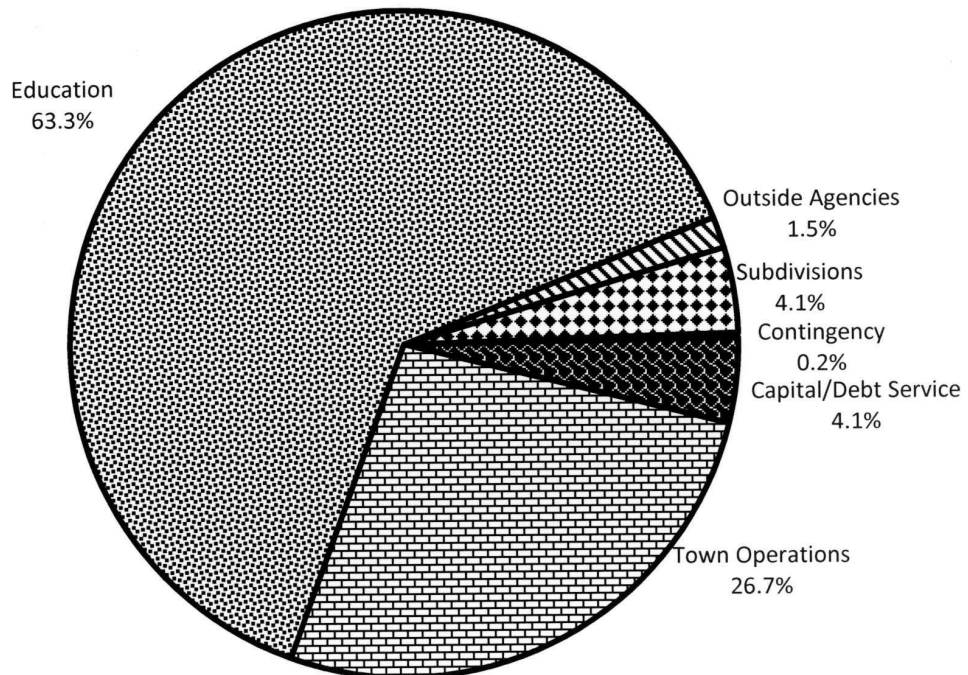
TOWN OF GROTON

ADOPTED/ADJUSTED FYE 2018 Budget

GENERAL FUND REVENUES



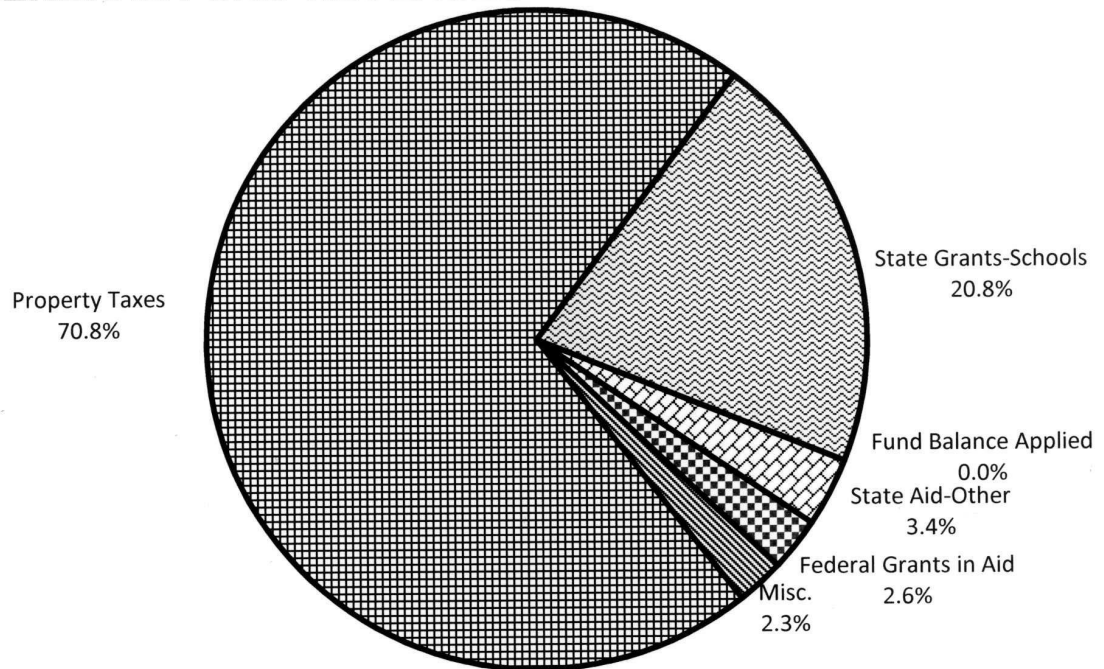
GENERAL FUND EXPENDITURES



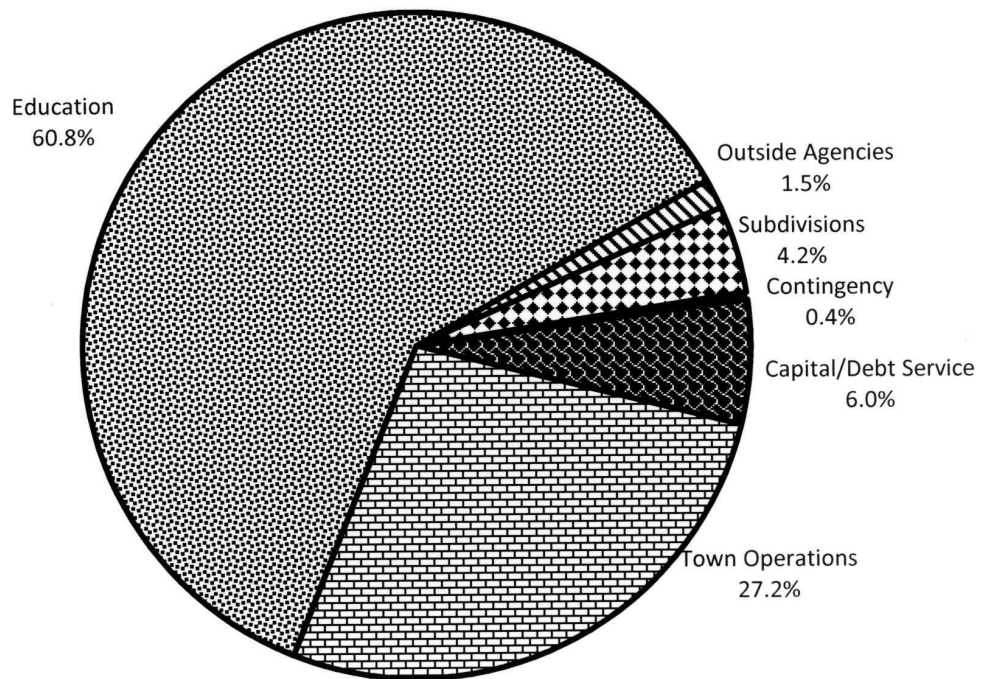
TOWN OF GROTON

ADOPTED FYE 2019 Budget

GENERAL FUND REVENUES



GENERAL FUND EXPENDITURES



FLOW OF FUNDS STRUCTURE

Funding Sources:

- Property Tax
- Licenses & Permits
- Interest on Investment
- State & Federal Funds
- Service Charges
- Other Revenues

GENERAL FUND
(Major Fund)

- Property Tax
- User Fees
- Interest on Investment
- State Grants
- Donations
- Payments from Other Funds

SPECIAL REVENUE FUNDS
(Nonmajor Fund)

- Vehicle Maintenance Fees
- Departmental Reimbursement
- Payments from Other Agencies
- Payments from Other Funds

INTERNAL SERVICE/ TRUST FUND
(Nonmajor Fund)

Users:

General Government -

- Legislative Policy
- Voter Registration
- Town Clerk
- Legal Services

General Services -

- Executive Management
- Information Technology
- Human Resources
- Finance

Public Safety

Public Works

Planning & Development

Human Services

Community Services -

- Groton Public Library
- Parks & Recreation

Non-Departmentals

Contributions to Other Funds

Education

Capital/Debt Service

Outside Agencies

Subdivisions

Contingency

Users:

Golf Course

Sewer Operating

Solid Waste Collections

Mumford Cove

Revaluation

Recreation & Senior Activities

BorrowIT CT

Groton Sewer District

Capital Reserve

Technology Replacement

Users:

Fleet

Human Services Assistance

TOWN OF GROTON				
Reconciliation from Manager's to Council's to RTM's Budget				
FYE 2019 Budget - General Fund (#100)				
Manager's Budget (as of 3/15/2018):				\$ 128,636,398
Reductions to Manager's Budget by Town Council:				
10911	Groton Long Point Highway Maintenance (4/7/18)	\$ (9,981)		
1080	Education (4/9/18)	\$ (1,849,508)		
1071	Self-Funded Plans (4/14/18)	\$ (500,000)		
1077	Contributions to Other Funds (4/14/18)	\$ (120,221)		
1075	Capital Reserve Contribution (4/18/18)	\$ (243,000)		
	Total Reductions		\$ (2,722,710)	
Additions by Town Council:				
1010	Executive Management (3/29/18)	\$ 15,000		
1046	Planning & Development Services (4/7/18)	\$ 7,000		
10549A	Bill Memorial Library (4/7/18)	\$ 4,300		
10545	Service Agencies (4/7/18)	\$ 5,000		
1076	Debt Service	\$ 4,462		
	Total Additions		\$ 35,762	
Reconsiderations by Town Council:				
1010	Executive Management (4/14/18)	\$ (5,000)		
	Total Reconsiderations		\$ (5,000)	
	Net Change			\$ (2,691,948)
Council's Budget (as of 4/18/2018):				\$ 125,944,450
Additions to Council's Budget by RTM:				
1075	Capital Reserves (5/17/18)	\$ 5,000		
	Total Additions		\$ 5,000	
Reductions to Council's Budget by RTM:				
1070	Insurance & Claims (5/3/18)	\$ (20,000)		
10910	Groton Long Point Police (5/3/18)	\$ (22,720)		
1074	Contingency (5/17/18)	\$ (50,000)		
	Total Reductions		\$ (92,720)	
	Net Change			\$ (87,720)
RTM's Budget (as of 5/17/2018):				\$ 125,856,730

TOWN OF GROTON			
FYE 2019 GENERAL FUND			
CALCULATION OF GRAND LIST, MILL RATE AND FUND BALANCE			
Adopted Mill rate increased from 23.63 to 24.17 mills or 2.3% increase.			6 6 2018
Based on NET 10/1/17 Grand List Categories			
Real Estate	\$3,241,657,699		
Motor Vehicle	\$201,874,428		
Personal Property	\$235,678,964		
Total Grand List (adjusted net)	\$ 3,679,211,091		
(AFTER Board of Assessment Appeals adjustments)	\$ 3,679,211,091		
Calculation of Mill Rate			
Total Operating Appropriations	\$125,856,730		
Less: Operating Revenues	\$38,359,146		
Sub-Total: Appropriations less Operating Revenues & Grants	\$87,497,584		
Less: (Fund Balance Applied) / needed to maintain 7.75%	\$0		
Balance To Be Raised From Taxes	\$87,497,584	Mill Rate	One Mill =
divided by Grand list (at 100% collection rate)	0.023782	23.78	
Mill Rate Adjusted (at 98.4% Collection Rate)			
(based on a 3 year collection rate)	0.024168	24.17	\$3,620,344
Analysis of Unassigned Fund Balance			
Unassigned Fund Balance as of June 30, 2017		\$11,457,895	
Less: Supplemental Appropriations during the year 2018		(\$1,918,239)	
Add: FYE 2018 returned to Fund Balance or (additional needed)		\$ 8,248,019	
Estimated Unassigned Fund Balance as of June 30, 2018		\$17,787,675	
Less: (Fund Balance Designated for FYE 2019) / additional needed to meet 11%		\$0	
Estimated Unassigned Fund Balance as of June 30, 2019		\$17,787,675	
Estimated Unassigned Fund Balance on June 30, 2019 as a % of FYE 2019 Operating Appropriations		14.13%	

TOWN OF GROTON
FYE 2019 Adopted Budget
GENERAL FUND REVENUE DETAIL

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	PROPOSED FYE 2019	COUNCIL FYE 2019	RTM FYE 2019	\$ Variance Adjusted to Adopted	% Variance Adjusted to Adopted
<u>General Property Taxes</u>								
4110 Current Taxes	\$ 80,615,521	\$ 86,143,970	\$ 85,837,000	\$ 90,604,338	\$ 87,912,390	\$ 87,497,584	\$ 1,353,614	1.6%
4111 Supplemental MV Tax	\$ 581,737	\$ 431,000	\$ 648,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 19,000	4.4%
4113 Interest & Lien Fees	\$ 584,473	\$ 355,000	\$ 686,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 45,000	12.7%
4114 Prior Year Taxes	\$ 1,034,347	\$ 870,000	\$ 1,464,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ (70,000)	-8.0%
	\$ -							
Total General Property Taxes	\$ 82,816,078	\$ 87,799,970	\$ 88,635,000	\$ 92,254,338	\$ 89,562,390	\$ 89,147,584	\$ 1,347,614	1.5%
	\$ -							
<u>Licenses and Permits</u>								
4234 Bldg & Related Permits/C.O.	\$ 273,649	\$ 338,550	\$ 332,226	\$ 340,335	\$ 340,335	\$ 340,335	\$ 1,785	0.5%
4236 Sporting Licenses	\$ 631	\$ 550	\$ 550	\$ 500	\$ 500	\$ 500	\$ (50)	-9.1%
4238 Dog Licenses	\$ 8,813	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.0%
4239 Other Licenses & Permits	\$ 19,644	\$ 19,000	\$ 16,400	\$ 17,790	\$ 17,790	\$ 17,790	\$ (1,210)	-6.4%
4242 Building Permits-Education Fee	\$ 282	\$ 325	\$ 300	\$ 325	\$ 325	\$ 325	\$ -	0.0%
4243 State Land Use Fees	\$ 78	\$ 150	\$ 75	\$ 100	\$ 100	\$ 100	\$ (50)	-33.3%
	\$ -							
Total Licenses and Permits	\$ 303,097	\$ 365,575	\$ 356,551	\$ 366,050	\$ 366,050	\$ 366,050	\$ 475	0.1%
	\$ -							
<u>Revenue from Investments</u>								
4412 Interest on Investments	\$ 159,525	\$ 125,000	\$ 250,000	\$ 175,000	\$ 175,000	\$ 200,000	\$ 75,000	60.0%
	\$ -							
Total Revenue from Investments	\$ 159,525	\$ 125,000	\$ 250,000	\$ 175,000	\$ 175,000	\$ 200,000	\$ 75,000	60.0%
	\$ -							
<u>State Grants in Aid-Education</u>								
4521 Education Cost Sharing	\$ 24,979,526	\$ 19,979,526	\$ 24,903,311	\$ 24,898,096	\$ 24,898,096	\$ 25,040,045	\$ 5,060,519	25.3%
4522 Adult Education	\$ 107,464	\$ 105,000	\$ 99,763	\$ 100,262	\$ 100,262	\$ 102,334	\$ (2,666)	-2.5%
4525 Special Education	\$ 927,662	\$ 915,000	\$ 928,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ (115,000)	-12.6%
4527 Non-Public Transportation	\$ -	\$ 49,520	\$ -	\$ -	\$ -	\$ -	\$ (49,520)	0.0%
4534A Magnet School Transportation	\$ 176,800	\$ 188,000	\$ 188,000	\$ 188,000	\$ 188,000	\$ 188,000	\$ -	0.0%
4544 Non-Public Pupil Service	\$ 22,233	\$ 22,000	\$ 20,847	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	0.0%
	\$ -							
Total State Grants in Aid-Education	\$ 26,213,685	\$ 21,259,046	\$ 26,139,921	\$ 26,008,358	\$ 26,008,358	\$ 26,152,379	\$ 4,893,333	23.0%
	\$ -							
<u>State Grants in Aid-General Gov</u>								
4516 Municipal Project Grant	\$ 1,242,507	\$ -	\$ 1,240,819	\$ 1,240,819	\$ 1,240,819	\$ 1,240,819	\$ 1,240,819	n/a
4553 PILOT: State & Tax Exempts	\$ 1,011,019	\$ 1,011,019	\$ 605,607	\$ 591,681	\$ 591,681	\$ 605,530	\$ (405,489)	-40.1%
4554 Pequot-Mohegan Grant	\$ 1,336,108	\$ 881,831	\$ 1,336,108	\$ 1,232,069	\$ 1,232,069	\$ 1,232,069	\$ 350,238	39.7%
4555 911 Enhancements	\$ 165,274	\$ 165,318	\$ 165,318	\$ 165,318	\$ 165,318	\$ 165,318	\$ -	0.0%
4556 Miscellaneous State Revenue	\$ 132	\$ -	\$ 167	\$ -	\$ -	\$ -	\$ -	n/a
4557 Nuclear Safety Drill	\$ 32,614	\$ 37,041	\$ 37,042	\$ 38,000	\$ 38,000	\$ 38,000	\$ 959	2.6%
4558 Highway Illumination	\$ -	\$ 1,619	\$ 3,730	\$ 470	\$ 470	\$ 470	\$ (1,149)	-71.0%
4559 Town Highway Aid	\$ 381,016	\$ 381,016	\$ 188,517	\$ 377,036	\$ 377,036	\$ 377,036	\$ (3,980)	-1.0%
4560 Telephone Access	\$ 174,974	\$ 170,000	\$ 138,808	\$ 138,808	\$ 138,808	\$ 138,808	\$ (31,192)	-18.3%
4562 Municipal Rev. Sharing: Sales Tax	\$ 433,177	\$ 433,177	\$ -	\$ -	\$ -	\$ -	\$ (433,177)	-100.0%
4565 Municipal Aid Adjustment Grant	\$ -	\$ -	\$ 325,643	\$ 325,643	\$ 325,643	\$ 466,668	\$ 466,668	n/a
4566 TVCCA-Supp Housing Program Grant	\$ -	\$ -	\$ 750	\$ -	\$ -	\$ -	\$ -	n/a
4568 Youth Service Bureau	\$ 27,242	\$ 27,242	\$ 27,242	\$ 26,510	\$ 26,510	\$ 26,510	\$ (732)	-2.7%
	\$ -							
Total State Grants in Aid-General Gov	\$ 4,813,063	\$ 3,108,263	\$ 4,069,751	\$ 4,136,354	\$ 4,136,354	\$ 4,291,228	\$ 1,182,965	38.1%
	\$ -							
<u>Federal Grants in Aid</u>								
4508 Federal Funds	\$ 148,058	\$ 139,000	\$ 209,259	\$ 93,000	\$ 93,000	\$ 93,000	\$ (46,000)	-33.1%
4591 Pupil Impact Aid	\$ 3,174,549	\$ 3,250,000	\$ 3,751,870	\$ 3,214,533	\$ 3,214,533	\$ 3,214,533	\$ (35,467)	-1.1%
4592 Emergency Management (SLA)	\$ 20,088	\$ 20,019	\$ 20,019	\$ 20,019	\$ 20,019	\$ 20,019	\$ -	0.0%
Total Federal Grants in Aid	\$ 3,342,695	\$ 3,409,019	\$ 3,981,148	\$ 3,327,552	\$ 3,327,552	\$ 3,327,552	\$ (81,467)	-2.4%

TOWN OF GROTON
FYE 2019 Adopted Budget
GENERAL FUND REVENUE DETAIL

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	PROPOSED FYE 2019	COUNCIL FYE 2019	RTM FYE 2019	\$ Variance Adjusted to Adopted	% Variance Adjusted to Adopted
Charges for Current Services								
4602 Planning Application Fees	\$ 10,730	\$ 10,000	\$ 8,500	\$ 8,000	\$ 8,000	\$ 8,000	\$ (2,000)	-20.0%
4610 Recording Instruments	\$ 156,719	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	0.0%
4611 Conveyance Tax	\$ 1,233,497	\$ 700,000	\$ 850,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ -	0.0%
4616 Golf Course Contribution	\$ 59,430	\$ 58,853	\$ 58,853	\$ 59,433	\$ 59,433	\$ 59,433	\$ 580	1.0%
4617 Maps/Copies/Document Sales	\$ 1,096	\$ 500	\$ 600	\$ 500	\$ 500	\$ 500	\$ -	0.0%
4618 Tax Collection Services	\$ 148,819	\$ 148,819	\$ 148,819	\$ 150,991	\$ 150,991	\$ 150,991	\$ 2,172	1.5%
4620 Sewer Fund Contribution	\$ 469,624	\$ 457,572	\$ 457,572	\$ 445,874	\$ 445,874	\$ 445,874	\$ (11,698)	-2.6%
4622 Accident Reports	\$ 3,351	\$ 4,000	\$ 3,350	\$ 2,850	\$ 2,850	\$ 2,850	\$ (1,150)	-28.8%
4623 Dispatch/Paramedic Service	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,000	100.0%
4624 N Stonington-Dispatch	\$ 52,819	\$ 52,819	\$ 52,819	\$ 52,819	\$ 52,819	\$ 52,819	\$ -	0.0%
4629 Coord Medical Emergency Director	\$ 22,253	\$ 22,257	\$ 29,133	\$ 22,257	\$ 22,257	\$ 22,257	\$ -	0.0%
4631 BOE-FHS/Ground Mowing	\$ 56,660	\$ 58,360	\$ 58,360	\$ 60,111	\$ 60,111	\$ 60,111	\$ 1,751	3.0%
4632 GIS Revenue	\$ 729	\$ 600	\$ 700	\$ 600	\$ 600	\$ 600	\$ -	0.0%
4637 Snow/Ice Control Services	\$ 11,166	\$ 16,000	\$ 28,072	\$ 20,000	\$ 20,000	\$ 20,000	\$ 4,000	25.0%
4641 Vital Statistics	\$ 4,442	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Total Charges for Current Services	\$ 2,232,335	\$ 1,685,780	\$ 1,852,778	\$ 1,680,435	\$ 1,680,435	\$ 1,680,435	\$ (5,345)	-0.3%
Schools-Library-Recreation								
4662 Tuition from Other Towns	\$ 190,846	\$ 145,487	\$ 97,268	\$ 70,000	\$ 70,000	\$ 70,000	\$ (75,487)	-51.9%
4669 Other School Receipts	\$ 45,677	\$ 18,998	\$ 21,396	\$ 19,000	\$ 19,000	\$ 19,000	\$ 2	0.0%
4670 Library Fines	\$ 17,975	\$ 18,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ (3,000)	-16.7%
4671 Library-Lost & Damaged	\$ 3,183	\$ 2,900	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ (700)	-24.1%
4672 Senior Programs	\$ 2,066	\$ 2,500	\$ 2,600	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
4686 Park & Recreation Rentals	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.0%
4688 Library Fees	\$ 16,569	\$ 14,000	\$ 14,000	\$ 13,000	\$ 13,000	\$ 14,000	\$ -	0.0%
4691 Library-Copier Fees	\$ 6,606	\$ 5,500	\$ 6,700	\$ 6,700	\$ 6,700	\$ 6,700	\$ 1,200	21.8%
Total Schools-Library-Recreation	\$ 282,922	\$ 207,885	\$ 159,664	\$ 128,900	\$ 128,900	\$ 129,900	\$ (77,985)	-37.5%
Other Revenue								
4310 Court Fines	\$ 13,356	\$ 15,000	\$ 13,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 2,000	13.3%
4311 Parking Tickets	\$ 470	\$ 350	\$ 766	\$ 1,100	\$ 1,100	\$ 1,100	\$ 750	214.3%
4710 Land Record Copies	\$ 33,198	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ -	0.0%
4711 Vital Copies	\$ 67,594	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ -	0.0%
4712 Finance Dept. Copies	\$ 1,032	\$ 900	\$ 950	\$ 900	\$ 900	\$ 900	\$ -	0.0%
4714 Returned Check Fees	\$ 1,523	\$ 1,200	\$ 1,300	\$ 1,100	\$ 1,100	\$ 1,100	\$ (100)	-8.3%
4715 Aircraft Registrations	\$ 21,360	\$ 21,000	\$ 21,270	\$ 21,000	\$ 21,000	\$ 21,000	\$ -	0.0%
4716 Delinquent MV Fee	\$ 16,269	\$ 16,600	\$ 16,600	\$ 16,000	\$ 16,000	\$ 16,000	\$ (600)	-3.6%
4717 PILOT Payments - Other	\$ -	\$ -	\$ 102,317	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	n/a
4731 Sale of Capital Assets	\$ 12,735	\$ 2,500	\$ 4,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%
4733 Misc. Unclassified	\$ 91,395	\$ 10,000	\$ 34,481	\$ 7,000	\$ 7,000	\$ 7,000	\$ (3,000)	-30.0%
4734 Animal Control Fees	\$ 2,370	\$ 4,000	\$ 2,330	\$ 2,300	\$ 2,300	\$ 2,300	\$ (1,700)	-42.5%
4739 Debt Service Bond Premium	\$ -	\$ -	\$ 394,442	\$ -	\$ -	\$ -	\$ -	n/a
4740 Disposal Fees	\$ 157,372	\$ 130,000	\$ 155,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ -	0.0%
4741 Lease Fees	\$ 171,670	\$ 156,786	\$ 163,730	\$ 167,500	\$ 167,500	\$ 169,691	\$ 12,905	8.2%
4766 Payments From Other Funds	\$ 5,000	\$ 5,000	\$ 5,000	\$ 51,011	\$ 51,011	\$ 51,011	\$ 46,011	920.2%
Total Other Revenue	\$ 595,344	\$ 455,336	\$ 1,007,186	\$ 559,411	\$ 559,411	\$ 561,602	\$ 106,266	23.3%
Total Revenue	\$ 120,758,744	\$ 118,415,874	\$ 126,451,999	\$ 128,636,398	\$ 125,944,450	\$ 125,856,730	\$ 7,440,856	6.3%
4999 Fund Balance Applied	\$ -	\$ 2,399,497	\$ -	\$ -	\$ -	\$ -	\$ (2,399,497)	\$ -
Total Revenue with Fund Balance	\$ 120,758,744	\$ 120,815,371	\$ 126,451,999	\$ 128,636,398	\$ 125,944,450	\$ 125,856,730	\$ 5,041,359	4.2%

TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2019

The adopted financing plan for the General Fund for Fiscal Year Ending June 30, 2019 totals \$125,856,730. This is an increase of 2.3% over the FYE 2018 revenue budget. The following are explanations of the FYE 2019 revenues by category along with comparison financial data. The revenues designated from the State of Connecticut are based on the State's Adopted budget For FYE 2019 as of May 10, 2018. This budget estimates that \$17.7 million (14%) will remain in the fund balance. No fund balance will be used to fund the FYE 2019 budget.

*****GENERAL PROPERTY TAXES;**

70.8% of the General Fund Budget:

For FYE 2019, the FYE 2018 mill rate of 23.63 mills is increased by .54 mills to 24.17 mills, a 2.3% increase.

***Current Taxes:** The current levy for FYE 2019 is based on all taxable property in the Town as of October 1, 2017, after adjustments by the Board of Assessment Appeals.

The total of all taxable property is called the Grand List and consists of real estate, personal property and motor vehicles.

The amount to be raised by taxes is calculated by taking the adopted budget appropriations for FYE 2019 less estimated receipts from non-tax sources.

The mill rate (one mill is equivalent to one dollar of tax for every one thousand dollars of assessed value) is then calculated by using the October 1, 2017 Grand List and the tax collection rate of 98.4%. Current taxes are due July 1 and January 1.

The Grand List which consists of three categories, decreased 0.7% after Board of Assessments Appeals. The real estate category remained flat at \$3.241 billion compared to \$3.242 billion for the 2016 grand list after Board of Assessment Appeals. This is primarily due to a 10 year PILOT agreement approved by the Town Council for a commercial real estate account.

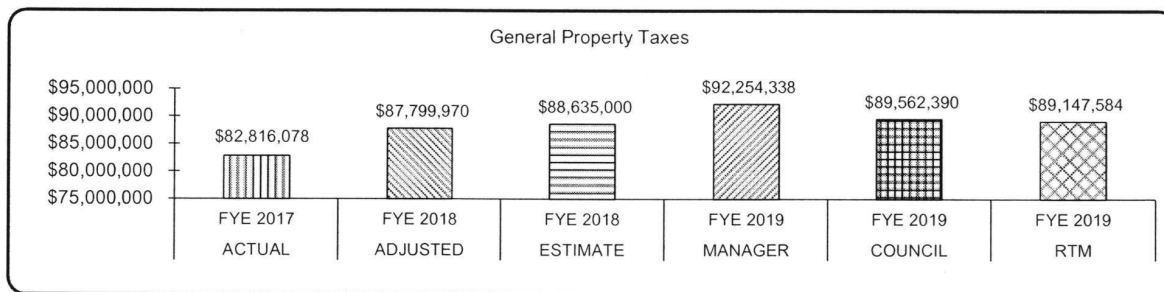
Personal property increased 13.2% due to the addition of three solar farms in Navy housing and a fuel cell project on the Pfizer campus however this increase was offset by a court case settlement which resulted in a net decrease of 2.7%.

Motor vehicles increased by 1.4%. Both personal property and motor vehicles are revalued each year.

***Interest & Lien Fees:** An interest rate of 1.5% per month is applied on delinquent taxes as well as a \$24.00 lien fee on any property that has a lien placed on it.

***Prior Year Taxes:** These are the anticipated collections of delinquent taxes.

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019	FUNCTION(S) CODE
4110 Current Taxes	\$ 80,615,521	\$ 86,143,970	\$ 85,837,000	\$ 90,604,338	\$ 87,912,390	\$ 87,497,584	1999
4111 Supplemental MV Tax	\$ 581,737	\$ 431,000	\$ 648,000	\$ 450,000	\$ 450,000	\$ 450,000	1999
4113 Interest & Lien Fees	\$ 584,473	\$ 355,000	\$ 686,000	\$ 400,000	\$ 400,000	\$ 400,000	1999
4114 Prior Year Taxes	\$ 1,034,347	\$ 870,000	\$ 1,464,000	\$ 800,000	\$ 800,000	\$ 800,000	1999
Total General Property Taxes	\$ 82,816,078	\$ 87,799,970	\$ 88,635,000	\$ 92,254,338	\$ 89,562,390	\$ 89,147,584	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2019

*****LICENSES & PERMITS;**

0.3% of the General Fund Budget:

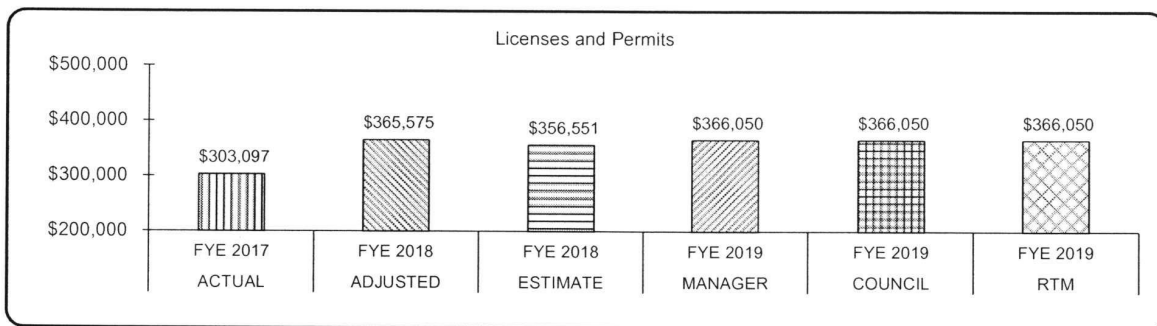
*Building Permits/Certificates of Occupancy: The Town charges \$25.00 on the first thousand dollars of construction cost and thereafter a \$15.00 fee on each one thousand dollars of construction. The Town also collects an issuance fee of \$25 or 2% of the building permit fee, whichever is greater.

*Sporting Licenses: revenues reflect the \$1.00 per license that is retained by the Town.

*Dog Licenses: revenues reflect the Town's portion of the amount of License fees that are collected of which some of the remainder is returned to the State.

*Other Licenses and Permits: This category includes revenues from Marriage Licenses, Pistol Permits and Vendor Permits.

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019	FUNCTION(S) CODE
4234 Build and Related Permits/C.O.	\$ 273,649	\$ 338,550	\$ 332,226	\$ 340,335	\$ 340,335	\$ 340,335	1046
4236 Sporting Licenses	\$ 631	\$ 550	\$ 550	\$ 500	\$ 500	\$ 500	1005
4238 Dog Licenses	\$ 8,813	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	1005
4239 Other Licenses & Permits	\$ 19,644	\$ 19,000	\$ 16,400	\$ 17,790	\$ 17,790	\$ 17,790	1005, 1024
4242 Building Permits-Education Fee	\$ 282	\$ 325	\$ 300	\$ 325	\$ 325	\$ 325	1046
4243 State Land Use Fees	\$ 78	\$ 150	\$ 75	\$ 100	\$ 100	\$ 100	1046
Total Licenses & Permits	\$ 303,097	\$ 365,575	\$ 356,551	\$ 366,050	\$ 366,050	\$ 366,050	



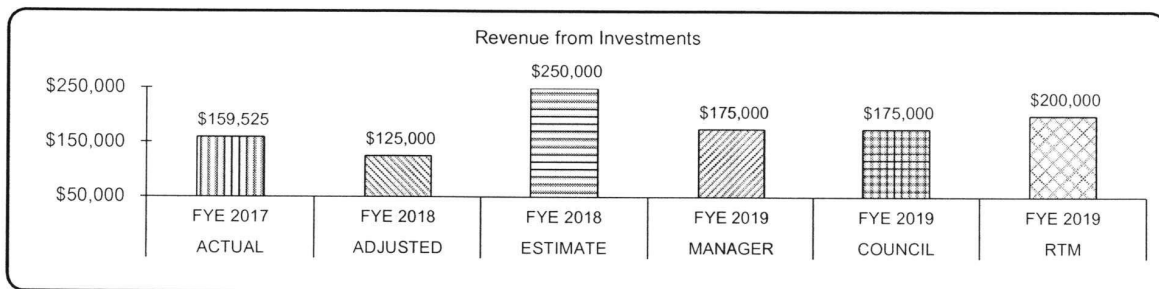
TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2019

*****REVENUE FROM INVESTMENTS;**

0.2% of the General Fund Budget:

*Interest on Investments: reflects the income earned from temporary investments made when Town funds in a given period exceeds the Town's immediate disbursement needs. Projected earnings from investments were budgeted at an average interest rate of 0.37% for FYE 2018 and now estimated at 1.07% for FYE 2019.

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019	FUNCTION(S) CODE
4412 Interest on Investments	\$ 159,525	\$ 125,000	\$ 250,000	\$ 175,000	\$ 175,000	\$ 200,000	1013
Total Revenue from Investments	\$ 159,525	\$ 125,000	\$ 250,000	\$ 175,000	\$ 175,000	\$ 200,000	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2019

*****STATE GRANTS IN AID-EDUCATION:**

20.8% of the General Fund Budget:

Historically the revenues designated from the State of Connecticut are based on the Governor's Budget which is released in early February each year. However the Governors Biennium Budget for FYE 2018 issued February 8, 2017 contained significant cuts to education grants particularly to the Education Cost Sharing Grant. Due to the uncertainty of final municipal aid for FYE 2018 the FYE 2018 adjusted revenues were from the February 8, 2017 "Estimates of State Formula Aid to Municipalities" with the exception of Education Cost Sharing which was reduced by \$5,000,000. The State did not adopt a final budget for FYE 2018 until October 2017. The adopted FYE 2018 State budget did not include a cut to ECS primarily due to the designation of the Groton Board of Education as an Alliance District.

The FYE 2019 revenues designated from the State of Connecticut are based on the Governor's FYE 2019 Adopted budget.
The FYE 2018 revenue estimates are based on the State's Adopted FYE 2019 budget as of May 10, 2018.
Special Education and Non-Public Services are based on information received from the Groton Board of Education.

*Adult Education: provides reimbursement of a percentage of eligible costs of providing Adult Education programs.

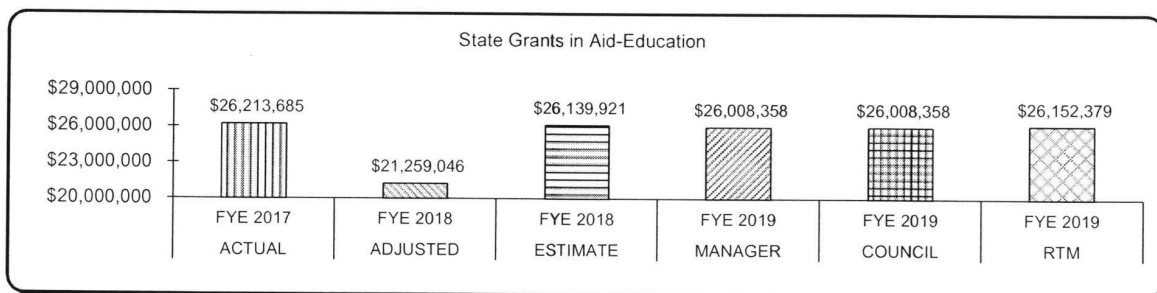
*Special Education & Excess Special Education: provides assistance for special education programs.

*Non-Public Transportation: reimbursement for transportation provided to private schools in the same manner and the basis as Public School transportation. Grant was eliminated in the FYE 2017 State budget.

*Magnet School Transportation: provides for reimbursement of a portion of the costs associated with providing magnet school transportation.

*Non-Public Pupil Service: represents a health services grant related to school based health centers.

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019	FUNCTION(S) CODE
4521 Education Cost Sharing	\$ 24,979,526	\$ 19,979,526	\$ 24,903,311	\$ 24,898,096	\$ 24,898,096	\$ 25,040,045	1080
4522 Adult Education	\$ 107,464	\$ 105,000	\$ 99,763	\$ 100,262	\$ 100,262	\$ 102,334	1080
4525 Special Education	\$ 927,662	\$ 915,000	\$ 928,000	\$ 800,000	\$ 800,000	\$ 800,000	1080
4527 Non-Public Transportation	\$ 0	\$ 49,520	\$ 0	\$ 0	\$ 0	\$ 0	1080
4534A Magnet School Transportation	\$ 176,800	\$ 188,000	\$ 188,000	\$ 188,000	\$ 188,000	\$ 188,000	1080
4544 Non-Public Pupil Service	\$ 22,233	\$ 22,000	\$ 20,847	\$ 22,000	\$ 22,000	\$ 22,000	1080
Total State Grants in Aid-Education	\$ 26,213,685	\$ 21,259,046	\$ 26,139,921	\$ 26,008,358	\$ 26,008,358	\$ 26,152,379	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2019

*****STATE GRANTS IN AID-GENERAL GOVERNMENT;**

3.4% of the General Fund Budget:

The FYE 2019 revenues designated from the State of Connecticut are based on the Governor's FYE 2019 Adopted budget as of May 10, 2018
The FYE 2018 revenue estimates are based on the State's Adopted FYE 2019 budget.

*Municipal Projects Grants: represents the allocation of funds designated for public works' related projects, i.e., roads and streets and snow and ice control and the administration and planning thereof. No funding is proposed in the State budget for this grant.

*PILOT: State & Tax Exemptions: represents tax loss resulting from the exemptions for eligible state-owned property as well as exemptions for veterans and the elderly.

*Pequot/Mohegan Grant: represents the allocation of funds resulting from the agreement reached in 1993, as amended between the State of Connecticut, the Mashantucket Pequots and the Mohegans for a portion of Indian Gaming revenues from slot machines. The State returns a portion of these revenues to the municipalities based on various statutory formulas.

*911 Enhancements: represents a state legislated monthly surcharge of \$0.40 to \$0.50 placed on each telephone line. The funds are used to provide grants to Medical Regional Medical Coordination (C-MED) Centers and 911 Centers to partially offset the operating costs. As both a 911 Center and a C-MED, Groton is a recipient of these grant funds.

*Nuclear Safety Drill: the Town's reimbursement for expenses incurred for conducting a Millstone safety drill and other related expenses.

*Highway Illumination: State grant to reimburse the cost of streetlights along state highways.

*Town Highway Aid: is a grant used for various purposes including the construction and maintenance of public highways, roads and bridges.

*Telephone Access: reflects the amount of personal property tax liability for telecommunications services providers. The tax liability is calculated by applying a 70% assessment ratio to the declared value of personal property in the Town as of October 1, 2017.

*Municipal Revenue Sharing Account (MRSA) : Sales Tax Funds: a portion of sales taxes revenue will be diverted to the Municipal Revenue Sharing account to be distributed to municipalities. *For FYE 2019 through FYE 2021 the State budget eliminates the diversion of sales tax to MRSA and redirects this revenue to the State General Fund*

*Municipal Aid Adjustment Grant: provides municipalities an offset of any lost revenue from the elimination of funding from major statutory formula grants statutory formula grants.

*Thames Valley Council for Community Action (TVCCA): represents a grant which provides supplemental funding to the Human Services Department which allows expanded housing and outreach activities.

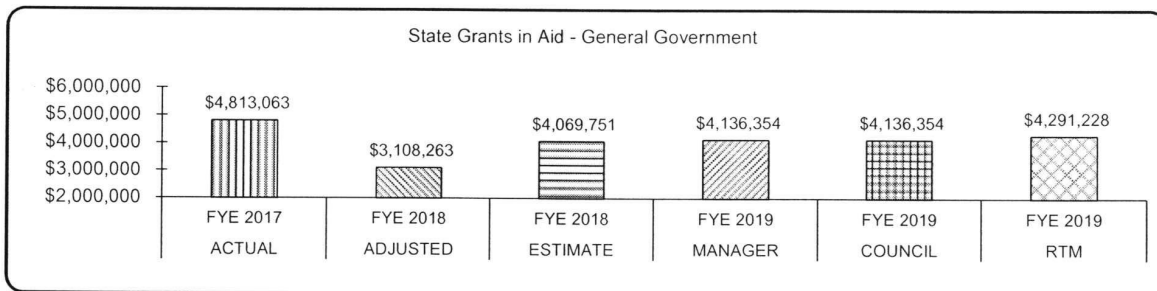
*Youth Service Bureau: represents a grant which enables the Human Services Department to provide counseling and crisis intervention services for at risk children, youth and parents.

(con't)

TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2019

***STATE GRANTS IN AID-GENERAL GOVERNMENT; (con't)

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019	FUNCTION(S) CODE
4516 Municipal Project Grant	\$ 1,242,507	\$ 0	\$ 1,240,819	\$ 1,240,819	\$ 1,240,819	\$ 1,240,819	1035
4553 PILOT: State & Tax Exempts	\$ 1,011,019	\$ 1,011,019	\$ 605,607	\$ 591,681	\$ 591,681	\$ 605,530	1999
4554 Pequot-Mohegan Grant	\$ 1,336,108	\$ 881,831	\$ 1,336,108	\$ 1,232,069	\$ 1,232,069	\$ 1,232,069	1999
4555 911 Enhancements	\$ 165,274	\$ 165,318	\$ 165,318	\$ 165,318	\$ 165,318	\$ 165,318	1024
4556 Miscellaneous State Revenue	\$ 132	\$ 0	\$ 167	\$ 0	\$ 0	\$ 0	1999
4557 Nuclear Safety Drill	\$ 32,614	\$ 37,041	\$ 37,042	\$ 38,000	\$ 38,000	\$ 38,000	1024
4558 Highway Illumination	\$ 0	\$ 1,619	\$ 3,730	\$ 470	\$ 470	\$ 470	1035
4559 Town Highway Aid	\$ 381,016	\$ 381,016	\$ 188,517	\$ 377,036	\$ 377,036	\$ 377,036	1035
4560 Telephone Access	\$ 174,974	\$ 170,000	\$ 138,808	\$ 138,808	\$ 138,808	\$ 138,808	1999
4562 Municipal Rev. Sharing: Sales Tax	\$ 433,177	\$ 433,177	\$ 0	\$ 0	\$ 0	\$ 0	1999
4565 Municipal Aid Adjustment Grant	\$ 0	\$ 0	\$ 325,643	\$ 325,643	\$ 325,643	\$ 466,668	1999
4566 TVCCA-Supp Housing Program Grant	\$ 9,000	\$ 0	\$ 750	\$ 0	\$ 0	\$ 0	1051
4568 Youth Service Bureau	\$ 27,242	\$ 27,242	\$ 27,242	\$ 26,510	\$ 26,510	\$ 26,510	1051
Total State Grants in Aid-General Govern.	\$ 4,813,063	\$ 3,108,263	\$ 4,069,751	\$ 4,136,354	\$ 4,136,354	\$ 4,291,228	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2019

*****FEDERAL GRANTS IN AID;**

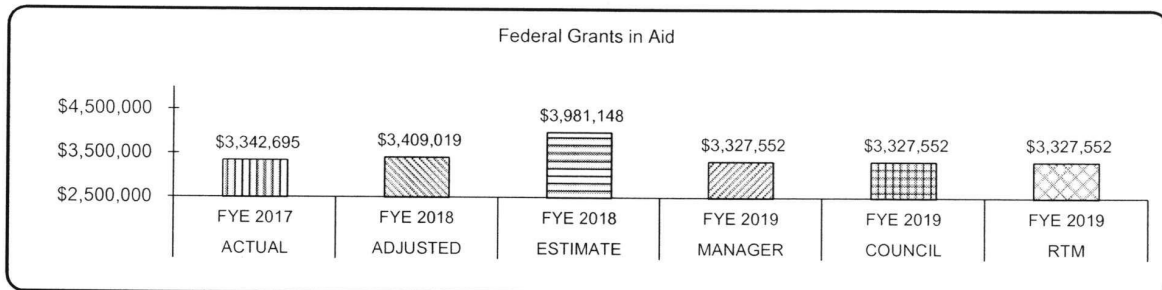
2.6% of the General Fund Budget:

*Federal Funds: Federal reimbursements for health services for special education students who are eligible to receive Medicaid.

*Pupil Impact Aid: Federal reimbursement for the cost of educating federal dependents. This revenue is based on school enrollments and on a limited amount of funds appropriated by the U. S. Congress with estimates received by the Board of Education from the Federal Department of Education.

*Emergency Management (SLA): Partial reimbursement for costs related to Civil Preparedness through the State and Local Assistance (SLA) program.

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019	FUNCTION(S) CODE
4508 Federal Funds	\$ 148,058	\$ 139,000	\$ 209,259	\$ 93,000	\$ 93,000	\$ 93,000	1080
4591 Pupil Impact Aid	\$ 3,174,549	\$ 3,250,000	\$ 3,751,870	\$ 3,214,533	\$ 3,214,533	\$ 3,214,533	1080
4592 Emergency Management (SLA)	\$ 20,088	\$ 20,019	\$ 20,019	\$ 20,019	\$ 20,019	\$ 20,019	1024
Total Federal Grants in Aid	\$ 3,342,695	\$ 3,409,019	\$ 3,981,148	\$ 3,327,552	\$ 3,327,552	\$ 3,327,552	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2019

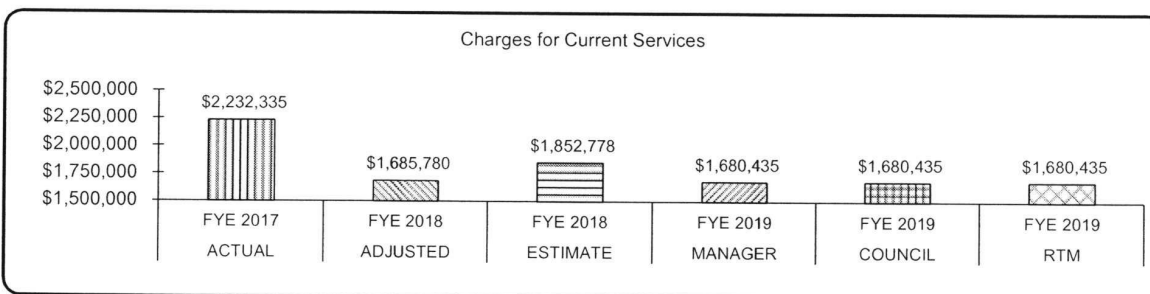
*****CHARGES FOR CURRENT SERVICES:**

1.3% of the General Fund Budget:

*A variety of revenues that the Town's General Fund receives for services that it provides to the public, other organizations and other funds.

Conveyance Tax revenue is made up of two portions, a local real estate conveyance tax of 0.25% of the selling price for all municipalities and an additional 0.25% for "targeted investment communities" (TIC) of which Groton is categorized, for a total of 0.50%.

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019	FUNCTION(S) CODE
4602 Planning Commission Fees	\$ 10,730	\$ 10,000	\$ 8,500	\$ 8,000	\$ 8,000	\$ 8,000	1046
4610 Recording Instruments	\$ 156,719	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	1005
4611 Conveyance Tax	\$ 1,233,497	\$ 700,000	\$ 850,000	\$ 700,000	\$ 700,000	\$ 700,000	1005
4616 Golf Course Contribution	\$ 59,430	\$ 58,853	\$ 58,853	\$ 59,433	\$ 59,433	\$ 59,433	1999
4617 Maps/Copies/Document Sales	\$ 1,096	\$ 500	\$ 600	\$ 500	\$ 500	\$ 500	1046
4618 Tax Collection Services	\$ 148,819	\$ 148,819	\$ 148,819	\$ 150,991	\$ 150,991	\$ 150,991	1013
4620 Sewer Fund Contribution	\$ 469,624	\$ 457,572	\$ 457,572	\$ 445,874	\$ 445,874	\$ 445,874	1999
4622 Accident Reports	\$ 3,351	\$ 4,000	\$ 3,350	\$ 2,850	\$ 2,850	\$ 2,850	1024
4623 Dispatch/Paramedic Service	\$ 1,000	\$ 1,000	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	1024
4624 N Stonington-Dispatch	\$ 52,819	\$ 52,819	\$ 52,819	\$ 52,819	\$ 52,819	\$ 52,819	1024
4629 Coord Medical Emergency Director	\$ 22,253	\$ 22,257	\$ 29,133	\$ 22,257	\$ 22,257	\$ 22,257	1024
4631 BOE-FHS/Ground Mowing	\$ 56,660	\$ 58,360	\$ 58,360	\$ 60,111	\$ 60,111	\$ 60,111	1064
4632 GIS Revenue	\$ 729	\$ 600	\$ 700	\$ 600	\$ 600	\$ 600	1013
4637 Snow/Ice Control Services	\$ 11,166	\$ 16,000	\$ 28,072	\$ 20,000	\$ 20,000	\$ 20,000	1035
4641 Vital Statistics	\$ 4,442	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	1005
Total Charges for Current Services	\$ 2,232,335	\$ 1,685,780	\$ 1,852,778	\$ 1,680,435	\$ 1,680,435	\$ 1,680,435	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2019

*****SCHOOLS-LIBRARY-RECREATION;**

0.1% of the General Fund Budget:

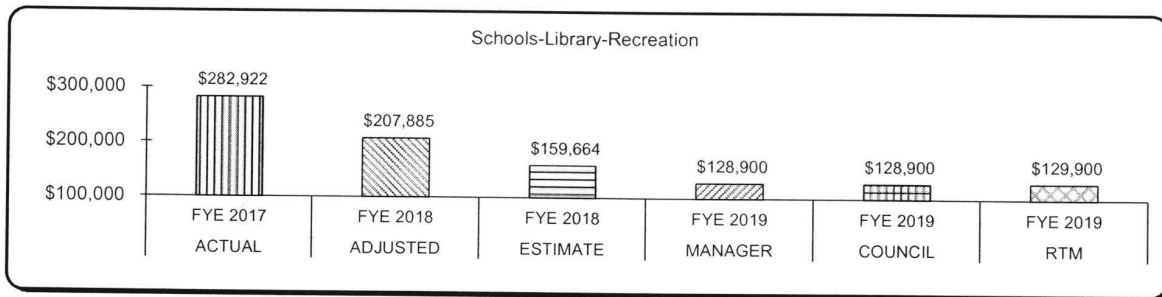
Includes revenues generated from activities provided by the Town and Board of Education of which the major revenue sources are:

*Tuition from Other Towns: reflects payments for students outside the district to attend Groton Schools.

*Other School Receipts: includes Adult Education tuition and building use fees. This category reflects the fees and tuition generated by various programs, activities and classes offered by the Town.

*Library Fees: includes print management fees, exam proctoring, room rentals and headphones for the computers.

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019	FUNCTION(S) CODE
4662 Tuition from Other Towns	\$ 190,846	\$ 145,487	\$ 97,268	\$ 70,000	\$ 70,000	\$ 70,000	1080
4669 Other School Receipts	\$ 45,677	\$ 18,998	\$ 21,396	\$ 19,000	\$ 19,000	\$ 19,000	1080
4670 Library Fines	\$ 17,975	\$ 18,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	1063
4671 Library-Lost & Damaged	\$ 3,183	\$ 2,900	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	1063
4672 Senior Programs	\$ 2,066	\$ 2,500	\$ 2,600	\$ 2,500	\$ 2,500	\$ 2,500	1064
4686 Park & Recreation Rentals	\$ 0	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	1064
4688 Library Fees	\$ 16,569	\$ 14,000	\$ 14,000	\$ 13,000	\$ 13,000	\$ 14,000	1063
4691 Library-Copier Fees	\$ 6,606	\$ 5,500	\$ 6,700	\$ 6,700	\$ 6,700	\$ 6,700	1063
Total Schools-Library-Recreation	\$ 282,922	\$ 207,885	\$ 159,664	\$ 128,900	\$ 128,900	\$ 129,900	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2019

*****OTHER REVENUE and FUND BALANCE APPLIED:**

.4% of the General Fund Budget:

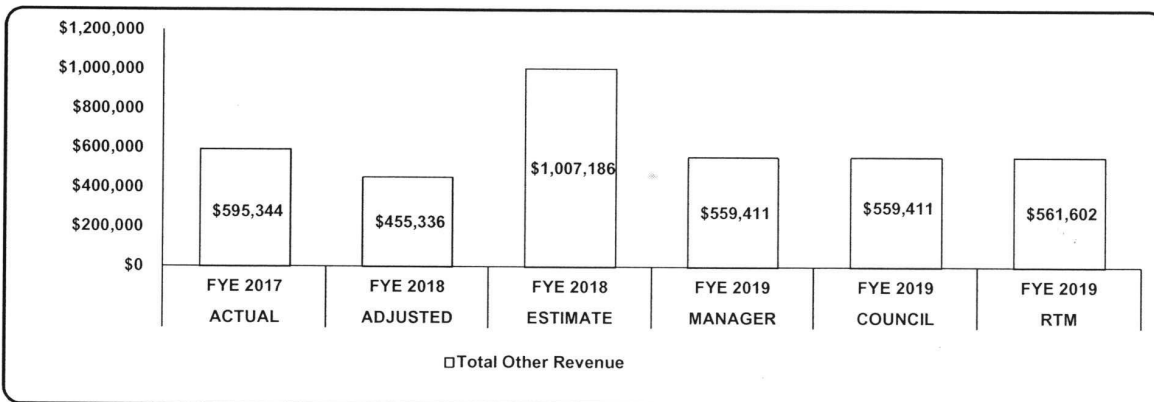
A miscellaneous category which includes fees for copies of vital statistics, land records, delinquent motor vehicle fees, returned checks and income from dogs sold and redeemed from the Animal Control Shelter.

PILOT Payments - Other: represents a 10 year PILOT agreement approved by the Town Council for a commercial real estate account.

Payments from Other Funds: represents funds associated with other funds transferred to the General Fund.

A major dollar amount in this category is the Fund Balance Applied which reflects funds earmarked from unassigned funds to balance the proposed fiscal year's expenditures. No fund balance will be applied this year and the General Fund's unassigned Fund Balance is projected to be at 14% which meets the current Town Council policy.

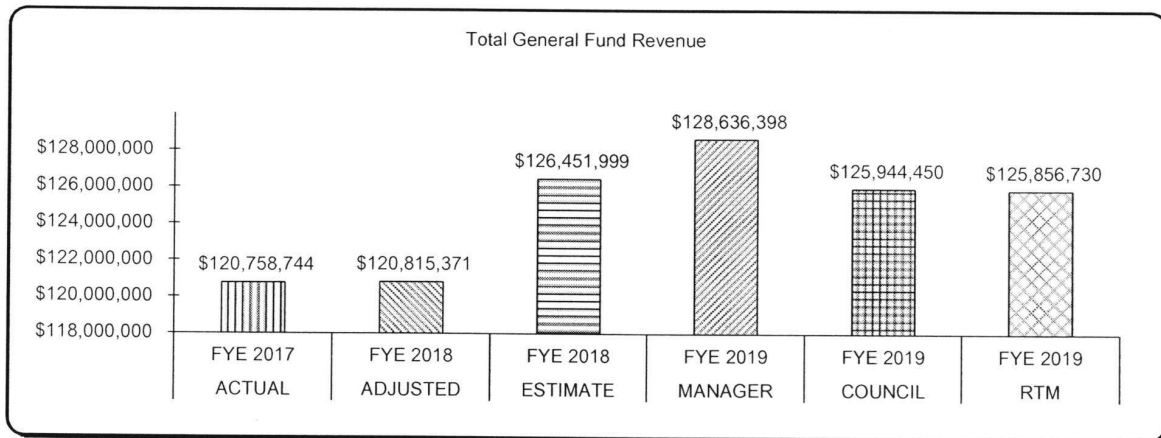
	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019	CODE
4310 Court Fines	\$ 13,356	\$ 15,000	\$ 13,000	\$ 17,000	\$ 17,000	\$ 17,000	1024
4311 Parking Tickets	\$ 470	\$ 350	\$ 766	\$ 1,100	\$ 1,100	\$ 1,100	1024
4710 Land Record Copies	\$ 33,198	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	1005
4711 Vital Copies	\$ 67,594	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	1005
4712 Finance Dept. Copies	\$ 1,032	\$ 900	\$ 950	\$ 900	\$ 900	\$ 900	1013
4714 Returned Check Fees	\$ 1,523	\$ 1,200	\$ 1,300	\$ 1,100	\$ 1,100	\$ 1,100	1013
4715 Aircraft Registrations	\$ 21,360	\$ 21,000	\$ 21,270	\$ 21,000	\$ 21,000	\$ 21,000	1013
4716 Delinquent MV Fee	\$ 16,269	\$ 16,600	\$ 16,600	\$ 16,000	\$ 16,000	\$ 16,000	1013
4717 PILOT Payments - Other	\$ 0	\$ 0	\$ 102,317	\$ 50,000	\$ 50,000	\$ 50,000	1999
4731 Sale of Capital Assets	\$ 12,735	\$ 2,500	\$ 4,000	\$ 2,500	\$ 2,500	\$ 2,500	1013
4733 Misc. Unclassified	\$ 91,395	\$ 10,000	\$ 34,481	\$ 7,000	\$ 7,000	\$ 7,000	various
4734 Animal Control Fees	\$ 2,370	\$ 4,000	\$ 2,330	\$ 2,300	\$ 2,300	\$ 2,300	1024
4740 Disposal Fees	\$ 157,372	\$ 130,000	\$ 155,000	\$ 130,000	\$ 130,000	\$ 130,000	1035
4741 Lease Fees	\$ 171,670	\$ 156,786	\$ 163,730	\$ 167,500	\$ 167,500	\$ 169,691	various
4766 Payments From Other Funds	\$ 5,000	\$ 5,000	\$ 5,000	\$ 51,011	\$ 51,011	\$ 51,011	various
Total Other Revenue	\$ 595,344	\$ 455,336	\$ 1,007,186	\$ 559,411	\$ 559,411	\$ 561,602	
4999 Fund Balance Applied	\$ 0	\$ 2,399,497	\$ 0	\$ 0	\$ 0	\$ 0	1999
Total Other Revenue & Fund Balance	\$ 595,344	\$ 2,854,833	\$ 1,007,186	\$ 559,411	\$ 559,411	\$ 561,602	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2019

***TOTAL GENERAL FUND REVENUE:

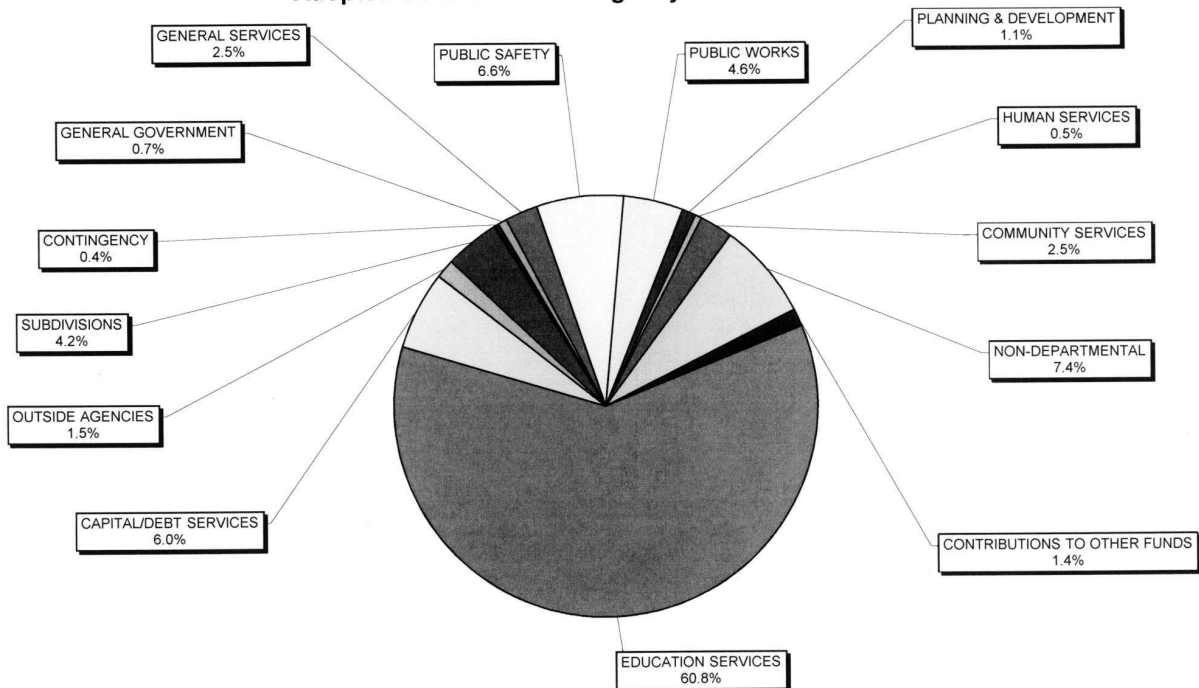
	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
Total Revenues and Fund Balance Applied	\$120,758,744	\$120,815,371	\$126,451,999	\$128,636,398	\$125,944,450	\$125,856,730



Town of Groton
TOWN OPERATION
 FYE 2019 Adopted Budget
 Program Summary General Fund

AREA OF SERVICE	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM ADOPTED FYE 2019
GENERAL GOVERNMENT	\$ 799,312	\$ 904,046	\$ 935,030	\$ 865,440	\$ 828,382	\$ 828,382	\$ 828,382
GENERAL SERVICES	\$ 2,955,112	\$ 3,200,716	\$ 3,130,134	\$ 3,160,367	\$ 3,135,945	\$ 3,145,945	\$ 3,145,945
PUBLIC SAFETY	\$ 7,824,491	\$ 8,294,616	\$ 8,293,208	\$ 8,696,883	\$ 8,347,016	\$ 8,347,016	\$ 8,347,016
PUBLIC WORKS	\$ 5,821,760	\$ 5,811,188	\$ 5,808,879	\$ 5,870,677	\$ 5,739,146	\$ 5,739,146	\$ 5,739,146
PLANNING & DEVELOPMENT	\$ 1,398,183	\$ 1,294,179	\$ 1,294,168	\$ 1,436,110	\$ 1,316,531	\$ 1,323,531	\$ 1,323,531
HUMAN SERVICES	\$ 547,770	\$ 606,785	\$ 606,228	\$ 610,523	\$ 610,523	\$ 610,523	\$ 610,523
COMMUNITY SERVICES	\$ 3,192,878	\$ 3,333,306	\$ 3,269,708	\$ 3,301,079	\$ 3,193,478	\$ 3,193,478	\$ 3,193,478
SUBTOTAL TOWN DEPARTMENTS	<u>\$ 22,539,506</u>	<u>\$ 23,444,836</u>	<u>\$ 23,337,355</u>	<u>\$ 23,941,079</u>	<u>\$ 23,171,021</u>	<u>\$ 23,188,021</u>	<u>\$ 23,188,021</u>
NON-DEPARTMENTAL	\$ 8,186,453	\$ 8,278,582	\$ 8,278,213	\$ 10,046,968	\$ 9,864,154	\$ 9,364,154	\$ 9,344,154
CONTRIBUTIONS TO OTHER FUNDS	\$ 582,980	\$ 546,661	\$ 546,661	\$ 1,844,380	\$ 1,819,380	\$ 1,699,159	\$ 1,699,159
SUBTOTAL TOWN OTHER	<u>\$ 8,769,433</u>	<u>\$ 8,825,243</u>	<u>\$ 8,824,874</u>	<u>\$ 11,891,348</u>	<u>\$ 11,683,534</u>	<u>\$ 11,063,313</u>	<u>\$ 11,043,313</u>
TOWN OPERATIONS	<u>\$ 31,308,939</u>	<u>\$ 32,270,079</u>	<u>\$ 32,162,229</u>	<u>\$ 35,832,427</u>	<u>\$ 34,854,555</u>	<u>\$ 34,251,334</u>	<u>\$ 34,231,334</u>
EDUCATION SERVICES	<u>\$ 76,201,048</u>	<u>\$ 76,468,239</u>	<u>\$ 76,468,239</u>	<u>\$ 78,317,747</u>	<u>\$ 78,317,747</u>	<u>\$ 76,468,239</u>	<u>\$ 76,468,239</u>
CAPITAL/DEBT SERVICES	<u>\$ 5,711,757</u>	<u>\$ 4,958,538</u>	<u>\$ 4,908,338</u>	<u>\$ 7,797,328</u>	<u>\$ 7,797,328</u>	<u>\$ 7,558,790</u>	<u>\$ 7,563,790</u>
OUTSIDE AGENCIES	<u>\$ 1,946,309</u>	<u>\$ 1,845,751</u>	<u>\$ 1,845,751</u>	<u>\$ 1,962,957</u>	<u>\$ 1,816,947</u>	<u>\$ 1,826,247</u>	<u>\$ 1,826,247</u>
SUBDIVISIONS	<u>\$ 4,982,140</u>	<u>\$ 4,993,439</u>	<u>\$ 4,993,439</u>	<u>\$ 5,349,821</u>	<u>\$ 5,349,821</u>	<u>\$ 5,339,840</u>	<u>\$ 5,317,120</u>
CONTINGENCY	<u>\$ -</u>	<u>\$ 279,325</u>	<u>\$ 225,481</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 450,000</u>
TOTAL GENERAL FUND	<u>\$ 120,150,193</u>	<u>\$ 120,815,371</u>	<u>\$ 120,603,477</u>	<u>\$ 129,760,280</u>	<u>\$ 128,636,398</u>	<u>\$ 125,944,450</u>	<u>\$ 125,856,730</u>

Adopted General Fund Budget by Area of Service



Town of Groton
Comparison By Function
 FYE 2018 Adopted/Adjusted Budget to Adopted FYE 2019 Budget

Func. #	Function Description Area of Service	Page Number	Actual FYE 2017	Adopted/ Adjusted FYE 2018	Request FYE 2019	Town Manager's FYE 2019	Adopted Budget FYE 2019	\$ Variance Adj. FYE18 vs. Adopted FYE19	% Variance Adj. FYE18 vs. Adopted FYE19
1001	Legislative Policy	60	\$ 68,869	\$ 61,219	\$ 54,955	\$ 54,955	\$ 54,955	\$ (6,264)	(10.2%)
1003	Voter Registration	63	\$ 123,303	\$ 118,007	\$ 159,282	\$ 157,224	\$ 157,224	\$ 39,217	33.2%
1005	Town Clerk	66	\$ 299,754	\$ 324,820	\$ 316,203	\$ 316,203	\$ 316,203	\$ (8,617)	(2.7%)
1006	Legal Services	70	\$ 307,386	\$ 400,000	\$ 335,000	\$ 300,000	\$ 300,000	\$ (100,000)	(25.0%)
	GENERAL GOVERNMENT		\$ 799,312	\$ 904,046	\$ 865,440	\$ 828,382	\$ 828,382	\$ (75,664)	(8.4%)
1010	Executive Management	73	\$ 300,177	\$ 401,049	\$ 336,869	\$ 336,869	\$ 346,869	\$ (54,180)	(13.5%)
1011	Information Technology	77	\$ 931,982	\$ 1,020,261	\$ 1,016,689	\$ 1,016,689	\$ 1,016,689	\$ (3,572)	(0.4%)
1012	Human Resources	85	\$ 338,467	\$ 329,559	\$ 341,496	\$ 317,074	\$ 317,074	\$ (12,485)	(3.8%)
1013	Finance	101	\$ 1,384,486	\$ 1,449,847	\$ 1,465,313	\$ 1,465,313	\$ 1,465,313	\$ 15,466	1.1%
	GENERAL SERVICES		\$ 2,955,112	\$ 3,200,716	\$ 3,160,367	\$ 3,135,945	\$ 3,145,945	\$ (54,771)	(1.7%)
1024	Public Safety	110	\$ 7,824,491	\$ 8,294,616	\$ 8,696,883	\$ 8,347,016	\$ 8,347,016	\$ 52,400	0.6%
	PUBLIC SAFETY		\$ 7,824,491	\$ 8,294,616	\$ 8,696,883	\$ 8,347,016	\$ 8,347,016	\$ 52,400	0.6%
1035	Public Works	115	\$ 5,821,760	\$ 5,811,188	\$ 5,870,677	\$ 5,739,146	\$ 5,739,146	\$ (72,042)	(1.2%)
	PUBLIC WORKS		\$ 5,821,760	\$ 5,811,188	\$ 5,870,677	\$ 5,739,146	\$ 5,739,146	\$ (72,042)	(1.2%)
1046	Planning & Development Svcs	136	\$ 1,398,183	\$ 1,294,179	\$ 1,436,110	\$ 1,316,531	\$ 1,323,531	\$ 29,352	2.3%
	PLANNING & DEVELOPMENT		\$ 1,398,183	\$ 1,294,179	\$ 1,436,110	\$ 1,316,531	\$ 1,323,531	\$ 29,352	2.3%
1051	Human Services	141	\$ 547,770	\$ 606,785	\$ 610,523	\$ 610,523	\$ 610,523	\$ 3,738	0.6%
	HUMAN SERVICES		\$ 547,770	\$ 606,785	\$ 610,523	\$ 610,523	\$ 610,523	\$ 3,738	0.6%
1063	Groton Public Library	149	\$ 1,605,195	\$ 1,711,235	\$ 1,707,839	\$ 1,663,646	\$ 1,663,646	\$ (47,589)	(2.8%)
1064	Parks & Recreation	157	\$ 1,587,683	\$ 1,622,071	\$ 1,593,240	\$ 1,529,832	\$ 1,529,832	\$ (92,239)	(5.7%)
	COMMUNITY SERVICES		\$ 3,192,878	\$ 3,333,306	\$ 3,301,079	\$ 3,193,478	\$ 3,193,478	\$ (139,828)	(4.2%)
	SUBTOTAL TOWN DEPARTMENTS		\$ 22,539,506	\$ 23,444,836	\$ 23,941,079	\$ 23,171,021	\$ 23,188,021	\$ (256,815)	(1.1%)
1070	Insurance & Claims	90	\$ 618,532	\$ 622,425	\$ 650,898	\$ 667,498	\$ 647,498	\$ 25,073	4.0%
1071	Self Funded Plans	94	\$ 7,567,921	\$ 7,656,157	\$ 9,396,070	\$ 9,196,656	\$ 8,696,656	\$ 1,040,499	13.6%
	NON-DEPARTMENTAL		\$ 8,186,453	\$ 8,278,582	\$ 10,046,968	\$ 9,864,154	\$ 9,344,154	\$ 1,065,572	12.9%
1077	Contributions to Other Funds	171	\$ 582,980	\$ 546,661	\$ 1,844,380	\$ 1,819,380	\$ 1,699,159	\$ 1,152,498	210.8%
	CONTRIBUTIONS TO OTHER FUNDS		\$ 582,980	\$ 546,661	\$ 1,844,380	\$ 1,819,380	\$ 1,699,159	\$ 1,152,498	210.8%
	SUBTOTAL TOWN OTHER		\$ 8,769,433	\$ 8,825,243	\$ 11,891,348	\$ 11,683,534	\$ 11,043,313	\$ 2,218,070	25.1%
	TOWN OPERATIONS		\$ 31,308,939	\$ 32,270,079	\$ 35,832,427	\$ 34,854,555	\$ 34,231,334	\$ 1,961,255	6.1%
1080	Education	174	\$ 76,201,048	\$ 76,468,239	\$ 78,317,747	\$ 78,317,747	\$ 76,468,239	\$ -	0.0%
	EDUCATION SERVICES		\$ 76,201,048	\$ 76,468,239	\$ 78,317,747	\$ 78,317,747	\$ 76,468,239	\$ -	0.0%
1075	Capital Reserve	199	\$ 744,000	\$ 448,000	\$ 2,535,000	\$ 2,535,000	\$ 2,297,000	\$ 1,849,000	412.7%
1076	Debt Service	206	\$ 4,967,757	\$ 4,510,538	\$ 5,262,328	\$ 5,262,328	\$ 5,266,790	\$ 756,252	16.8%
	CAPITAL/DEBT SERVICES		\$ 5,711,757	\$ 4,958,538	\$ 7,797,328	\$ 7,797,328	\$ 7,563,790	\$ 2,605,252	52.5%
1007	Regional Agencies	177	\$ 137,415	\$ 132,034	\$ 132,034	\$ 132,034	\$ 132,034	\$ -	0.0%
1054	Health & Service Agencies	180	\$ 1,808,894	\$ 1,713,717	\$ 1,830,923	\$ 1,684,913	\$ 1,694,213	\$ (19,504)	(1.1%)
	OUTSIDE AGENCIES		\$ 1,946,309	\$ 1,845,751	\$ 1,962,957	\$ 1,816,947	\$ 1,826,247	\$ (19,504)	(1.1%)
1090	City of Groton	183	\$ 4,323,550	\$ 4,320,620	\$ 4,609,036	\$ 4,609,036	\$ 4,609,036	\$ 288,416	6.7%
1091	Groton Long Point	186	\$ 412,590	\$ 426,819	\$ 494,785	\$ 494,785	\$ 462,084	\$ 35,265	8.3%
1092	Fire Districts PILOT	189	\$ 246,000	\$ 246,000	\$ 246,000	\$ 246,000	\$ 246,000	\$ -	0.0%
	SUBDIVISIONS		\$ 4,982,140	\$ 4,993,439	\$ 5,349,821	\$ 5,349,821	\$ 5,317,120	\$ 323,681	6.5%
1074	Contingency	212	\$ -	\$ 279,325	\$ 500,000	\$ 500,000	\$ 450,000	\$ 225,000	
	CONTINGENCY		\$ -	\$ 279,325	\$ 500,000	\$ 500,000	\$ 450,000	\$ 225,000	
	GENERAL FUND TOTAL		\$ 120,150,193	\$ 120,815,371	\$ 129,760,280	\$ 128,636,398	\$ 125,856,730	\$ 5,041,359	4.2%

Town of Groton
Comparison By Fund
 FYE 2018 Adopted/Adjusted Budget to Adopted FYE 2019 Budget

Func. #	Function Description Area of Service	Page Number	Actual FYE 2017	Adopted/ Adjusted FYE 2018	Department's Request FYE 2018	Town Manager's FYE 2019	Adopted Budget FYE 2019	\$ Variance Adj. FYE18 vs. Adopted FYE19	% Variance Adj. FYE18 vs. Adopted FYE19
2010	Golf Course Fund	162	\$ 1,144,630	\$ 1,179,862	\$ 1,362,795	\$ 1,357,833	\$ 1,357,833	\$ 177,971	15.1%
2020	Sewer Operating Fund	121	\$ 5,868,581	\$ 6,997,927	\$ 6,819,291	\$ 6,815,499	\$ 6,815,499	\$ (182,428)	(2.6%)
2030	Solid Waste Fund	127	\$ 1,643,074	\$ 1,477,092	\$ 1,694,483	\$ 1,694,483	\$ 1,694,483	\$ 217,391	14.7%
2060	Mumford Cove	192	\$ 21,018	\$ 21,028	\$ 21,043	\$ 21,043	\$ 21,043	\$ 15	0.1%
2120	Revaluation Fund	106	\$ 180,000	\$ 86,000	\$ 88,800	\$ 88,800	\$ 88,800	\$ 2,800	3.3%
3240	Recreation & Senior Activities	167	\$ 961,903	\$ 1,122,356	\$ 1,112,449	\$ 1,093,949	\$ 1,093,949	\$ (28,407)	(2.5%)
3310	BorrowIT CT	153	\$ 39,879	\$ 48,206	\$ 18,300	\$ 18,300	\$ 18,300	\$ (29,906)	(62.0%)
4010	Groton Sewer District	195	\$ 822,822	\$ 834,176	\$ 803,445	\$ 803,445	\$ 803,445	\$ (30,731)	(3.7%)
5010	Capital Reserve Fund	202	\$ 1,924,500	\$ 2,817,000	\$ 3,766,000	\$ 3,766,000	\$ 3,528,000	\$ 711,000	25.2%
6040	Fleet Fund	131	\$ 1,416,942	\$ 1,204,092	\$ 1,714,827	\$ 1,120,221	\$ 1,000,000	\$ (204,092)	(16.9%)
6050	Technology Replacement Fund	81	\$ 66,874	\$ 84,868	\$ 58,988	\$ 58,988	\$ 58,988	\$ (25,880)	(30.5%)
7320	Human Serv. Asst Fund	145	\$ 26,139	\$ 17,400	\$ 10,000	\$ 10,000	\$ 10,000	\$ (7,400)	(42.5%)

TOWN OF GROTON

Fiscal Year Ending June 30, 2019

BUDGETS-IN-BRIEF WITHOUT FUND BALANCE APPLIED: ALL FUNDS

***Purpose:** To summarize revenues and expenditures by fund for the previous actual, current adjusted, current estimated and next fiscal years.*

FINANCING PLAN BY FUND	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATED FYE 2018	ADOPTED FYE 2019
General Fund (100)	\$ 120,758,743	\$ 118,415,874	\$ 126,451,999	\$ 125,856,730
Golf Course (201)	\$ 1,194,833	\$ 1,215,384	\$ 1,232,244	\$ 1,221,627
Sewer Operating Fund (202)	\$ 6,080,835	\$ 6,642,032	\$ 6,275,321	\$ 6,450,599
Solid Waste (203)	\$ 1,549,705	\$ 1,486,102	\$ 1,694,497	\$ 1,708,397
Mumford Cove Taxing District (206)	\$ 21,416	\$ 21,028	\$ 21,438	\$ 21,043
Revaluation Fund (212)	\$ 129,125	\$ 88,650	\$ 87,665	\$ 225,150
Recreation & Senior Activities (324)	\$ 964,077	\$ 1,069,000	\$ 1,032,968	\$ 1,083,214
BorrowIT CT (331)	\$ 26,287	\$ 175	\$ 23,828	\$ 250
Sewer District (401)	\$ 666,572	\$ 634,176	\$ 659,576	\$ 654,445
Capital Reserve Fund (501)	\$ 1,610,820	\$ 1,844,000	\$ 1,891,079	\$ 3,084,000
Fleet Fund (604)	\$ 1,251,615	\$ 1,122,600	\$ 1,132,650	\$ 1,501,958
Technology Replacement Fund (605)	\$ 4,258	\$ 39,977	\$ 45,285	\$ 82,489
Human Services Asst Fund (732)	\$ 2,493	\$ 2,300	\$ 2,650	\$ 600
Total Revenue By Fund Without Fund Balance Applied	\$ 134,260,779	\$ 132,581,298	\$ 140,551,200	\$ 141,890,502
EXPENDITURES BY FUND	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATED FYE 2018	ADOPTED FYE 2019
General Fund (100)	\$ 120,150,193	\$ 120,815,371	\$ 120,603,477	\$ 125,856,730
Golf Course (201)	\$ 1,144,630	\$ 1,179,862	\$ 1,139,299	\$ 1,357,833
Sewer Operating Fund (202)	\$ 5,868,581	\$ 6,997,927	\$ 6,911,489	\$ 6,815,499
Solid Waste (203)	\$ 1,643,074	\$ 1,477,092	\$ 1,694,497	\$ 1,694,483
Mumford Cove Taxing District (206)	\$ 21,018	\$ 21,028	\$ 21,008	\$ 21,043
Revaluation Fund (212)	\$ 180,000	\$ 86,000	\$ 86,000	\$ 88,800
Recreation & Senior Activities (324)	\$ 961,903	\$ 1,122,356	\$ 1,070,594	\$ 1,093,949
BorrowIT CT (331)	\$ 39,879	\$ 48,206	\$ 29,732	\$ 18,300
Sewer District (401)	\$ 822,822	\$ 834,176	\$ 814,896	\$ 803,445
Capital Reserve Fund (501)	\$ 1,924,500	\$ 2,817,000	\$ 2,817,000	\$ 3,528,000
Fleet Fund (604)	\$ 1,416,942	\$ 1,204,092	\$ 1,200,837	\$ 1,000,000
Technology Replacement Fund (605)	\$ 66,874	\$ 84,868	\$ 80,368	\$ 58,988
Human Services Asst Fund (732)	\$ 26,139	\$ 17,400	\$ 11,539	\$ 10,000
Total Expenditures By Fund	\$ 134,266,555	\$ 136,705,378	\$ 136,480,736	\$ 142,347,070

TOWN OF GROTON
SUMMARY OF SOURCES AND USES - ALL FUNDS

ADOPTED FYE 2019

Purpose: To demonstrate in summary form the revenue sources and expenditures by each fund.

REVENUES - SOURCE OF FUNDS	GENERAL 100	GOLF COURSE 201	SEWER OPERATING 202	SOLID WASTE 203	MUMFORD COVE SPEC. DISTRICT 206	REVALUATION 212
General Property Taxes	\$ 89,147,584				\$ 21,043	
Licenses & Permits	\$ 366,050					
Revenue from Investments	\$ 200,000		\$ 2,500	\$ 900		\$ 150
State Grants in Aid-General Govt	\$ 26,152,379					
State Grants in Aid-Education	\$ 4,291,228					
Federal Grants in Aid	\$ 3,327,552					
Charges for Current Services	\$ 1,680,435					
Schools-Library-Recreation	\$ 129,900					
Other Revenue	\$ 561,602			\$ 13,000		
Memberships, Greens Fees, Carts		\$ 1,221,627				
Sewer Use Charges			\$ 6,448,099			
Disposal Fees, Bldg Lease Pmts				\$ 1,694,497		
Payments from Other Funds						\$ 225,000
Total Revenues	\$ 125,856,730	\$ 1,221,627	\$ 6,450,599	\$ 1,708,397	\$ 21,043	\$ 225,150
EXPENDITURES - USE OF FUNDS	GENERAL 100	GOLF COURSE 201	SEWER OPERATING 202	SOLID WASTE 203	MUMFORD COVE SPEC. DISTRICT 206	REVALUATION 212
General Government	\$ 828,382					
General Services	\$ 3,145,945					\$ 88,800
Public Safety	\$ 8,347,016					
Public Works	\$ 5,739,146		\$ 6,815,499	\$ 1,694,483		
Planning & Development	\$ 1,323,531					
Human Services	\$ 610,523					
Community Services	\$ 3,193,478	\$ 1,357,833				
Non-Departmental	\$ 9,344,154					
Contributions To Other Funds	\$ 1,699,159					
Education	\$ 76,468,239					
Capital/Debt Service	\$ 7,563,790					
Outside Agencies	\$ 1,826,247					
Subdivisions	\$ 5,317,120				\$ 21,043	
Contingency	\$ 450,000					
Total Expenditures	\$ 125,856,730	\$ 1,357,833	\$ 6,815,499	\$ 1,694,483	\$ 21,043	\$ 88,800
CHANGES IN FUND BALANCE	GENERAL 100	GOLF COURSE 201	SEWER OPERATING 202	SOLID WASTE 203	MUMFORD COVE SPEC. DISTRICT 206	REVALUATION 212
Net Increase (Decrease) In Fund Balance	\$ -	\$ (136,206)	\$ (364,900)	\$ 13,914	\$ -	\$ 136,350
Estimated Beginning Fund Balance 7/1/2018	\$ 17,787,675	\$ 242,736	\$ 2,191,329	\$ 409,591	\$ 1,045	\$ 16,328
Estimated Ending Fund Balance 6/30/2019	\$ 17,787,675	\$ 106,530	\$ 1,826,429	\$ 423,505	\$ 1,045	\$ 152,678

TOWN OF GROTON
SUMMARY OF SOURCES AND USES - ALL FUNDS

ADOPTED FYE 2019

Purpose: To demonstrate in summary form the revenue sources and expenditures by each fund.

REC & SENIOR ACTIVITIES 324	BorrowIT CT 331	GROTON SEWER DISTRICT 401	CAPITAL RESERVE 501	FLEET 604	TECHNOLOGY REPLACEMENT 605	HUMAN SERV ASST FUND 732	TOTAL ALL FUNDS
		\$ 648,945					\$ 89,817,572
							\$ 366,050
	\$ 250	\$ 5,000	\$ 45,000	\$ 12,000	\$ 2,000	\$ 600	\$ 268,400
							\$ 26,152,379
							\$ 4,291,228
							\$ 3,327,552
\$ 1,083,214			\$ 11,000		\$ 4,928		\$ 2,779,577
							\$ 129,900
		\$ 500					\$ 575,102
							\$ 1,221,627
							\$ 6,448,099
							\$ 1,694,497
			\$ 3,028,000	\$ 1,489,958	\$ 75,561		\$ 4,818,519
\$ 1,083,214	\$ 250	\$ 654,445	\$ 3,084,000	\$ 1,501,958	\$ 82,489	\$ 600	\$ 141,890,502
REC & SENIOR ACTIVITIES 324	BorrowIT CT 331	GROTON SEWER DISTRICT 401	CAPITAL RESERVE 501	FLEET 604	TECHNOLOGY REPLACEMENT 605	HUMAN SERV ASST FUND 732	TOTAL ALL FUNDS
							\$ 828,382
		\$ 803,445			\$ 58,988		\$ 4,097,178
							\$ 8,347,016
				\$ 1,000,000			\$ 15,249,128
							\$ 1,323,531
						\$ 10,000	\$ 620,523
\$ 1,093,949	\$ 18,300						\$ 5,663,560
							\$ 9,344,154
							\$ 1,699,159
							\$ 76,468,239
			\$ 3,528,000				\$ 11,091,790
							\$ 1,826,247
							\$ 5,338,163
							\$ 450,000
\$ 1,093,949	\$ 18,300	\$ 803,445	\$ 3,528,000	\$ 1,000,000	\$ 58,988	\$ 10,000	\$ 142,347,070
REC & SENIOR ACTIVITIES 324	BorrowIT CT 331	GROTON SEWER DISTRICT 401	CAPITAL RESERVE 501	FLEET 604	TECHNOLOGY REPLACEMENT 605	HUMAN SERV ASST FUND 732	TOTAL ALL FUNDS
\$ (10,735)	\$ (18,050)	\$ (149,000)	\$ (444,000)	\$ 501,958	\$ 23,501	\$ (9,400)	\$ (456,568)
\$ 325,421	\$ 42,555	\$ 393,823	\$ 1,810,230	\$ 402,868	\$ 291,812	\$ 49,754	\$ 23,965,167
\$ 314,686	\$ 24,505	\$ 244,823	\$ 1,366,230	\$ 904,826	\$ 315,313	\$ 40,354	\$ 23,508,599

TOWN OF GROTON

Fiscal Year Ending 2019

ESTIMATED CHANGES IN FUND BALANCE

Purpose: To document estimated changes in fund balance for each fund. This presentation identifies the impact of budget decisions and assumptions upon the financial position of each fund.

Fund Description & #	Audit Fund Balance FYE 2018	Estimated Fund Balance FYE 2018	FYE 2019 Adopted Revenues	FYE 2019 Adopted Expenditures	Estimated Fund Balance FYE 2019	Fund Balance as a % of Expenditures
General (100)	\$11,457,895	\$17,787,675	\$125,856,730	\$125,856,730	\$17,787,675	14.13%
Golf Course (201)	\$149,791	\$242,736	\$1,221,627	\$1,357,833	\$106,530	7.85%
Sewer Operating (202)	\$2,827,497	\$2,191,329	\$6,450,599	\$6,815,499	\$1,826,429	26.80%
Solid Waste (203)	\$409,591	\$409,591	\$1,708,397	\$1,694,483	\$423,505	24.99%
Mumford Cove (206)	\$615	\$1,045	\$21,043	\$21,043	\$1,045	4.97%
Revaluation (212)	\$14,663	\$16,328	\$225,150	\$88,800	\$152,678	171.93%
Rec & Senior Activities (324)	\$363,047	\$325,421	\$1,083,214	\$1,093,949	\$314,686	28.77%
BorrowIt CT (331)	\$48,459	\$42,555	\$250	\$18,300	\$24,505	133.91%
Sewer District (401)	\$549,143	\$393,823	\$654,445	\$803,445	\$244,823	30.47%
Capital Reserve (501)	\$2,736,151	\$1,810,230	\$3,084,000	\$3,528,000	\$1,366,230	38.73%
Fleet Reserve (604)	\$471,055	\$402,868	\$1,501,958	\$1,000,000	\$904,826	90.48%
Technology Replacement (605)	\$326,895	\$291,812	\$82,489	\$58,988	\$315,313	534.54%
Human Serv Asst fund (732)	\$58,643	\$49,754	\$600	\$10,000	\$40,354	403.54%
Total All Funds	\$19,413,445	\$23,965,167	\$141,890,502	\$142,347,070	\$23,508,599	16.51%

Town of Groton
Full Time Employees

FYE 2018 ADJUSTED vs FYE 2019 ADOPTED

FUNCTION NUMBER & DESCRIPTION	LAST YEAR FYE 2017 ADJUSTED	THIS YEAR FYE 2018 ADJUSTED	THIS YEAR FYE 2018 ESTIMATE	NEXT YEAR FYE 2019 MANAGER	NEXT YEAR FYE 2019 ADOPTED	THIS NEXT YEAR YEAR FYE 2018 FYE 2019 ADJ VS. ADOPTED # DIFFERENCE	CHANGE DESCRIPTION FYE 2019
1005-TOWN CLERK	5.00	5.00	5.00	5.00	5.00	0.00	
1010-EXECUTIVE MANAGEMENT	3.00	3.00	3.00	3.00	3.00	0.00	
1011-INFORMATION TECHNOLOGY	7.00	7.00	7.00	6.00	6.00	-1.00	-1 Office Technician
1012-HUMAN RESOURCES	4.00	4.00	4.00	4.00	4.00	0.00	
1013-FINANCE	18.00	19.00	19.00	19.00	19.00	0.00	
1024-PUBLIC SAFETY	87.00	87.00	87.00	85.00	85.00	-2.00	-1 Police Lieutenant -1 Manager EC/Emergency Director
1035-PUBLIC WORKS	46.25	46.25	45.25	43.00	43.00	-3.25	-1 Civil Engineer +.75 Civil Engineer PE -1 Equipment Operator -1 Landfill Operator -1 Sustainability Proj/Mang moved to School Projects
1046-PLANNING & DEVELOPMENT SVCS	14.00	14.00	14.00	14.00	15.00	1.00	+1 Office Assistant II
1051-HUMAN SERVICES	8.00	8.00	8.00	8.00	8.00	0.00	
1063-LIBRARY	20.00	20.00	20.00	19.00	19.00	-1.00	-1 Library Assistant
1064-PARKS & RECREATION	19.75	19.75	18.75	18.75	18.75	-1.00	-1 Recreation Supervisor Marketing
GENERAL FUND: SUB-TOTAL	243.00	233.00	231.00	224.75	225.75	-7.25	
2010-GOLF COURSE FUND	6.25	6.25	6.25	6.25	6.25	0.00	
2020-SEWER FUND	18.75	19.75	19.75	19.00	19.00	-0.75	-1 Civil Engineer +.25 Civil Engineer PE
5000-SCHOOL PROJECTS	0.00	0.00	1.00	1.00	1.00	1.00	+1 Sustainability Proj/Manager moved from Public Works
OTHER FUNDS: SUB-TOTAL	25.00	26.00	27.00	26.25	26.25	0.25	
T O T A L S - ALL FUNDS	268.00	259.00	258.00	251.00	252.00	-7.00	

LEGISLATIVE POLICY #1001

Final FYE 19 Budget Result: During budget deliberations, there were no changes made to this function. The overall decrease in this budget is \$6,264 or 10.2%.

The reduction in the budget is primarily due to the reduction of costs associated with the Charter Revision process.

Cost Center 0 – Town Council

Attend Town Council, Committee-of-the-Whole, meetings with other municipalities; and meetings as needed with various Town boards, commissions and others. Attend regional and state meetings as needed, re: Council of Governments, Regional Resource Recovery. Attend numerous meetings and ceremonial events, including new business openings, representing the Town of Groton. Conduct budget review and establish annual mill rate.

Cost Center 2 – RTM

Attend regular RTM meetings and budget review sessions as well as numerous subcommittee meetings. Adopt final budget and forward to Council for setting mill rate.

Cost Center 3 – Jabez Smith House

Support program activities, maintenance needs and enhancements to the property.

Cost Center 4 – Permanent School Building Committee

Support work of the Permanent School Building Committee.

Cost Center 5 – Veterans & Military

Provide funds to veterans' organizations for the purchase of flags and wreaths and to help pay expenses related to the Memorial Day parade, when it occurs in Groton.

Cost Center 7 – Initiatives

Provide funding for legislative, economic development/community development and other initiatives.

Cost Center 8 – Charter Revision

To cover the legal, support staff and miscellaneous costs of a Charter Revision Commission.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: GENERAL GOVERNMENT
DEPARTMENT: GENERAL GOVERNMENT
FUNCTION: LEGISLATIVE POLICY 1001

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

APPROPRIATION							

Personnel Services	1,695	419	987	0	0	0	0
Operating Expenses	67,174	60,800	75,664	54,955	54,955	54,955	54,955
	-----	-----	-----	-----	-----	-----	-----
Total Appropriation	\$68,869	\$61,219	\$76,651	\$54,955	\$54,955	\$54,955	\$54,955

COST CENTERS							

10010 TOWN COUNCIL	36,626	33,700	32,765	33,430	33,430	33,430	33,430
10012 RTM	205	300	200	250	250	250	250
10013 JABEZ SMITH HOUSE	2,711	2,220	2,250	3,175	3,175	3,175	3,175
10014 PERM SCHOOL BLDG COM	0	500	500	0	0	0	0
10015 VETERANS & MILITARY	2,034	2,000	2,000	2,100	2,100	2,100	2,100
10017 INITIATIVES	22,511	10,000	10,000	10,000	10,000	10,000	10,000
10018 CHARTER REVISION	4,782	12,499	28,936	6,000	6,000	6,000	6,000
	-----	-----	-----	-----	-----	-----	-----
Total Cost Centers	\$68,869	\$61,219	\$76,651	\$54,955	\$54,955	\$54,955	\$54,955

FINANCING PLAN							

GENERAL FUND	68,869	61,219	76,651	54,955	54,955	54,955	54,955
	-----	-----	-----	-----	-----	-----	-----
Total Financing Plan	\$68,869	\$61,219	\$76,651	\$54,955	\$54,955	\$54,955	\$54,955

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: GENERAL GOVERNMENT
DEPARTMENT: GENERAL GOVERNMENT
FUNCTION: LEGISLATIVE POLICY 1001

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

PERSONNEL SERVICES							

5104 OVERTIME PAY	1,578	360	888	0	0	0	0
5109 SALARY ADJUSTMENTS	0	32	32	0	0	0	0
5151 SOCIAL SECURITY	117	27	67	0	0	0	0
	-----	-----	-----	-----	-----	-----	-----
Total Personnel Services	\$1,695	\$419	\$987	\$0	\$0	\$0	\$0
OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	1,928	10,080	7,755	5,350	5,350	5,350	5,350
5210 PROFESS DEVELOP/TRAI	30,265	31,095	31,070	31,095	31,095	31,095	31,095
5220 UTILITIES/FUEL/MILEA	1,901	1,315	2,000	2,100	2,100	2,100	2,100
5230 PYMNTS/CONTRIBUTIONS	29,740	12,560	12,195	12,660	12,660	12,660	12,660
5290 PROFESS/TECHNICAL SE	2,880	5,000	22,394	3,000	3,000	3,000	3,000
5300 MATERIALS & SUPPLIES	380	750	250	750	750	750	750
5400 EQUIP/MACHINRY& FURN	80	0	0	0	0	0	0
	-----	-----	-----	-----	-----	-----	-----
Total Operating Expenses	\$67,174	\$60,800	\$75,664	\$54,955	\$54,955	\$54,955	\$54,955
GRAND TOTAL	\$68,869	\$61,219	\$76,651	\$54,955	\$54,955	\$54,955	\$54,955

VOTER REGISTRATION #1003

Final FYE 19 Budget Result: During budget deliberations, there were no changes made to this function. The overall increase in this budget is \$39,217 or 33.2%. Personnel Services are up \$26,972 and operating expenses are up \$12,245.

Expenses are increasing due to adding a State/Federal Primary in August along with the Regular State/Federal Election in November.

We are requesting a 1.8% pay increase for the registrars as there has not been an increase in salary in five years.

Cost Center 3 – General Support

All costs are the direct result of election functions not directly related to election-day. The Secretary of the State mandates what we need to accomplish every year.

Cost Center 5 – State/Federal Elections

This section includes one State and Federal Election to be held on November 6, 2018, along with an audit.

Cost Center 6 – Primaries

This section includes one State and Federal Primary to be held on August 14, 2018, along with a recount and audit.

General Information from the Registrar of Voters

Office Hours: Monday - Friday 8:30 a.m. - 12:30 p.m. and Tuesday 5:00 p.m. - 7:00 p.m.

Registrars of Voters: Registrars are available any time, by appointment (860) 441-6650
Kristen Venditti (R) – Office Hours Tuesdays, 5:00 p.m. – 7:00 p.m.
Paul Duarte (D) – Office Hours Tuesdays, 8:30 a.m. – 12:30 p.m.

The Registrars' Office works using State Mandates under the Secretary of the State to:

1. Maintain the Accuracy of the Voter Registration List and Files
2. Organize and Supervise Elections
 - A. Hire and Train Personnel for Election Day
 - B. Ensure Voters' Rights
 - C. Supply Voting Materials (Ballots etc.)
3. Maintain and Care for Voting Machines/Equipment
4. Conduct the Canvass of Electors
5. Facilitate Audits and Recounts as required by Law
6. Conduct Registration Sessions at schools
7. Assist Supervised Balloting for those in Special Homes

Register to Vote/Make changes to your registration: Go to <http://voterregistration.ct.gov> and fill out the online form at your convenience. The link is also located on the Town of Groton Registrars page http://www.groton-ct.gov/town_gov/voter_regs.asp

Party Affiliation Changes: You can make changes to your party affiliation **up to 90 days before a primary**, if you were affiliated with another major party, in order to be eligible to vote in that primary. Please feel free to call our office, if you have any questions.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: GENERAL GOVERNMENT
DEPARTMENT: GENERAL GOVERNMENT
FUNCTION: VOTER REGISTRATION 1003

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

APPROPRIATION							

Personnel Services	100,322	88,352	87,373	117,382	115,324	115,324	115,324
Operating Expenses	22,983	29,655	22,353	41,900	41,900	41,900	41,900

Total Appropriation	\$123,305	\$118,007	\$109,726	\$159,282	\$157,224	\$157,224	\$157,224

COST CENTERS							

10033 GENERAL SUPPORT	83,430	79,167	76,873	84,282	82,224	82,224	82,224
10034 MUNICIPAL ELECTION	0	38,840	32,853	0	0	0	0
10035 STATE ELECTIONS	0	0	0	40,500	40,500	40,500	40,500
10036 PRIMARY ELECTIONS	0	0	0	34,500	34,500	34,500	34,500
10037 PRESIDENTIAL ELECTIO	39,875	0	0	0	0	0	0

Total Cost Centers	\$123,305	\$118,007	\$109,726	\$159,282	\$157,224	\$157,224	\$157,224

FINANCING PLAN							

GENERAL FUND	123,305	118,007	109,726	159,282	157,224	157,224	157,224

Total Financing Plan	\$123,305	\$118,007	\$109,726	\$159,282	\$157,224	\$157,224	\$157,224

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: GENERAL GOVERNMENT
DEPARTMENT: GENERAL GOVERNMENT
FUNCTION: VOTER REGISTRATION 1003

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

PERSONNEL SERVICES							

5102 PART TIME PERSONNEL	39,312	39,312	39,312	40,000	40,000	40,000	40,000
5103 SEASONAL PERSONNEL	32,668	19,440	19,305	45,700	44,700	44,700	44,700
5104 OVERTIME PAY	1,088	912	250	2,117	1,059	1,059	1,059
5109 SALARY ADJUSTMENTS	0	503	503	0	0	0	0
5110 REGULAR PART TIME	22,082	23,201	23,201	24,471	24,471	24,471	24,471
5112 SICK INCENTIVE	50	200	0	0	0	0	0
5151 SOCIAL SECURITY	5,122	4,784	4,802	5,094	5,094	5,094	5,094

Total Personnel Services	\$100,322	\$88,352	\$87,373	\$117,382	\$115,324	\$115,324	\$115,324
OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	9,923	10,000	9,425	17,500	17,500	17,500	17,500
5210 PROFESS DEVELOP/TRAI	4,440	2,395	2,100	1,440	1,440	1,440	1,440
5220 UTILITIES/FUEL/MILEA	958	1,900	950	3,300	3,300	3,300	3,300
5260 REPAIRS & MAINT-FAC/	3,600	3,600	3,600	4,500	4,500	4,500	4,500
5290 PROFESS/TECHNICAL SE	1,689	7,500	3,958	10,100	10,100	10,100	10,100
5300 MATERIALS & SUPPLIES	2,373	4,260	2,320	5,060	5,060	5,060	5,060

Total Operating Expenses	\$22,983	\$29,655	\$22,353	\$41,900	\$41,900	\$41,900	\$41,900
GRAND TOTAL	\$123,305	\$118,007	\$109,726	\$159,282	\$157,224	\$157,224	\$157,224

TOWN CLERK #1005

Final FYE 19 Budget Result: During budget deliberations, there were no changes made to this function. The overall decrease in this budget is \$8,617 or 2.7%. Personnel Services are down \$8,302 and operating expenses are down \$315.

The reduction in Personnel Services and operating expenses reflect the retirement of the Deputy Town Clerk. This position has since been filled.

Cost Center 0 – Leadership & General Support

Included in this cost center are Town Clerk Association dues, Educational Conferences, and support for the Town Council and the Representative Town Meeting. We also offer notarization services to the public.

Cost Center 1 – Licensing & Permits

As a service to the general public, we issue licenses for Connecticut DEEP and the Groton Shellfish Commission.

Cost Center 2 – Legislative Service

The Town Clerk is designated as the Clerk of the Council and the Clerk of the RTM. In this capacity, the Town Clerk serves as the official record keeper for the Town Council, and the Representative Town Meeting. We are the repository for all claims and legal action which require processing.

Cost Center 3 – Vital Statistics

As the Registrar of Vital Statistics, we are responsible for all Birth, Marriage and Death records for the Town of Groton.

Cost Center 4 – Elections

This office is responsible for certifying elections, primaries, referenda questions, and issuing Presidential and all Absentee ballots. The election reports that we provide to the Secretary of the State must be concurrent to the Registrar of Voters and Master Moderators reports.

Cost Center 6 – Record Legal Documents

Any and all transactions involving land located in the Town of Groton must be recorded in the Town Clerk's Office. This includes deeds, mortgages, attachments, tax liens, judgments, maps, probate certificates, variances and all other legal documents pertaining to land use and transfers. The Town Clerk records, and keeps permanent documentation and indices of all transactions. These records are open to the public.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: GENERAL GOVERNMENT
DEPARTMENT: TOWN CLERK
FUNCTION: TOWN CLERK 1005

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
APPROPRIATION							
Personnel Services	272,324	290,335	314,483	282,033	282,033	282,033	282,033
Operating Expenses	27,430	34,485	34,170	34,170	34,170	34,170	34,170
Total Appropriation	\$299,754	\$324,820	\$348,653	\$316,203	\$316,203	\$316,203	\$316,203
COST CENTERS							
10050 LEADERSHIP/GEN SUPPT	104,259	110,177	134,673	107,231	107,231	107,231	107,231
10051 LICENSING & PERMITS	44,828	48,282	48,259	0	0	0	0
10052 LEGISLATIVE SERVICE	42,921	46,783	46,766	45,526	45,526	45,526	45,526
10053 VITAL STATISTICS	30,365	33,901	33,338	49,557	49,557	49,557	49,557
10054 ELECTIONS	4,631	4,274	4,258	24,130	24,130	24,130	24,130
10056 RECORD LEGAL DOCUMEN	72,750	81,403	81,359	89,759	89,759	89,759	89,759
Total Cost Centers	\$299,754	\$324,820	\$348,653	\$316,203	\$316,203	\$316,203	\$316,203
FINANCING PLAN							
SPORTING LICENSES	631	550	550	500	500	500	500
DOG LICENSES (GF)	8,813	7,000	7,000	7,000	7,000	7,000	7,000
OTHER LICENSES/PERMITS	5,124	5,000	4,000	4,000	4,000	4,000	4,000
RECORDING INSTRUMENTS	156,719	150,000	150,000	150,000	150,000	150,000	150,000
CONVEYANCE TAX	1,233,497	700,000	850,000	700,000	700,000	700,000	700,000
VITAL STATISTICS	4,442	5,000	5,000	5,000	5,000	5,000	5,000
LAND RECORD COPIES	33,198	28,000	28,000	28,000	28,000	28,000	28,000
VITALS COPIES	67,594	64,000	64,000	64,000	64,000	64,000	64,000
PAYMENTS FROM OTHER FUNDS	5,000	5,000	5,000	5,000	5,000	5,000	5,000
GENERAL FUND	(1,215,264)	(639,730)	(764,897)	(647,297)	(647,297)	(647,297)	(647,297)
Total Financing Plan	\$299,754	\$324,820	\$348,653	\$316,203	\$316,203	\$316,203	\$316,203

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: GENERAL GOVERNMENT
DEPARTMENT: TOWN CLERK
FUNCTION: TOWN CLERK 1005

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	250,115	260,521	260,588	258,831	258,831	258,831	258,831
5104 OVERTIME PAY	2,536	3,253	3,234	3,160	3,160	3,160	3,160
5105 LONGEVITY PAY	1,050	1,086	1,086	0	0	0	0
5109 SALARY ADJUSTMENTS	0	3,940	27,516	0	0	0	0
5112 SICK INCENTIVE	200	1,184	0	0	0	0	0
5151 SOCIAL SECURITY	18,423	20,351	22,059	20,042	20,042	20,042	20,042

Total Personnel Services	\$272,324	\$290,335	\$314,483	\$282,033	\$282,033	\$282,033	\$282,033

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	14,750	16,340	16,340	16,340	16,340	16,340	16,340
5210 PROFESS DEVELOP/TRAI	825	1,710	1,390	1,390	1,390	1,390	1,390
5230 PYMNTS/CONTRIBUTIONS	454	500	500	500	500	500	500
5260 REPAIRS & MAINT-FAC/	738	835	840	840	840	840	840
5290 PROFESS/TECHNICAL SE	7,000	8,950	8,950	8,950	8,950	8,950	8,950
5300 MATERIALS & SUPPLIES	3,663	6,150	6,150	6,150	6,150	6,150	6,150

Total Operating Expenses	\$27,430	\$34,485	\$34,170	\$34,170	\$34,170	\$34,170	\$34,170

GRAND TOTAL	\$299,754	\$324,820	\$348,653	\$316,203	\$316,203	\$316,203	\$316,203

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: GENERAL GOVERNMENT
DEPARTMENT: TOWN CLERK
FUNCTION: TOWN CLERK 1005

	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

FULL TIME EMPLOYEE (FTE) ANALYSIS						

TOWN CLERK	1.00	1.00	1.00	1.00	1.00	1.00
DEPUTY TOWN CLERK	1.00	1.00	1.00	1.00	1.00	1.00
ASSISTANT TOWN CLERK	1.00	1.00	2.00	2.00	2.00	2.00
OFFICE ASSISTANT II (35)	2.00	2.00	1.00	1.00	1.00	1.00

Total FTE Personnel	5.00	5.00	5.00	5.00	5.00	5.00
FTE SALARIES & WAGES						

TOWN CLERK	69,000	69,000	70,380	70,380	70,380	70,380
DEPUTY TOWN CLERK	55,130	55,142	50,677	50,677	50,677	50,677
ASSISTANT TOWN CLERK	47,462	47,465	93,658	93,658	93,658	93,658
OFFICE ASSISTANT II (35)	88,929	88,981	44,117	44,117	44,117	44,117

Total FTE Salaries & Wages	\$260,521	\$260,589	\$258,832	\$258,832	\$258,832	\$258,832

LEGAL SERVICES #1006

Final FYE 19 Budget Result: During budget deliberations, there were no changes made to this function. The overall decrease in this budget is \$100,000 or 25.0%.

The following adjustments were made to the FYE 19 budget:

- The fund was reduced by \$35,000 in anticipated savings due to various cost-cutting measures.
- The remaining \$65,000 was costs removed associated with the Revaluation process.

Cost Center 0 – Town Attorney

The Town Attorney advises the Town on a wide variety of legal matters including but not limited to federal, state and local laws and regulations, contracts, litigation, Freedom of Information (FOI) matters and tax collection issues. The Town Attorney is available for monthly meetings at the Town Hall to address many of these issues. In addition, issues arise at the staff, Town Council, RTM and Commission levels that require input from the Town Attorney's office. The Town Attorney is appointed by the Town Council.

Cost Center 1 – Misc. Litigation

Costs associated with complex/stand-alone lawsuits that may or may not be handled by the Town Attorney.

Cost Center 2 – Special Attorney

Special Attorneys are hired when there may be a conflict of interest for the Town Attorney to advise and possibly defend the Town in court. Many of these cases deal with tax foreclosures.

Cost Center 4 – General Support

Includes costs associated with appraisals for tax foreclosures, marshal fees and deed research.

Cost Center 6 – Revaluation

Costs associated with assessment appeals primarily resulting from periodic revaluations.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: GENERAL GOVERNMENT
DEPARTMENT: TOWN MANAGER
FUNCTION: LEGAL SERVICES 1006

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

APPROPRIATION							

Operating Expenses	307,386	400,000	400,000	335,000	300,000	300,000	300,000
Total Appropriation	\$307,386	\$400,000	\$400,000	\$335,000	\$300,000	\$300,000	\$300,000

COST CENTERS							

10060 TOWN ATTORNEY	233,275	270,000	270,000	272,500	237,500	237,500	237,500
10061 MISC LITIGATION	2,548	0	0	0	0	0	0
10062 SPECIAL ATTORNEY	0	5,000	5,000	2,500	2,500	2,500	2,500
10064 GENERAL SUPPORT	54,175	45,000	45,000	60,000	60,000	60,000	60,000
10066 REVALUATION	17,388	80,000	80,000	0	0	0	0
Total Cost Centers	\$307,386	\$400,000	\$400,000	\$335,000	\$300,000	\$300,000	\$300,000

FINANCING PLAN							

GENERAL FUND	307,386	400,000	400,000	335,000	300,000	300,000	300,000
Total Financing Plan	\$307,386	\$400,000	\$400,000	\$335,000	\$300,000	\$300,000	\$300,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: GENERAL GOVERNMENT
DEPARTMENT: TOWN MANAGER
FUNCTION: LEGAL SERVICES 1006

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

OPERATING EXPENSES							

5290 PROFESS/TECHNICAL SE	307,386	400,000	400,000	335,000	300,000	300,000	300,000
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Total Operating Expenses	\$307,386	\$400,000	\$400,000	\$335,000	\$300,000	\$300,000	\$300,000
GRAND TOTAL	\$307,386	\$400,000	\$400,000	\$335,000	\$300,000	\$300,000	\$300,000

EXECUTIVE MANAGEMENT #1010

Final FYE 19 Budget Result: During budget deliberations the Town Council increased this function \$10,000 and the RTM sustained this action. The overall decrease in this budget is \$54,180 or 13.5%. Personnel Services are down \$56,690 and operating expenses are up \$2,510.

Cost Center 0 – Leadership/General Support

Assists the Town Council with policy development and guides the implementation of Town Council goals. The Town Manager is also responsible for the supervision and development of the Management Team, and participation in state and regional agencies. This office responds to public inquiries, and advises and assists Town departments as well as state and regional agencies in matters of interest and benefit to Groton.

Cost Center 1 – Legislative Support

Responsible for processing Town Council and RTM referrals, attending Legislative and other Committee meetings in order to set State legislative priorities and coordinating Groton's legislative agenda with local legislators. Develops and issues agendas for all meetings of Town Council, Committee-of-the-Whole, and others as required.

Cost Center 2 – Budget Preparation

This office coordinates development and preparation of the Town operations and capital improvement budgets. It also works with outside agencies to incorporate their budget requests into the Town budget. Introduces the budget at public hearings and discusses budget at Town Council and RTM budget sessions. Attends RTM subcommittee budget review sessions as required.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: TOWN MANAGER
FUNCTION: EXECUTIVE MANAGEMENT 1010

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

APPROPRIATION							

Personnel Services	288,192	373,944	388,323	307,254	307,254	317,254	317,254
Operating Expenses	11,986	27,105	27,305	29,615	29,615	29,615	29,615

Total Appropriation	\$300,178	\$401,049	\$415,628	\$336,869	\$336,869	\$346,869	\$346,869

COST CENTERS							

10100 LEADERSHIP/GEN SUPPT	150,212	176,042	185,759	151,425	151,425	161,425	161,425
10101 LEGISLATIVE SUPPORT	99,688	148,888	157,523	128,068	128,068	128,068	128,068
10102 BUDGET PREPARATION	50,278	76,119	72,346	57,376	57,376	57,376	57,376

Total Cost Centers	\$300,178	\$401,049	\$415,628	\$336,869	\$336,869	\$346,869	\$346,869

FINANCING PLAN							

MISC-UNCLASSIFIED	146	0	0	0	0	0	0
GENERAL FUND	300,032	401,049	415,628	336,869	336,869	346,869	346,869

Total Financing Plan	\$300,178	\$401,049	\$415,628	\$336,869	\$336,869	\$346,869	\$346,869

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: TOWN MANAGER
FUNCTION: EXECUTIVE MANAGEMENT 1010

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	262,020	285,916	292,717	282,307	282,307	282,307	282,307
5104 OVERTIME PAY	316	500	500	500	500	500	500
5109 SALARY ADJUSTMENTS	0	63,650	63,650	0	0	10,000	10,000
5112 SICK INCENTIVE	2,668	0	0	0	0	0	0
5117 ALLOWANCES	4,800	4,800	11,900	4,800	4,800	4,800	4,800
5151 SOCIAL SECURITY	18,388	19,078	19,556	19,647	19,647	19,647	19,647

Total Personnel Services	\$288,192	\$373,944	\$388,323	\$307,254	\$307,254	\$317,254	\$317,254

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	5,317	9,950	10,000	10,000	10,000	10,000	10,000
5210 PROFESS DEVELOP/TRAI	3,104	10,040	10,040	13,300	13,300	13,300	13,300
5220 UTILITIES/FUEL/MILEA	0	645	645	645	645	645	645
5260 REPAIRS & MAINT-FAC/	2,729	3,170	3,170	3,170	3,170	3,170	3,170
5290 PROFESS/TECHNICAL SE	0	0	175	0	0	0	0
5300 MATERIALS & SUPPLIES	836	3,300	2,000	2,500	2,500	2,500	2,500
5400 EQUIP/MACHINRY& FURN	0	0	1,275	0	0	0	0

Total Operating Expenses	\$11,986	\$27,105	\$27,305	\$29,615	\$29,615	\$29,615	\$29,615

GRAND TOTAL	\$300,178	\$401,049	\$415,628	\$336,869	\$336,869	\$346,869	\$346,869

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: TOWN MANAGER
FUNCTION: EXECUTIVE MANAGEMENT 1010

	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

FULL TIME EMPLOYEE (FTE) ANALYSIS						

TOWN MANAGER	1.00	1.00	1.00	1.00	1.00	1.00
ASSIST TO TOWN MANAGER	1.00	1.00	1.00	1.00	1.00	1.00
ADMINISTRATIVE SECRETARY	1.00	1.00	1.00	1.00	1.00	1.00

Total FTE Personnel	3.00	3.00	3.00	3.00	3.00	3.00
FTE SALARIES & WAGES						

TOWN MANAGER	166,144	172,946	160,140	160,140	160,140	160,140
ASSIST TO TOWN MANAGER	75,338	75,338	76,844	76,844	76,844	76,844
ADMINISTRATIVE SECRETARY	44,434	44,434	45,322	45,322	45,322	45,322

Total FTE Salaries & Wages	\$285,915	\$292,717	\$282,307	\$282,307	\$282,307	\$282,307

INFORMATION TECHNOLOGY #1011

Final FYE 19 Budget Result: During budget deliberations, there were no changes made to this function. The overall decrease in this budget is \$3,572 or .4%. Personnel Services are down \$29,753 and operating expenses are up \$26,181.

- The Office Technician position is not being funded this fiscal year.
- We are continuing to work with Client First on the comprehensive ERP system software. The software demos have been completed and we are continuing with the contract negotiations.
- The full migration to the Microsoft Hosted Exchange service through Dell has been completed. The exchange server is still in use to support e-mailing through older Town applications.
- We are continuing to work on getting the Town critical applications backup into a cloud based solution. This will be in place by June 30th. We will continue to use the Town's tape backup system.
- Working on installing the Town's public Wi-Fi network. We have completed the Public Safety, Highway Garage, Human Services, Senior Center (Limited), Town Hall Annex and the Maintenance barn.
- We are working with the Parks and Recreation to create multiple Web Applications. This includes Guide to Hiking Trails, New London County ParkRx and Groton Coastal Accessibility.
- Continuing the work with Public Works on updating the towns Stormwater Sewer Network GIS data. The State has a mandate project called Discharge of Stormwater from Small Municipal Separate Storm Sewer Systems (MS4 General Permit). This data will be used in part of the permit.
- We have responded to 4,339 help desk tickets in FYE 2017. The estimate for FYE 2018 is 4,382 help desk requests. This is about a 1% increase.

Cost Center 3 – Information Technology

The department provides annual hardware (servers, network equipment) maintenance, network connectivity and internet connectivity utilized by all Town departments.

We utilize the GIS software to assist numerous Town departments and the public in achieving their strategies and goals involving all aspects of GIS-related data preparation, building geodatabase and maintaining map templates. We are also responsible for managing town wide data infrastructure and GIS technical support.

Cost Center 4 – Software Maintenance

IT provides annual support maintenance, modifications and support for 37 third party applications utilized by all Town departments. Of the 37 applications, four new one-year application agreements (Mimecast, Office 365 E-mail, Palo Alto firewall and GoDaddy ISP hosting) are being added this year.

Cost Center 7 – Telecommunications

Manage, support and maintain the Town VOIP telephone systems, Frontier land lines and cell phones.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: TOWN MANAGER
FUNCTION: INFORMATION TECHNOLOGY 1011

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

APPROPRIATION							

Personnel Services	481,030	538,803	503,529	509,050	509,050	509,050	509,050
Operating Expenses	450,953	481,458	465,476	507,639	507,639	507,639	507,639

Total Appropriation	\$931,983	\$1,020,261	\$969,005	\$1,016,689	\$1,016,689	\$1,016,689	\$1,016,689

COST CENTERS							

10113 INFORMATION TECHNOLO	560,317	628,944	590,820	596,513	596,513	596,513	596,513
10114 SOFTWARE MAINTENANCE	306,132	321,417	308,960	350,926	350,926	350,926	350,926
10117 TELECOMMUNICATIONS	65,534	69,900	69,225	69,250	69,250	69,250	69,250

Total Cost Centers	\$931,983	\$1,020,261	\$969,005	\$1,016,689	\$1,016,689	\$1,016,689	\$1,016,689

FINANCING PLAN							

GENERAL FUND	931,983	1,020,261	969,005	1,016,689	1,016,689	1,016,689	1,016,689

Total Financing Plan	\$931,983	\$1,020,261	\$969,005	\$1,016,689	\$1,016,689	\$1,016,689	\$1,016,689

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: TOWN MANAGER
FUNCTION: INFORMATION TECHNOLOGY 1011

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	447,462	517,142	454,538	471,860	471,860	471,860	471,860
5105 LONGEVITY PAY	875	945	945	1,015	1,015	1,015	1,015
5109 SALARY ADJUSTMENTS	0	(18,917)	12,681	0	0	0	0
5151 SOCIAL SECURITY	32,693	39,633	35,365	36,175	36,175	36,175	36,175
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Total Personnel Services	\$481,030	\$538,803	\$503,529	\$509,050	\$509,050	\$509,050	\$509,050
OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	524	275	260	275	275	275	275
5210 PROFESS DEVELOP/TRAI	285	2,310	2,285	2,335	2,335	2,335	2,335
5220 UTILITIES/FUEL/MILEA	71,930	75,311	72,341	73,421	73,421	73,421	73,421
5260 REPAIRS & MAINT-FAC/	0	1,399	1,299	1,299	1,299	1,299	1,299
5261 SOFTWARE MAINT FEES	306,132	321,417	308,960	350,926	350,926	350,926	350,926
5290 PROFESS/TECHNICAL SE	70,661	77,758	77,003	77,483	77,483	77,483	77,483
5300 MATERIALS & SUPPLIES	315	1,900	1,875	1,900	1,900	1,900	1,900
5316 VEHICLE MAINT FEE	600	600	600	0	0	0	0
5317 VEHICLE FUEL	506	488	488	0	0	0	0
5410 COMPUTER EQUIPMENT	0	0	365	0	0	0	0
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Total Operating Expenses	\$450,953	\$481,458	\$465,476	\$507,639	\$507,639	\$507,639	\$507,639
GRAND TOTAL	\$931,983	\$1,020,261	\$969,005	\$1,016,689	\$1,016,689	\$1,016,689	\$1,016,689

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: TOWN MANAGER
FUNCTION: INFORMATION TECHNOLOGY 1011

	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

FULL TIME EMPLOYEE (FTE) ANALYSIS						

MANAGER IT	1.00	1.00	1.00	1.00	1.00	1.00
GIS COORDINATOR	1.00	1.00	1.00	1.00	1.00	1.00
IT SYSTEMS ADMINISTRATOR	1.00	1.00	1.00	1.00	1.00	1.00
PC/NETWORK SUPPORT II	3.00	3.00	3.00	3.00	3.00	3.00
OFFICE TECHNICIAN	1.00	1.00	0.00	0.00	0.00	0.00

Total FTE Personnel	7.00	7.00	6.00	6.00	6.00	6.00
FTE SALARIES & WAGES						

MANAGER IT	96,784	96,784	98,720	98,720	98,720	98,720
GIS COORDINATOR	72,367	72,362	75,285	75,285	75,285	75,285
IT SYSTEMS ADMINISTRATOR	81,314	68,207	74,870	74,870	74,870	74,870
PC/NETWORK SUPPORT II	217,191	217,185	222,985	222,985	222,985	222,985
OFFICE TECHNICIAN	49,483	0	0	0	0	0

Total FTE Salaries & Wages	\$517,140	\$454,538	\$471,860	\$471,860	\$471,860	\$471,860

TECHNOLOGY REPLACEMENT #6050

Final FYE 19 Budget Result: During budget deliberations, there were no changes made to this function. The overall decrease in this budget is \$25,880 or 30.5%.

- We are scheduled to replace 68 computers and 2 laptops this year.
- We are budgeting to replace 50 monitors. These funds will be used to purchase replacement monitors as the current monitors fail.

Cost Center 0 – Computer Replacement

This is for replacement of computers, laptops, and monitors. The used but still working computers and laptops are repurposed.

Cost Center 1 – Printer Replacement

Three network printers are scheduled for replacement.

Cost Center 2 – Software Maintenance

This consists of Software Maintenance renewals for outside agencies.

Cost Center 4 – Maintenance

Provides funding for repairs to PCs, laptops and printers that are not covered under manufactures warranty.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: SPEC REV FUNDS-OTHER
DEPARTMENT: INFORMATION TECHNOLOGY
FUNCTION: TECHNOLOGY REPLACEMENT 6050

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
APPROPRIATION							
Operating Expenses	66,874	84,868	80,368	58,988	58,988	58,988	58,988
Total Appropriation	\$66,874	\$84,868	\$80,368	\$58,988	\$58,988	\$58,988	\$58,988
COST CENTERS							
60500 COMPUTER REPLACEMENT	20,510	42,400	39,900	47,500	47,500	47,500	47,500
60501 PRINTER REPLACEMENT	9,480	0	0	3,600	3,600	3,600	3,600
60502 SOFTWARE MAINTENANCE	36,884	38,468	38,468	3,888	3,888	3,888	3,888
60504 MAINTENANCE	0	4,000	2,000	4,000	4,000	4,000	4,000
Total Cost Centers	\$66,874	\$84,868	\$80,368	\$58,988	\$58,988	\$58,988	\$58,988
FINANCING PLAN							
INTEREST INCOME	1,225	650	2,050	2,000	2,000	2,000	2,000
OTHER AGENCIES	1,620	1,040	1,040	1,040	1,040	1,040	1,040
OUTSIDE AGENCIES - MDT	1,413	3,048	3,048	3,888	3,888	3,888	3,888
PAYMENTS FROM OTHER FUNDS	0	35,239	39,147	75,561	75,561	75,561	75,561
FUND BALANCE APPLIED	62,616	44,891	35,083	0	0	0	0
Total Financing Plan	\$66,874	\$84,868	\$80,368	\$82,489	\$82,489	\$82,489	\$82,489

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: SPEC REV FUNDS-OTHER
DEPARTMENT: INFORMATION TECHNOLOGY
FUNCTION: TECHNOLOGY REPLACEMENT 6050

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

OPERATING EXPENSES							

5220 UTILITIES/FUEL/MILEA	650	600	600	600	600	600	600
5260 REPAIRS & MAINT-FAC/	0	4,000	2,000	4,000	4,000	4,000	4,000
5261 SOFTWARE MAINT FEES	0	37,448	37,448	2,448	2,448	2,448	2,448
5290 PROFESS/TECHNICAL SE	420	420	420	840	840	840	840
5410 COMPUTER EQUIPMENT	65,804	42,400	39,900	51,100	51,100	51,100	51,100

Total Operating Expenses	\$66,874	\$84,868	\$80,368	\$58,988	\$58,988	\$58,988	\$58,988
GRAND TOTAL	\$66,874	\$84,868	\$80,368	\$58,988	\$58,988	\$58,988	\$58,988

**TOWN OF GROTON, CT
FYE 2019 BUDGET**

TECHNOLOGY REPLACEMENT FUND REVENUES: #6050

Interest Income - represents income earned on the short-term investment of funds not required for immediate expenses.

Other Agencies - represents the amount received from the Poquonnock Bridge Fire District which participates in this fund.

Other Agencies - MDT: represents the amount received from outside agencies for purchases of mobile data terminals.

Payments From Other Funds - represents the amount that Other Funds will contribute to the operation of this fund.

Fund Balance Applied - represents the amount of unassigned fund balance in the Technology Replacement Fund to be used to fund the budget for the fiscal year.

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
4412 Interest Income	\$ 1,225	\$ 650	\$ 2,050	\$ 2,000	\$ 2,000	\$ 2,000
4625 Other Agencies	\$ 1,620	\$ 1,040	\$ 1,040	\$ 1,040	\$ 1,040	\$ 1,040
4625A Outside Agencies - MDT	\$ 1,413	\$ 3,048	\$ 3,048	\$ 3,888	\$ 3,888	\$ 3,888
4766 Payments from Other Funds	\$ 0	\$ 35,239	\$ 39,147	\$ 75,561	\$ 75,561	\$ 75,561
4999 Fund Balance Applied	\$ 62,616	\$ 44,891	\$ 35,083	\$ 0	\$ 0	\$ 0
Total	\$ 66,874	\$ 84,868	\$ 80,368	\$ 82,489	\$ 82,489	\$ 82,489

Technology Replacement Fund Revenues



Audit Fund Balance as of 6/30/2017	\$ 326,895
Estimated Fund Balance as of 6/30/18	\$ 291,812
Estimated Fund Balance as of 6/30/19	\$ 315,313
Fund Balance as a % of 2019 Expenditures	534.54%

HUMAN RESOURCES #1012

Final FYE 19 Budget Result: During budget deliberations, there were no changes made to this function. The overall decrease in this budget is \$12,485 or 3.8%. Personnel Services are up \$10,151 and operating expenses are down \$22,636.

In addition to the overall services and/or responsibilities provided by the Human Resources Department such as:

- | | |
|--|------------------------------------|
| ➡ Record Keeping | ➡ Benefit Administration |
| ➡ Recruiting, Hiring and Orientation | ➡ Employee Relations |
| ➡ Training | ➡ Investigations |
| ➡ Reviewing insurance certificate requirements | ➡ Conflict Resolution |
| ➡ Customer Service (Internal and External) | ➡ Negotiate and manage consultants |

The HR Department has been tasked with the following additional responsibilities for FYE 2019, despite a reduction of \$15,283 in the Occupational Health and Safety function, and a reduction of \$10,000 in Professional/Technical Services:

- Minimizing utilization of outside counsel for negotiation.
- Implementing a full blown diversity program which includes: Partnering with minority organizations (NAACP, Job Corps), minority publications and local universities.
- Succession Planning, assessing competencies for both current and prospective employees. Evaluating necessary training to improve where minor deficiencies exist.
- Expanding Risk Management with an incentive program which will be initiated in FYE 2018.
- Managing the Fraud Tip Line which was implemented in the latter part of FYE 2018.
- Negotiating with all of our consultants to provide additional training at "0" cost to the Town.

Cost Center 0 - Leadership/General Support

- Maintenance of all records relative to Town personnel via the Human Resources Information System (HRIS).
- Participation as a member of the "Budget Committee".
- Provide training for both compliance and performance enhancement.
- Conduct meetings in conjunction with unions, management and employees with a path to improved performance.

Cost Center 1 – Recruiting & Selection

- Authorized Full-Time positions are 259 in FYE 2018, and are anticipated to be 251 in FYE 2019.
- Responsible for assisting departments with recruitment and hiring of qualified candidates.
- Provide orientation and training for hired, transferred, and promoted employees.
- Assist departments with staffing structure, including the revision and/or creation of applicable job descriptions.

Cost Center 2 – Employee/Labor Relations

- Provide management with effective labor relations training.
- Simplify processes via language "clarification" to avoid conflict.

Current Status of Collective Bargaining Agreements:

GMEA: July 1, 2016 – June 30, 2019

Telecommunicators: July 1, 2014 – June 30, 2018

AFSCME: July 1, 2016 – June 30, 2019

Police: July 1, 2016 – June 30, 2020

USWA: July 1, 2015 – June 30, 2017

General Wage/Salary Increases	<u>FYE 15</u>	<u>FYE 16</u>	<u>FYE 17</u>	<u>FYE 18</u>	<u>FYE 19</u>	<u>FYE 20</u>	<u>Step Increases</u>
GMEA/CILU (Clerical/Professional)	2.00%	2.25%	2.00%	2.00%	2.00%	n/a	2.00%
Police	2.00%	2.00/2.50%	2.00%	3.00%	2.50%	2.50%	4.00%*
Telecommunicators	2.00%	2.00%	2.00%	3.00%	n/a	n/a	2.00%
USWA (Steelworkers)	2.00%	2.25%	2.25%	n/a	n/a	n/a	4.00%
AFSCME (Supervisory)	2.00%	2.00%	2.00%	2.00%	2.00%	n/a	2.00%
Non-union	2.00%	2.00%	0.00%	2.50%	2.00%	n/a	none

n/a = not available at this time, may be in negotiations

*On 4/1/16, 7/1/16, 1/1/18, 7/1/18, 7/1/19 = Police at top step are granted additional \$500

Cost Center 3 – Benefits

- Collaborate with Healthcare consultants to review current experience rating.
- Monitor healthcare consultant's performance.
- Negotiate rates that are cost effective and provide an excellent benefit package to the employees.
- Maintain the Affordable Care Act reporting compliance, re: 1095's.
- Work with the actuaries and the retirement board to maintain the health of the plans.

Cost Center 4 – Risk Management

- Keep departments up to date on OSHA, insurance company safety and health requirements and policies which effect the day to day operation of business within the Town of Groton.
- Provide staff support, technical assistance and organizational analysis with recommendations for cost effective change and operation.
- Protect the assets of the Town by recommending the most effective methods for reducing identified exposures by either transferring or retaining the risk utilizing the most cost effective approach.
- Recommend methods to reduce identified exposures and accidents. Inform departments of any trends in claims that may need changing procedures.

	FYE 2018
Accidents	3 to date (2 due to action of other party)
Liability Claims	1 to date
Citizen Injury	2 to date (1 pending; 1 closed – no payout)
Property Damage	3 to date (All claims closed – no payout)

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: HUMAN RESOURCES
FUNCTION: HUMAN RESOURCES 1012

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

APPROPRIATION							

Personnel Services	302,613	285,403	289,761	295,554	295,554	295,554	295,554
Operating Expenses	35,854	44,156	39,794	45,942	21,520	21,520	21,520

Total Appropriation	\$338,467	\$329,559	\$329,555	\$341,496	\$317,074	\$317,074	\$317,074

COST CENTERS							

10120 LEADERSHIP/GEN SUPPT	35,130	41,274	40,935	41,737	42,315	42,315	42,315
10121 RECRUITING & SELECTI	87,492	70,992	73,592	77,489	77,489	77,489	77,489
10122 EMPLOYEE/LABOR RELAT	106,448	112,176	112,794	115,767	105,767	105,767	105,767
10123 BENEFITS	68,101	55,481	52,881	56,477	56,477	56,477	56,477
10124 RISK MANAGEMENT	41,296	49,636	49,353	50,026	35,026	35,026	35,026

Total Cost Centers	\$338,467	\$329,559	\$329,555	\$341,496	\$317,074	\$317,074	\$317,074

FINANCING PLAN							

MISC-UNCLASSIFIED	2,171	0	0	0	0	0	0
GENERAL FUND	336,296	329,559	329,555	341,496	317,074	317,074	317,074

Total Financing Plan	\$338,467	\$329,559	\$329,555	\$341,496	\$317,074	\$317,074	\$317,074

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: HUMAN RESOURCES
FUNCTION: HUMAN RESOURCES 1012

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	250,303	265,122	269,169	274,551	274,551	274,551	274,551
5109 SALARY ADJUSTMENTS	31,082	0	0	0	0	0	0
5151 SOCIAL SECURITY	21,228	20,281	20,592	21,003	21,003	21,003	21,003

Total Personnel Services	\$302,613	\$285,403	\$289,761	\$295,554	\$295,554	\$295,554	\$295,554
OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	1,167	1,679	1,679	4,302	4,302	4,302	4,302
5210 PROFESS DEVELOP/TRAI	2,004	7,409	4,509	7,109	7,109	7,109	7,109
5220 UTILITIES/FUEL/MILEA	615	787	797	797	797	797	797
5260 REPAIRS & MAINT-FAC/	428	438	438	438	438	438	438
5281 OCCUPATIONAL HEALTH	806	15,563	15,280	15,280	280	280	280
5290 PROFESS/TECHNICAL SE	30,021	16,881	15,742	16,692	6,692	6,692	6,692
5300 MATERIALS & SUPPLIES	813	1,399	1,349	1,324	1,902	1,902	1,902

Total Operating Expenses	\$35,854	\$44,156	\$39,794	\$45,942	\$21,520	\$21,520	\$21,520
GRAND TOTAL	\$338,467	\$329,559	\$329,555	\$341,496	\$317,074	\$317,074	\$317,074

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: HUMAN RESOURCES
FUNCTION: HUMAN RESOURCES 1012

	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

FULL TIME EMPLOYEE (FTE) ANALYSIS						

DIRECTOR HR/RISK MGT	1.00	1.00	1.00	1.00	1.00	1.00
SUPERVISOR, ADMIN HR	0.00	1.00	1.00	1.00	1.00	1.00
EMPLOYEE BENEFITS COORD	1.00	1.00	1.00	1.00	1.00	1.00
HR COORDINATOR	1.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES ASST	1.00	1.00	1.00	1.00	1.00	1.00

Total FTE Personnel	4.00	4.00	4.00	4.00	4.00	4.00
FTE SALARIES & WAGES						

DIRECTOR HR/RISK MGT	98,212	98,212	100,177	100,177	100,177	100,177
SUPERVISOR, ADMIN HR	0	66,344	67,671	67,671	67,671	67,671
EMPLOYEE BENEFITS COORD	57,806	57,806	58,962	58,962	58,962	58,962
HR COORDINATOR	62,296	0	0	0	0	0
HUMAN RESOURCES ASST	46,806	46,806	47,742	47,742	47,742	47,742

Total FTE Salaries & Wages	\$265,120	\$269,168	\$274,551	\$274,551	\$274,551	\$274,551

INSURANCE & CLAIMS #1070

Final FYE 19 Budget Result: During budget deliberations, the RTM reduced this function by **\$20,000**. The overall increase in this budget is \$25,073 or 4%. Personnel Services are up \$16,600 and operating expenses are up \$8,473.

Cost Center 0 – General Liability

This Function reflects premiums not only for third party damages but property damage to Town owned property as well. Limits for flood and earthquake coverage are also included. The basic property damage deductible is \$10,000. An umbrella liability policy is also used to ride above the limits of the primary general liability policy to provide even broader coverage subject to a major self-insured retention of \$10,000 which is applicable only to exposure not covered on the primary layer. In addition, it reflects the premiums paid for the Police Version of Public Officials coverage. The deductible for this coverage is \$25,000. This will include wrongful entry, wrongful arrest, etc. This cost center also includes boiler coverage for the buildings and pump stations, the crime policy for money and securities, and fiduciary coverage.

10700 Policy	2017 - 2018 Premium	2018 - 2019 Projected Total	Justification
Property/Boiler	\$126,787	\$136,296	Industry rates increased due to recent natural disasters, inflationary increase of 2.5-3% on existing locations. Added Lights for Calvin Burrows Field & Musco as LP
Inland Marine	\$21,271	\$22,549	Claims experience
Hull/Boat	\$10,351	\$10,972	Yearly increase
General Liability	\$124,177	\$131,628	Claims experience
Law Enforcement	\$52,307	\$56,230	Claims in suit
Umbrella	\$58,351	\$61,852	Follows Form Excess Liability
Fiduciary Liability	\$5,823	\$5,939	Yearly increase
Crime	\$3,596	\$3,776	Added FIT (Fraudulent Induced Transfer) coverage
Totals:	\$402,663	\$429,242	

Cost Center 1 – Motor Vehicle Liability & Physical Damage

Reflects premiums paid on the Town's vehicles. The Town has a \$1,000 deductible on its collision and comprehensive liability coverage on all vehicles with full glass included.

10701 Policy	2017 - 2018 Premium	2018 - 2019 Projected Total	Justification
Auto	\$82,593	\$88,375	Increased UM/UIM limit due to State mandates. Claims experience
Totals:	\$82,593	\$88,375	

Cost Center 2 – Public Official Liability

Reflects the premium paid to protect Town officials in their decision-making capacity from errors and omissions exposures. Emergency Dispatch "911" coverage for errors and omissions is also included here. This coverage generally serves as additional legal defense coverage. It also includes bonding for the Tax Collector and Treasurer/Accounting Manager. The deductible for Public Official Liability coverage is \$25,000. The deductible for Employment Practice Liability is \$15,000.

10702 Policy	2017 - 2018 Premium	2018 - 2019 Projected Total	Justification
Public Officials Liability	\$18,760	\$20,167	
Public Officials EPLI	\$52,663	\$56,613	Claims experience
Bond - Tax Collector	\$400	\$400	
Bond- Treasurer	\$1,000	\$1,000	
Totals:	\$72,823	\$78,180	

Cost Center 3 – Shellfish Commission

The Town's insurance costs for the Shellfish Commission boats and equipment are budgeted here.

10703 Policy	2017 - 2018 Premium	2018 - 2019 Projected Total	Justification
Hull/Boat	\$4,227	\$4,481	Yearly increase
Totals:	\$4,227	\$4,481	

Cost Center 5 – Administration and Claim Payments

Includes payments made for professional services associated with liability insurances and to claimants that are within the deductible amount.

Cost Center 6 – Unemployment

Includes estimates for unemployment compensation payments for the fiscal year. The Town is self-insured in regards to this claims area.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: NON-DEPARTMENTALS
DEPARTMENT: NON-DEPARTMENTALS
FUNCTION: INSURANCE & CLAIMS 1070

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

APPROPRIATION							

Personnel Services	16,812	10,000	22,500	20,000	46,600	46,600	26,600
Operating Expenses	601,720	612,425	599,556	630,898	620,898	620,898	620,898

Total Appropriation	\$618,532	\$622,425	\$622,056	\$650,898	\$667,498	\$667,498	\$647,498

COST CENTERS							

10700 GENERAL LIABILITY	399,578	423,896	408,500	429,862	429,862	429,862	429,862
10701 MV LIA & PHY DAMAGE	81,187	83,197	84,162	88,375	88,375	88,375	88,375
10702 PUBLIC OFFICIAL LIAB	68,174	70,880	72,667	78,180	78,180	78,180	78,180
10703 SHELLFISH COMMISSION	4,281	4,452	4,227	4,481	4,481	4,481	4,481
10705 ADMIN & CLAIM PAYMEN	48,500	30,000	30,000	30,000	20,000	20,000	20,000
10706 UNEMPLOYMENT	16,812	10,000	22,500	20,000	46,600	46,600	26,600

Total Cost Centers	\$618,532	\$622,425	\$622,056	\$650,898	\$667,498	\$667,498	\$647,498

FINANCING PLAN							

GENERAL FUND	618,532	622,425	622,056	650,898	667,498	667,498	647,498

Total Financing Plan	\$618,532	\$622,425	\$622,056	\$650,898	\$667,498	\$667,498	\$647,498

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: NON-DEPARTMENTALS
DEPARTMENT: NON-DEPARTMENTALS
FUNCTION: INSURANCE & CLAIMS 1070

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

PERSONNEL SERVICES							

5154 UNEMPLOYMENT COMPENS	16,812	10,000	22,500	20,000	46,600	46,600	26,600
Total Personnel Services	\$16,812	\$10,000	\$22,500	\$20,000	\$46,600	\$46,600	\$26,600

OPERATING EXPENSES							

5280 INSURANCE/RISK MGMT	553,220	582,425	569,556	600,898	600,898	600,898	600,898
5285 BUILDNG & PROPERTY D	0	10,000	10,000	10,000	0	0	0
5289 INSURANCE CLAIM PAYM	48,500	20,000	20,000	20,000	20,000	20,000	20,000
Total Operating Expenses	\$601,720	\$612,425	\$599,556	\$630,898	\$620,898	\$620,898	\$620,898
GRAND TOTAL	\$618,532	\$622,425	\$622,056	\$650,898	\$667,498	\$667,498	\$647,498

SELF-FUNDED PLANS #1071

Final FYE 19 Budget Result: During budget deliberations, the Town Council reduced OPEB by \$500,000 and the RTM sustained this action. The overall increase in this budget is \$1,040,499 or 13.6%.

Cost Center 0 – Employee Benefits

Retirement 5152

An actuarial evaluation is completed annually to measure actuarial gains and losses from the previous year in order to determine recommended employer contributions to the retirement fund. The Retirement Fund's Market Value was \$114 million as of June 30, 2017, up from \$107 million in 2016, a 7% increase. Actuarial liabilities continue to grow as active members earn additional benefits. Liabilities now exceed assets by \$19.1 million up from \$10.2 million in 2016. This resulting Funded Ratio of 86.0% is down from 86.2% in 2016.

While the market value of investment return for 2017 was 10.3%, the actuarial value was 6.7%, below the assumed 7.5% return which produced this investment gain. The difference is attributable to the smoothing of investment gains/losses over a five year period. Smoothing serves to moderate potential large swings in actuarial gains/losses and required contributions if investment gains and losses were recognized on an annual basis.

The differences between Actuarial Value Return (smoothed) to the Market Value Return can be seen in the following chart:

FYE	2012	2013	2014	2015	2016	2017
Market Value Return	3.41%	11.60%	15.80%	3.6%	-0.1%	10.3%
Actuarial Value Return	2.32%	5.90%	9.36%	8.8%	6.8%	6.7%
Actuarial Assumption	8.00%	8.00%	7.75%	7.75%	7.5%	7.5%

The Actuarial Valuation report shows an Unfunded Accrued Liability of \$19,129,444 as of July 1, 2017. This represents an increase of \$916,842 over the prior period. The plan experienced a net actuarial loss over the prior period of approximately \$1,379,400.

The Actuarial Value of assets, rather than the Market Value, is used to determine plan contributions. The Actuarial Value spreads the asset volatility over 5 years, thereby smoothing out fluctuations that are inherent in the Market Value.

Health Insurance 5153 (\$7,217,924)

Each year, the Town works collaboratively with our health insurance consultant MDG. This effort ensures that the renewals received from Anthem are accurately projecting expected claims while providing an analysis of future trends. In addition to the narrative, the chart below illustrates the analysis based on MDG's methodology of tabulations for FYE 2019 built off of the January 2018 calculations. It should also be noted that the BOE also utilizes projections from the same document.

The total combined health insurances costs (Line "E") are representative of the following funds: General Fund, Golf Course Fund, Sewer Operating Fund and the School Project for FYE 2019 totaling \$7,217,924. Expenses are inclusive of the following: cost for retirees and active employees for the self-funded plan, premium cost for retirees the over 65 premium based plan and the Town's contributions to the employees' Health Savings Account (HSA). Consideration should also be given to the fact that there is an application of the employees' contribution toward a portion of the Excess of Fund Balance (Line "G") has been reduced. For FYE 2019, we are projecting a net cost increase from \$4,536,278 to \$5,639,936 (Line "Q"). The General Fund contribution for

active and retired employees will see an increase from \$4,082,650 in FYE 2018 to \$5,050,102 (Line "R") in 2019.

STATISTICAL ANALYSIS OF EXPERIENCES VS FUNDING HEALTH PLAN

		FYE 2016	FYE 2017	FY 2018	FY 2019
A	Renewal – Self-Insured	\$6,737,142	\$6,144,666	\$6,054,591	\$6,253,628
B	Premium Based Retiree Coverage	\$504,721	\$525,919	\$518,130	\$576,096
C	Total Renewal	\$7,241,863	\$6,670,585	\$6,572,721	\$6,829,724
D	Health Savings Account Contributions	\$82,500	\$52,000	\$55,000	\$388,200
E	Total Health Insurance Costs	\$7,324,363	\$6,722,585	\$6,627,721	\$7,217,924
F	Percentage Increase in Health Insurance Costs	-0.05%	-8.22%	-1.4%	8.9%
G	Fund Balance – Town Portion	\$2,591,519	\$2,376,369	\$1,928,443	\$457,293
H	Corridor Amount	\$1,513,039	\$1,379,992	\$1,368,242	(\$1,418,858)
I	Available Fund Balance	\$1,078,480	\$996,378	\$560,261	(\$961,565)
J	Fund Balance Used	\$754,936	\$697,484	\$336,121	\$0
K	% of Available Fund Balance Used	70%	70%	60%	No available funds
L	Total Health Insurance Costs	\$7,324,363	\$6,722,585	\$6,572,721	\$6,829,724
M	Less Fund Balance Used	(\$754,936)	(\$697,464)	(\$336,121)	\$0
N	Less Employee/Retiree Contributions	(\$1,547,631)	(\$1,640,489)	(\$1,755,322)	(\$1,577,988)
O	Recommended Fund Prior to Savings		\$4,384,632	\$4,536,278	\$5,639,936
P	Additional Renewal Savings		-\$225,000	\$0	\$0
Q	Equals Recommended Contribution - All Funds	\$5,021,796	\$4,159,632	\$4,536,278	\$5,639,936
R	Recommended Contribution – General Fund	\$4,649,340	\$3,736,587	\$4,082,650	\$5,050,102
S	Percentage Increase – General Fund Contribution	2.45%	-19.63%	9.3%	23.7%

Explanation for increased Health Care Costs

1. Projections are based on claims through December 2017.
2. Total expected plan costs for the Town are increasing 3.3% compared to last year's budget number.
3. Expected costs per enrolled employee are decreasing 0.70% compared to last year's budget number.
4. Claims and administrative fees are running at 94% of budget.
5. Anthem projects a greater health care trend factor this year for medical and Rx expenses (14% medical and 17% for Rx) compared to last year (10% medical and 14% Rx).
6. Stop loss was put out to bid in 2016 and 2017 to make sure current stop loss premiums are the most competitive available.
7. Individual Stop loss deductible setting at \$200,000 per person was analyzed in 2016 and 2017 to compare potential premium savings for a higher deductible amount of \$225k or \$250k as well as paying higher premium amounts for a lower deductible amount of \$150,000 or \$175,000. Based on Groton's catastrophic claims experience the \$200,000 Individual limit was determined the best fit. The \$200,000 limit will be reassessed during this year's final renewal process as stop loss quotes require claims through February and often March to finalize.
8. Aggregate stop loss at 125% of total expected claims plan wide was analyzed in 2016 and 2017 and based on public sector industry specific benchmark data as well as commonly shared best practices it was determined the 125% aggregate insurance limit is appropriate as affordable insurance (\$48,000

annually) to protect the Town in the event claims exploded over 20% of expected. This will be revisited again in 2018.

Life Insurance 5158 (\$16,479)

This amount covers the premium cost for providing life insurance benefits to general fund employees. The cost per \$1,000 of coverage is \$0.085. This rate changed January 2017 and is guaranteed through January 1, 2020.

Worker's Compensation General Fund Contribution 5155 (\$488,103)

Having completed an actuarial evaluation of the Worker's Compensation Fund, the contribution is a recommendation based on a risk factor. Historically, the Town and the Board of Education have used a recommended contribution based on a 55% risk factor, meaning that there is a 55% chance that the claims will be equal to or less than the estimated. Contributions also cover the cost of the Third Party Administrator (TPA) hired to manage claims, legal services and excess claims insurance.

The recommended annual contribution for FYE 2019, based on the July 1, 2017 actuarial evaluation, is \$407,391, decreased from \$419,578 for FYE 2018. As of that date, the Town's portion of the Workers Compensation Fund Balance stood at \$53,095, up from -\$200,582 the previous year. For several years, the recommended contribution has been reduced by amortizing excess fund balance over a five year period. Excess fund balance is determined by subtracting the Incurred but Not Reported Claims (IBNR) from the fund balance. For FYE 2019, this results in a fund balance deficit of -\$688,604, with a five year amortization of \$137,721. Coupled with the recommended contribution, this results in a total contribution of \$545,112 of which \$488,103 is for the General Fund.

Going Forward

Though the claim dollars of late have exhibited a downward trend from 2016-2017, the Town still carried the penalty of a poor experience rating from 2014-2015 where two (2) large claims were experienced. There was a reduction in claims from \$508,505 to \$262,173.

FYE	2014	2015	2016	2017	2018	2019
Claims	\$270,608	\$375,206	\$508,505	\$262,173	TBD	TBD
Total WC Cost	\$340,080	\$453,268	\$575,053	\$399,991	TBD	TBD
Recommended Annual Contribution	\$214,608	\$221,822	\$331,610	\$400,030	\$419,578	\$407,391
WC Fund Bal	\$687,797	\$516,027	\$268,302	(\$7,888)	(\$200,582)	\$53,095
IBNR	\$256,835	\$306,966	\$411,067	\$630,473	\$565,706	\$741,699
Available Assets	\$430,962	\$209,061	(\$142,765)	(\$638,361)	(\$766,288)	(\$688,604)
*5 Yr. Amortization	\$143,654	\$69,687	(\$47,588)	(\$212,787)	(\$153,258)	(\$137,721)
Fund Balance Applied	\$143,654	\$69,687	\$0	\$0	\$0	\$0
Actual Contribution – All Funds	\$70,954	\$152,135	\$379,198	\$612,817	\$572,836	\$545,112
Actual Contribution – General Fund	\$63,846	\$137,837	\$343,693	\$555,004	\$515,552	\$488,103

* 5 year amortization commencing in 2018; prior years were 3 year amortization.

Cost Center 1 – Retiree Health Benefit

Reflects payment made to the Health Insurance Fund out of which payments are made to cover health benefits for retirees and their families based on negotiated labor agreements.

Cost Center 2 – Heart & Hypertension

For Police officers hired prior to July 1, 1996, it is presumed that injuries, illness or death due to heart disease or hypertension are job related and therefore are compensable injuries or illnesses. Claims are administered through the Worker's Compensation System. There was a 4% increase, from \$181,381 to \$189,860.

Cost Center 3 – Other Post-Employment Benefits (OPEB)

In June 2004, the Governmental Accounting Standards Board (GASB) issued Statement #45 entitled "Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions". Retiree medical plans are required to disclose information about asset and liability levels and disclose historical contribution information. Actuarial valuations are required to determine liability levels and show historical contribution information.

The philosophy behind the statement is that post-employment benefits are part of the compensation that is paid to employees in return for services. Therefore, the cost of these benefits should be recognized while the employees are providing those services rather than after they have retired. This same philosophy has been applied to pension benefits for many years.

GASB allows for up to a 30 year amortization period for the liability and requires that an actuarial valuation be performed at least every two years in order to update the Town's OPEB liability amount and Annual Required Contribution (ARC).

The Accrued Liability based on 7/1/16 was \$38,978,183 as compared to 7/1/17 which increased to \$44,084,145. This was an increase of \$5,105,962. The Actuarial Value of Assets of 7/1/16 \$14,696,966 and 7/1/17 \$17,126,882, resulted in an increase in Unfunded Liabilities from \$24,281,217 to \$26,957,263, for an increase of \$2,676,046 in Unfunded Accrued Liabilities.

The Town determined that it would fund a total of \$1,116,797 for the FYE 2019.

Annual Required Contribution – Summary of Town

	Based on 7/1/16 Actuarial Valuation	Based on 7/1/17 Actuarial Valuation
Accrued Liability	\$38,978,183	\$44,084,145
Actuarial Value of Assets	14,696,966	17,126,882
Unfunded Accrued Liability	24,281,217	26,957,263
Amortization Period	21	20
Amortization Growth Rate	3.75%	3.75%
Past Service Cost	1,611,620	1,849,587
Total Normal Cost	1,230,500	1,089,386
Employee Contributions	0	0
Net Normal Cost	1,230,500	1,089,386
Interest	213,159	220,423
ARC	3,055,279	3,159,396
Expected Benefit Payouts	1,840,718	1,822,344
Net Budget Impacts	1,214,561	1,337,052

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: NON-DEPARTMENTALS
DEPARTMENT: NON-DEPARTMENTALS
FUNCTION: SELF FUNDED PLANS 1071

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

APPROPRIATION							

Personnel Services	7,567,921	7,656,157	7,656,157	9,396,070	9,196,656	8,696,656	8,696,656

COST CENTERS							

10710 EMPLOYEE BENEFITS	5,681,869	6,130,574	6,130,574	6,739,743	6,739,743	6,739,743	6,739,743
10711 RETIREE HEALTH BENEF	759,444	874,202	874,202	1,267,053	1,267,053	1,267,053	1,267,053
10712 HEART & HYPERTENSION	186,608	181,381	181,381	189,860	189,860	189,860	189,860
10713 OPEB LIABILITY	940,000	470,000	470,000	1,199,414	1,000,000	500,000	500,000

Total Cost Centers	\$7,567,921	\$7,656,157	\$7,656,157	\$9,396,070	\$9,196,656	\$8,696,656	\$8,696,656

FINANCING PLAN							

GENERAL FUND	7,567,921	7,656,157	7,656,157	9,396,070	9,196,656	8,696,656	8,696,656

Total Financing Plan	\$7,567,921	\$7,656,157	\$7,656,157	\$9,396,070	\$9,196,656	\$8,696,656	\$8,696,656

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: NON-DEPARTMENTALS
DEPARTMENT: NON-DEPARTMENTALS
FUNCTION: SELF FUNDED PLANS 1071

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

PERSONNEL SERVICES							

5152 RETIREMENT	2,120,062	2,390,095	2,390,095	2,452,328	2,452,328	2,452,328	2,452,328
5153 HEALTH INSURANCE	2,977,143	3,208,448	3,208,448	3,783,049	3,783,049	3,783,049	3,783,049
5155 WORKER'S COMP	555,004	515,552	515,552	488,103	488,103	488,103	488,103
5158 LIFE INSURANCE	29,660	16,479	16,479	16,263	16,263	16,263	16,263
5159 HEART & HYPERTENSION	186,608	181,381	181,381	189,860	189,860	189,860	189,860
5160 HEALTH-RETIREE-CURRE	759,444	874,202	874,202	1,267,053	1,267,053	1,267,053	1,267,053
5170 OTHER POSTEMPLOY BEN	940,000	470,000	470,000	1,199,414	1,000,000	500,000	500,000

Total Personnel Services	\$7,567,921	\$7,656,157	\$7,656,157	\$9,396,070	\$9,196,656	\$8,696,656	\$8,696,656

Benefit Allocation by Function and Employee Affiliation

FUNCTION NUMBER & DESCRIPTION	# of FTEs	Non-Union		AFSCME	Steelworkers	Police Union	Pol Non-Union	Employee Benefits						TOTAL BENEFITS	
		Town Plan	ICMA					Retirement #5152	ICMA #5152	Health #5153 & #5160	Life #5158	Workers Comp #5155	OPEB #5170		Heart & Hyper. #5159
GENERAL FUND :															
1005-TOWN CLERK	5.00	1.00			4.00			\$33,243	\$0	\$112,349	\$362	\$10,859	\$11,123	\$167,936	
1010-EXECUTIVE MANAGEMENT	3.00	3.00						\$46,915	\$0	\$67,410	\$217	\$6,515	\$6,674	\$127,731	
1011-INFORMATION TECHNOLOGY	6.00	2.00			4.00			\$48,881	\$0	\$134,819	\$434	\$13,031	\$13,348	\$210,513	
1012-HUMAN RESOURCES	4.00	3.00	1.00					\$46,915	\$2,707	\$89,879	\$289	\$8,687	\$8,899	\$157,377	
1013-FINANCE	19.00	3.00	1.00	2.00	13.00			\$136,169	\$3,136	\$426,927	\$1,375	\$41,263	\$42,269	\$651,140	
1024-PUBLIC SAFETY	85.00				17.00		65.00	\$1,385,919	\$0	\$1,909,938	\$6,150	\$184,600	\$189,099	\$3,865,567	
1035-PUBLIC WORKS	43.00	4.75		3.00	9.25	26.00		\$340,719	\$0	\$966,204	\$3,111	\$93,386	\$95,662	\$1,499,082	
1046-PLANNING & DEVELOPMENT	14.00	5.00	1.00		8.00			\$113,400	\$2,907	\$314,578	\$1,013	\$30,405	\$31,146	\$493,448	
1051-HUMAN SERVICES	8.00	1.00			7.00			\$46,446	\$0	\$179,759	\$579	\$17,374	\$17,798	\$261,955	
1063-LIBRARY	19.00	2.00	1.00		16.00			\$101,694	\$3,938	\$426,927	\$1,375	\$41,263	\$42,269	\$617,467	
1064-PARKS & RECREATION	18.75	4.00	1.25		9.00	4.50		\$132,912	\$6,427	\$421,310	\$1,357	\$40,721	\$41,713	\$644,439	
GENERAL FUND: SUB-TOTAL: FYE 2019	224.75	28.75	5.25	5.00	87.25	30.50	3.00	\$2,433,213	\$19,115	\$5,050,102	\$16,263	\$488,103	\$500,000	\$8,696,655	
OTHER FUNDS:															
2010-GOLF COURSE FUND	6.25	1.00	0.75			4.50		\$46,388	\$2,598	\$140,437	\$452	\$13,574	\$27,809	\$231,258	
2020-SEWER FUND	19.00	3.25			2.75	13.00		\$151,761	\$0	\$426,927	\$1,375	\$41,263	\$84,539	\$705,865	
5000-SCHOOL PROJECTS	1.00	1.00						\$15,638	\$0	\$22,470	\$72	\$2,172	\$4,449	\$44,801	
OTHER FUNDS: SUB-TOTAL: FYE 2019	26.25	5.25	0.75	0.00	2.75	17.50	0.00	\$213,787	\$2,598	\$589,834	\$1,899	\$57,009	\$116,797	\$981,924	
TOTALS - ALL FUNDS-----FYE 2019	251.00	34.00	6.00	5.00	90.00	48.00	3.00	\$2,647,000	\$21,713	\$5,639,936	\$18,162	\$545,112	\$616,797	\$9,678,579	
FYE 2018 Adopted Budget: General & Other								\$2,538,200	\$22,223	\$4,536,278	\$18,310	\$572,836	\$574,445	\$8,443,673	
\$ Change from FYE 2018 to FYE 2019							>	\$108,800	(\$511)	\$1,103,658	(\$148)	(\$27,724)	\$42,352	\$8,479	
% Change from FYE 2018 to FYE 2019							>	4.3%	-2.3%	24.3%	-0.8%	-4.8%	7.4%	4.7%	

FINANCE #1013

Final FYE 19 Budget Result: During budget deliberations, there were no changes made to this function. The overall increase in this budget is \$15,466 or 1.1%. Personnel Services are up \$14,899 and operating expenses are up \$567.

A bond sale will be held in FYE 2018 and will be the start of several bond/note sales in the upcoming years for the Groton 2020 school project.

ACH payments were implemented for all employee payments during FYE 2018. This method of payment will be expanded in FYE 2019 to include vendor payments.

The Groton 2020 school building project is moving forward and we expect this to have a substantial impact to Accounting due to the increased volume of payments and the additional record keeping required.

In FYE 2018 Assessment staff will begin collecting building permit information electronically using tablets purchased for the 2016 revaluation. In addition, the division will implement new procedures to collect data in preparation for the October 1, 2021 revaluation to reduce costs.

The reinstatement of a position in the Tax office has had a very positive impact on the division. The additional staff has allowed cross training among staff in the various billing software used and allowed more effort on collecting delinquent accounts. As a result the division has seen an increase in the collection of prior year taxes, interest and lien fees.

A tax sale is planned for later this year for real estate and residential sewer accounts for which a demand for payment did not result in resolution of the delinquency. Using a tax sale is also expected to reduce legal fees. A second tax sale is planned in Fiscal Year 2019 to resolve the remaining delinquent real estate or residential sewer accounts.

Tax Collector will work toward the Town of Groton adopting a policy for the denial of building permits for delinquent real estate taxpayers.

In FYE 2017 the Purchasing Agent implemented controls for the use of the Town credit card and expanded the Town's ability to utilize cooperative purchasing agreements to leverage volume purchases. Currently a Town credit card policy is being developed along with research for implementation of a procurement card program through the State of CT.

During FYE 2018 the number of copies of our purchase order was reduced as an efficiency measure and the scanning of vendor insurance documents to reduce paper copies was implemented.

Cost Center 0 – Leadership/General Support

Responsible for preparing a Comprehensive Annual Financial Report and a Budget that provides detailed information on the transactions and events affecting the Town's funds. Assures that Town funds are used for appropriate purposes and within approved budgetary functions/accounts.

Cost Center 1 – Accounting/Treasury Management

Administers grants, accounts receivable, accounts payable, payroll and pension responsibilities of the Town. Reconciles cash and invests funds in a financially prudent manner and completes financial statements.

Cost Center 3 – Assessment

Compiles the property grand list to ensure the fair and equitable distribution of the property tax burden. Discovers, lists and values real estate and personal property (includes motor vehicles). Coordinates revaluations of all real property every five years. Administers exemption and abatement programs and works with Board of Assessment Appeals. Aircraft Registration Official coordinates with Groton – New London Airport manager to contact and collect registration fees annually.

Cost Center 5 – Revenue Collection

Maintain, bill and collect taxes for the Town, Groton Sewer District, and the nine (9) taxing districts and/or political subdivisions within the town. Maintain, bill and collect residential and commercial sewer use charges, and landfill charges. Rebill all active delinquent accounts twice a fiscal year. Send lien notices to all delinquent real estate accounts, personal property and sewer use accounts once a year.

Cost Center 7 – Purchasing

Secure goods and services for all departments of the Town in accordance with Town Charter requirements and the Town's Purchasing Manual. Process purchase requisitions and all solicitations (bids, Requests for Proposals, & Requests for Qualifications). Maintain, control and generate all required reports for a capital asset system. Operate the mail room at maximum efficiency. Negotiate, execute and monitor lease agreements for equipment as well as for leased property and buildings. Coordinate the sale of the Town's surplus/obsolete property through a formal auction on a biennial basis as well as throughout the year utilizing an on-line surplus property website.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: FINANCE
FUNCTION: FINANCE 1013

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

APPROPRIATION							

Personnel Services	1,277,561	1,330,604	1,297,682	1,345,503	1,345,503	1,345,503	1,345,503
Operating Expenses	106,927	119,243	118,264	119,810	119,810	119,810	119,810

Total Appropriation	\$1,384,488	\$1,449,847	\$1,415,946	\$1,465,313	\$1,465,313	\$1,465,313	\$1,465,313

COST CENTERS							

10130 LEADERSHIP/GEN SUPPT	191,113	250,850	245,832	259,605	259,605	259,605	259,605
10131 ACCOUNTING/TREASURY	354,640	342,174	352,503	340,348	340,348	340,348	340,348
10133 ASSESSMENT	346,075	368,482	356,356	366,457	366,457	366,457	366,457
10135 REVENUE COLLECTION	302,288	344,194	329,105	352,865	352,865	352,865	352,865
10137 PURCHASING	190,372	144,147	132,150	146,038	146,038	146,038	146,038

Total Cost Centers	\$1,384,488	\$1,449,847	\$1,415,946	\$1,465,313	\$1,465,313	\$1,465,313	\$1,465,313

FINANCING PLAN							

INTEREST INCOME	159,525	125,000	250,000	175,000	175,000	175,000	200,000
TAX COLLECTION SERVICES	148,819	148,819	148,819	150,991	150,991	150,991	150,991
GIS REVENUE	729	600	700	600	600	600	600
FINANCE DEPT COPIES	1,032	900	950	900	900	900	900
RETURNED CHECK FEES	1,523	1,200	1,300	1,100	1,100	1,100	1,100
AIRCRAFT REGISTRATIONS	21,360	21,000	21,270	21,000	21,000	21,000	21,000
DELINQUENT MV FEE	16,269	16,600	16,600	16,000	16,000	16,000	16,000
SALE OF FIXED ASSETS	8,400	2,500	4,000	2,500	2,500	2,500	2,500
MISC-UNCLASSIFIED	1,300	0	2,491	0	0	0	0
GENERAL FUND	1,025,531	1,133,228	969,816	1,097,222	1,097,222	1,097,222	1,072,222

Total Financing Plan	\$1,384,488	\$1,449,847	\$1,415,946	\$1,465,313	\$1,465,313	\$1,465,313	\$1,465,313

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: FINANCE
FUNCTION: FINANCE 1013

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	1,096,351	1,213,565	1,184,373	1,241,382	1,241,382	1,241,382	1,241,382
5102 PART TIME PERSONNEL	1,294	0	857	0	0	0	0
5104 OVERTIME PAY	2,076	3,593	2,964	2,893	2,893	2,893	2,893
5105 LONGEVITY PAY	3,670	3,910	3,910	4,150	4,150	4,150	4,150
5109 SALARY ADJUSTMENTS	85,194	12,655	12,890	0	0	0	0
5112 SICK INCENTIVE	1,483	3,225	1,330	1,360	1,360	1,360	1,360
5117 ALLOWANCES	0	0	100	100	100	100	100
5151 SOCIAL SECURITY	87,493	93,656	91,258	95,618	95,618	95,618	95,618

Total Personnel Services	\$1,277,561	\$1,330,604	\$1,297,682	\$1,345,503	\$1,345,503	\$1,345,503	\$1,345,503

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	49,207	54,944	54,254	55,079	55,079	55,079	55,079
5210 PROFESS DEVELOP/TRAI	3,805	6,315	5,461	7,619	7,619	7,619	7,619
5220 UTILITIES/FUEL/MILEA	17	320	12	270	270	270	270
5230 PYMNTS/CONTRIBUTIONS	633	0	37	0	0	0	0
5240 BOARDS & COMMISSIONS	0	200	200	300	300	300	300
5260 REPAIRS & MAINT-FAC/	3,531	2,881	2,251	2,396	2,396	2,396	2,396
5281 OCCUPATIONAL HEALTH	115	125	115	140	140	140	140
5290 PROFESS/TECHNICAL SE	37,815	41,442	41,483	41,642	41,642	41,642	41,642
5300 MATERIALS & SUPPLIES	9,160	11,785	11,414	12,364	12,364	12,364	12,364
5316 VEHICLE MAINT FEE	300	300	300	0	0	0	0
5317 VEHICLE FUEL	179	206	206	0	0	0	0
5400 EQUIP/MACHINRY& FURN	1,631	175	1,065	0	0	0	0
5410 COMPUTER EQUIPMENT	534	550	1,466	0	0	0	0

Total Operating Expenses	\$106,927	\$119,243	\$118,264	\$119,810	\$119,810	\$119,810	\$119,810

GRAND TOTAL	\$1,384,488	\$1,449,847	\$1,415,946	\$1,465,313	\$1,465,313	\$1,465,313	\$1,465,313

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: FINANCE
FUNCTION: FINANCE 1013

	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

FULL TIME EMPLOYEE (FTE) ANALYSIS						

DIRECTOR OF FINANCE	1.00	1.00	1.00	1.00	1.00	1.00
TAX COLLECTOR	1.00	1.00	1.00	1.00	1.00	1.00
TREASURER/ACCT MGR	1.00	1.00	1.00	1.00	1.00	1.00
ASSESSOR	1.00	1.00	1.00	1.00	1.00	1.00
PURCHASING AGENT	1.00	1.00	1.00	1.00	1.00	1.00
ACCOUNTANT	1.00	1.00	1.00	1.00	1.00	1.00
BUDGET ANALYST & COORD.	1.00	1.00	1.00	1.00	1.00	1.00
ASSISTANT ASSESSOR	1.00	1.00	1.00	1.00	1.00	1.00
DEPUTY TAX COLLECTOR	1.00	1.00	1.00	1.00	1.00	1.00
ASSESS ANALYST ASSOCIATE	1.00	1.00	1.00	1.00	1.00	1.00
ASSESSMENT TECHNICIAN	1.00	1.00	1.00	1.00	1.00	1.00
FINANCIAL ASSISTANT I	4.00	4.00	4.00	4.00	4.00	4.00
FINANCIAL ASST II 35 HRS	1.00	1.00	1.00	1.00	1.00	1.00
FINANCIAL ASST II 40 HRS	2.00	2.00	2.00	2.00	2.00	2.00
OFFICE ASSISTANT II (35)	1.00	1.00	1.00	1.00	1.00	1.00

Total FTE Personnel	19.00	19.00	19.00	19.00	19.00	19.00
FTE SALARIES & WAGES						

DIRECTOR OF FINANCE	112,914	112,914	115,172	115,172	115,172	115,172
TAX COLLECTOR	77,262	77,612	80,747	80,747	80,747	80,747
TREASURER/ACCT MGR	85,859	84,216	85,900	85,900	85,900	85,900
ASSESSOR	99,824	99,824	101,820	101,820	101,820	101,820
PURCHASING AGENT	76,875	76,875	78,413	78,413	78,413	78,413
ACCOUNTANT	68,843	68,838	71,619	71,619	71,619	71,619
BUDGET ANALYST & COORD.	65,600	65,600	66,912	66,912	66,912	66,912
ASSISTANT ASSESSOR	59,122	59,121	61,509	61,509	61,509	61,509
DEPUTY TAX COLLECTOR	55,405	55,419	56,527	56,527	56,527	56,527
ASSESS ANALYST ASSOCIATE	55,405	55,419	56,527	56,527	56,527	56,527
ASSESSMENT TECHNICIAN	53,246	53,253	54,318	54,318	54,318	54,318
FINANCIAL ASSISTANT I	186,206	161,195	193,955	193,955	193,955	193,955
FINANCIAL ASST II 35 HRS	46,102	42,458	52,043	52,043	52,043	52,043
FINANCIAL ASST II 40 HRS	121,708	133,756	121,619	121,619	121,619	121,619
OFFICE ASSISTANT II (35)	49,194	37,875	44,299	44,299	44,299	44,299

Total FTE Salaries & Wages	\$1,213,566	\$1,184,374	\$1,241,382	\$1,241,382	\$1,241,382	\$1,241,382

REVALUATION FUND #2120

Final FYE 19 Budget Result: During budget deliberations there were no changes made to this function. The overall increase in this budget is \$2,800 or 3.3%.

This fund was set up in FYE 1999 to accumulate funds on an annual basis in order to pay for the expenses incurred for the State mandated revaluations. In FYE 2005, the Town began setting aside funds annually for the purpose of accumulating funds for aerial mapping using the same methodology they did when they created this fund for future revaluation expenses. Funds are contributed annually so that major fluctuations in appropriations from the General Fund do not materialize in the one or two years prior to the actual date of revaluation, aerial mapping and other related costs.

Proposed contributions to this fund have been reduced in the past 2 budgets (FYE 2018 -56% and FYE 2017 -5%) which have resulted in significant increases in the future years to accumulate sufficient funds for the next revaluation cycle.

Revaluation Fund		Appropriation		Balance
Fiscal Year	Contribution to Fund	Revaluation	Mapping	Cumulative \$\$ at end of fiscal year
2017 Balance				\$ 14,661
2018 Estimate	\$ 87,500	\$ 86,000	\$ -	\$ 16,161
2019 Adopted	\$ 225,000	\$ 88,750	\$ -	\$ 152,411
2020	\$ 235,000	\$ 50,000	\$ 130,000	\$ 207,411
2021	\$ 272,000	\$ 450,000	\$ -	\$ 29,411
2022	\$ 272,000	\$ 300,000	\$ -	\$ 1,411
2023	\$ 140,000	\$ 50,000	\$ -	\$ 91,411
2024	\$ 140,000	\$ 50,000	\$ -	\$ 181,411
2025	\$ 140,000	\$ 50,000	\$ 32,000	\$ 239,411
2026	\$ 140,000	\$ 310,000	\$ -	\$ 69,411
2027	\$ 141,000	\$ 210,000	\$ -	\$ 411
2028	\$ 140,000	\$ 50,000	\$ -	\$ 90,411
2029	\$ 140,000	\$ 50,000	\$ -	\$ 180,411
2030	\$ 140,000	\$ 50,000	\$ -	\$ 270,411

Cost Center 0 – Property Revaluation

The most recent revaluation was effective October 1, 2016 and the results were reflected in the FYE 2018 budget. The 10-1-16 revaluation was an interim revaluation and did not require the physical inspection of every property. The next revaluation will be effective October 1, 2021 and will impact the FYE 2022 budget. This revaluation will be a full list and measure of all properties.

Cost Center 1 – Aerial Mapping

The last aerial mapping and the updating of GIS planimetric data was completed in FYE 2010. Regular updates were anticipated when the revaluation fund was established on a 5 year schedule. The supplemental imagery update was flown in April 2015 to coincide with the interim revaluation. The full imagery and planimetric updates will again coincide with the full measure and list revaluation and will be required in the FYE 2020 budget.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: FINANCE
FUNCTION: REVALUATION FUND 2120

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

APPROPRIATION							

Operating Expenses	179,999	86,000	86,000	88,800	88,800	88,800	88,800
Total Appropriation	\$179,999	\$86,000	\$86,000	\$88,800	\$88,800	\$88,800	\$88,800

COST CENTERS							

21200 PROPERTY REVALUATION	179,999	86,000	86,000	88,800	88,800	88,800	88,800
Total Cost Centers	\$179,999	\$86,000	\$86,000	\$88,800	\$88,800	\$88,800	\$88,800

FINANCING PLAN							

INTEREST INCOME	875	1,150	165	150	150	150	150
PAYMENTS FROM OTHER FUNDS	128,250	87,500	87,500	250,000	225,000	225,000	225,000
FUND BALANCE APPLIED	50,874	0	0	0	0	0	0
Total Financing Plan	\$179,999	\$88,650	\$87,665	\$250,150	\$225,150	\$225,150	\$225,150

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: FINANCE
FUNCTION: REVALUATION FUND 2120

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	3,780	810	810	1,610	1,610	1,610	1,610
5290 PROFESS/TECHNICAL SE	175,488	85,000	85,000	87,000	87,000	87,000	87,000
5300 MATERIALS & SUPPLIES	460	190	190	190	190	190	190
5410 COMPUTER EQUIPMENT	271	0	0	0	0	0	0

Total Operating Expenses	\$179,999	\$86,000	\$86,000	\$88,800	\$88,800	\$88,800	\$88,800
GRAND TOTAL	\$179,999	\$86,000	\$86,000	\$88,800	\$88,800	\$88,800	\$88,800

**TOWN OF GROTON, CT
FYE 2019 BUDGET**

REVALUATION FUND REVENUES: #2120

Interest Income - represents income earned on the short-term investment of funds not required for immediate expenses.

Payments From Other Funds - represents the amount that the General Fund will contribute to the operation of this fund for State mandated revaluations of real estate property and costs associated with updating the aerial maps.

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
4412 Interest Income	\$ 875	\$ 1,150	\$ 165	\$ 150	\$ 150	\$ 150
4766 Payments from Other Funds	\$ 128,250	\$ 87,500	\$ 87,500	\$ 225,000	\$ 225,000	\$ 225,000
4999 Fund Balance Applied	\$ 50,874	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 179,999	\$ 88,650	\$ 87,665	\$ 225,150	\$ 225,150	\$ 225,150

Revaluation Fund Revenues



Audit Fund Balance as of 6/30/2017	\$ 14,663
Estimated Fund Balance as of 6/30/18	\$ 16,328
Estimated Fund Balance as of 6/30/19	\$ 152,678
Fund Balance as a % of 2019 Expenditures	171.93%

PUBLIC SAFETY #1024

Final FYE 19 Budget Result: During budget deliberations, there were no changes made to this function. The overall increase in this budget is \$52,400 or 0.6%. Personnel Services are up \$182,839 and operating expenses are down \$130,439.

- The Town Manager's reduction to the level service budget request accounts for current vacancies and the time required for filling positions during the fiscal year. The cut will also result in the elimination of funding of a Patrol Lieutenant position and the Emergency Communications Manager/Emergency Management Director position for FYE 2019.
- On December 18, 2017, Public Safety (1024) and Emergency Communications/Emergency Management (1014) were merged together into the Public Safety account (1024). The merger of the two departments will create efficiencies going forward that will result in cost savings.
- Personnel services have increased in the proposed budget due to scheduled pay raises in collective bargaining agreements with the unions.
- Operating expenses have decreased due to the removal of fuel costs and vehicle service from the public safety budget.
- This proposed budget includes the addition of a line item to support the return of a community policing program aimed at addressing issues of concern for citizens and business owners. A networking officer will be assigned to office hours to meet with those who have concerns. The officer will be empowered to work with the public to address issues and will be responsible for other community outreach duties as well.
- The police administration is in the midst of a complete department policy update with the goal of obtaining State of Connecticut Police Officer Standards and Training Council (POST-C) accreditation during FYE 2019.
- The Regional Community Enhancement Task Force continues to address the opiate/opioid epidemic in Groton and the region with positive results. The Task Force will continue to operate in FYE 2019 in the continued effort to enhance the quality of life for citizens in the region.

Cost Center 0 – Leadership & General Support

The Police Department consists of the following components: Administration, Patrol, Detective, Special Services, Records, Training and Animal Control. The Administrative Division is responsible for the overall command and operational functions of the Police Department, including budget preparation, presentation and implementation.

Cost Center 1 – Training

The training of all officers as well as interaction with the youth of our community. Recording and licensing duties are also part of this overall function.

Cost Center 2 – Special Services Bureau

Special Services maintains a dual role in conducting investigations of sex crimes and child and elderly abuse, while also providing services to Groton's youth and schools.

Cost Center 3 – Patrol

The Patrol Division is the largest single component of the Department. All personnel share in the responsibility of effective crime deterrence and prevention, response to critical incidents, emergencies and criminal acts, and providing for overall public safety. The Patrol Division is responsible for efforts in community-oriented policing.

Cost Center 4 – Assembly Safety

Police coverage for parades, Groton Community Events, and all other assembly gatherings where safety is a concern.

Cost Center 5 – Alcohol Enforcement

Reduce the amount of DUI and related accidents through the use of periodic road blocks and extra drunk driving patrols throughout the year.

Cost Center 6 – Police Canine

Track suspects or missing persons, conduct area searches, building searches, drug searches, and article searches, provide police K9 back up and participate in community public relations events.

Cost Center 8 – Criminal Investigations/Evidence

The Detective Division is responsible for the initial and follow-up investigations of major crimes occurring in the Town of Groton in addition to follow-up of other cases that require additional investigation or expertise. Embedded within the Detective Division is the Narcotics Unit.

Cost Center 9 – Animal Control

The Animal Control Division is responsible for the operation and maintenance of the animal shelter, enforcing state statutes regarding animal control, and investigating complaints of nuisance and damage caused by dogs for all of Groton, including the political subdivisions therein. Animal Control is also responsible for servicing complaints regarding all animals, pet adoption and community education.

Cost Center A – Major Criminal Investigations

Major criminal investigations for very serious cases that require intensive investigative time and effort, to include homicide or attempted homicide and other serious cases that are important to solve for public safety and security.

Cost Center C – Emergency Communications

The Emergency Communications Center receives requests for assistance from the public through the 9-1-1 system and other means, including non-emergency telephone lines and automatic alarms, and then dispatches Police, Fire and EMS units as appropriate.

Cost Center D – Emergency Management

Emergency Management is responsible for planning for, coordinating the response to and recovering from disasters and other emergencies. This requires extensive work with our partners in public safety, both within and outside of Groton.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: PUBLIC SAFETY
DEPARTMENT: POLICE
FUNCTION: PUBLIC SAFETY 1024

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

APPROPRIATION							

Personnel Services	7,040,317	7,649,335	7,589,489	8,182,080	7,832,174	7,832,174	7,832,174
Operating Expenses	784,175	645,281	703,719	514,803	514,842	514,842	514,842
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Total Appropriation	\$7,824,492	\$8,294,616	\$8,293,208	\$8,696,883	\$8,347,016	\$8,347,016	\$8,347,016

COST CENTERS							

10240 LEADERSHIP/GEN SUPPO	630,512	643,349	619,659	651,723	651,473	651,473	651,473
10241 TRAINING	170,402	215,334	202,176	215,881	215,881	215,881	215,881
10242 YOUTH BUREAU	358,784	382,179	377,495	387,951	387,951	387,951	387,951
10243 PATROL	4,610,351	4,803,711	4,966,345	5,118,648	4,865,447	4,865,447	4,865,447
10244 ASSEMBLY SAFETY	31,692	39,114	33,732	39,114	39,114	39,114	39,114
10245 ALCOHOL ENFORCEMENT	0	12,127	14,532	0	0	0	0
10246 POLICE CANINE	33,534	51,323	78,167	56,385	56,385	56,385	56,385
10248 CRIMINAL INVEST/EVID	497,009	598,328	458,106	603,008	603,008	603,008	603,008
10249 ANIMAL CONTROL	144,653	163,785	157,843	161,021	161,021	161,021	161,021
1024A MAJOR CRIMES	9,835	0	204	0	0	0	0
1024C EMERGENCY COMMUNICAT	1,281,982	1,327,606	1,327,394	1,404,189	1,343,731	1,343,731	1,343,731
1024D EMERGENCY MANAGEMENT	55,738	57,760	57,555	58,963	23,005	23,005	23,005
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Total Cost Centers	\$7,824,492	\$8,294,616	\$8,293,208	\$8,696,883	\$8,347,016	\$8,347,016	\$8,347,016

FINANCING PLAN							

OTHER LICENSES/PERMITS	14,520	14,000	12,400	13,790	13,790	13,790	13,790
COURT FINES	13,356	15,000	13,000	17,000	17,000	17,000	17,000
PARKING TICKETS	470	350	766	1,100	1,100	1,100	1,100
911 ENHANCEMENT	165,274	165,318	165,318	165,318	165,318	165,318	165,318
NUCLEAR SAFETY DRILL	32,614	37,041	37,042	38,000	38,000	38,000	38,000
EMERGENCY MGMTG (SLA)	20,088	20,019	20,019	20,019	20,019	20,019	20,019
ACCIDENT REPORTS	3,351	4,000	3,350	2,850	2,850	2,850	2,850
DISPATCH-PARAMEDIC SERV	1,000	1,000	1,000	2,000	2,000	2,000	2,000
N STONINGTON-DISPATCH	52,819	52,819	52,819	52,819	52,819	52,819	52,819
COORD MEDICAL EMERG DIREC	22,253	22,257	29,133	22,257	22,257	22,257	22,257
MISC-UNCLASSIFIED	2,520	0	259	0	0	0	0
ANIMAL CONTROL FEES	2,370	4,000	2,330	2,300	2,300	2,300	2,300
LEASE FEES	29,950	27,000	27,080	29,950	29,950	29,950	31,950
PAYMENTS FROM OTHER FUNDS	0	0	0	26,779	26,779	26,779	26,779
GENERAL FUND	7,463,907	7,931,812	7,928,692	8,302,701	7,952,834	7,952,834	7,950,834
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Total Financing Plan	\$7,824,492	\$8,294,616	\$8,293,208	\$8,696,883	\$8,347,016	\$8,347,016	\$8,347,016

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: PUBLIC SAFETY
DEPARTMENT: POLICE
FUNCTION: PUBLIC SAFETY 1024

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	5,481,744	6,222,408	5,819,505	6,454,368	6,262,157	6,262,157	6,262,157
5102 PART TIME PERSONNEL	39,946	48,882	46,775	59,172	59,172	59,172	59,172
5104 OVERTIME PAY	535,183	619,405	660,409	633,103	608,603	608,603	608,603
5105 LONGEVITY PAY	30,405	34,640	33,760	36,270	36,270	36,270	36,270
5106 COLLEGE INCENTIVE PA	88,233	103,777	103,930	113,099	113,099	113,099	113,099
5107 SHIFT REPLACEMENT OT	406,274	387,338	433,847	434,686	434,686	434,686	434,686
5109 SALARY ADJUSTMENTS	68,379	(201,937)	104,655	0	(124,000)	(124,000)	(124,000)
5111 PREMIUM PAY/OUT OF C	80,714	84,518	82,650	88,250	88,250	88,250	88,250
5112 SICK INCENTIVE	45,045	45,409	39,856	47,200	46,950	46,950	46,950
5115 SHIFT PREMIUM	65,936	79,288	67,070	79,288	79,288	79,288	79,288
5116 WAGE CONTINUATION	1,545	0	0	0	0	0	0
5117 ALLOWANCES	22,631	25,500	25,200	25,900	25,900	25,900	25,900
5151 SOCIAL SECURITY	174,282	200,107	171,832	210,744	201,799	201,799	201,799

Total Personnel Services	\$7,040,317	\$7,649,335	\$7,589,489	\$8,182,080	\$7,832,174	\$7,832,174	\$7,832,174

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	10,777	9,050	8,424	9,365	9,365	9,365	9,365
5210 PROFESS DEVELOP/TRAI	41,860	40,050	43,559	52,047	52,047	52,047	52,047
5220 UTILITIES/FUEL/MILEA	113,559	106,730	110,276	109,335	109,335	109,335	109,335
5260 REPAIRS & MAINT-FAC/	10,026	23,714	100,355	108,830	108,830	108,830	108,830
5261 SOFTWARE MAINT FEES	4,869	5,100	5,050	5,250	5,250	5,250	5,250
5281 OCCUPATIONAL HEALTH	2,005	4,000	4,087	4,000	4,000	4,000	4,000
5290 PROFESS/TECHNICAL SE	179,541	148,647	70,863	106,579	106,618	106,618	106,618
5300 MATERIALS & SUPPLIES	149,465	114,397	169,312	116,397	116,397	116,397	116,397
5310 VEHICLE OPER/MAINT	1,169	3,000	1,200	3,000	3,000	3,000	3,000
5316 VEHICLE MAINT FEE	75,475	74,500	74,500	0	0	0	0
5317 VEHICLE FUEL	114,848	116,093	116,093	0	0	0	0
5400 EQUIP/MACHINRY& FURN	79,870	0	0	0	0	0	0
5410 COMPUTER EQUIPMENT	711	0	0	0	0	0	0

Total Operating Expenses	\$784,175	\$645,281	\$703,719	\$514,803	\$514,842	\$514,842	\$514,842

GRAND TOTAL	\$7,824,492	\$8,294,616	\$8,293,208	\$8,696,883	\$8,347,016	\$8,347,016	\$8,347,016

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: PUBLIC SAFETY
DEPARTMENT: POLICE
FUNCTION: PUBLIC SAFETY 1024

	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

FULL TIME EMPLOYEE (FTE) ANALYSIS						

CHIEF OF POLICE	1.00	1.00	1.00	1.00	1.00	1.00
DEPUTY CHIEF	1.00	1.00	1.00	1.00	1.00	1.00
MANAGER EC/EMER. MGT. DIR	1.00	1.00	1.00	0.00	0.00	0.00
POLICE CAPTAIN	1.00	1.00	1.00	1.00	1.00	1.00
POLICE LIEUTENANT	4.00	4.00	4.00	3.00	3.00	3.00
DETECTIVE LIEUTENANT	1.00	1.00	1.00	1.00	1.00	1.00
PATROL SERGEANT	9.00	9.00	9.00	9.00	9.00	9.00
TELECOMMUNICATOR III	9.00	11.00	11.00	11.00	11.00	11.00
TELECOMMUNICATOR IV	4.00	2.00	2.00	2.00	2.00	2.00
PATROL OFFICER	41.00	41.00	41.00	41.00	41.00	41.00
DETECTIVE	5.00	5.00	5.00	5.00	5.00	5.00
YOUTH OFFICER	4.00	4.00	4.00	4.00	4.00	4.00
ANIMAL CONTROL OFFICER	1.00	1.00	1.00	1.00	1.00	1.00
ASST. ANIMAL CONTROL OFCR	1.00	1.00	1.00	1.00	1.00	1.00
POLICE SUPPORT SPECIALIST	0.00	1.00	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II (40)	3.00	2.00	2.00	2.00	2.00	2.00
OFFICE ASST. III (40)	1.00	1.00	1.00	1.00	1.00	1.00

Total FTE Personnel	87.00	87.00	87.00	85.00	85.00	85.00

FTE SALARIES & WAGES						

CHIEF OF POLICE	123,000	123,000	125,460	125,460	125,460	125,460
DEPUTY CHIEF	101,081	101,081	103,103	103,103	103,103	103,103
MANAGER EC/EMER. MGT. DIR	97,371	97,371	99,319	0	0	0
POLICE CAPTAIN	99,214	99,214	101,198	101,198	101,198	101,198
POLICE LIEUTENANT	357,274	345,353	371,571	278,678	278,678	278,678
DETECTIVE LIEUTENANT	89,315	28,669	92,893	92,893	92,893	92,893
PATROL SERGEANT	743,426	692,426	773,323	773,323	773,323	773,323
TELECOMMUNICATOR III	548,242	618,871	679,674	679,674	679,674	679,674
TELECOMMUNICATOR IV	263,933	135,242	137,946	137,946	137,946	137,946
PATROL OFFICER	2,787,712	2,658,272	2,904,001	2,904,001	2,904,001	2,904,001
DETECTIVE	382,010	311,399	397,384	397,384	397,384	397,384
YOUTH OFFICER	305,611	305,700	317,907	317,907	317,907	317,907
ANIMAL CONTROL OFFICER	57,250	57,690	61,968	61,968	61,968	61,968
ASST. ANIMAL CONTROL OFCR	53,848	53,849	58,271	58,271	58,271	58,271
POLICE SUPPORT SPECIALIST	0	25,385	60,000	60,000	60,000	60,000
OFFICE ASSISTANT II (40)	154,629	107,493	110,689	110,689	110,689	110,689
OFFICE ASST. III (40)	58,494	58,490	59,659	59,659	59,659	59,659

Total FTE Salaries & Wages	\$6,222,410	\$5,819,505	\$6,454,367	\$6,262,156	\$6,262,156	\$6,262,156

PUBLIC WORKS #1035

Final FYE 19 Budget Result: During budget deliberations, there were no changes made to this function. The overall decrease in this budget is \$72,042 or 1.2%. Personnel Services are up \$104,475 and operating expenses are down \$176,517.

Town Managers Reduction Impacts

- The Department will not meet the expectations of responding to citizen concerns. The Department has requested an Office Assistant II to address this issue. This request was eliminated.
- Reduction of 2 full time positions which will affect the Transfer Station days and hours being opened. They will be reduced from the current Wednesday through Saturday, 8-4 to just Friday 9-3 and Saturday 8-1. Although the Transfer Station will continue to accept the same items for disposal or recycling, other services such as offering leaf compost and wood chips to the public will be curtailed. Currently, over 1,000 annual permits are sold and over 15,000 yearly trips happen each year.
- The operating expenses are down \$176,517, this is due to:
 - Town Manager removing the Vehicle Maintenance Fee and the Vehicle Fuel costs from this function.

The Director removed over \$300,000 of operating costs from the Division Heads requests. These requests had included exterior brick, concrete sidewalk/steps repairs, carpet cleaning, increased street tree trimming and removal from 2 days/month to 4 days/month and other numerous reductions to all accounts.

Public Works wears the following three very large hats:

- Emergency management and response. Natural Disasters such as Nor'easter's, hurricanes and blizzards are the events for which the Department must plan and respond. These events are often measured in months and years.
- Builders of new and renovated infrastructure. From schools to sewers, the Department either designs or manages the design and construction of capital projects.
- Maintenance of the entire infrastructure (excluding the Board of Education).

The FYE 19 budget must include compliance with several new unfunded mandates from the State, an expanded use of Fitch Middle School and increases in utility rates.

For the past ten years, the Department's services budgets have been reduced resulting in deferring equipment replacements and maintenance. This has also happened in the capital project budget as well.

The impacts of the recent budget reductions:

- Components of the infrastructure are in the fair range, going to poor, increasing the costs to operate and repair. Impacts had been gradual, they are now abrupt. Two roofs were tarped due to failure.
- A local bridge was closed due to failure of that structure.
- The Town has been placed on notice by the State to repair several components of two bridges within the Town.
- A section of sidewalk on Route 184 has been closed due to severe undermining of the concrete walk.
- Lawsuits are being filed pertaining to accidents occurring on public sidewalks.

LED Street Light Conversion (Town Owned Streetlights): Eversource Service Area. The project was completed in July 2017 resulting in 1,374 and 180 parking lot and building lights converted from high pressure sodium to LED. Although the energy costs have decreased, the Department must budget for the repayment of the loan of the capital equipment and installation for the next three years.

LED Street Light Conversion (Groton Utility Owned Streetlights): The conversion has not been completed. The budgets for streetlights in GU service areas are prepared using the current information provided by GU.

The budget moves the Fitch Middle School facility from a caretaker status to an operational status with the planned relocation of the recreation programs located at Seely to Fitch. Wing A will remain unoccupied. Public Works will manage this facility as a town building, like the Senior Center, where Public Works assumes all costs for utilities and maintenance of the facility, to include the cleaning of the general areas.

Enacted was an ordinance (effective Jan 1, 2018) implementing fire alarm permits and maintenance fees pertaining to those structures in the Poquonnock Bridge Fire District. The FYE 19 budget includes funding for known fees and any new work that requires a fire alarm permit.

Since 2004, the Town has been under and in compliance with a general permit for Municipal Separate Storms Sewer Systems (MS4). Inspected and mapped was the storm drainage system which consists of 60 miles of pipe, 2,656 catch basins, and 12 hydrodynamic separators. The cost to perform these activities were all programmed in the Roads and Streets cost center (10355) as the total cost of these activities were minor compared to the total budget for the cost center. The Town now falls under the new general permit with expanded requirements. Although the “new” MS4 permit generally follows the “old” general permit, it greatly expands the requirements to be in compliance. Activities that were reported under the Roads and Streets cost center, such as catch basin cleanings, street sweeping and the water quality testing program will be separated from that cost center and be placed into the new cost center 10354. Identifying the true cost of this expanded unfunded State mandated program will better identify the impacts to the Department and the required funding of these activities in order to stay compliant with the permit.

Comprehensive Materials Management Strategy

This is a DEEP plan which focuses on meeting Connecticut’s goal of achieving sixty-percent diversion of solid waste from disposal by the year 2024. This will require significant steps by the state and municipalities to improve recycling collection systems, including both compliance with existing statutory requirements and the implementation of new best management practices.

Cost Center 0 – Leadership & General Support

Provides efficient support to all operating divisions of the Public Works Department by providing oversight and direction to staff, setting and enforcing policies, managing human resource matters, staff development and training, budget development and control, and fiscal management to ensure services are being provided effectively and efficiently.

As the fiscal arm of the Department, develops information/clarification on our submitted budget and 4th quarter transfers/supplemental appropriation requests and consults with Purchasing Agent to ensure compliance with Town purchasing procedures.

Cost Center 1 – Engineering

Engineering ensures citizen safety and high quality of life by providing properly designed, constructed and inspected public facilities and right-of-way infrastructure. It also supports other Town departments when undertaking capital improvement projects and site plan reviews.

Cost Center 2 – Public Buildings

This Division provides ongoing maintenance, repair and custodial services for over thirty-nine (39) Town-owned buildings and structures, allowing Town employees, Groton residents, and the general public to have access to clean and safe public buildings. The Division ensures the efficient operation of facilities, provides after-hour emergency support, and supports building automation and utility management.

Cost Center 4 – Stormwater MS4

Activities that were reported under the Roads and Streets cost center, such as catch basin cleanings, street sweeping and the water quality testing program will be separated from that cost center and be placed into this new cost center. Identifying the true cost of this expanded unfunded State mandated program will better identify the impacts to the Department and the required funding of these activities in order stay compliant with the permit.

Cost Center 5 – Roads & Streets

This Division is dedicated to enhancing the citizen’s quality of life by maintaining, repairing and replacing streets and other related infrastructure. The Division is responsible for the installation, maintenance, repair

and revitalization of streets, bridges, retaining walls, guardrails, tree trimming and mowing within the right-of-way, traffic signs and markings, traffic signals, graffiti removal, street sweeping and snow removal from streets within the Town's jurisdiction.

Cost Center 6 – Snow & Ice Control

- Provides materials and overtime for Parks Maintenance personnel to clear walks around town facilities.
- Provides services to 95.21 centerline miles of road and three schools (Cutler, Fitch High School, and Kolnaski).
- Clears parking lots totaling 1,564,176 square feet or 39 acres of paved surface.

Cost Center 7 – Street Lighting

The Town owns all of the streetlights in the Eversource area of service. In this service area, the Department is responsible not only for the electricity, but also for the maintenance of the streetlights. In the Groton Utilities service area, the utility owns the streetlights and is responsible for the maintenance. Thus, the rate charged by Groton Utilities includes electricity, maintenance and capital depreciation.

Cost Center 8 – Post Closure Maintenance

The closure and post-closure care requirements for municipal solid waste landfills (MSWLFs) establish the minimum requirements with which MSWLF owner/operators must comply once the landfill stops receiving waste and begins closure. Owner/operators also are required to continue monitoring and maintaining the landfill once it is closed to protect against the release of hazardous constituents to the environment.

Groton has 76 acres at two sites that contain three separate landfills. Welles Road contains bulky (construction) waste while Flanders Road has both a bulky waste and a municipal waste landfill.

Cost Center 9 – Residential Transfer Station

The Flanders Road site is comprised of about 167 acres of which about six acres are allocated for the Transfer Station.

The Transfer Station site is designed to maintain a smooth traffic flow pattern, increase the sorting area for bulky wastes, and allow better sorting of additional wastes. Brush and yard waste, leaves, appliances and scrap metal are separated in the outdoor materials storage area. The site includes a two-story office building with the bottom floor used for consumer electronics and fluorescent light bulb collection and storage, a building for waste oil, oil filter, and antifreeze, and a material storage area.

Cost Center A – Fleet Maintenance

The Fleet staff makes repairs to all Town owned light vehicles, heavy equipment and construction equipment, including Police vehicles, so that staff can operate programs and provide services at a level of optimum effectiveness and efficiency. The division also maintains vehicles from the Board of Education.

The staff in this division delivers vehicle management services to Town of Groton vehicles and equipment units. It also provides fuel management and enforcement of vehicle rules and regulations.

Cost Center B – Vacated School Structures

This cost center programs funds to provide for operation of facilities (Groton Heights) that are turned over to the Town from the Board of Education.

Cost Center C – Utilities

Provides funds for utilities (sewer, water, electricity, propane, natural gas and heating oil) for all general government facilities and parks and recreational areas excluding the Golf Course and Water Pollution Control Facility.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: PUBLIC WORKS
DEPARTMENT: PUBLIC WORKS
FUNCTION: PUBLIC WORKS 1035

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

APPROPRIATION							

Personnel Services	3,205,644	3,205,425	3,302,693	3,443,181	3,309,900	3,309,900	3,309,900
Operating Expenses	2,616,118	2,605,763	2,506,186	2,427,496	2,429,246	2,429,246	2,429,246

Total Appropriation	\$5,821,762	\$5,811,188	\$5,808,879	\$5,870,677	\$5,739,146	\$5,739,146	\$5,739,146

COST CENTERS							

10350 LEADERSHIP/GEN SUPPT	545,457	364,121	505,169	497,381	482,797	482,797	482,797
10351 ENGINEERING	330,002	437,347	429,534	464,508	417,487	417,487	417,487
10352 PUBLIC BUILDINGS	929,881	1,094,809	1,070,712	1,167,128	1,168,878	1,168,878	1,168,878
10354 STORMWATER MS4	0	0	0	170,504	170,504	170,504	170,504
10355 ROADS & STREETS	1,794,107	1,704,271	1,636,526	1,273,630	1,320,024	1,320,024	1,320,024
10356 SNOW/ICE CONTROL	336,402	270,730	308,419	301,353	301,353	301,353	301,353
10357 STREET LIGHTING	293,563	277,529	285,400	351,685	351,685	351,685	351,685
10358 POST CLOSURE MAINT/M	74,644	89,403	58,700	59,380	59,380	59,380	59,380
10359 RESIDENTIAL TRANSFER	379,001	413,120	400,384	336,158	218,088	218,088	218,088
1035A FLEET MAINTENANCE	460,793	432,258	440,751	507,134	507,134	507,134	507,134
1035B VACATED SCHOOL STRUC	97,693	134,910	99,822	10,450	10,450	10,450	10,450
1035C UTILITIES	580,219	592,690	573,462	731,366	731,366	731,366	731,366

Total Cost Centers	\$5,821,762	\$5,811,188	\$5,808,879	\$5,870,677	\$5,739,146	\$5,739,146	\$5,739,146

FINANCING PLAN							

MUNICIPAL PROJECT GRANT	1,242,507	0	1,240,819	1,240,819	1,240,819	1,240,819	1,240,819
HIGHWAY ILLUMINATION	0	1,619	3,730	470	470	470	470
TOWN HIGHWAY AID	381,016	381,016	188,517	377,036	377,036	377,036	377,036
SNOW/ICE CONTROL SVCS	11,166	16,000	28,072	20,000	20,000	20,000	20,000
SALE OF FIXED ASSETS	790	0	0	0	0	0	0
MISC-UNCLASSIFIED	24,771	0	13,213	0	0	0	0
DISPOSAL FEES	157,372	130,000	155,000	130,000	130,000	130,000	130,000
LEASE FEES	130,775	124,236	132,000	132,000	132,000	132,000	132,191
GENERAL FUND	3,873,365	5,158,317	4,047,528	3,970,352	3,838,821	3,838,821	3,838,630

Total Financing Plan	\$5,821,762	\$5,811,188	\$5,808,879	\$5,870,677	\$5,739,146	\$5,739,146	\$5,739,146

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: PUBLIC WORKS
DEPARTMENT: PUBLIC WORKS
FUNCTION: PUBLIC WORKS 1035

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	2,744,313	2,942,786	2,892,640	3,029,466	2,909,914	2,909,914	2,909,914
5104 OVERTIME PAY	179,893	180,097	178,214	181,878	191,878	191,878	191,878
5105 LONGEVITY PAY	15,585	15,635	16,800	17,410	17,410	17,410	17,410
5109 SALARY ADJUSTMENTS	3,381	(118,935)	11,604	0	0	0	0
5111 PREMIUM PAY/OUT OF C	25,620	26,817	24,702	27,604	27,604	27,604	27,604
5112 SICK INCENTIVE	3,523	4,682	4,682	18,432	3,848	3,848	3,848
5116 WAGE CONTINUATION	4,258	0	0	0	0	0	0
5117 ALLOWANCES	10,175	13,743	13,413	13,186	13,186	13,186	13,186
5119 SALARY REIMBURSEMENT	0	(103,190)	(75,726)	(95,005)	(95,005)	(95,005)	(95,005)
5151 SOCIAL SECURITY	218,896	243,790	236,364	250,210	241,065	241,065	241,065

Total Personnel Services	\$3,205,644	\$3,205,425	\$3,302,693	\$3,443,181	\$3,309,900	\$3,309,900	\$3,309,900

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	8,262	7,682	7,504	9,224	9,224	9,224	9,224
5210 PROFESS DEVELOP/TRAI	13,038	12,539	9,979	16,345	16,345	16,345	16,345
5220 UTILITIES/FUEL/MILEA	1,022,827	1,030,299	996,575	1,131,726	1,131,726	1,131,726	1,131,726
5230 PYMNTS/CONTRIBUTIONS	1,500	20,698	9,338	7,898	7,898	7,898	7,898
5260 REPAIRS & MAINT-FAC/	93,494	156,915	132,145	208,771	210,521	210,521	210,521
5261 SOFTWARE MAINT FEES	4,582	8,437	8,437	7,908	7,908	7,908	7,908
5281 OCCUPATIONAL HEALTH	45,141	72,292	55,921	80,871	80,871	80,871	80,871
5290 PROFESS/TECHNICAL SE	602,156	617,174	581,733	598,050	598,050	598,050	598,050
5300 MATERIALS & SUPPLIES	390,804	271,509	295,672	293,703	293,703	293,703	293,703
5316 VEHICLE MAINT FEE	266,900	264,625	264,625	0	0	0	0
5317 VEHICLE FUEL	103,176	101,494	101,494	0	0	0	0
5400 EQUIP/MACHINRY& FURN	61,508	42,099	42,763	54,000	54,000	54,000	54,000
5410 COMPUTER EQUIPMENT	2,730	0	0	19,000	19,000	19,000	19,000

Total Operating Expenses	\$2,616,118	\$2,605,763	\$2,506,186	\$2,427,496	\$2,429,246	\$2,429,246	\$2,429,246

GRAND TOTAL	\$5,821,762	\$5,811,188	\$5,808,879	\$5,870,677	\$5,739,146	\$5,739,146	\$5,739,146

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: PUBLIC WORKS
DEPARTMENT: PUBLIC WORKS
FUNCTION: PUBLIC WORKS 1035

	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

FULL TIME EMPLOYEE (FTE) ANALYSIS						

DIRECTOR OF PUBLIC WORKS	0.75	0.75	0.75	0.75	0.75	0.75
SUPER TECHNICAL SERVICES	1.00	1.00	1.00	1.00	1.00	1.00
SUSTAINABILITY PROJ/MANAG	1.00	1.00	1.00	1.00	1.00	1.00
SUPERVISOR, ADMIN PW	1.00	1.00	1.00	1.00	1.00	1.00
CIVIL ENGINEER PE	1.00	1.00	1.75	1.75	1.75	1.75
CIVIL ENGINEER	1.00	1.00	0.00	0.00	0.00	0.00
PROJECT MGMT SPECIALIST	2.00	2.00	2.00	2.00	2.00	2.00
ENGINEERING TECH II	1.00	1.00	1.00	1.00	1.00	1.00
INSPECTOR I	1.00	1.00	1.00	1.00	1.00	1.00
MATERIAL CONTROL SPEC	1.00	1.00	1.00	1.00	1.00	1.00
FINANCIAL ASSISTANT I	1.00	1.00	1.00	1.00	1.00	1.00
FINANCIAL ASST II 40 HRS	1.00	1.00	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II (35)	0.50	0.50	1.50	0.50	0.50	0.50
PUBLIC BLDG & FLEET SUPV	1.00	1.00	1.00	1.00	1.00	1.00
FOREMAN	3.00	3.00	3.00	3.00	3.00	3.00
PUBLIC WORKS SUPER R&S	1.00	1.00	1.00	1.00	1.00	1.00
FLOOR LEADER	1.00	1.00	1.00	1.00	1.00	1.00
CHIEF EQUIPMENT MECHANIC	3.00	3.00	3.00	3.00	3.00	3.00
SKILLED BUILDING TECH	2.00	2.00	2.00	2.00	2.00	2.00
LANDFILL OPERATOR	1.00	1.00	1.00	0.00	0.00	0.00
HEAVY EQUIP OPERATOR	3.00	3.00	3.00	3.00	3.00	3.00
MAINTENANCE WORKER	2.00	2.00	2.00	2.00	2.00	2.00
MAINTAINER	1.00	1.00	0.00	1.00	1.00	1.00
EQUIPMENT OPERATOR	14.00	14.00	14.00	13.00	13.00	13.00
CUSTODIAN	1.00	1.00	1.00	1.00	1.00	1.00

Total FTE Personnel	46.25	46.25	46.00	44.00	44.00	44.00

FTE SALARIES & WAGES						

DIRECTOR OF PUBLIC WORKS	88,687	88,687	90,461	90,461	90,461	90,461
SUPER TECHNICAL SERVICES	97,140	97,140	99,083	99,083	99,083	99,083
SUSTAINABILITY PROJ/MANAG	86,523	86,523	88,254	88,254	88,254	88,254
SUPERVISOR, ADMIN PW	70,295	70,295	71,700	71,700	71,700	71,700
CIVIL ENGINEER PE	88,672	88,672	141,955	141,955	141,955	141,955
CIVIL ENGINEER	67,317	68,659	0	0	0	0
PROJECT MGMT SPECIALIST	131,443	131,456	134,085	134,085	134,085	134,085
ENGINEERING TECH II	61,298	49,056	66,044	66,044	66,044	66,044
INSPECTOR I	57,165	59,416	61,816	61,816	61,816	61,816
MATERIAL CONTROL SPEC	60,398	60,861	62,078	62,078	62,078	62,078
FINANCIAL ASSISTANT I	47,871	47,869	49,803	49,803	49,803	49,803
FINANCIAL ASST II 40 HRS	60,853	60,861	62,078	62,078	62,078	62,078
OFFICE ASSISTANT II (35)	23,507	23,508	68,137	24,457	24,457	24,457
PUBLIC BLDG & FLEET SUPV	89,808	89,808	91,604	91,604	91,604	91,604
FOREMAN	204,686	204,716	208,810	208,810	208,810	208,810
PUBLIC WORKS SUPER R&S	86,321	86,321	88,047	88,047	88,047	88,047
FLOOR LEADER	74,589	74,589	77,572	77,572	77,572	77,572
CHIEF EQUIPMENT MECHANIC	198,859	198,866	209,378	209,378	209,378	209,378
SKILLED BUILDING TECH	116,605	117,367	124,196	124,196	124,196	124,196
LANDFILL OPERATOR	64,834	64,834	67,427	0	0	0
HEAVY EQUIP OPERATOR	187,138	187,138	194,623	194,623	194,623	194,623
MAINTENANCE WORKER	117,728	114,417	121,305	121,305	121,305	121,305
MAINTAINER	43,780	13,533	0	43,098	43,098	43,098
EQUIPMENT OPERATOR	762,733	753,514	794,290	742,749	742,749	742,749
CUSTODIAN	54,538	54,538	56,719	56,719	56,719	56,719

Total FTE Salaries & Wages	\$2,942,786	\$2,892,641	\$3,029,465	\$2,909,915	\$2,909,915	\$2,909,915

SEWER OPERATING #2020

Final FYE 19 Budget Result: During budget deliberations, there were no changes made to this function. The overall decrease in this budget is \$182,428 or 2.6%. Personnel Services are up \$87,142 and operating expenses are down \$269,570.

The WPCA budget results in a rate increase from \$32/unit/month to \$33/unit/month with a corresponding commercial rate. The rate was last increased in FYE 18.

Capital Improvement Program projects are predominantly dedicated to completing initial engineering, design, permitting and construction cost estimating.

The Division continues to review residential areas of the sewer use district to ensure all units connected to the collection system are properly documented and are being billed appropriately.

Starting with this budget, the funding of vehicle replacements will be part of the annual Sewer Fund Budget. They will no longer be part of the Fleet Fund.

Cost Center 0 – Leadership & General Support

Responsible for ensuring compliance with State & Federal Permits and directing the 24-hour/365 days per year operation of the 7.5 million gallons per day treatment plant and its associated 22 pump stations and 136+ miles of collection system piping.

Cost Center 2 – Renewal & Replacement

Properly fund the replacement of existing equipment and collection system components. The WPCD has developed a ten-year capital improvement program to address the issues related to aging infrastructure and equipment and obsolescence.

Cost Center 3 – Waste Water Treatment

Operation and maintenance of the facilities, systems and equipment present at the waste water treatment plant. Management of the waste water treatment process from receipt of untreated influent through discharge of permit compliant, treated effluent and sludge disposal.

Cost Center 4 – Waste Water Collection

Operation and maintenance of the facilities, systems and equipment associated with the collection system piping and pump stations. Locate and repair clogs and broken piping. Manage nuisance odors and hydrogen sulfide present in the system. Clean, inspect, maintain and repair manholes and piping. Funds are included to procure new equipment to improve inspection, maintenance and repair of the collection system to ensure compliance with Environmental Protection Agency Capacity, Management, Operations and Maintenance (CMOM) requirements for waste water collection systems.

Cost Center 5 – Debt Service

Provides for repayment of principal and interest associated with the cost of the Fort Hill Homes rehabilitation project. Decreasing payments will continue annually until final payment is made in FYE 2029.

TOWN OF GROTON FYE 2019 Sewer Operating Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/17	FYE 2018 Principal Payment	FYE 2018 Interest Payment	FYE 2019 Principal Payment	FYE 2019 Interest Payment
2029	2,710,000.00	12/13/2011	18	Fort Hill Homes (refunding)	2,090,000.00	200,000.00	56,200.00	195,000.00	52,250.00
2028	2,020,000.00	3/12/2013	16	Fort Hill Homes (refunding)	1,695,000.00	160,000.00	46,587.50	160,000.00	41,787.50
				Totals	3,785,000.00	360,000.00	102,787.50	355,000.00	94,037.50

Debt Service Payment FYE 2019 through FYE 2029 Fort Hill Homes Sewer Rehab

Function #20205-Sewer Operating			
FYE	Principal	Interest	FYE Total
2019	355,000.00	94,037.50	449,037.50
2020	350,000.00	85,387.50	435,387.50
2021	350,000.00	76,550.00	426,550.00
2022	340,000.00	67,375.00	407,375.00
2023	335,000.00	57,712.50	392,712.50
2024	325,000.00	48,000.00	373,000.00
2025	325,000.00	38,631.25	363,631.25
2026	320,000.00	28,912.50	348,912.50
2027	310,000.00	18,993.75	328,993.75
2028	305,000.00	9,118.75	314,118.75
2029	110,000.00	2,062.50	112,062.50

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: PUBLIC WORKS
FUNCTION: SEWER OPERATING 2020

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
APPROPRIATION							
Personnel Services	2,014,904	2,194,603	2,110,569	2,285,537	2,281,745	2,281,745	2,281,745
Operating Expenses	3,853,678	4,803,324	4,800,920	4,533,754	4,533,754	4,533,754	4,533,754
Total Appropriation	\$5,868,582	\$6,997,927	\$6,911,489	\$6,819,291	\$6,815,499	\$6,815,499	\$6,815,499
COST CENTERS							
20200 LEADERSHIP/GEN SUPPT	1,092,420	1,155,456	1,119,255	1,030,646	1,015,562	1,015,562	1,015,562
20202 RENEWAL & REPLACEMEN	555,410	1,600,105	1,601,097	1,392,855	1,392,855	1,392,855	1,392,855
20203 WASTE WATER TREATMEN	2,235,288	2,236,058	2,309,956	2,288,774	2,294,420	2,294,420	2,294,420
20204 WASTE WATER COLLECTI	1,508,826	1,543,520	1,418,393	1,657,979	1,663,625	1,663,625	1,663,625
20205 DEBT SERVICE	476,638	462,788	462,788	449,037	449,037	449,037	449,037
Total Cost Centers	\$5,868,582	\$6,997,927	\$6,911,489	\$6,819,291	\$6,815,499	\$6,815,499	\$6,815,499
FINANCING PLAN							
INTEREST INCOME	5,252	2,500	2,495	2,500	2,500	2,500	2,500
MISC-UNCLASSIFIED	1,492	0	124	0	0	0	0
SEWER USE CHARGES	6,074,091	6,639,532	6,272,702	6,448,099	6,448,099	6,448,099	6,448,099
FUND BALANCE APPLIED	0	355,895	636,168	368,692	364,900	364,900	364,900
Total Financing Plan	\$6,080,835	\$6,997,927	\$6,911,489	\$6,819,291	\$6,815,499	\$6,815,499	\$6,815,499

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: PUBLIC WORKS
FUNCTION: SEWER OPERATING 2020

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	1,187,104	1,311,537	1,247,521	1,283,389	1,293,879	1,293,879	1,293,879
5104 OVERTIME PAY	142,054	139,328	137,102	142,381	142,381	142,381	142,381
5105 LONGEVITY PAY	8,235	7,745	7,105	7,260	7,260	7,260	7,260
5109 SALARY ADJUSTMENTS	2,753	3,608	3,608	0	0	0	0
5111 PREMIUM PAY/OUT OF C	15,592	14,609	14,609	14,877	14,877	14,877	14,877
5112 SICK INCENTIVE	1,398	3,099	3,099	2,995	2,995	2,995	2,995
5116 WAGE CONTINUATION	1,661	0	0	0	0	0	0
5117 ALLOWANCES	1,680	2,500	2,500	2,500	2,500	2,500	2,500
5151 SOCIAL SECURITY	100,455	113,131	95,979	111,186	111,988	111,988	111,988
5152 RETIREMENT	112,887	130,221	130,221	151,761	151,761	151,761	151,761
5153 HEALTH INSURANCE	317,283	344,583	344,583	426,927	426,927	426,927	426,927
5155 WORKER'S COMP	43,360	43,514	43,514	41,263	41,263	41,263	41,263
5158 LIFE INSURANCE	2,317	1,390	1,390	1,375	1,375	1,375	1,375
5170 OTHER POSTEMPLOY BEN	78,125	79,338	79,338	99,623	84,539	84,539	84,539

Total Personnel Services	\$2,014,904	\$2,194,603	\$2,110,569	\$2,285,537	\$2,281,745	\$2,281,745	\$2,281,745

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	1,043	900	900	1,500	1,500	1,500	1,500
5210 PROFESS DEVELOP/TRAI	23,150	10,410	9,815	15,250	15,250	15,250	15,250
5220 UTILITIES/FUEL/MILEA	672,456	676,435	674,435	689,348	689,348	689,348	689,348
5230 PYMNTS/CONTRIBUTIONS	520,245	525,197	525,677	522,442	522,442	522,442	522,442
5260 REPAIRS & MAINT-FAC/	394,057	163,343	188,474	205,448	205,448	205,448	205,448
5261 SOFTWARE MAINT FEES	19,702	20,509	17,801	20,249	20,249	20,249	20,249
5280 INSURANCE/RISK MGMT	63,044	65,520	65,500	64,549	64,549	64,549	64,549
5281 OCCUPATIONAL HEALTH	13,810	21,709	28,495	23,350	23,350	23,350	23,350
5290 PROFESS/TECHNICAL SE	581,620	719,550	706,939	722,727	722,727	722,727	722,727
5300 MATERIALS & SUPPLIES	344,054	345,519	332,288	380,729	380,729	380,729	380,729
5315 VEHICLE REPLACEMENT	37,172	40,706	40,706	0	0	0	0
5316 VEHICLE MAINT FEE	19,750	17,800	17,800	18,500	18,500	18,500	18,500
5317 VEHICLE FUEL	9,949	11,051	11,051	12,500	12,500	12,500	12,500
5318 COMPUTER REPLMNT FEE	0	1,783	1,783	2,020	2,020	2,020	2,020
5400 EQUIP/MACHINRY& FURN	170,722	333,190	332,690	223,005	223,005	223,005	223,005
5410 COMPUTER EQUIPMENT	4,833	2,100	2,572	2,100	2,100	2,100	2,100
5420 VEHICLES	0	0	0	450,000	450,000	450,000	450,000
5450 DEBT SERVICE	476,638	462,788	462,788	449,037	449,037	449,037	449,037
5460 RESERVE FUND/EQUIPME	501,433	1,369,000	1,369,000	731,000	731,000	731,000	731,000
5499 CONTINGENCY	0	15,814	12,206	0	0	0	0

Total Operating Expenses	\$3,853,678	\$4,803,324	\$4,800,920	\$4,533,754	\$4,533,754	\$4,533,754	\$4,533,754

GRAND TOTAL	\$5,868,582	\$6,997,927	\$6,911,489	\$6,819,291	\$6,815,499	\$6,815,499	\$6,815,499

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: PUBLIC WORKS
FUNCTION: SEWER OPERATING 2020

	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

FULL TIME EMPLOYEE (FTE) ANALYSIS						

DIRECTOR OF PUBLIC WORKS	0.25	0.25	0.25	0.25	0.25	0.25
ASSIST DIR PUBLIC WORKS	1.00	1.00	1.00	1.00	1.00	1.00
CIVIL ENGINEER PE	1.00	0.00	0.25	0.25	0.25	0.25
CIVIL ENGINEER	0.00	1.00	0.00	0.00	0.00	0.00
LABORATORY TECH	1.00	1.00	1.00	1.00	1.00	1.00
WPCF TECHNICIAN	1.00	1.00	1.00	1.00	1.00	1.00
MATERIAL CONTROL SPEC	1.00	1.00	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II (35)	0.50	0.50	0.50	0.50	0.50	0.50
MAINTENANCE SUPER WPCD	1.00	1.00	1.00	0.00	0.00	0.00
FACILITIES & MAINT SUPV	0.00	0.00	0.00	1.00	1.00	1.00
OPERATIONS SUPER WPCD	1.00	1.00	1.00	1.00	1.00	1.00
OPERATOR WPCD	3.00	3.00	3.00	3.00	3.00	3.00
MECHANIC WPCD	3.00	3.00	3.00	3.00	3.00	3.00
SHIFT OPERATOR	1.00	1.00	1.00	1.00	1.00	1.00
CHIEF MECHANIC	1.00	1.00	1.00	1.00	1.00	1.00
MAINTAINER	1.00	1.00	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR	1.00	1.00	1.00	1.00	1.00	1.00
MECH/OPERATOR TRAINEE	2.00	2.00	2.00	2.00	2.00	2.00

Total FTE Personnel	19.75	19.75	19.00	19.00	19.00	19.00
FTE SALARIES & WAGES						

DIRECTOR OF PUBLIC WORKS	29,562	29,562	30,154	30,154	30,154	30,154
ASSIST DIR PUBLIC WORKS	92,292	92,292	94,138	94,138	94,138	94,138
CIVIL ENGINEER PE	88,672	27,829	17,170	17,170	17,170	17,170
CIVIL ENGINEER	0	32,359	0	0	0	0
LABORATORY TECH	66,061	66,061	68,703	68,703	68,703	68,703
WPCF TECHNICIAN	73,252	49,056	66,044	66,044	66,044	66,044
MATERIAL CONTROL SPEC	60,853	60,861	62,078	62,078	62,078	62,078
OFFICE ASSISTANT II (35)	23,507	23,508	24,457	24,457	24,457	24,457
MAINTENANCE SUPER WPCD	67,158	67,158	68,501	0	0	0
FACILITIES & MAINT SUPV	0	0	0	78,992	78,992	78,992
OPERATIONS SUPER WPCD	86,523	86,523	88,254	88,254	88,254	88,254
OPERATOR WPCD	193,397	193,404	203,689	203,689	203,689	203,689
MECHANIC WPCD	194,227	194,384	204,749	204,749	204,749	204,749
SHIFT OPERATOR	74,589	74,589	77,572	77,572	77,572	77,572
CHIEF MECHANIC	68,702	68,702	71,451	71,451	71,451	71,451
MAINTAINER	30,685	31,472	43,853	43,853	43,853	43,853
EQUIPMENT OPERATOR	47,653	44,547	48,182	48,182	48,182	48,182
MECH/OPERATOR TRAINEE	117,228	105,214	114,394	114,394	114,394	114,394

Total FTE Salaries & Wages	\$1,314,362	\$1,247,521	\$1,283,390	\$1,293,880	\$1,293,880	\$1,293,880

**TOWN OF GROTON, CT
FYE 2019 BUDGET**

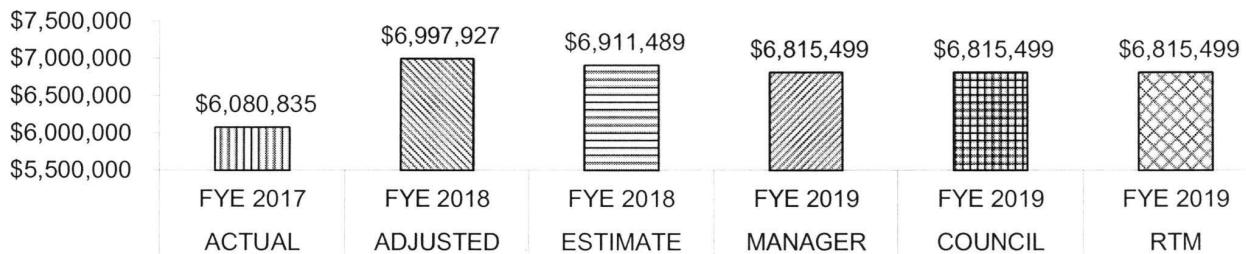
SEWER OPERATING FUND REVENUES: #2020

Interest Income - represents income earned on the short-term investment of funds not required for immediate expenses.

Sewer Use Charges - users of the sanitary sewer services are assessed a sewer use charge. The proposed residential rate is \$33 per month per unit which is a \$1.00 increase over FYE 18 and for industrial/commercial units the new rate is \$0.0526 an increase of \$.0015 per cubic foot of water consumed with a minimum monthly charge of \$33.00.

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
4412 Interest Income	\$ 5,252	\$ 2,500	\$ 2,495	\$ 2,500	\$ 2,500	\$ 2,500
4733 Misc. Unclassified	\$ 1,492	\$ 0	\$ 124	\$ 0	\$ 0	\$ 0
4735 Sewer Use Charges	\$ 6,074,091	\$ 6,639,532	\$ 6,272,702	\$ 6,448,099	\$ 6,448,099	\$ 6,448,099
4999 Fund Balance Applied	\$ 0	\$ 355,895	\$ 636,168	\$ 364,900	\$ 364,900	\$ 364,900
Total	\$ 6,080,835	\$ 6,997,927	\$ 6,911,489	\$ 6,815,499	\$ 6,815,499	\$ 6,815,499

Sewer Operating Fund Revenues



Audit Fund Balance as of 6/30/2017	\$ 2,827,497
Estimated Fund Balance as of 6/30/18	\$ 2,191,329
Estimated Fund Balance as of 6/30/19	\$ 1,826,429
Fund Balance as a % of 2019 Expenditures	26.80%

SOLID WASTE #2030

Final FYE 19 Budget Result: During budget deliberations, there were no changes made to this function. The overall increase in this budget is \$217,391 or 14.7%.

The tipping fee at the Waste-to-Energy Facility has been set by the Authority at \$58/ton for FYE 19.

Function 2030 accounts only for the payments to Southeastern Connecticut Regional Resources Recovery Authority (SCRRA) for the disposal of acceptable waste at the Waste-to-Energy Facility.

Cost Center 0 – Leadership & General Support

This covers the funds share of the annual audit.

Cost Center 2 – Residential/Government Municipal Solid Waste (MSW)

As a member of the Southeastern Connecticut Regional Resources Recovery Authority (SCRRA), municipal solid waste generated within the Town is directed to the Waste-to-Energy Facility located on Route 12, in Preston CT. Private haulers, subdivisions, public works departments and large businesses can dispose of the waste at this facility under a permit that is assigned to the Town. SCRRA then bills the Town for the waste as the agreement is between the Town and SCRRA. The Town's Finance Department then bills the hauler, subdivision, public works departments or large business. All private haulers and large businesses must post a payment bond.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: PUBLIC WORKS
FUNCTION: SOLID WASTE 2030

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
APPROPRIATION							
Operating Expenses	1,643,074	1,477,092	1,694,497	1,694,483	1,694,483	1,694,483	1,694,483
Total Appropriation	\$1,643,074	\$1,477,092	\$1,694,497	\$1,694,483	\$1,694,483	\$1,694,483	\$1,694,483
COST CENTERS							
20300 LEADERSHIP/GEN. SUPP	7,350	7,492	7,438	7,424	7,424	7,424	7,424
20302 RESIDENTIAL/GOV. MSW	1,635,724	1,469,600	1,687,059	1,687,059	1,687,059	1,687,059	1,687,059
Total Cost Centers	\$1,643,074	\$1,477,092	\$1,694,497	\$1,694,483	\$1,694,483	\$1,694,483	\$1,694,483
FINANCING PLAN							
INTEREST INCOME	1,347	900	880	900	900	900	900
DISPOSAL FEES	1,530,397	1,469,500	1,677,915	1,694,497	1,694,497	1,694,497	1,694,497
SCRRRA TRANS SUB/E-WASTE	17,961	15,702	15,702	13,000	13,000	13,000	13,000
FUND BALANCE APPLIED	93,369	0	0	0	0	0	0
Total Financing Plan	\$1,643,074	\$1,486,102	\$1,694,497	\$1,708,397	\$1,708,397	\$1,708,397	\$1,708,397

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: PUBLIC WORKS
FUNCTION: SOLID WASTE 2030

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	0	100	0	0	0	0	0
5220 UTILITIES/FUEL/MILEA	1,606,226	1,469,500	1,687,059	1,687,059	1,687,059	1,687,059	1,687,059
5230 PYMNTS/CONTRIBUTIONS	29,498	0	0	0	0	0	0
5290 PROFESS/TECHNICAL SE	7,350	7,492	7,438	7,424	7,424	7,424	7,424
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Total Operating Expenses	\$1,643,074	\$1,477,092	\$1,694,497	\$1,694,483	\$1,694,483	\$1,694,483	\$1,694,483
GRAND TOTAL	\$1,643,074	\$1,477,092	\$1,694,497	\$1,694,483	\$1,694,483	\$1,694,483	\$1,694,483

**TOWN OF GROTON, CT
FYE 2019 BUDGET**

SOLID WASTE FUND REVENUES: #2030

	<u>FYE 2018</u>	<u>FYE 2019</u>
SCRRRA Tipping Fee	\$ 58.00/ton	\$ 58.00/ton

Interest Income – represents income earned on the short-term investment of funds not required for immediate expenses.

Disposal Fees - includes payments from private haulers for MSW delivered to Preston (includes City of Groton, Navy) and for waste from the Transfer Station diverted to the Waste-to-Energy facility for more cost effective disposal.

Commercial Collections—represents the amount received from users of the commercial trash collection pickup.

SCRRRA Transport Subsidy/E-Waste - represents subsidy received due to the distance Groton is from the Waste Energy Plant in Preston.

Fund Balance Applied - represents that amount of unassigned Fund Balance in the Solid Waste Fund to be used to fund the budget for the fiscal year.

	<u>ACTUAL FYE 2017</u>	<u>ADJUSTED FYE 2018</u>	<u>ESTIMATE FYE 2018</u>	<u>MANAGER FYE 2019</u>	<u>COUNCIL FYE 2019</u>	<u>RTM FYE 2019</u>
4412 Interest Income	\$ 1,347	\$ 900	\$ 880	\$ 900	\$ 900	\$ 900
4740 Disposal Fees	\$ 1,530,397	\$ 1,469,500	\$ 1,677,915	\$ 1,694,497	\$ 1,694,497	\$ 1,694,497
4769 SCRRRA Trsp Subsidy/E-Waste	\$ 17,961	\$ 15,702	\$ 15,702	\$ 13,000	\$ 13,000	\$ 13,000
4999 Fund Balance Applied	\$ 93,369	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 1,643,074	\$ 1,486,102	\$ 1,694,497	\$ 1,708,397	\$ 1,708,397	\$ 1,708,397

Solid Waste Fund Revenues



Audit Fund Balance as of 6/30/2017	\$ 409,591
Estimated Fund Balance as of 6/30/18	\$ 409,591
Estimated Fund Balance as of 6/30/19	\$ 423,505
Fund Balance as a % of 2019 Expenditures	24.99%

Fleet #6040

Final FYE 19 Budget Result: During budget deliberations, the Town Council reduced this function by \$120,221 and the RTM sustained this action. The overall decrease in this budget is \$204,092 or 16.9%.

The purpose of this fund is to maintain the integrity of the Town's fleet, by delivering reliable fleet services. The Fleet Fund covers the costs of vehicle purchases, maintenance and fuel. This fund is responsible for the management of the Town's fleet (rightsizing, replacing, purchase/selling, remarketing), and the repair of its construction, operations and staff vehicles.

Vehicle purchase fees, maintenance and fuel are now budgeted in Function 1077, Contribution to Other Funds.

This year's contribution from the general fund for vehicle purchases is \$748,502. The amounts budgeted for maintenance, fuel, and vehicle replacements are transferred to the Fleet Fund and are included in the Financing plan as "Payments from Other Funds". The costs and revenues associated with vehicle maintenance and fuel of Outside Agencies are captured in a special revenue fund.

Cost Center 0 – Vehicle Replacement

This budget is developed using purchase price and the assigned life for each vehicle. Using these two data points, an annual cost is assigned that must be funded each year so that at the end of its expected life, funds are available for purchase of a replacement.

Cost Center 1 – Vehicle Maintenance

This budget is developed using historical maintenance and repair data for each vehicle.

Cost Center 2 – Vehicle Fuel

The current motor fuels are diesel and gasoline and are dispensed from the key controlled pumps located at the Town Hall Annex. This budget is developed using historical fuel usage data for each vehicle.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: INTERNAL SERVICE FUND
DEPARTMENT: PUBLIC WORKS
FUNCTION: FLEET 6040

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
APPROPRIATION							
Operating Expenses	1,416,942	1,204,092	1,200,837	1,714,827	1,120,221	1,000,000	1,000,000
Total Appropriation	\$1,416,942	\$1,204,092	\$1,200,837	\$1,714,827	\$1,120,221	\$1,000,000	\$1,000,000
COST CENTERS							
60400 VEHICLE REPLACEMENT	772,202	535,000	534,500	1,029,606	435,000	314,779	314,779
60401 VEHICLE MAINTENANCE	418,433	389,285	401,931	390,575	390,575	390,575	390,575
60402 VEHICLE FUEL	226,307	279,807	264,406	294,646	294,646	294,646	294,646
Total Cost Centers	\$1,416,942	\$1,204,092	\$1,200,837	\$1,714,827	\$1,120,221	\$1,000,000	\$1,000,000
FINANCING PLAN							
INTEREST INCOME	4,438	2,300	12,350	12,000	12,000	12,000	12,000
SALE OF FIXED ASSETS	29,279	0	0	0	0	0	0
PAYMENTS FROM OTHER FUNDS	1,217,898	1,120,300	1,120,300	1,610,179	1,610,179	1,489,958	1,489,958
FUND BALANCE APPLIED	165,327	81,492	68,187	92,648	0	0	0
Total Financing Plan	\$1,416,942	\$1,204,092	\$1,200,837	\$1,714,827	\$1,622,179	\$1,501,958	\$1,501,958

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: INTERNAL SERVICE FUND
DEPARTMENT: PUBLIC WORKS
FUNCTION: FLEET 6040

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	0	500	0	0	0	0	0
5220 UTILITIES/FUEL/MILEA	226,307	279,807	264,406	294,646	294,646	294,646	294,646
5260 REPAIRS & MAINT-FAC/	51,966	42,744	55,890	42,885	42,885	42,885	42,885
5300 MATERIALS & SUPPLIES	2,345	0	0	0	0	0	0
5310 VEHICLE OPER/MAINT	364,122	346,541	346,041	347,690	347,690	347,690	347,690
5420 VEHICLES	772,202	534,500	534,500	1,029,606	435,000	314,779	314,779

Total Operating Expenses	\$1,416,942	\$1,204,092	\$1,200,837	\$1,714,827	\$1,120,221	\$1,000,000	\$1,000,000

GRAND TOTAL	\$1,416,942	\$1,204,092	\$1,200,837	\$1,714,827	\$1,120,221	\$1,000,000	\$1,000,000

FYE 2019 FLEET FUND - Programmed Vehicle Replacement Schedule

	Adjusted Replacement Price	Department	Year	Make	Model	In Service	Years in Service	Years Past Due	
\$2,762,660	\$165,000	PW Rds & Sts	1987	JOHN DEERE	690D	1987	32	-7	Vehicles & Equipment due/overdue for replacement
	\$24,000	PW Facilities	2001	FORD	E150	2001	18	-6	
	\$26,000	Parks and Rec	2003	CHEVY	VENTURE	2003	16	-4	
	\$70,000	Parks and Rec Golf Course	1994	FORD	1920	1995	24	-4	
	\$26,206	PW Solid Waste	2005	FORD	F250	2004	15	-3	
	\$41,420	Parks and Rec Maint	2001	FORD	F550	2001	18	-3	
	\$149,000	PW Rds & Sts	2002	STERLING	LT9500	2002	17	-2	
	\$26,500	Parks and Rec Maint	2007	TORO	325D	2007	12	-2	
	\$35,000	Police Patrol	2008	FORD	F-250	2008	11	-1	
	\$49,338	PW Facilities	1993	FORD	F350	1993	26	-1	
	\$253,603	PW Rds & Sts	2003	STERLING	LT9500	2003	16	-1	
	\$32,000	Building Inspection	2010	FORD	ESCAPE	2010	9	-1	
	\$26,335	Human Services	2003	CHEVY	BLAZER	2003	16	-1	
	\$41,478	Parks and Rec Maint	2003	FORD	F550	2003	16	-1	
	\$82,781	PW Solid Waste	2003	INTERNATIONAL	9100 I	2003	16	-1	
	\$42,500	Police Patrol	2014	FORD	INTERCEPTOR	2014	5	-1	
	\$42,500	Police Patrol	2014	FORD	EXPLORER AWD	2014	5	-1	
	\$27,500	Police Detectives	2005	FORD	CR VIC	2006	13	-1	
	\$27,500	Police Detectives	2006	FORD	CR VIC	2006	13	-1	
	\$31,800	Emergency Communication	2007	FORD	F150	2007	12	0	
	\$28,500	Police Admin	2007	FORD	CR VIC	2007	12	0	
	\$42,500	Police Patrol	2015	FORD	EXPLORER AWD	2015	4	0	
	\$145,000	PW Rds & Sts	1993	INTERNATIONAL	4900	1994	25	0	
	\$45,494	PW Rds & Sts	2005	INGERSOL	DD34HF	2004	15	0	
	\$35,000	Building Inspection	2011	FORD	ESCAPE	2011	8	0	
	\$25,000	Planning	2009	FORD	ESCAPE	2009	10	0	
	\$35,000	Library	2009	FORD	ESCAPE-HYBRID	2009	10	0	
	\$35,000	Parks and Rec	2009	FORD	ESCAPE-HYBRID	2009	10	0	
	\$35,000	Parks and Rec	2009	FORD	ESCAPE-HYBRID	2009	10	0	
	\$25,500	Pakrs and Rec Maint	2009	FORD	F-250	2009	10	0	
	\$28,500	Parks and Rec Maint	2008	TORO	325D	2009	10	0	
	\$18,000	PW Solid Waste	2007	FORD	RANGER	2007	12	0	
	\$158,426	PW Solid Waste	2004	STERLING	LT9500	2004	15	0	
	\$169,000	PW Rds & Sts	1987	INTERNATIONAL	S2674	2006	13	-8	
	\$24,000	PW Facilities	2001	FORD	E150	2001	18	-6	
	\$345,000	PW Rds & Sts	2006	SCHWARZE	A8000	2006	13	-3	
	\$32,500	Parks and Rec Maint	2004	TORO	325D	2004	15	-5	
\$314,779	\$42,500	Police-Patrol 3-GRO	2014	FORD	INTERCEPTOR	2014	4	-1	Vehicles Approved by the Town Manager
	\$42,500	Police-Patrol 17-GRO	2014	FORD	EXPLORER AWD	2014	4	-1	
	\$26,250	PW - Fleet 419-GRO	2003	FORD	F-150	2003	16	-4	
	\$125,500	PW- Roads & Streets 418-GRO	2003	STERLING	Plow Truck	2003	16	-1	
	Replace Chassis Only- existing body and control system will re-installed								
	\$65,000	Parks & Rec - Senior Center -41470	2010	FORD	E-350	2011	8	0	
	The Senior Center Bus will be covered under a Federal Transportation Grant that will cover 80% of the cost of the vehicle.								
\$13,029	PW- Fleet 194-GRO	2002	FORD	F-350	2003	16	-1		
	Replace Utility Body & Up-fit Only								

**TOWN OF GROTON, CT
FYE 2019 BUDGET**

FLEET FUND REVENUES: #6040

Interest Income - represents income earned on the short-term investment of funds not required for immediate expenses.

Sale of Fixed Assets - represents revenues generated from the sale of obsolete equipment.

Payments From Other Funds - represents the amount that Other Funds will contribute to the operation of this fund.

Fund Balance Applied - represents the amount of unassigned fund balance in the Fleet Fund to be used to fund the budget for the fiscal year.

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
4412 Interest Income	\$ 4,438	\$ 2,300	\$ 12,350	\$ 12,000	\$ 12,000	\$ 12,000
4731 Sale of Fixed Assets	\$ 29,279	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4766 Payments from Other Funds	\$ 1,217,898	\$ 1,120,300	\$ 1,120,300	\$ 1,610,179	\$ 1,489,958	\$ 1,489,958
4999 Fund Balance Applied	\$ 165,327	\$ 81,492	\$ 68,187	\$ 0	\$ 0	\$ 0
Total	\$ 1,416,942	\$ 1,204,092	\$ 1,200,837	\$ 1,622,179	\$ 1,501,958	\$ 1,501,958

Fleet Fund Revenues



Audit Fund Balance as of 6/30/2017	\$ 471,055
Estimated Fund Balance as of 6/30/18	\$ 402,868
Estimated Fund Balance as of 6/30/19	\$ 904,826
Fund Balance as a % of 2019 Expenditures	90.48%

PLANNING & DEVELOPMENT SERVICES #1046

Final FYE 19 Budget Result: During budget deliberations, the Town Council increased this function by \$7,000, the RTM sustained this action. The overall increase in this budget is \$29,352 or 2.3%. Personnel Services are up \$33,302 and operating expenses are down \$3,950.

Key goals for the Department for this year and the coming years are as follows:

- Grow the Grand List;
- Continue to work with the public and the business community on planning and development related concerns;
- Implement the recommendations of the recently adopted Plan of Conservation and Development;
- Implement the recommendations of the market analysis;
- Implement the recommendations of the regulatory audit; and
- Focus on the key growth areas identified in the Great Blue Survey.

For FYE 2019 our major initiatives will be to improve our regulatory process, economic and business development, while improving the Town of Groton's sense of place and community character. Although the department will not be starting any new special projects during FYE 2019, there is still a tremendous amount of work to be done to complete our current projects. The Office of Planning and Development Services (OPDS) will continue to work to market excess properties in order to maximize their tax revenue, to establish Tax Increment Financing Districts, to finalize and adopt new Zoning Regulations and to provide the day-to-day staff support to eight land use commissions. These day-to-day activities include participation in the Sustainable CT and Community Rating System programs, administering the Community Development Block Grant program and conducting building and code enforcement inspections. In addition, OPDS will continue its work on several grant-funded projects including the Thames River Innovation Project, a NOAA funded Extreme Weather Events project and the Thames River Heritage Park. Other FYE 2018 projects that will be continued in FYE 2019 include:

- Developing an Economic Development Strategic Plan;
- Utilizing the new Economic Development website;
- Creating additional development process guidance materials to assist growing and new business development;
- Develop a pilot signage and wayfinding area to implement the recommendations of the wayfinding signage program;
- Continue the marketing, promotion of and ultimately the disposition of excess town property such as the Mystic Education Center, Groton Heights, and the Seely School;
- The development of new marketing strategies and efforts to promote the Town of Groton;
- Develop an economic development outreach program outside of Connecticut and to develop our social media presence to showcase Groton; and
- Working with the SECOG to secure funding for the implementation of the key recommendations of the Joint Land Use Study (JLUS).

The department also works with other town departments, local, and regional partners on projects that improve the quality of life and sense of place of Groton. The entire division will continue to offer excellent service and assistance to businesses and homeowners.

Cost Center 0 – Leadership & General Support

Provides leadership and direction on the current and future focus of the department. Responsible for directing the planning, development, and economic development priorities, preparing the department annual budget, as well as financial and grant administration, assuring that land is developed in a well-planned orderly fashion, and is consistent with the development vision of Groton.

Cost Center 1 – Development and Plan Review

Responsible for providing assistance in the preparation of and logistical support for the processing of all land use applications.

Cost Center 2 – Inspection Services

Responsible for the day-to-day activity and administration for all active building and construction projects.

Cost Center 3 – Enforcement

Responsible for the administration of zoning, historic district, rental housing code, blight, property maintenance code and inland wetlands regulations with respect to processing of complaints, investigations, interpretations, corrections of violations and comprehensive management of enforcement database.

Cost Center 4 – Community Development

Responsible for the development and rehabilitation of the town's housing stock with a focus on meeting the town's affordable housing needs.

Cost Center 5 – Economic Development/Marketing

Serve as the Town of Groton primary "Point of Contact" to the business and development community assisting as a guidance and informational liaison. Market and promote the town to grow business and economic development.

Cost Center 6 – Long Range Planning

Responsible for implementing the community's vision and goals for the physical, economic and social future of the town. The focus this year is to implement the recommendations of the 2016 Plan of Conservation and Development. A priority of this document is to enhance community character and Groton's sense of place.

Cost Center 8 – Land Use & Development Commission Support

Responsible for providing direct technical and administrative staff support to Groton's 14 land use and development agencies, boards and commissions. The land use agencies are the key boards and commissions in town that are adopting new plans and regulatory changes, as well as approving most plans for development.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: PLANNING & DEVELOPMENT
DEPARTMENT: PLANNING & DEVELOPMENT
FUNCTION: PLANNING & DEV SERVICES 1046

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
APPROPRIATION							
Personnel Services	1,033,819	1,173,831	1,156,850	1,207,122	1,200,133	1,207,133	1,207,133
Operating Expenses	364,365	120,348	137,318	228,988	116,398	116,398	116,398
Total Appropriation	\$1,398,184	\$1,294,179	\$1,294,168	\$1,436,110	\$1,316,531	\$1,323,531	\$1,323,531
COST CENTERS							
10460 LEADERSHIP/GEN SUPPT	277,722	317,302	294,280	301,080	293,080	293,080	293,080
10461 PLAN REVIEW	206,145	226,407	220,083	225,458	221,808	221,808	221,808
10462 INSPECTION SERVICES	260,967	297,339	279,318	303,131	303,131	303,131	303,131
10463 ENFORCEMENT	20,784	50,788	52,382	54,056	54,056	54,056	54,056
10464 COMMUNITY DEVELOPMEN	62,700	87,283	87,278	87,374	87,374	87,374	87,374
10465 ECON DEV/MARKETING	335,201	266,166	300,346	311,784	294,695	301,695	301,695
10466 LONG RANGE PLANNING	176,598	3,734	2,134	93,000	3,000	3,000	3,000
10468 LAND USE & DEV COM S	58,067	45,160	58,347	60,227	59,387	59,387	59,387
Total Cost Centers	\$1,398,184	\$1,294,179	\$1,294,168	\$1,436,110	\$1,316,531	\$1,323,531	\$1,323,531
FINANCING PLAN							
BLDG AND RELATED PERMITS	273,649	338,550	332,226	340,335	340,335	340,335	340,335
BLDG PERMITS-EDUC FEE	282	325	300	325	325	325	325
STATE LAND USE-PLNG	78	150	75	100	100	100	100
PLANNING APPLICATION FEES	10,730	10,000	8,500	8,000	8,000	8,000	8,000
MAPS/COPIES/DOCUMENTS	1,096	500	600	500	500	500	500
MISC-UNCLASSIFIED	7,500	0	0	0	0	0	0
GENERAL FUND	1,104,849	944,654	952,467	1,086,850	967,271	974,271	974,271
Total Financing Plan	\$1,398,184	\$1,294,179	\$1,294,168	\$1,436,110	\$1,316,531	\$1,323,531	\$1,323,531

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: PLANNING & DEVELOPMENT
DEPARTMENT: PLANNING & DEVELOPMENT
FUNCTION: PLANNING & DEV SERVICES 1046

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	918,798	1,046,490	1,020,358	1,112,337	1,066,891	1,112,337	1,112,337
5104 OVERTIME PAY	10,580	8,550	8,550	7,674	7,674	7,674	7,674
5105 LONGEVITY PAY	3,010	1,715	1,260	1,330	1,330	1,330	1,330
5109 SALARY ADJUSTMENTS	3,353	9,650	10,157	0	0	0	0
5110 REGULAR PART TIME	24,118	24,471	35,000	0	38,953	0	0
5112 SICK INCENTIVE	100	100	0	0	0	0	0
5116 WAGE CONTINUATION	2,092	0	0	0	0	0	0
5151 SOCIAL SECURITY	71,768	82,855	81,525	85,781	85,285	85,792	85,792

Total Personnel Services	\$1,033,819	\$1,173,831	\$1,156,850	\$1,207,122	\$1,200,133	\$1,207,133	\$1,207,133

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	21,934	22,190	17,885	25,630	25,630	25,630	25,630
5210 PROFESS DEVELOP/TRAI	23,805	19,125	19,276	31,840	25,250	25,250	25,250
5220 UTILITIES/FUEL/MILEA	3,462	3,512	3,300	3,272	3,272	3,272	3,272
5230 PYMNTS/CONTRIBUTIONS	0	0	310	0	0	0	0
5260 REPAIRS & MAINT-FAC/	1,359	1,480	1,480	1,480	1,480	1,480	1,480
5261 SOFTWARE MAINT FEES	973	900	814	900	900	900	900
5281 OCCUPATIONAL HEALTH	751	1,500	1,050	1,650	1,650	1,650	1,650
5290 PROFESS/TECHNICAL SE	299,330	61,016	79,935	153,516	50,516	50,516	50,516
5300 MATERIALS & SUPPLIES	4,601	4,300	4,300	6,300	6,300	6,300	6,300
5316 VEHICLE MAINT FEE	2,125	2,310	2,310	0	0	0	0
5317 VEHICLE FUEL	4,849	4,015	4,015	0	0	0	0
5400 EQUIP/MACHINRY& FURN	1,176	0	343	3,900	900	900	900
5410 COMPUTER EQUIPMENT	0	0	2,300	500	500	500	500

Total Operating Expenses	\$364,365	\$120,348	\$137,318	\$228,988	\$116,398	\$116,398	\$116,398

GRAND TOTAL	\$1,398,184	\$1,294,179	\$1,294,168	\$1,436,110	\$1,316,531	\$1,323,531	\$1,323,531

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: PLANNING & DEVELOPMENT
DEPARTMENT: PLANNING & DEVELOPMENT
FUNCTION: PLANNING & DEV SERVICES 1046

	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

FULL TIME EMPLOYEE (FTE) ANALYSIS						

DIR PLANNING & DEV	1.00	1.00	1.00	1.00	1.00	1.00
ASST DIR PLANNING & DEV	1.00	1.00	1.00	1.00	1.00	1.00
ECON & COM DEV MANAGER	1.00	1.00	1.00	1.00	1.00	1.00
MGR INSPECTION SERVICES	1.00	1.00	1.00	1.00	1.00	1.00
INSPECTOR I -CONSTRUCTION	0.00	1.00	1.00	1.00	1.00	1.00
PLANNER I	1.00	1.00	1.00	1.00	1.00	1.00
PLANNER II - NEIGHBORHOOD	1.00	1.00	1.00	1.00	1.00	1.00
PLANNER II - LAND	1.00	1.00	1.00	1.00	1.00	1.00
CODE ENFORCEMNT PLANNER I	1.00	1.00	1.00	1.00	1.00	1.00
ASST BUILD/ZONING OFFICIA	1.00	1.00	1.00	1.00	1.00	1.00
ECONOMIC DEVEL SPECIALIST	1.00	1.00	1.00	1.00	1.00	1.00
INSPECTOR II	1.00	0.00	0.00	0.00	0.00	0.00
EXECUTIVE ASSISTNT OPDS	1.00	1.00	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II (35)	2.00	2.00	3.00	2.00	3.00	3.00

Total FTE Personnel	14.00	14.00	15.00	14.00	15.00	15.00

FTE SALARIES & WAGES						

DIR PLANNING & DEV	110,300	110,300	112,506	112,506	112,506	112,506
ASST DIR PLANNING & DEV	94,139	94,139	96,022	96,022	96,022	96,022
ECON & COM DEV MANAGER	92,292	92,292	94,138	94,138	94,138	94,138
MGR INSPECTION SERVICES	91,644	91,644	93,477	93,477	93,477	93,477
INSPECTOR I -CONSTRUCTION	0	39,435	60,909	60,909	60,909	60,909
PLANNER I	65,575	65,570	68,219	68,219	68,219	68,219
PLANNER II - NEIGHBORHOOD	78,922	78,922	80,500	80,500	80,500	80,500
PLANNER II - LAND	78,922	78,922	80,500	80,500	80,500	80,500
CODE ENFORCEMNT PLANNER I	61,511	63,996	66,582	66,582	66,582	66,582
ASST BUILD/ZONING OFFICIA	80,763	80,023	83,256	83,256	83,256	83,256
ECONOMIC DEVEL SPECIALIST	71,238	71,238	72,662	72,662	72,662	72,662
INSPECTOR II	61,298	0	0	0	0	0
EXECUTIVE ASSISTNT OPDS	61,500	63,000	64,260	64,260	64,260	64,260
OFFICE ASSISTANT II (35)	98,388	90,876	139,305	93,860	139,305	139,305

Total FTE Salaries & Wages	\$1,046,490	\$1,020,357	\$1,112,337	\$1,066,892	\$1,112,337	\$1,112,337

HUMAN SERVICES #1051

Final FYE 19 Budget Result: During budget deliberations, there were no changes made to this function. The overall increase in this budget is \$3,738 or 0.6%. Personnel Services are up \$4,409 and operating expenses are down \$671.

- The Department of Human Services serves residents of the Town of Groton without regard to jurisdictional/geo-political lines; there is no equivalent department in the City of Groton.
- All department programs and services are funded by donations, special grants and trust funds. No financial assistance to clients is funded by the General Fund. On average, the department receives and disseminates through its Donations Trust Fund and Groton Food Locker, financial assistance and food resources totaling over \$400,000 annually.
- The department networks with regional programs to provide access at its Fort Hill Road location to programs such as Supplemental Nutrition Assistance Program (SNAP); Woman, Infant and Children (WIC); TVCCA Heating assistance; the Tax Relief Program for Elderly and Totally Disabled Renters; Veterans' Coffeeshouses and resources; Operation Fuel, Project Warm-Up; the United Way Mobile Food Pantry; etc.

Cost Center 0 – Leadership & General Support

Cost Center 0 covers the Director's memberships in CT Local Administrators of Social Services (CLASS) and CT Association of Municipal Agents for the Elderly (CMAAE), lease and maintenance fees for printer, shredder and copier, the Department's postage and printing costs and general office supplies.

Cost Center 1 – Case Management & Financial Assistance

The Social Workers represent the Department at community events throughout the year, help coordinate the Groton Food Locker and the Department's annual holiday distributions and assist veterans, seniors, the disabled and income-eligible Groton residents via a myriad of local, regional and State programs.

Cost Center 4 – Crisis Intervention & Short Term Counseling

Counselors provide intervention and prevention services via Groton Youth and Family Services (GYFS) for children ages 5-18 who reside in Groton. Short-term (3 mos duration) counseling is offered as well as case management for Juvenile Review Board cases. Programs are provided that promote child abuse prevention and community awareness and build participants' self-esteem, communication skills and ability to interact with others.

Cost Center 5 – Support Services/Community Education/Prevention Programs

Provides parenting advice and support to parents/guardians through office visits and home visits; teaches parents/guardians how to advocate for their children's best interests with school and community agencies. The Counselor networks with State departments and other area agencies with the goal of stabilizing families and promoting healthy, safe and nurturing family relationships. Grandparents raising their grandchildren are offered special groups and activities.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: HUMAN SERVICES
DEPARTMENT: HUMAN SERVICES
FUNCTION: HUMAN SERVICES 1051

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
APPROPRIATION							
Personnel Services	543,487	600,153	599,596	604,562	604,562	604,562	604,562
Operating Expenses	4,285	6,632	6,632	5,961	5,961	5,961	5,961
Total Appropriation	\$547,772	\$606,785	\$606,228	\$610,523	\$610,523	\$610,523	\$610,523
COST CENTERS							
10510 LEADERSHIP/GEN SUPPT	213,435	227,421	227,464	229,125	229,125	229,125	229,125
10511 CASE MGMT/FIN ASSIST	168,798	200,287	200,383	201,902	201,902	201,902	201,902
10514 CRISIS INTER/COUNSEL	99,647	109,203	108,511	109,541	109,541	109,541	109,541
10515 SUPPORT SERV/COM ED/	65,892	69,874	69,870	69,955	69,955	69,955	69,955
Total Cost Centers	\$547,772	\$606,785	\$606,228	\$610,523	\$610,523	\$610,523	\$610,523
FINANCING PLAN							
TVCCA-SUPP HOUS PROG	9,000	0	750	0	0	0	0
YOUTH SERVICE BUREAU	27,242	27,242	27,242	26,510	26,510	26,510	26,510
MISC-UNCLASSIFIED	500	0	150	0	0	0	0
LEASE FEES	550	550	550	550	550	550	550
GENERAL FUND	510,480	578,993	577,536	583,463	583,463	583,463	583,463
Total Financing Plan	\$547,772	\$606,785	\$606,228	\$610,523	\$610,523	\$610,523	\$610,523

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: HUMAN SERVICES
DEPARTMENT: HUMAN SERVICES
FUNCTION: HUMAN SERVICES 1051

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	455,744	510,830	510,312	521,677	521,677	521,677	521,677
5105 LONGEVITY PAY	2,940	3,675	3,675	3,220	3,220	3,220	3,220
5109 SALARY ADJUSTMENTS	0	9,052	9,052	0	0	0	0
5110 REGULAR PART TIME	34,713	34,591	34,591	36,702	36,702	36,702	36,702
5112 SICK INCENTIVE	50	0	0	0	0	0	0
5116 WAGE CONTINUATION	12,753	0	0	0	0	0	0
5151 SOCIAL SECURITY	37,287	42,005	41,966	42,963	42,963	42,963	42,963
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Total Personnel Services	\$543,487	\$600,153	\$599,596	\$604,562	\$604,562	\$604,562	\$604,562
OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	2,115	2,852	2,852	2,852	2,852	2,852	2,852
5210 PROFESS DEVELOP/TRAI	130	130	130	130	130	130	130
5260 REPAIRS & MAINT-FAC/	608	619	619	619	619	619	619
5300 MATERIALS & SUPPLIES	718	2,360	2,360	2,360	2,360	2,360	2,360
5316 VEHICLE MAINT FEE	450	400	400	0	0	0	0
5317 VEHICLE FUEL	264	271	271	0	0	0	0
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Total Operating Expenses	\$4,285	\$6,632	\$6,632	\$5,961	\$5,961	\$5,961	\$5,961
GRAND TOTAL	\$547,772	\$606,785	\$606,228	\$610,523	\$610,523	\$610,523	\$610,523

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: HUMAN SERVICES
DEPARTMENT: HUMAN SERVICES
FUNCTION: HUMAN SERVICES 1051

	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

FULL TIME EMPLOYEE (FTE) ANALYSIS						

DIR OF HUMAN SERVICES	1.00	1.00	1.00	1.00	1.00	1.00
SOCIAL WORKER II	3.00	3.00	3.00	3.00	3.00	3.00
COUNSELOR II	2.00	2.00	2.00	2.00	2.00	2.00
FINANCIAL ASST II 35 HRS	1.00	1.00	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II (35)	1.00	1.00	1.00	1.00	1.00	1.00

Total FTE Personnel	8.00	8.00	8.00	8.00	8.00	8.00
FTE SALARIES & WAGES						

DIR OF HUMAN SERVICES	99,214	99,214	101,198	101,198	101,198	101,198
SOCIAL WORKER II	183,266	182,740	187,554	187,554	187,554	187,554
COUNSELOR II	125,909	125,910	128,428	128,428	128,428	128,428
FINANCIAL ASST II 35 HRS	53,246	53,253	54,318	54,318	54,318	54,318
OFFICE ASSISTANT II (35)	49,194	49,195	50,178	50,178	50,178	50,178

Total FTE Salaries & Wages	\$510,829	\$510,312	\$521,677	\$521,677	\$521,677	\$521,677

HUMAN SERVICES ASSISTANCE FUND #7320

Final FYE 19 Budget Result: During budget deliberations, there were no changes made to this function. The overall decrease in this budget is \$7,400 or 42.5%.

- The Elihu Spicer Fund was completely exhausted in FYE 18 after a run of 39 years.
- The Flora Perkins Fund remains solvent; some of the financial assistance previously offered to Groton families via the Spicer Fund is now covered by the Perkins Fund.

Cost Center 2 – Flora Perkins Trust

The Flora Perkins Trust was established in 2000, when the Town received a check from the Estate of Flora F. Perkins for \$144,079.36, resulting from Mrs. Perkins' *"love for young children and (her) concern that they be properly fed and cared for."* Mrs. Perkins made her bequest to Groton Youth and Family Services *"for use in the furtherance of its charitable objectives."*

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: EXPENDABLE TRUST FUNDS
DEPARTMENT: TRUST FUNDS
FUNCTION: HUMAN SERV ASST FUND 7320

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

APPROPRIATION							

Operating Expenses	26,139	17,400	11,539	10,000	10,000	10,000	10,000
Total Appropriation	\$26,139	\$17,400	\$11,539	\$10,000	\$10,000	\$10,000	\$10,000

COST CENTERS							

73200 ELIHU SPICER TRUST	24,899	7,400	1,539	0	0	0	0
73202 FLORA PERKINS TRUST	1,240	10,000	10,000	10,000	10,000	10,000	10,000
Total Cost Centers	\$26,139	\$17,400	\$11,539	\$10,000	\$10,000	\$10,000	\$10,000

FINANCING PLAN							

INTEREST INCOME	493	300	650	600	600	600	600
DONATIONS	2,000	2,000	2,000	0	0	0	0
FUND BALANCE APPLIED	23,646	15,100	8,889	9,400	9,400	9,400	9,400
Total Financing Plan	\$26,139	\$17,400	\$11,539	\$10,000	\$10,000	\$10,000	\$10,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: EXPENDABLE TRUST FUNDS
DEPARTMENT: TRUST FUNDS
FUNCTION: HUMAN SERV ASST FUND 7320

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	0	3,000	3,000	3,000	3,000	3,000	3,000
5300 MATERIALS & SUPPLIES	226	1,000	0	0	0	0	0
5616 UTILITIES	160	2,000	0	0	0	0	0
5617 RENTALS	25,753	11,400	8,539	7,000	7,000	7,000	7,000
	-----	-----	-----	-----	-----	-----	-----
Total Operating Expenses	\$26,139	\$17,400	\$11,539	\$10,000	\$10,000	\$10,000	\$10,000
GRAND TOTAL	\$26,139	\$17,400	\$11,539	\$10,000	\$10,000	\$10,000	\$10,000

**TOWN OF GROTON, CT
FYE 2019 BUDGET**

HUMAN SERVICE ASSISTANCE FUND: #7320

Interest Income - represents income earned on the short-term investment of funds not required for immediate expenses.

Fund Balance Applied - represents the amount of unassigned fund balance in the Human Services Assistance Fund to be used to fund the budget for the fiscal year.

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
4412 Interest Income	\$ 493	\$ 300	\$ 650	\$ 600	\$ 600	\$ 600
4750 Donations	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	\$ 0	\$ 0
4999 Fund Balance Applied	\$ 23,646	\$ 15,100	\$ 8,889	\$ 9,400	\$ 9,400	\$ 9,400
Total	\$ 26,139	\$ 17,400	\$ 11,539	\$ 10,000	\$ 10,000	\$ 10,000

Human Service Assistance Fund



Audit Fund Balance as of 6/30/2017	\$ 58,643
Estimated Fund Balance as of 6/30/18	\$ 49,754
Estimated Fund Balance as of 6/30/19	\$ 40,354
Fund Balance as a % of 2019 Expenditures	403.54%

GROTON PUBLIC LIBRARY #1063

Final FYE 19 Budget Result: During budget deliberations, there were no changes made to this function. The overall decrease in this budget is \$47,589 or 2.8%. Personnel Services are down \$54,141 and operating expenses are up \$6,552.

Budget Impact: A vacant Library Assistant I position was eliminated. This will impact service to the public at the circulation desk and will affect off-desk duties including services to the homebound, maintenance of the periodical collection, and care of the local history collection.

Annual Highlights:

- **Technology:** Recent technology activities include receiving a Ready to Code Grant for teens and children, enhanced computer training classes in the Tech Lab, Book-a-Tech individualized assistance, and availability of VHS to DVD conversion equipment.
- **Services:** The Library is a Passport Acceptance Facility with staff serving as trained agents; Job Club provides resume writing, interview skills and career guidance to residents; nonprofit agencies hosted 1,786 meetings in library meeting rooms with about 12,000 attendees.
- **Local History:** The enlarged local history room ensures that books, documents and maps are stored in proper archival conditions. Parts of the collection are now digitized and original documents have been restored.
- **Collaboration and Outreach:** The Library partners with local businesses, nonprofits, schools, and cultural agencies to offer programs both in the building and at locations throughout town attended by over 25,000 residents of all ages.

Cost Center 0 – Leadership & General Support

Works with the Library Board to establish and implement library policies, develops and manages the budget and oversees all aspects of library services.

Cost Center 2 – Circulation & Technical Services

The Library welcomed 202,500 visitors who checked out 287,571 books, DVDs, music CDs and audiobooks. Groton patrons also checked out 10,610 eBooks and downloadable audiobooks. Staff added 9,476 books and 1,349 non-print materials to the collection of 156,581 items.

Cost Center 3 – Audio Visual & Video Services

Groton Municipal Television (GMTV) is a government television service of the Library's AV division. GMTV can be viewed on Comcast, TVC, Frontier, YouTube and the Town website. GMTV provides Groton residents with vital town information through meeting coverage and town programming. This year marks the 30th year of town meeting coverage. The AV division also serves the media needs of all town departments.

Cost Center 5 – Public Services

Groton Public Library invests in its citizens by providing services that empower them to succeed, including free educational and recreational programs, premium research assistance, access to a diverse collection of books and materials, and more. The Library provides outreach services committed to meeting the needs of the underserved including low to moderate income neighborhoods, daycare centers, and assisted living and nursing facilities. The Library has implemented programs for people in the community with special needs. School initiatives such as programming outreach visits, grant funded joint programming with other nonprofits for Groton Public Schools, early literacy programs for GPS Pre-K children, and the annual summer reading program are transforming the way the Library collaborates with the local schools.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: COMMUNITY SERVICES
DEPARTMENT: LIBRARY
FUNCTION: GROTON PUBLIC LIBRARY 1063

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
APPROPRIATION							
Personnel Services	1,395,369	1,504,062	1,465,236	1,494,114	1,449,921	1,449,921	1,449,921
Operating Expenses	209,827	207,173	201,042	213,725	213,725	213,725	213,725
Total Appropriation	\$1,605,196	\$1,711,235	\$1,666,278	\$1,707,839	\$1,663,646	\$1,663,646	\$1,663,646
COST CENTERS							
10630 LEADERSHIP/GEN SUPPT	180,379	189,345	187,074	199,679	199,679	199,679	199,679
10632 CIRCULATION/TECHNICA	482,113	531,680	507,765	526,147	481,954	481,954	481,954
10633 AV/VIDEO SVCS	127,774	138,786	135,188	137,490	137,490	137,490	137,490
10635 PUBLIC SERVICES	814,930	851,424	836,251	844,523	844,523	844,523	844,523
Total Cost Centers	\$1,605,196	\$1,711,235	\$1,666,278	\$1,707,839	\$1,663,646	\$1,663,646	\$1,663,646
FINANCING PLAN							
LIBRARY FINES	17,975	18,000	15,000	15,000	15,000	15,000	15,000
LIBR LOST & DAMAGED	3,183	2,900	2,200	2,200	2,200	2,200	2,200
LIBRARY FEES	16,569	14,000	14,000	13,000	13,000	13,000	14,000
LIBRARY COPIER FEES	6,606	5,500	6,700	6,700	6,700	6,700	6,700
MISC-UNCLASSIFIED	4,454	10,000	7,000	7,000	7,000	7,000	7,000
GENERAL FUND	1,556,409	1,660,835	1,621,378	1,663,939	1,619,746	1,619,746	1,618,746
Total Financing Plan	\$1,605,196	\$1,711,235	\$1,666,278	\$1,707,839	\$1,663,646	\$1,663,646	\$1,663,646

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: COMMUNITY SERVICES
DEPARTMENT: LIBRARY
FUNCTION: GROTON PUBLIC LIBRARY 1063

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	1,146,269	1,205,723	1,173,006	1,216,794	1,175,741	1,175,741	1,175,741
5102 PART TIME PERSONNEL	142,610	159,881	159,881	162,350	162,350	162,350	162,350
5104 OVERTIME PAY	2,778	3,740	3,696	3,578	3,578	3,578	3,578
5105 LONGEVITY PAY	6,790	7,070	5,005	5,215	5,215	5,215	5,215
5109 SALARY ADJUSTMENTS	155	18,637	20,848	0	0	0	0
5112 SICK INCENTIVE	400	3,450	0	0	0	0	0
5151 SOCIAL SECURITY	96,367	105,561	102,800	106,177	103,037	103,037	103,037
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Total Personnel Services	\$1,395,369	\$1,504,062	\$1,465,236	\$1,494,114	\$1,449,921	\$1,449,921	\$1,449,921
OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	6,311	7,100	6,850	7,200	7,200	7,200	7,200
5210 PROFESS DEVELOP/TRAI	2,962	3,515	2,738	3,390	3,390	3,390	3,390
5220 UTILITIES/FUEL/MILEA	136	450	101	300	300	300	300
5230 PYMNTS/CONTRIBUTIONS	0	225	0	0	0	0	0
5260 REPAIRS & MAINT-FAC/	1,008	3,000	1,900	3,000	3,000	3,000	3,000
5261 SOFTWARE MAINT FEES	1,491	1,701	1,798	10,756	10,756	10,756	10,756
5290 PROFESS/TECHNICAL SE	22,085	25,750	24,123	26,029	26,029	26,029	26,029
5300 MATERIALS & SUPPLIES	175,218	164,850	162,950	163,050	163,050	163,050	163,050
5316 VEHICLE MAINT FEE	300	300	300	0	0	0	0
5317 VEHICLE FUEL	316	282	282	0	0	0	0
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Total Operating Expenses	\$209,827	\$207,173	\$201,042	\$213,725	\$213,725	\$213,725	\$213,725
GRAND TOTAL	\$1,605,196	\$1,711,235	\$1,666,278	\$1,707,839	\$1,663,646	\$1,663,646	\$1,663,646

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: COMMUNITY SERVICES
DEPARTMENT: LIBRARY
FUNCTION: GROTON PUBLIC LIBRARY 1063

	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

FULL TIME EMPLOYEE (FTE) ANALYSIS						

DIR OF LIBRARY SERVICES	1.00	1.00	1.00	1.00	1.00	1.00
MGR OF LIBRARY PUBLIC SVC	1.00	1.00	1.00	1.00	1.00	1.00
MGR LIB TECH SVCS & CIRC	1.00	1.00	1.00	1.00	1.00	1.00
LIBRARIAN II	6.00	5.00	5.00	5.00	5.00	5.00
LIBRARIAN I - CIRCULATION	1.00	1.00	1.00	1.00	1.00	1.00
LIBRARIAN I - PUBLIC SERV	2.00	3.00	3.00	3.00	3.00	3.00
MUNICIPAL VIDEO SPECIALST	1.00	1.00	1.00	1.00	1.00	1.00
LIBRARY ASSISTANT I	2.00	3.00	3.00	2.00	2.00	2.00
MUNICIPAL VIDEO TECH	1.00	1.00	1.00	1.00	1.00	1.00
FINANCIAL ASST II 35 HRS	1.00	1.00	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II (35)	3.00	2.00	2.00	2.00	2.00	2.00

Total FTE Personnel	20.00	20.00	20.00	19.00	19.00	19.00

FTE SALARIES & WAGES						

DIR OF LIBRARY SERVICES	96,520	96,520	98,450	98,450	98,450	98,450
MGR OF LIBRARY PUBLIC SVC	77,883	77,883	79,441	79,441	79,441	79,441
MGR LIB TECH SVCS & CIRC	82,598	82,598	84,250	84,250	84,250	84,250
LIBRARIAN II	390,372	327,572	335,160	335,160	335,160	335,160
LIBRARIAN I - CIRCULATION	54,664	54,818	56,874	56,874	56,874	56,874
LIBRARIAN I - PUBLIC SERV	104,770	156,171	162,480	162,480	162,480	162,480
MUNICIPAL VIDEO SPECIALST	72,911	72,911	74,369	74,369	74,369	74,369
LIBRARY ASSISTANT I	82,859	107,920	123,298	82,244	82,244	82,244
MUNICIPAL VIDEO TECH	44,629	44,622	46,425	46,425	46,425	46,425
FINANCIAL ASST II 35 HRS	51,741	51,710	53,799	53,799	53,799	53,799
OFFICE ASSISTANT II (35)	146,775	100,281	102,249	102,249	102,249	102,249

Total FTE Salaries & Wages	\$1,205,723	\$1,173,006	\$1,216,795	\$1,175,741	\$1,175,741	\$1,175,741

BorrowIT CT #3310

Final FYE 19 Budget Result: During budget deliberations, there were no changes made to this function. The overall decrease in this budget is \$29,906 or 62.0%. Personnel Services are down \$13,552 and operating expenses are down \$16,354.

In recent years, borrowIT CT funds have been earmarked to cover the costs of the integrated library system and for computer applications related to public computer use. Funds set aside by reducing spending in the FYE 2018 budget will cover the maintenance contract for the integrated library system in FYE 2019. Other maintenance agreements and software licenses have been moved to the regular Library budget. If State funding is not restored, this account will be depleted.

Cost Center 0 – BorrowIT CT

BorrowIT CT, formerly known as Connecticard, provides for the disbursement of state aid received by the Town through its participation in the borrowIT CT program. **BorrowIT CT allows residents of any town in the state to use their library cards to borrow materials from any participating library.** Funds received can only be used for general library purposes. State funding for the Connecticard program has declined in recent years and future funding is uncertain. It has been proposed for elimination in the state budget.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: SPEC REV FUNDS-OTHER
DEPARTMENT: LIBRARY
FUNCTION: BORROWIT CT 3310

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
APPROPRIATION							
Personnel Services	3,631	13,552	3,207	0	0	0	0
Operating Expenses	36,248	34,654	26,525	18,300	18,300	18,300	18,300
Total Appropriation	\$39,879	\$48,206	\$29,732	\$18,300	\$18,300	\$18,300	\$18,300
COST CENTERS							
33100 BORROWIT CT	39,879	48,206	29,732	18,300	18,300	18,300	18,300
Total Cost Centers	\$39,879	\$48,206	\$29,732	\$18,300	\$18,300	\$18,300	\$18,300
FINANCING PLAN							
INTEREST INCOME	182	175	220	250	250	250	250
CONNECTICARD GRANT	26,105	0	23,608	0	0	0	0
FUND BALANCE APPLIED	13,592	48,031	5,904	18,050	18,050	18,050	18,050
Total Financing Plan	\$39,879	\$48,206	\$29,732	\$18,300	\$18,300	\$18,300	\$18,300

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: SPEC REV FUNDS-OTHER
DEPARTMENT: LIBRARY
FUNCTION: BORROWIT CT 3310

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

PERSONNEL SERVICES							

5102 PART TIME PERSONNEL	3,373	12,589	2,979	0	0	0	0
5151 SOCIAL SECURITY	258	963	228	0	0	0	0

Total Personnel Services	\$3,631	\$13,552	\$3,207	\$0	\$0	\$0	\$0
OPERATING EXPENSES							

5261 SOFTWARE MAINT FEES	24,710	24,920	24,025	18,300	18,300	18,300	18,300
5290 PROFESS/TECHNICAL SE	840	840	840	0	0	0	0
5318 COMPUTER REPLMNT FEE	0	1,580	1,580	0	0	0	0
5400 EQUIP/MACHINRY& FURN	411	936	80	0	0	0	0
5410 COMPUTER EQUIPMENT	10,287	6,378	0	0	0	0	0

Total Operating Expenses	\$36,248	\$34,654	\$26,525	\$18,300	\$18,300	\$18,300	\$18,300
GRAND TOTAL	\$39,879	\$48,206	\$29,732	\$18,300	\$18,300	\$18,300	\$18,300

**TOWN OF GROTON, CT
FYE 2019 BUDGET**

BorrowIT CT FUND REVENUES: #3310

Interest Income - represents income earned on the short-term investment of funds not required for immediate expenses.

State Grants - Each public library shall be eligible to receive a state grant of \$1,200 providing the requirements of CGS 11-24b are met.

BorrowIT CT - a Grant which reimburses the Library for services rendered to nonresidents. This grant may be used for general library purposes and no portion of the money shall revert to the General Fund.

Fund Balance Applied - represents that amount of unassigned Fund Balance in the BorrowIT CT Fund to be used to fund the budget for the fiscal year

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
4412 Interest Income	\$ 182	\$ 175	\$ 220	\$ 250	\$ 250	\$ 250
4507 State Grants	\$ 26,105	\$ 0	\$ 23,608	\$ 0	\$ 0	\$ 0
4999 Fund Balance Applied	\$ 13,592	\$ 48,031	\$ 5,904	\$ 18,050	\$ 18,050	\$ 18,050
Total	\$ 39,879	\$ 48,206	\$ 29,732	\$ 18,300	\$ 18,300	\$ 18,300

BorrowIT CT Fund Revenues



Audit Fund Balance as of 6/30/2017	\$ 48,459
Estimated Fund Balance as of 6/30/18	\$ 42,555
Estimated Fund Balance as of 6/30/19	\$ 24,505
Fund Balance as a % of 2019 Expenditures	133.91%

PARKS & RECREATION #1064

Final FYE 19 Budget Result: During budget deliberations, there were no changes made to this function. The overall decrease in this budget is \$92,239 or 5.7%. Personnel Services decreased \$45,379 and operating expenses are down \$46,860.

The Parks and Recreation Department is founded on four pillars of service to the community, Health and Wellness, Economic Activity, Conservation and Social Equity.

We assisted 744 enrollments with \$23,000 in financial assistance last year.

The department is currently collecting information to develop a clearer profile of current customer demographics. This information will help identify underserved communities and develop a plan to better reach those groups through program and marketing changes.

In conjunction with the GIS Coordinator the department worked on developing an interactive Parks webpage. The goal is to increase access to park information online allowing users to search parks by location and amenities.

The Department continued to take the lead in promoting community health and wellness through the use of parks. We are taking steps to formalize a partnership with a local health care facility that will utilize a park database that physicians can use to match park amenities with patient needs when developing a health care plan for patients.

The Senior Center was awarded \$5,500 in program grants designed to improve the health and wellness of residents 55+. They were also awarded \$3,000 for a smart board for the Technology Lab.

We received the National Council on Aging Runner Up for Programs of Excellence Award for Fundraising. The program submitted was the Souper Bowl Saturday event.

We were awarded a \$44,000 DOT grant to provide transportation for the elderly and those needing accommodations.

Beach Sand Management Plan was completed for Esker Point Beach. The plan calls for measures that will help preserve the beach from further erosion, including extending existing beach grass along the shore.

Cost Center 0 – Leadership & General Support

The department continues to focus on two goals, revenue diversification and improving operational efficiencies. We are looking at our assets and trying to determine how we can diversify revenue through those assets. Recreation, Golf and the Senior Center all utilize social media to market programs.

Cost Center 2 – Programs and Events

Develop programs, specialty and day camps that provide solutions to the communities need for health and wellness social and cultural opportunities. Programs and events offered change based on changing interests and demands of the community. Modifications to programs are available to ensure participation of all citizens.

Cost Center 4 – Senior Food Concession

The food concession provides affordable, healthy food to seniors. It includes part-time office/accounting support associated with the Senior Food Concession and kitchen Chef. A "Grab and Go" meal option is available. Meals are served Monday – Friday, from 8:30-10:30 and 11:15-12:45. The base price of a meal is \$4.75. All meals are prepared as reduced sodium and fat. A salad bar and healthy snack options are available.

Cost Center 5 – Senior Transportation Program

Our Senior Transportation supports senior independent living by providing essential transportation for medical, grocery shopping and banking appointments. We have training for drivers to promote safe operation of vehicles.

Cost Center 6 – Senior Programs & Services

Senior programs and services encourage and develop physical, mental and social well-being of seniors through various programs and wellness services. Programs also create opportunities to keep seniors connected to the community through outreach activities.

Cost Center 8 – Parks Maintenance

Parks Maintenance protects and maintains the town's investment in public parks, recreational facilities and open space. Work includes: athletic field maintenance, landscaping, tree care and trail maintenance. It provides landscaping to numerous municipal building and non-park properties. Work also includes working with Groton Public Schools in maintaining some of their properties. The Town does receive a payment from the BOE for providing the field maintenance.

Cost Center A – Community Events

Parks & Recreation offers community-focused events that bring citizens and families together, including annual community wide celebrations: Fourth of July Parade, Thames River Fireworks at Fort Griswold, Groton's Fall Festival and the Holiday Lights Parade.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: COMMUNITY SERVICES
DEPARTMENT: PARKS & RECREATION
FUNCTION: PARKS & RECREATION 1064

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
APPROPRIATION							
Personnel Services	1,407,046	1,430,839	1,368,722	1,388,868	1,385,460	1,385,460	1,385,460
Operating Expenses	180,637	191,232	234,708	204,372	144,372	144,372	144,372
Total Appropriation	\$1,587,683	\$1,622,071	\$1,603,430	\$1,593,240	\$1,529,832	\$1,529,832	\$1,529,832
COST CENTERS							
10640 LEADERSHIP/GEN SUPPT	208,159	213,105	225,298	198,334	179,834	179,834	179,834
10642 PROGRAMS & EVENTS	325,045	336,640	337,893	324,465	324,465	324,465	324,465
10644 SR FOOD CONCESSION	63,171	69,460	69,115	70,866	70,866	70,866	70,866
10645 SR TRANSPORTATION PR	153,828	159,492	158,078	148,803	148,803	148,803	148,803
10646 SR PROGRAMS & SERVIC	326,292	282,977	280,954	273,079	269,671	269,671	269,671
10648 PARKS MAINTENANCE	485,723	531,798	521,483	567,033	525,533	525,533	525,533
1064A COMMUNITY EVENTS	25,465	28,599	10,609	10,660	10,660	10,660	10,660
Total Cost Centers	\$1,587,683	\$1,622,071	\$1,603,430	\$1,593,240	\$1,529,832	\$1,529,832	\$1,529,832
FINANCING PLAN							
BOE-FHS/GRND MOWING	56,660	58,360	58,360	60,111	60,111	60,111	60,111
SENIOR CTR FEES	2,066	2,500	2,600	2,500	2,500	2,500	2,500
PARK & RECREATION RENTALS	0	500	500	500	500	500	500
MISC-UNCLASSIFIED	2	0	30	0	0	0	0
LEASE FEES	10,395	5,000	4,100	5,000	5,000	5,000	5,000
GENERAL FUND	1,518,560	1,555,711	1,537,840	1,525,129	1,461,721	1,461,721	1,461,721
Total Financing Plan	\$1,587,683	\$1,622,071	\$1,603,430	\$1,593,240	\$1,529,832	\$1,529,832	\$1,529,832

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: COMMUNITY SERVICES
DEPARTMENT: PARKS & RECREATION
FUNCTION: PARKS & RECREATION 1064

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	1,109,587	1,164,271	1,103,925	1,128,220	1,128,220	1,128,220	1,128,220
5102 PART TIME PERSONNEL	98,353	37,462	39,200	44,326	40,918	40,918	40,918
5103 SEASONAL PERSONNEL	12,411	43,008	42,000	42,048	42,048	42,048	42,048
5104 OVERTIME PAY	9,246	8,528	8,490	8,540	8,540	8,540	8,540
5105 LONGEVITY PAY	3,253	3,968	4,038	4,249	4,249	4,249	4,249
5109 SALARY ADJUSTMENTS	20,463	9,436	12,216	0	0	0	0
5110 REGULAR PART TIME	56,130	59,957	60,000	61,157	61,157	61,157	61,157
5111 PREMIUM PAY/OUT OF C	40	250	250	250	250	250	250
5112 SICK INCENTIVE	51	150	0	0	0	0	0
5116 WAGE CONTINUATION	388	0	0	0	0	0	0
5117 ALLOWANCES	1,220	1,380	1,380	1,380	1,380	1,380	1,380
5151 SOCIAL SECURITY	95,904	102,429	97,223	98,698	98,698	98,698	98,698

Total Personnel Services	\$1,407,046	\$1,430,839	\$1,368,722	\$1,388,868	\$1,385,460	\$1,385,460	\$1,385,460

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	4,325	7,000	6,500	6,100	6,100	6,100	6,100
5210 PROFESS DEVELOP/TRAI	4,915	6,279	6,544	9,094	6,594	6,594	6,594
5220 UTILITIES/FUEL/MILEA	6,461	7,050	6,800	6,600	6,600	6,600	6,600
5230 PYMNTS/CONTRIBUTIONS	114	0	0	21,000	0	0	0
5260 REPAIRS & MAINT-FAC/	1,464	2,345	2,380	2,380	2,380	2,380	2,380
5261 SOFTWARE MAINT FEES	3,989	2,989	3,000	3,965	3,965	3,965	3,965
5281 OCCUPATIONAL HEALTH	2,782	2,668	2,708	2,668	2,668	2,668	2,668
5290 PROFESS/TECHNICAL SE	32,156	30,054	69,802	49,905	33,905	33,905	33,905
5300 MATERIALS & SUPPLIES	57,565	63,760	63,230	65,760	65,760	65,760	65,760
5310 VEHICLE OPER/MAINT	11,567	9,900	11,000	11,400	11,400	11,400	11,400
5316 VEHICLE MAINT FEE	25,000	26,700	26,700	0	0	0	0
5317 VEHICLE FUEL	30,299	32,487	32,487	0	0	0	0
5400 EQUIP/MACHINRY& FURN	0	0	3,557	25,500	5,000	5,000	5,000

Total Operating Expenses	\$180,637	\$191,232	\$234,708	\$204,372	\$144,372	\$144,372	\$144,372

GRAND TOTAL	\$1,587,683	\$1,622,071	\$1,603,430	\$1,593,240	\$1,529,832	\$1,529,832	\$1,529,832

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: COMMUNITY SERVICES
DEPARTMENT: PARKS & RECREATION
FUNCTION: PARKS & RECREATION 1064

	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

FULL TIME EMPLOYEE (FTE) ANALYSIS						

DIRECTOR OF PARKS & REC	1.00	1.00	1.00	1.00	1.00	1.00
MGR GOLF COURSE & PARKS	0.25	0.25	0.25	0.25	0.25	0.25
MGR RECREATION SERVICES	1.00	1.00	1.00	1.00	1.00	1.00
SR CENTER SUPERVISOR	1.00	1.00	1.00	1.00	1.00	1.00
REC SUPER MARKETING/EVENT	1.00	0.00	0.00	0.00	0.00	0.00
PROGRAM SUPER SR CENTER	2.00	2.00	2.00	2.00	2.00	2.00
PROGRAM SUPER REC	2.00	2.00	2.00	2.00	2.00	2.00
FOOD SERVICE SUPERVISOR	1.00	1.00	1.00	1.00	1.00	1.00
FINANCIAL ASSISTANT I	1.00	1.00	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II (35)	3.00	3.00	3.00	3.00	3.00	3.00
OFFICE ASSISTANT III (35)	1.00	1.00	1.00	1.00	1.00	1.00
PARKS LEADER	1.00	1.00	1.00	1.00	1.00	1.00
EQUIPMENT MECHANIC	1.00	1.00	1.00	1.00	1.00	1.00
GROUNDKEEPER	1.00	1.00	1.00	1.00	1.00	1.00
MAINTAINER	2.50	2.50	2.50	2.50	2.50	2.50

Total FTE Personnel	19.75	18.75	18.75	18.75	18.75	18.75
FTE SALARIES & WAGES						

DIRECTOR OF PARKS & REC	103,842	103,842	105,919	105,919	105,919	105,919
MGR GOLF COURSE & PARKS	21,229	21,229	21,653	21,653	21,653	21,653
MGR RECREATION SERVICES	81,063	81,063	82,684	82,684	82,684	82,684
SR CENTER SUPERVISOR	76,177	76,177	77,700	77,700	77,700	77,700
REC SUPER MARKETING/EVENT	56,934	0	0	0	0	0
PROGRAM SUPER SR CENTER	109,771	108,701	113,092	113,092	113,092	113,092
PROGRAM SUPER REC	121,019	121,020	123,440	123,440	123,440	123,440
FOOD SERVICE SUPERVISOR	42,609	42,609	43,462	43,462	43,462	43,462
FINANCIAL ASSISTANT I	42,521	42,999	44,736	44,736	44,736	44,736
OFFICE ASSISTANT II (35)	142,394	138,993	143,604	143,604	143,604	143,604
OFFICE ASSISTANT III (35)	51,182	51,178	52,202	52,202	52,202	52,202
PARKS LEADER	63,242	63,232	68,392	68,392	68,392	68,392
EQUIPMENT MECHANIC	64,834	64,834	67,427	67,427	67,427	67,427
GROUNDKEEPER	57,803	57,803	60,115	60,115	60,115	60,115
MAINTAINER	129,651	115,481	123,791	123,791	123,791	123,791

Total FTE Salaries & Wages	\$1,164,271	\$1,089,161	\$1,128,219	\$1,128,219	\$1,128,219	\$1,128,219

Shennecossett Golf Course #2010

Final FYE 19 Budget Result: During budget deliberations, there were no changes made to this function. The overall increase in this budget is \$177,971 or 15.1%. Personnel Services increased \$47,092 and operating expenses increased \$130,879.

Beginning with FYE 2019 the golf course will no longer participate in the Fleet fund. Vehicle and equipment replacements will now be included in the operating budget. Contributions to accumulate funds for future replacements will continue to be part of the budget but the funds will be retained in the golf course fund. The contribution amount will be based on the projected replacement costs of operating equipment. For FYE 2019 the contribution for future replacements is \$36,845. Accumulated prior year contributions remaining in the Fleet fund will be transferred to the golf course fund.

We hosted the CT Senior Open for the 20th consecutive year. The tournament brought in 164 players from numerous states in and outside of New England. We also hosted the Jr Tournament Championship and the CSGA Tournament of Champions.

Golfers brought into the local economy nearly \$400,000 dollars in food, gas and lodging.

Renewed its wetlands permit with the City of Groton for another five years.

Installed four new irrigation satellites that will help ensure reliable watering.

We received a grant from the CT PGA to allow expanding the youth golf program. We have also partnered with the Recreation division to introduce children to the game of golf.

The course hosted 19 tournaments. Most tournaments are run by local civic organizations or charities. Much of the money raised at these tournaments is turned back into the community through various programs and services.

Cost Center 0 – Grounds Maintenance

The Golf Course Manager works with the grounds staff to maintain the golf course in the best possible condition while utilizing sound fiscal and environmental stewardship practices, and assesses the relationship between golf course conditioning and pace of play. Improvements are made to various aspects of the course (bunkers, teeing areas, etc.) as budget and revenues allow.

Cost Center 1 – Customer Service

Management strives to provide a quality golf experience. Surveys are conducted on an annual basis to provide a process of continually assessing customer service delivery. Implementing various operational practices that reflect the needs of changing golfer expectations towards the goal of increasing rounds played. Those practices include allowing on-line booking of tee times, changes to membership options and more aggressive marketing to attract new or latent golfers. Administer the ranger staff to monitor and improve the pace of play at the course. Provide assistance to outside tournaments, conduct junior/beginner clinics, offer golf lessons and provide a well-stocked golf shop.

Cost Center 2 – Leadership/General Support

This cost center includes costs associated with the support of golf course operation, including insurance, a contribution to the general fund and credit card processing fees.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: PARKS & RECREATION
FUNCTION: SHENNECOSSETT GOLF COURSE 2010

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
APPROPRIATION							
Personnel Services	715,700	760,699	720,019	812,753	807,791	807,791	807,791
Operating Expenses	428,930	419,163	419,280	550,042	550,042	550,042	550,042
Total Appropriation	\$1,144,630	\$1,179,862	\$1,139,299	\$1,362,795	\$1,357,833	\$1,357,833	\$1,357,833
COST CENTERS							
20100 GROUNDS MAINTENANCE	756,593	775,761	735,296	924,292	919,330	919,330	919,330
20101 CUSTOMER SERVICE	257,534	273,710	274,226	302,165	302,165	302,165	302,165
20102 LEADERSHIP/GEN SUPPT	130,503	130,391	129,777	136,338	136,338	136,338	136,338
Total Cost Centers	\$1,144,630	\$1,179,862	\$1,139,299	\$1,362,795	\$1,357,833	\$1,357,833	\$1,357,833
FINANCING PLAN							
MISC-UNCLASSIFIED	374	0	0	0	0	0	0
SEASON MEMBERSHIPS	294,970	304,560	262,208	313,699	313,699	313,699	313,699
GREENS FEES	653,475	656,754	575,376	660,009	660,009	660,009	660,009
CART RENTALS	211,331	218,070	190,382	213,444	213,444	213,444	213,444
LEASE FEES	34,683	36,000	28,278	34,475	34,475	34,475	34,475
PAYMENTS FROM OTHER FUNDS	0	0	176,000	0	0	0	0
FUND BALANCE APPLIED	0	0	0	141,168	136,206	136,206	136,206
Total Financing Plan	\$1,194,833	\$1,215,384	\$1,232,244	\$1,362,795	\$1,357,833	\$1,357,833	\$1,357,833

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: PARKS & RECREATION
FUNCTION: SHENNECOSSETT GOLF COURSE 2010

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	376,851	399,061	362,239	397,437	397,437	397,437	397,437
5102 PART TIME PERSONNEL	40,089	41,426	41,426	45,346	45,346	45,346	45,346
5103 SEASONAL PERSONNEL	35,393	43,905	43,905	46,457	46,457	46,457	46,457
5104 OVERTIME PAY	29,974	38,325	38,000	38,075	38,075	38,075	38,075
5105 LONGEVITY PAY	2,413	2,488	1,813	1,888	1,888	1,888	1,888
5109 SALARY ADJUSTMENTS	3,312	0	0	0	0	0	0
5111 PREMIUM PAY/OUT OF C	12	250	250	250	250	250	250
5116 WAGE CONTINUATION	813	0	0	0	0	0	0
5117 ALLOWANCES	5,760	6,110	6,110	6,110	6,110	6,110	6,110
5151 SOCIAL SECURITY	36,529	40,664	37,771	40,970	40,970	40,970	40,970
5152 RETIREMENT	37,358	40,107	40,107	48,986	48,986	48,986	48,986
5153 HEALTH INSURANCE	105,761	109,045	109,045	140,437	140,437	140,437	140,437
5154 UNEMPLOYMENT COMPENS	167	0	35	0	0	0	0
5155 WORKER'S COMP	14,453	13,770	13,770	13,574	13,574	13,574	13,574
5158 LIFE INSURANCE	773	441	441	452	452	452	452
5170 OTHER POSTEMPLOY BEN	26,042	25,107	25,107	32,771	27,809	27,809	27,809

Total Personnel Services	\$715,700	\$760,699	\$720,019	\$812,753	\$807,791	\$807,791	\$807,791

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	1,072	2,000	2,000	2,000	2,000	2,000	2,000
5210 PROFESS DEVELOP/TRAI	2,023	3,415	3,415	3,500	3,500	3,500	3,500
5220 UTILITIES/FUEL/MILEA	121,135	120,716	120,716	124,402	124,402	124,402	124,402
5230 PYMNTS/CONTRIBUTIONS	59,680	59,103	59,103	59,683	59,683	59,683	59,683
5260 REPAIRS & MAINT-FAC/	434	500	1,250	500	500	500	500
5261 SOFTWARE MAINT FEES	3,165	2,938	2,919	3,020	3,020	3,020	3,020
5280 INSURANCE/RISK MGMT	21,470	22,080	21,466	22,899	22,899	22,899	22,899
5281 OCCUPATIONAL HEALTH	691	2,363	2,363	2,363	2,363	2,363	2,363
5290 PROFESS/TECHNICAL SE	62,328	63,291	63,291	75,975	75,975	75,975	75,975
5300 MATERIALS & SUPPLIES	63,653	70,300	70,300	70,300	70,300	70,300	70,300
5310 VEHICLE OPER/MAINT	21,966	15,000	15,000	15,000	15,000	15,000	15,000
5315 VEHICLE REPLACEMENT	68,260	0	0	0	0	0	0
5316 VEHICLE MAINT FEE	2,450	1,750	1,750	1,500	1,500	1,500	1,500
5318 COMPUTER REPLMNT FEE	0	545	545	605	605	605	605
5400 EQUIP/MACHINRY& FURN	603	50,000	50,000	1,950	1,950	1,950	1,950
5420 VEHICLES	0	0	0	129,500	129,500	129,500	129,500
5460 RESERVE FUND/EQUIPME	0	0	0	36,845	36,845	36,845	36,845
5499 CONTINGENCY	0	5,162	5,162	0	0	0	0

Total Operating Expenses	\$428,930	\$419,163	\$419,280	\$550,042	\$550,042	\$550,042	\$550,042

GRAND TOTAL	\$1,144,630	\$1,179,862	\$1,139,299	\$1,362,795	\$1,357,833	\$1,357,833	\$1,357,833

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: PARKS & RECREATION
FUNCTION: SHENNECOSSETT GOLF COURSE 2010

	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

FULL TIME EMPLOYEE (FTE) ANALYSIS						

MGR GOLF COURSE & PARKS	0.75	0.75	0.75	0.75	0.75	0.75
GOLF PROFESSIONAL	1.00	1.00	1.00	1.00	1.00	1.00
EQUIPMENT MECHANIC	1.00	1.00	1.00	1.00	1.00	1.00
GROUNDKEEPER	3.00	2.00	2.00	2.00	2.00	2.00
MAINTAINER	0.50	1.50	1.50	1.50	1.50	1.50

Total FTE Personnel	6.25	6.25	6.25	6.25	6.25	6.25
FTE SALARIES & WAGES						

MGR GOLF COURSE & PARKS	63,686	63,686	64,960	64,960	64,960	64,960
GOLF PROFESSIONAL	70,372	70,372	71,780	71,780	71,780	71,780
EQUIPMENT MECHANIC	64,834	64,834	67,427	67,427	67,427	67,427
GROUNDKEEPER	173,410	115,606	120,231	120,231	120,231	120,231
MAINTAINER	26,759	47,741	73,040	73,040	73,040	73,040

Total FTE Salaries & Wages	\$399,061	\$362,239	\$397,437	\$397,437	\$397,437	\$397,437

**TOWN OF GROTON, CT
FYE 2019 BUDGET**

GOLF COURSE FUND REVENUES: #2010

Revenues for FYE 2019 golf course operations reflect the 2018 calendar year rates.

Season Memberships - represents annual payment to use the facility on a space available basis. Prices range from \$315 for a youth pass to \$3,235 for a non-resident family pass.

Greens Fees - represents the cost of one round of nine or eighteen holes of golf. The rates range from a \$20 youth rate to a \$50 rate for weekend non-resident eighteen holes. Additionally, there are Twilight and Winter rates of \$21 - \$33.

Cart Rentals - cart rentals are fixed at \$18 per person for eighteen holes, \$13 per person for nine holes, and \$13 per person for senior citizens before 9:00 a.m.

Lease Fees - represents lease payments received from the Par Four Restaurant.

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
4736 Season Memberships	\$ 294,970	\$ 304,560	\$ 262,208	\$ 313,699	\$ 313,699	\$ 313,699
4737 Greens Fees	\$ 653,475	\$ 656,754	\$ 575,376	\$ 660,009	\$ 660,009	\$ 660,009
4738 Cart Rentals	\$ 211,331	\$ 218,070	\$ 190,382	\$ 213,444	\$ 213,444	\$ 213,444
4741 Lease Fees	\$ 34,683	\$ 36,000	\$ 28,278	\$ 34,475	\$ 34,475	\$ 34,475
Total	\$ 1,194,833	\$ 1,215,384	\$ 1,056,244	\$ 1,357,833	\$ 1,357,833	\$ 1,357,833

Golf Course Fund Revenues



Audit Fund Balance as of 6/30/2017	\$ 149,791
Estimated Fund Balance as of 6/30/18	\$ 242,736
Estimated Fund Balance as of 6/30/19	\$ 106,530
Fund Balance as a % of 2019 Expenditures	7.85%

Rec & Senior Activities #3240

Final FYE 19 Budget Result: During budget deliberations, there were no changes made to this function. The overall decrease in this budget is \$28,407 or 2.5%. Personnel Services decreased \$4,627 and operating expenses are down \$23,780.

Groton Parks and Recreation generates revenue to recovery 44.7% of operating expenditures, national average is 28%.

The senior center partnered with Grasso Tech students to offer a technology café to assist seniors with new technology devices.

Senior Center staff have taken a couple of initiatives to increase online registration by offering online registration training sessions and having laptops available during registration week. The goal is to have 10% online registration by the end of FY 2018.

Created a new special event, Mystic Muddy Mayhem, inaugural event had nearly 500 participants.

Introduced a STEM program to summer camp options. Goal is to add additional STEM based camps for 2018.

Cost Center 1 – Recreation Programs

Provides affordable programs that meet the community's need for recreational, sports, social and cultural opportunities, while continuing to adapt our program offerings to meet the changing demands and interests of the community. Programing to meet the unique needs of citizens with physical and cognitive challenges is also provided. Programs offered include Unified Sports Fitness Club, which pairs individuals with and without special needs. Other classes offered include adaptive fitness and swimming.

Staffs summer camp sites for children ages 5-13, a pre-school camp experience for younger children and an adventure camp for teens.

Cost Center 5 – Senior Programs

We provide programs and services to meet the varied interests of residents 55+ with a focus on health and wellness, educational, fitness and intergenerational programs.

Senior programs include overnight and multi-day trips. Trips are open to the public and family trips, as well as senior specific trips, are planned. Trips range from a day in NYC to lighthouse boat tours. Outdoor Adventure Travel (OATS) focus on the more adventuresome senior and include hiking, snowshoeing, ropes course, zip lines and much more. The goal is to attract younger seniors to the center.

Cost Center 6 – Senior Food Concession

The Senior Food Concession provides affordable and healthy food to seniors. Revenue collected pays for the food, supplies and equipment expenses plus part-time office/accounting support associated with the Senior Food Concession.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: PARKS & RECREATION
FUNCTION: REC & SENIOR ACTIVITIES 3240

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
APPROPRIATION							
Personnel Services	458,520	595,726	557,169	591,099	591,099	591,099	591,099
Operating Expenses	503,383	526,630	513,425	521,350	502,850	502,850	502,850
Total Appropriation	\$961,903	\$1,122,356	\$1,070,594	\$1,112,449	\$1,093,949	\$1,093,949	\$1,093,949
COST CENTERS							
32401 RECREATION PROGRAMS	702,911	774,446	747,700	768,214	749,714	749,714	749,714
32405 SENIOR PROGRAMS	158,603	239,421	219,438	232,989	232,989	232,989	232,989
32406 SENIOR FOOD CONCESSI	100,389	108,489	103,456	111,246	111,246	111,246	111,246
Total Cost Centers	\$961,903	\$1,122,356	\$1,070,594	\$1,112,449	\$1,093,949	\$1,093,949	\$1,093,949
FINANCING PLAN							
SENIOR TRIPS	58,490	0	0	0	0	0	0
SENIOR PROGRAMS	120,849	216,000	209,968	233,000	233,000	233,000	233,000
SR CENTER FUNDRAISING	9,655	0	0	0	0	0	0
SR CTR FOOD CONCESSION	89,787	93,000	80,000	82,000	82,000	82,000	82,000
RECREATION PROGRAMS	685,225	760,000	743,000	768,214	768,214	768,214	768,214
MISC-UNCLASSIFIED	72	0	0	0	0	0	0
FUND BALANCE APPLIED	0	53,356	37,626	29,235	10,735	10,735	10,735
Total Financing Plan	\$964,078	\$1,122,356	\$1,070,594	\$1,112,449	\$1,093,949	\$1,093,949	\$1,093,949

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: PARKS & RECREATION
FUNCTION: REC & SENIOR ACTIVITIES 3240

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

PERSONNEL SERVICES							

5102 PART TIME PERSONNEL	260,929	324,455	322,045	349,965	349,965	349,965	349,965
5103 SEASONAL PERSONNEL	143,317	206,566	175,000	177,208	177,208	177,208	177,208
5104 OVERTIME PAY	329	0	0	0	0	0	0
5109 SALARY ADJUSTMENTS	0	0	530	0	0	0	0
5110 REGULAR PART TIME	21,361	22,367	20,000	21,919	21,919	21,919	21,919
5151 SOCIAL SECURITY	32,584	42,338	39,594	42,007	42,007	42,007	42,007

Total Personnel Services	\$458,520	\$595,726	\$557,169	\$591,099	\$591,099	\$591,099	\$591,099

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	21,651	28,400	24,638	21,700	21,700	21,700	21,700
5210 PROFESS DEVELOP/TRAI	856	2,420	2,500	2,500	5,000	5,000	5,000
5220 UTILITIES/FUEL/MILEA	15,274	15,550	15,550	0	0	0	0
5230 PYMNTS/CONTRIBUTIONS	2,931	3,000	4,500	21,000	0	0	0
5260 REPAIRS & MAINT-FAC/	13,345	15,150	17,231	5,340	5,340	5,340	5,340
5261 SOFTWARE MAINT FEES	6,086	7,400	7,415	6,700	6,700	6,700	6,700
5281 OCCUPATIONAL HEALTH	0	750	750	750	750	750	750
5290 PROFESS/TECHNICAL SE	308,725	318,730	302,570	328,250	328,250	328,250	328,250
5300 MATERIALS & SUPPLIES	122,461	134,280	133,030	134,430	134,430	134,430	134,430
5310 VEHICLE OPER/MAINT	0	250	250	250	250	250	250
5400 EQUIP/MACHINRY& FURN	7,174	700	4,643	430	430	430	430
5410 COMPUTER EQUIPMENT	4,346	0	0	0	0	0	0
5502K SR CTR FUNDRAISING	534	0	348	0	0	0	0

Total Operating Expenses	\$503,383	\$526,630	\$513,425	\$521,350	\$502,850	\$502,850	\$502,850

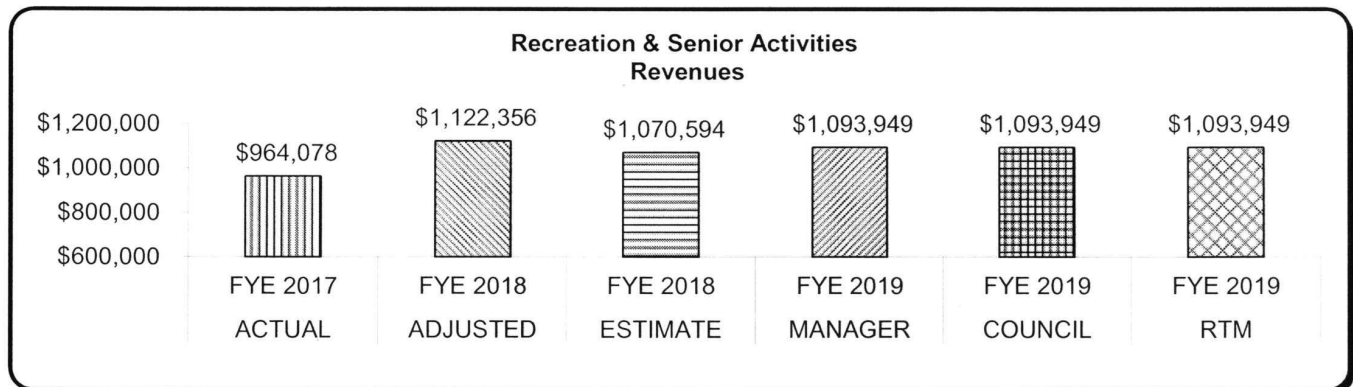
GRAND TOTAL	\$961,903	\$1,122,356	\$1,070,594	\$1,112,449	\$1,093,949	\$1,093,949	\$1,093,949

**TOWN OF GROTON, CT
FYE 2019 BUDGET**

RECREATION & SENIOR ACTIVITIES REVENUES: #3240

Each account below represents the revenue derived from a particular area of programs.

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
4672B Senior Programs	\$ 188,994	\$ 216,000	\$ 209,968	\$ 233,000	\$ 233,000	\$ 233,000
4672D Senior Center Food Concessi	\$ 89,787	\$ 93,000	\$ 80,000	\$ 82,000	\$ 82,000	\$ 82,000
4684B Recreation Programs	\$ 685,225	\$ 760,000	\$ 743,000	\$ 768,214	\$ 768,214	\$ 768,214
4733 Misc-Unclassified	\$ 72	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4999 Fund Balance Applied	\$ 0	\$ 53,356	\$ 37,626	\$ 10,735	\$ 10,735	\$ 10,735
Total	\$ 964,078	\$ 1,122,356	\$ 1,070,594	\$ 1,093,949	\$ 1,093,949	\$ 1,093,949



Audit Fund Balance as of 6/30/2017	\$ 363,047
Estimated Fund Balance as of 6/30/18	\$ 325,421
Estimated Fund Balance as of 6/30/19	\$ 314,686
Fund Balance as a % of 2019 Expenditures	28.77%

CONTRIBUTIONS TO OTHER FUNDS #1077

Final FYE 19 Budget Result: During budget deliberations, the Town Council reduced the Fleet funding by \$120,221 and the RTM sustained this action. The overall increase in this budget is \$1,152,498 or 210.8%.

Cost Center 0 – Fleet Fund

The Fleet Replacement Fund has been significantly underfunded since FYE 2009. In an effort to begin to replenish the fund the FYE 2013 budget included a \$165,000 direct General Fund contribution from this account. A similar amount was proposed in FYE 2014 but was reduced to \$65,000 during budget deliberations. The same amount (\$65,000) was approved in the FYE 2015 and FYE 2016 budgets. In FYE 2017 we removed the department vehicle contributions from the individual functions and placed an increased amount of \$585,724 in this function which was reduced to \$450,000. In FYE 2019 the fuel and maintenance contributions were removed from the departments and they are now included in this function – an increase of \$652,721. We requested \$868,723 for vehicle contributions which was reduced to \$748,502.

Cost Center 1 – Revaluation Fund

The contribution to the Revaluation fund (2120) allows for future revaluations and updating GIS aerial Maps.

Cost Center 3 – Computer Replacement

This is a contribution from the general fund to purchase the equipment listed in Fund 605.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: CONTR. TO OTHER FUNDS
DEPARTMENT: CONTR. TO OTHER FUNDS
FUNCTION: CONTR. TO OTHER FUNDS 1077

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

APPROPRIATION							

Operating Expenses	582,980	546,661	546,661	1,844,380	1,819,380	1,699,159	1,699,159

Total Appropriation	\$582,980	\$546,661	\$546,661	\$1,844,380	\$1,819,380	\$1,699,159	\$1,699,159

COST CENTERS							

10771 REVALUATION FUND	128,250	87,500	87,500	250,000	225,000	225,000	225,000
10773 COMPUTER REPLACEMENT	0	35,239	35,239	72,936	72,936	72,936	72,936
10776 FLEET VEHICLES	454,730	423,922	423,922	868,723	868,723	748,502	748,502
10777 FLEET MAINTENANCE	0	0	0	370,575	370,575	370,575	370,575
10778 FLEET FUEL	0	0	0	282,146	282,146	282,146	282,146

Total Cost Centers	\$582,980	\$546,661	\$546,661	\$1,844,380	\$1,819,380	\$1,699,159	\$1,699,159

FINANCING PLAN							

GENERAL FUND	582,980	546,661	546,661	1,844,380	1,819,380	1,699,159	1,699,159

Total Financing Plan	\$582,980	\$546,661	\$546,661	\$1,844,380	\$1,819,380	\$1,699,159	\$1,699,159

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: CONTR. TO OTHER FUNDS
DEPARTMENT: CONTR. TO OTHER FUNDS
FUNCTION: CONTR. TO OTHER FUNDS 1077

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

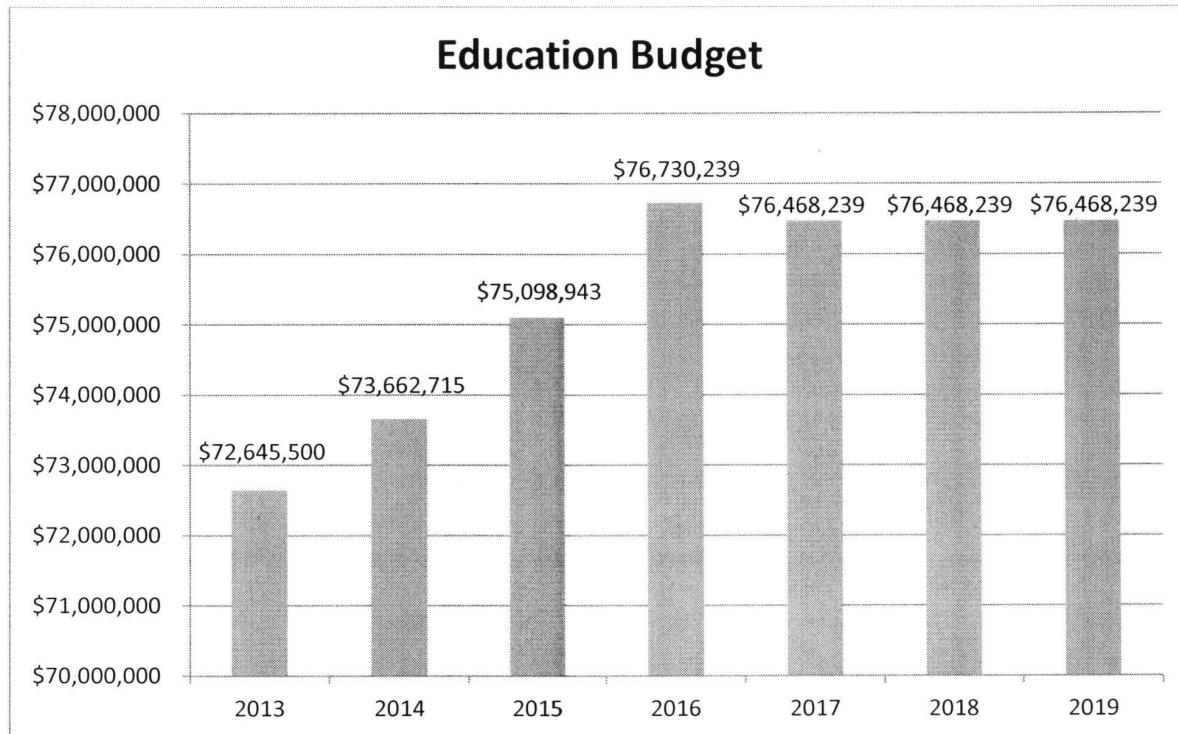
OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	582,980	546,661	546,661	1,844,380	1,819,380	1,699,159	1,699,159
Total Operating Expenses	\$582,980	\$546,661	\$546,661	\$1,844,380	\$1,819,380	\$1,699,159	\$1,699,159
GRAND TOTAL	\$582,980	\$546,661	\$546,661	\$1,844,380	\$1,819,380	\$1,699,159	\$1,699,159

EDUCATION #1080

Final FYE 19 Budget Result: During budget deliberations, the Town Council reduced this function by \$1,849,508 and the RTM sustained this action for a final budget amount of \$76,468,239.

As per the Town Charter, the Town Manager submitted the Education Budget to the Town Council with no adjustments.



TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: EDUCATION SERVICES
DEPARTMENT: EDUCATION
FUNCTION: EDUCATION 1080

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

APPROPRIATION							

Operating Expenses	76,201,048	76,468,239	76,468,239	78,317,747	78,317,747	76,468,239	76,468,239
Total Appropriation	\$76,201,048	\$76,468,239	\$76,468,239	\$78,317,747	\$78,317,747	\$76,468,239	\$76,468,239

COST CENTERS							

10800 EDUCATION SERVICES	76,201,048	76,468,239	76,468,239	78,317,747	78,317,747	76,468,239	76,468,239
Total Cost Centers	\$76,201,048	\$76,468,239	\$76,468,239	\$78,317,747	\$78,317,747	\$76,468,239	\$76,468,239

FINANCING PLAN							

FEDERAL FUNDS	148,058	139,000	209,259	93,000	93,000	93,000	93,000
EDUC COST SHARING	24,979,526	19,979,526	24,903,311	24,898,096	24,898,096	24,898,096	25,040,045
ADULT EDUCATION	107,464	105,000	99,763	100,262	100,262	100,262	102,334
SPECIAL EDUCATION	927,662	915,000	928,000	800,000	800,000	800,000	800,000
TRANSPORT-PRIVATE SCHOOLS	0	49,520	0	0	0	0	0
MAGNET SCHL TRANSPORTATIN	176,800	188,000	188,000	188,000	188,000	188,000	188,000
NON PUBLIC PUPIL SERVICE	22,233	22,000	20,847	22,000	22,000	22,000	22,000
PUPIL IMPACT AID	3,174,549	3,250,000	3,751,870	3,214,533	3,214,533	3,214,533	3,214,533
TUITION-FR OTHR TOWNS	190,846	145,487	97,268	70,000	70,000	70,000	70,000
OTHR SCHOOL RECEIPTS	45,677	18,998	21,396	19,000	19,000	19,000	19,000
GENERAL FUND	46,428,233	51,655,708	46,248,525	48,912,856	48,912,856	47,063,348	46,919,327
Total Financing Plan	\$76,201,048	\$76,468,239	\$76,468,239	\$78,317,747	\$78,317,747	\$76,468,239	\$76,468,239

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: EDUCATION SERVICES
DEPARTMENT: EDUCATION
FUNCTION: EDUCATION 1080

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	76,201,048	76,468,239	76,468,239	78,317,747	78,317,747	76,468,239	76,468,239

Total Operating Expenses	\$76,201,048	\$76,468,239	\$76,468,239	\$78,317,747	\$78,317,747	\$76,468,239	\$76,468,239

GRAND TOTAL	\$76,201,048	\$76,468,239	\$76,468,239	\$78,317,747	\$78,317,747	\$76,468,239	\$76,468,239

Regional Agencies #1007

Final FYE 19 Budget Result: During budget deliberations, there were no changes made to this function. This budget request represents no change from the FYE 2018 appropriation.

Cost Center 0 – Southeastern Connecticut Council of Governments

Southeastern Connecticut Council of Governments (SCCOG) municipal dues are based on a per capita rate. Dues are assessed using U.S. Census population data and the City of Groton pays their prorated share of the dues directly.

Cost Center 1 – Southeastern Connecticut Enterprise Region (seCTer)

Southeastern Connecticut Enterprise Region (seCTer) dues are based on per capita rate.

Cost Center 2 – Southeastern Area Transit Authority (SEAT)

Southeastern Area Transit (SEAT) provides both fixed-route transit services and complementary Americans with Disabilities Act paratransit services in the Town and the region.

Cost Center 3 – Southeastern Connecticut Regional Probate Court

On January 3, 2011, the probate courts of Groton, Stonington, North Stonington and Ledyard were consolidated into the new regional probate court. The Town's contribution is a per capita prorated share.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: OUTSIDE AGENCIES
DEPARTMENT: REGIONAL AGENCIES
FUNCTION: REGIONAL AGENCIES 1007

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
APPROPRIATION							
Operating Expenses	137,414	132,034	132,034	132,034	132,034	132,034	132,034
Total Appropriation	\$137,414	\$132,034	\$132,034	\$132,034	\$132,034	\$132,034	\$132,034
COST CENTERS							
10070 SE CT COG	16,349	16,349	16,349	16,349	16,349	16,349	16,349
10071 SECTER	14,040	14,041	14,041	14,041	14,041	14,041	14,041
10072 SEAT	93,592	88,211	88,211	88,211	88,211	88,211	88,211
10073 SE CT PROBATE COURT	13,433	13,433	13,433	13,433	13,433	13,433	13,433
Total Cost Centers	\$137,414	\$132,034	\$132,034	\$132,034	\$132,034	\$132,034	\$132,034
FINANCING PLAN							
GENERAL FUND	137,414	132,034	132,034	132,034	132,034	132,034	132,034
Total Financing Plan	\$137,414	\$132,034	\$132,034	\$132,034	\$132,034	\$132,034	\$132,034

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: OUTSIDE AGENCIES
DEPARTMENT: REGIONAL AGENCIES
FUNCTION: REGIONAL AGENCIES 1007

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	137,414	132,034	132,034	132,034	132,034	132,034	132,034
Total Operating Expenses	\$137,414	\$132,034	\$132,034	\$132,034	\$132,034	\$132,034	\$132,034
GRAND TOTAL	\$137,414	\$132,034	\$132,034	\$132,034	\$132,034	\$132,034	\$132,034

HEALTH & SERVICE AGENCIES #1054

This function includes the Town and City contributions to the Ledge Light Health District; the cost of services provided by the Visiting Nurses Association (VNA) to the Board of Education as well as health promotion activities; requests for funding by Outside Social Service Agencies; libraries, ambulance companies and the Marine Sewage Disposal Service.

Cost Center 0 – Ledge Light Health District

Ledge Light Health District promotes healthy communities and bases its fees on the population of the towns it serves.

Cost Center 1 – VNA (School Health)

VNA/School Health includes RN and Health Aide services as planned by the Board of Education.

Cost Center 2 – VNA (Health Promotion)

The VNA account Health Promotion covers the cost of flu clinics, blood pressure and wellness clinics and indigent care and wellness visits.

Cost Center 3 – Groton Ambulance

The Association was incorporated in 1954 and provides ambulance service to the residents and visitors of Groton.

Cost Center 5 – Service Agencies

Service/Outside Agency requests are reviewed by a committee of town employees and their recommendations are forwarded to the Town Manager. The summary table on the following page shows the final approved amounts. **During budget deliberations the Town Council added \$5,000 for the Eastern Connecticut Symphony and the RTM sustained this action.**

Cost Center 7 – Marine Sewage Disposal

Marine sewage disposal pertains to expenses related to providing pump out boat service along our coastal waters.

Cost Center 8 – Mystic River Ambulance

Mystic River Ambulance has provided emergency medical services to the residents of Groton and Stonington since 1981.

Cost Center 9 – Mystic Noank Library

The Mystic & Noank Library is now in its 125th year of continuous service to the citizens of Groton and Stonington.

Cost Center 9A – Bill Memorial Library

The Bill Memorial Library is located in the City of Groton. **During budget deliberations the Town Council increased this cost center by \$4,300 and the RTM sustained this action.**

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: OUTSIDE AGENCIES
DEPARTMENT: HEALTH & SERVICE AGENCIES
FUNCTION: HEALTH & SERVICE AGENCIES 1054

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

APPROPRIATION							

Operating Expenses	1,808,894	1,713,717	1,713,717	1,830,923	1,684,913	1,694,213	1,694,213
Total Appropriation	\$1,808,894	\$1,713,717	\$1,713,717	\$1,830,923	\$1,684,913	\$1,694,213	\$1,694,213

COST CENTERS							

10540 LEDGELIGHT HEALTH	292,818	292,530	292,530	289,354	289,354	289,354	289,354
10541 VNA (SCHOOL HEALTH)	1,114,284	1,072,570	1,072,570	1,081,278	1,081,278	1,081,278	1,081,278
10542 VNA (HEALTH PROMO)	32,292	42,590	42,590	33,968	33,968	33,968	33,968
10543 GROTON AMBULANCE	52,976	52,976	52,976	52,976	52,976	52,976	52,976
10545 SERVICE AGENCIES	65,150	65,150	65,150	87,508	63,657	68,657	68,657
10547 MARINE SEWAGE DISP.	19,980	19,980	19,980	19,980	19,980	19,980	19,980
10548 MYSTIC RIVER AMBULAN	25,000	25,000	25,000	50,000	25,000	25,000	25,000
10549 MYSTIC NOANK LIBRARY	183,394	122,921	122,921	192,859	100,000	100,000	100,000
10549A BILL MEMORIAL LIBRAR	23,000	20,000	20,000	23,000	18,700	23,000	23,000
Total Cost Centers	\$1,808,894	\$1,713,717	\$1,713,717	\$1,830,923	\$1,684,913	\$1,694,213	\$1,694,213

FINANCING PLAN							

GENERAL FUND	1,808,894	1,713,717	1,713,717	1,830,923	1,684,913	1,694,213	1,694,213
Total Financing Plan	\$1,808,894	\$1,713,717	\$1,713,717	\$1,830,923	\$1,684,913	\$1,694,213	\$1,694,213

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: OUTSIDE AGENCIES
DEPARTMENT: HEALTH & SERVICE AGENCIES
FUNCTION: HEALTH & SERVICE AGENCIES 1054

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	1,808,894	1,713,717	1,713,717	1,830,923	1,684,913	1,694,213	1,694,213
Total Operating Expenses	\$1,808,894	\$1,713,717	\$1,713,717	\$1,830,923	\$1,684,913	\$1,694,213	\$1,694,213
GRAND TOTAL	\$1,808,894	\$1,713,717	\$1,713,717	\$1,830,923	\$1,684,913	\$1,694,213	\$1,694,213

SUMMARY OF OUTSIDE AGENCIES				
AGENCY	Approved FYE 2018	Requested FYE 2019	Recommended by Committee FYE 2019	Adopted FYE 2019
Community Health Center, Inc. (CHC)	\$4,777	\$5,000	\$4,750	\$4,750
New London Homeless Hospitality Center, Inc.	7,166	7,500	7,125	7,125
SCADD	3,726	3,900	3,705	3,705
Safe Futures, Inc. (formerly The Women's Center of Southeastern CT, Inc.	9,554	10,000	9,500	9,500
ARC of New London County Inc.	0	1,199	0	0
Connecticut Legal Services	7,643	7,643	7,260	7,260
United Community and Family Services, Inc.				
Dental Health Services	0	11,500	0	0
Adult Day Care	0	2,800	0	0
Behavioral Health Services	3,822	4,000	3,800	3,800
Primary Care	0	3,000	0	0
Always Home (Formerly Mystic Area Shelter and Hospitality Inc.)	4,777	5,000	4,750	4,750
Sexual Assault Crisis Center of Eastern CT, Inc.	0	2,000	0	0
Groton Community Meals	788	0	0	0
Meals on Wheels/TVCCA, Inc.	22,897	23,966	22,767	22,767
SUBTOTAL - Social Services	\$65,150	\$87,508	\$63,657	\$63,657
Eastern Connecticut Symphony	\$0	\$5,000	\$0	\$5,000
SUBTOTAL - Cultural	\$0	\$5,000	\$0	\$5,000
TOTAL - GRANTS	\$65,150	\$92,508	\$63,657	\$68,657

CITY OF GROTON #1090

Final FYE 19 Budget Result: During budget deliberations, there were no changes made to this function.

As per the Town Charter, the Manager submitted the Subdivision budgets to the Council with no adjustments.

Section 40 of Number 362 of the Special Acts of 1933 requires that the Town Council shall pay to the City the amount of monies that are “necessary and proper for making and repairing of the streets and highways” within the City. There is no similar Special Act regarding the payment of monies to the City for its police.

Cost Center 0 – Police

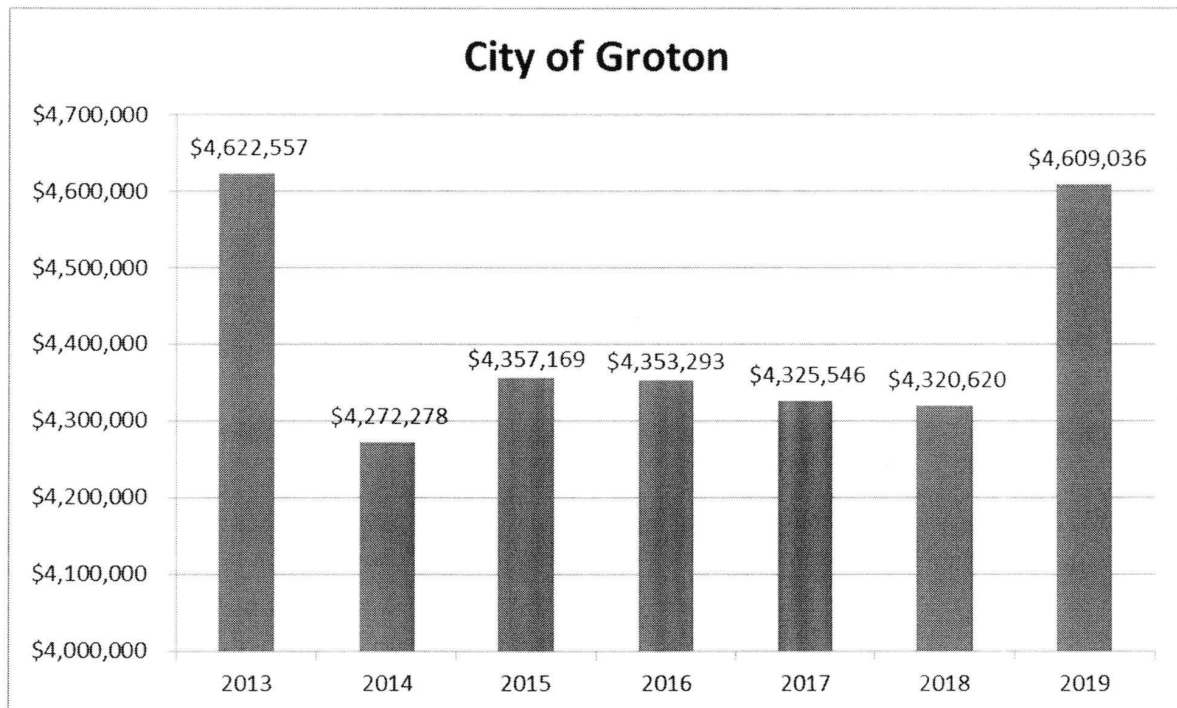
The City of Groton’s budget request for Police represents an increase of \$199,277 or 8.9% from their FYE 2018 appropriation.

Cost Center 1 – Highway Maintenance

Their request for Highway services has increased \$87,613 or 4.5% from their FYE 2018 appropriation.

Cost Center 4 – Street Lighting

The Town pays for Street Lighting expenses associated with the City and the expenditures will be charged here.



TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: SUBDIVISIONS
DEPARTMENT: SUBDIVISIONS
FUNCTION: CITY OF GROTON 1090

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
APPROPRIATION							
Operating Expenses	4,323,550	4,320,620	4,320,620	4,609,036	4,609,036	4,609,036	4,609,036
Total Appropriation	\$4,323,550	\$4,320,620	\$4,320,620	\$4,609,036	\$4,609,036	\$4,609,036	\$4,609,036
COST CENTERS							
10900 POLICE	2,303,893	2,243,802	2,243,802	2,443,079	2,443,079	2,443,079	2,443,079
10901 HIGHWAY MAINTENANCE	1,169,801	1,963,250	1,963,250	2,050,863	2,050,863	2,050,863	2,050,863
10904 STREET LIGHTING	111,355	113,568	113,568	115,094	115,094	115,094	115,094
10905 HIGHWAY PENDING ARBI	738,501	0	0	0	0	0	0
Total Cost Centers	\$4,323,550	\$4,320,620	\$4,320,620	\$4,609,036	\$4,609,036	\$4,609,036	\$4,609,036
FINANCING PLAN							
GENERAL FUND	4,323,550	4,320,620	4,320,620	4,609,036	4,609,036	4,609,036	4,609,036
Total Financing Plan	\$4,323,550	\$4,320,620	\$4,320,620	\$4,609,036	\$4,609,036	\$4,609,036	\$4,609,036

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: SUBDIVISIONS
DEPARTMENT: SUBDIVISIONS
FUNCTION: CITY OF GROTON 1090

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

OPERATING EXPENSES							

5220 UTILITIES/FUEL/MILEA	111,355	113,568	113,568	115,094	115,094	115,094	115,094
5230 PYMNTS/CONTRIBUTIONS	4,212,195	4,207,052	4,207,052	4,493,942	4,493,942	4,493,942	4,493,942
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Total Operating Expenses	\$4,323,550	\$4,320,620	\$4,320,620	\$4,609,036	\$4,609,036	\$4,609,036	\$4,609,036
GRAND TOTAL	\$4,323,550	\$4,320,620	\$4,320,620	\$4,609,036	\$4,609,036	\$4,609,036	\$4,609,036

GROTON LONG POINT #1091

Final FYE 19 Budget Result: During budget deliberations, the Town Council reduced the Highway Maintenance budget \$9,981 and the RTM sustained this action. In addition, the RTM reduced the Police portion of this budget by \$22,720.

As per the Town Charter, the Manager submits Subdivision budgets to the Council with no adjustments. Section 24 of the Groton Long Point Association Special Act/Charter requires that the Town of Groton shall pay to the Groton Long Point Association the amount of monies that “shall be necessary and proper for the making and repairing of the highways and bridges within the territorial limits of the Association.” There is no similar Special Act regarding the payment of monies to the Groton Long Point Association for its police function.

Cost Center 0 – Police

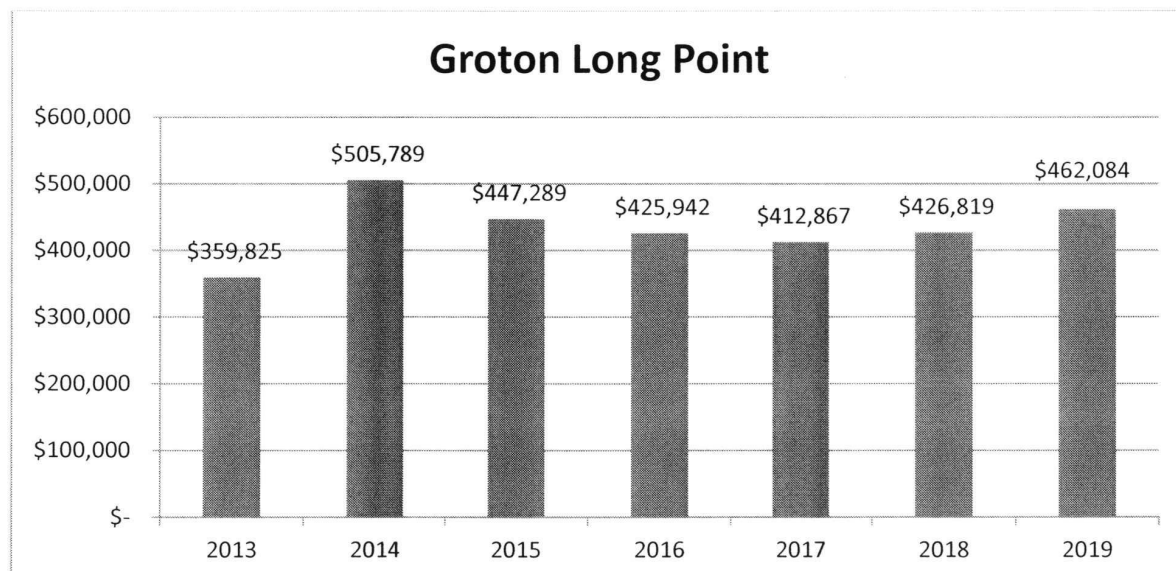
The Groton Long Point Police budget request of \$288,750 is \$45,220 or 18.6% more than the FYE 2018 appropriation.

Cost Center 1 – Highway Maintenance

The Highway budget request of \$189,794 is \$19,981 or 11.8% more than the FYE 2018 appropriation.

Cost Center 2 – Street Lighting

The Town pays for Street Lighting expenses associated with Groton Long Point and the expenditures will be charged here.



TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: SUBDIVISIONS
DEPARTMENT: SUBDIVISIONS
FUNCTION: GROTON LONG POINT 1091

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

APPROPRIATION							

Operating Expenses	412,590	426,819	426,819	494,785	494,785	484,804	462,084
Total Appropriation	\$412,590	\$426,819	\$426,819	\$494,785	\$494,785	\$484,804	\$462,084

COST CENTERS							

10910 POLICE	245,000	243,530	243,530	288,750	288,750	288,750	266,030
10911 HIGHWAY MAINTENANCE	154,375	169,813	169,813	189,794	189,794	179,813	179,813
10912 STREET LIGHTING	13,215	13,476	13,476	16,241	16,241	16,241	16,241
Total Cost Centers	\$412,590	\$426,819	\$426,819	\$494,785	\$494,785	\$484,804	\$462,084

FINANCING PLAN							

GENERAL FUND	412,590	426,819	426,819	494,785	494,785	484,804	462,084
Total Financing Plan	\$412,590	\$426,819	\$426,819	\$494,785	\$494,785	\$484,804	\$462,084

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: SUBDIVISIONS
DEPARTMENT: SUBDIVISIONS
FUNCTION: GROTON LONG POINT 1091

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

OPERATING EXPENSES							

5220 UTILITIES/FUEL/MILEA	13,215	13,476	13,476	16,241	16,241	16,241	16,241
5230 PYMNTS/CONTRIBUTIONS	399,375	413,343	413,343	478,544	478,544	468,563	445,843

Total Operating Expenses	\$412,590	\$426,819	\$426,819	\$494,785	\$494,785	\$484,804	\$462,084

GRAND TOTAL	\$412,590	\$426,819	\$426,819	\$494,785	\$494,785	\$484,804	\$462,084

FIRE DISTRICTS PILOT #1092

Final FYE 19 Budget Result: During budget deliberations, there were no changes made to this function.

There are two components to the Fire District PILOT program:

- The State allocates an “in lieu of real estate taxes” payment which is intended to reimburse the Town for services to State-owned properties. The Town cannot collect taxes on State-owned property. Since the Town is not providing fire protection services and as the fire district also depends on real estate taxes as their major revenue source, a share of the State “in lieu of real estate taxes” payment is passed on. Fire Districts provide protection to the State-owned properties and receive no payment from the State for this service. All seven operating fire districts receive a \$1,000 base payment for the formula in recognition that all assume some responsibility for protection of State property through the mutual aid system. The total is reduced by the \$7,000 in base payments and the remainder is distributed according to a prior year allocation. For FYE 2019 the overall payment is the same as FYE 2018 \$121,000.
- Fire District mill taxes are not collected on Town-owned property. Begun in FYE 2002 was a PILOT (payment in lieu of taxes) to be divided among the fire districts according to a formula based on acres of Town-owned land and square footage of Town-owned buildings within each District. For FYE 2019, the overall payment is the same as FYE 2018 \$125,000.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: SUBDIVISIONS
DEPARTMENT: SUBDIVISIONS
FUNCTION: FIRE DISTRICTS PILOT 1092

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

APPROPRIATION							

Operating Expenses	246,000	246,000	246,000	246,000	246,000	246,000	246,000
Total Appropriation	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000

COST CENTERS							

10920 CITY OF GROTON	37,705	37,705	37,705	37,705	37,705	37,705	37,705
10921 POQ BRIDGE FIRE DIST	154,548	154,548	154,548	154,548	154,548	154,548	154,548
10922 MYSTIC FIRE DISTRICT	13,839	13,839	13,839	13,839	13,839	13,839	13,839
10923 NOANK FIRE DISTRICT	6,360	6,360	6,360	6,360	6,360	6,360	6,360
10924 OLD MYSTIC FIRE DIST	18,183	18,183	18,183	18,183	18,183	18,183	18,183
10925 GROTON LONG POINT AS	1,270	1,270	1,270	1,270	1,270	1,270	1,270
10926 CTR GROTON FIRE DIST	5,624	5,624	5,624	5,624	5,624	5,624	5,624
10927 WEST PLEASANT VALLEY	8,471	8,471	8,471	8,471	8,471	8,471	8,471
Total Cost Centers	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000

FINANCING PLAN							

GENERAL FUND	246,000	246,000	246,000	246,000	246,000	246,000	246,000
Total Financing Plan	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: SUBDIVISIONS
DEPARTMENT: SUBDIVISIONS
FUNCTION: FIRE DISTRICTS PILOT 1092

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	246,000	246,000	246,000	246,000	246,000	246,000	246,000
Total Operating Expenses	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000
GRAND TOTAL	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000

MUMFORD COVE SPECIAL DISTRICT #2060

Final FYE 19 Budget Result: During budget deliberations, there were no changes made to this function.

Mumford Cove Association contracts with the Noank Fire district for fire protection and taxes the residents for the cost of this service.

The adopted mill rate is maintained at 0.34 mills for FYE 2019.

FYE 2019 Tax rate calculation is as follows:

- Amount to be raised by taxes \$21,043
- Divided by the 10/1/17 Grand list \$62,523,482
- Equals .0003365
- Divided by 99.7% collection rate = .0003375
- Multiplied by 1000 = mill rate .034

Audit Fund Balance as of 6/30/2017	\$615
Estimated Fund Balance as of 6/30/18	\$1,072
Estimated Fund Balance as of 6/30/19	\$1,072
Fund Balance as a % of 2019 Expenditures	5.1%

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: OTHER FUNDS
FUNCTION: MUMFORD COVE 2060

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

APPROPRIATION							

Operating Expenses	21,018	21,028	21,008	21,043	21,043	21,043	21,043
Total Appropriation	\$21,018	\$21,028	\$21,008	\$21,043	\$21,043	\$21,043	\$21,043

COST CENTERS							

20600 FIRE PROTECTION	21,018	21,028	21,008	21,043	21,043	21,043	21,043
Total Cost Centers	\$21,018	\$21,028	\$21,008	\$21,043	\$21,043	\$21,043	\$21,043

FINANCING PLAN							

CURRENT TAXES	21,201	21,028	21,353	21,043	21,043	21,043	21,043
PRIOR YEAR TAXES	215	0	85	0	0	0	0
Total Financing Plan	\$21,416	\$21,028	\$21,438	\$21,043	\$21,043	\$21,043	\$21,043

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: OTHER FUNDS
FUNCTION: MUMFORD COVE 2060

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	1,008	1,008	1,008	1,023	1,023	1,023	1,023
5290 PROFESS/TECHNICAL SE	20,010	20,020	20,000	20,020	20,020	20,020	20,020

Total Operating Expenses	\$21,018	\$21,028	\$21,008	\$21,043	\$21,043	\$21,043	\$21,043

GRAND TOTAL	\$21,018	\$21,028	\$21,008	\$21,043	\$21,043	\$21,043	\$21,043

GROTON SEWER DISTRICT #4010

Final FYE 19 Budget Result: During budget deliberations, there were no changes made to this function. The overall decrease in this budget is \$30,731 or 3.7%.

The Groton Sewer District is primarily a debt service fund which pays the principal and interest on sewer bonds and payments to the State of CT for the Clean Water fund loan. Currently the only sewer debt outstanding is the Clean Water Fund loan. The November 2015 referendum approved an ordinance appropriating \$8,230,000 for sewer projects. The principal source of revenue is the Sewer District tax.

The adopted mill rate is maintained at 0.27 mills for FYE 2019.

FYE 2019 Tax rate calculation is as follows:

- Amount to be raised by taxes \$638,945
- Divided by the 10/1/17 Grand list \$2,389,556,248
- Equals 0.000267
- Divided by 99.0% collection rate = 0.000269
- Multiplied by 1000 = mill rate 0.27

Cost Center 0 – Operating Expense

Covers the Sewer district costs related to preparation and mailing of the tax bills.

Cost Center 1 – Debt Service

Debt service for the Clean Water Fund loan payments due to the State of CT.

TOWN OF GROTON
FYE 2019
Sewer Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/17	FYE 2018 Principal Payment	FYE 2018 Interest Payment	FYE 2019 Principal Payment	FYE 2019 Interest Payment
2030	12,864,411.44	11/1/2009	20	Clean Water Funds	7,525,134.42	606,051.12	144,947.22	606,051.12	132,826.20
2030	114,143.22	11/1/2011	19	Clean Water Funds	78,374.54	6,312.12	1,509.62	6,312.12	1,383.38
				Totals	7,603,508.96	612,363.24	146,456.84	612,363.24	134,209.58

Debt Service Payment FYE 2019 through FYE 2030

Function #40101-Sewer District			
FYE	Principal	Interest	FYE Total
2019	612,363.24	134,209.58	746,572.82
2020	612,363.24	121,962.32	734,325.56
2021	612,363.24	109,715.06	722,078.30
2022	612,363.24	97,467.80	709,831.04
2023	612,363.24	85,220.53	697,583.77
2024	612,363.24	72,973.27	685,336.51
2025	612,363.24	60,726.00	673,089.24
2026	612,363.24	48,478.75	660,841.99
2027	612,363.24	36,231.48	648,594.72
2028	612,363.24	23,984.23	636,347.47
2029	612,363.24	11,736.96	624,100.20
2030	255,151.35	1,275.76	256,427.11

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: SPEC REV FUNDS-OTHER
DEPARTMENT: FINANCE
FUNCTION: GROTON SEWER DISTRICT 4010

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
APPROPRIATION							
Operating Expenses	822,822	834,176	814,896	803,445	803,445	803,445	803,445
Total Appropriation	\$822,822	\$834,176	\$814,896	\$803,445	\$803,445	\$803,445	\$803,445
COST CENTERS							
40100 OPERATING EXPENSE	51,755	56,105	56,075	56,871	56,871	56,871	56,871
40101 DEBT SERVICE	771,067	778,071	758,821	746,574	746,574	746,574	746,574
Total Cost Centers	\$822,822	\$834,176	\$814,896	\$803,445	\$803,445	\$803,445	\$803,445
FINANCING PLAN							
CURRENT TAXES	609,091	623,176	634,200	638,945	638,945	638,945	638,945
INTEREST & LIEN FEES	7,116	5,000	10,200	5,000	5,000	5,000	5,000
PRIOR YEAR TAXES	5,965	5,000	5,500	5,000	5,000	5,000	5,000
INTEREST INCOME	2,260	1,000	4,500	4,000	4,000	4,000	5,000
PILOT:STATE/TAX EXEMPTS	20	0	0	0	0	0	0
PILOT PAYMENTS-OTHER	0	0	1,176	500	500	500	500
SEWER ASSESSMENTS	42,119	0	4,000	0	0	0	0
FUND BALANCE APPLIED	156,251	200,000	155,320	150,000	150,000	150,000	149,000
Total Financing Plan	\$822,822	\$834,176	\$814,896	\$803,445	\$803,445	\$803,445	\$803,445

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: SPEC REV FUNDS-OTHER
DEPARTMENT: FINANCE
FUNCTION: GROTON SEWER DISTRICT 4010

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	5,450	9,668	9,638	9,424	9,424	9,424	9,424
5210 PROFESS DEVELOP/TRAI	0	0	0	210	210	210	210
5230 PYMNTS/CONTRIBUTIONS	44,534	44,534	44,534	45,184	45,184	45,184	45,184
5290 PROFESS/TECHNICAL SE	838	828	828	828	828	828	828
5300 MATERIALS & SUPPLIES	933	1,075	1,075	1,225	1,225	1,225	1,225
5450 DEBT SERVICE	771,067	778,071	758,821	746,574	746,574	746,574	746,574

Total Operating Expenses	\$822,822	\$834,176	\$814,896	\$803,445	\$803,445	\$803,445	\$803,445

GRAND TOTAL	\$822,822	\$834,176	\$814,896	\$803,445	\$803,445	\$803,445	\$803,445

**TOWN OF GROTON, CT
FYE 2019 BUDGET**

SEWER DISTRICT FUND REVENUES: #4010

Current Taxes - The current levy for FYE 2018 is based on all taxable property in the Town (excluding the political sub-division of the City) as of October 1, 2017, after adjustments by the Board of Assessment Appeals. The amount to be raised by taxes is calculated by taking the adopted budget appropriations for FYE 2019 less estimated receipts from non-tax resources. The Grand List pertaining to the Sewer District increased 0.8% as of October 1, 2017 after Board of Assessment Appeals. The adopted mill rate for FYE 2019 will be maintained at 0.27 mills.

Interest & Liens - represents the interest rate of 1.5% per month that is applied on delinquent taxes as well as a \$24.00 lien fee on any property that has a lien placed on it.

Prior Year Taxes - represents the anticipated collection of delinquent taxes.

Interest Income - reflects the income earned from temporary investments made when funds in a given period exceed the immediate disbursement needs of the Fund.

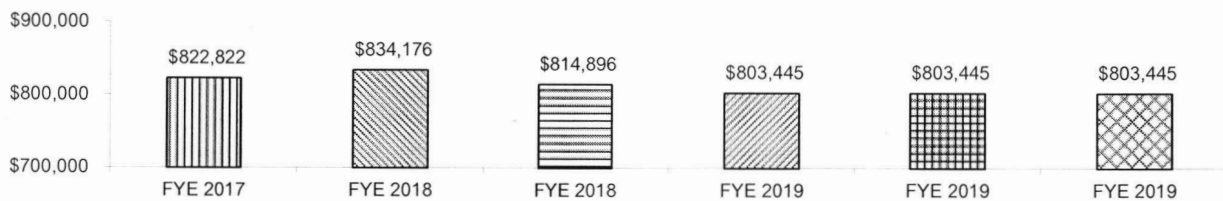
PILOT: Payments - Other - represents voluntary payments in lieu of taxes based on a 10 year Memorandum of Agreement with the Town Council dated November 20, 2017

Sewer Assessments - represents a formula developed by the Water Pollution Control Authority to recover costs incurred for the various sewer projects. A calculation that includes a connection charge, land value, front footage and area determine a sewer benefit assessment.

Fund Balance Applied - represents that amount of unassigned Fund Balance in the Sewer District Fund to be used to fund the budget for the next fiscal year.

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
4110 Current Taxes	\$ 609,091	\$ 623,176	\$ 634,200	\$ 638,945	\$ 638,945	\$ 638,945
4113 Interest & Lien Fees	\$ 7,116	\$ 5,000	\$ 10,200	\$ 5,000	\$ 5,000	\$ 5,000
4114 Prior Year Taxes	\$ 5,965	\$ 5,000	\$ 5,500	\$ 5,000	\$ 5,000	\$ 5,000
4412 Interest Income	\$ 2,260	\$ 1,000	\$ 4,500	\$ 4,000	\$ 4,000	\$ 5,000
4553 PILOT: State & Tax Exempts	\$ 20	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4717 PILOT Payments - Other	\$ 0	\$ 0	\$ 1,176	\$ 500	\$ 500	\$ 500
4747 Sewer Assessments	\$ 42,119	\$ 0	\$ 4,000	\$ 0	\$ 0	\$ 0
4999 Fund Balance Applied	\$ 156,251	\$ 200,000	\$ 155,320	\$ 150,000	\$ 150,000	\$ 149,000
Total	\$ 822,822	\$ 834,176	\$ 814,896	\$ 803,445	\$ 803,445	\$ 803,445

Sewer District Fund Revenues



Audit Fund Balance as of 6/30/2017	\$ 549,143
Estimated Fund Balance as of 6/30/18	\$ 393,823
Estimated Fund Balance as of 6/30/19	\$ 244,823
Fund Balance as a % of 2019 Expenditures	30.47%

CAPITAL RESERVES/CONTRIBUTIONS #1075

Final FYE 19 Budget Result: The Town Council reduced this budget \$243,000, the RTM reduced it an additional \$5,000. The overall increase in this budget is \$1,849,000 or 412.7%.

This function represents the General Fund Contribution to the Capital Reserve Fund (5010).

The Groton Town Code Article I. Section 2.1(b) requires that: "The town manager shall include in the proposed budget to the town council an allocation of funds to the reserve fund based on the following formula: Calculate the amount of not less than four percent of the general fund budget, subtract the sum necessary to defray general fund obligated annual debt service, the remainder amount to be allocated to the reserve fund for capital and nonrecurring expenditures . . . No appropriation shall be made to such fund so that the total fund balance exceeds 50 percent of the total general fund budget, or the unappropriated portion of the fund exceeds 12 percent of the total general fund budget."

	General Fund	Capital Reserve (FYE 2017)
Adopted Budget	\$ 125,856,730	
50% of General Fund	\$ 62,928,365	
Total Fund Balance	----->	\$5,464,517
12% of General Fund	\$ 15,102,808	
Unappropriated Fund Balance	----->	\$2,271,996

Cost Center 0 – Capital Reserve Fund

Represents the contribution amount to fund proposed capital projects.

Cost Center 2 – Capital Reserve Contribution

FYE 2017 budget included a new cost center which represented an additional contribution to the Capital Reserve Fund.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: CAPITAL/DEBT SERVICE
DEPARTMENT: CAPITAL RESERVE
FUNCTION: CAPITAL RESERVE 1075

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

APPROPRIATION							

Operating Expenses	744,000	448,000	448,000	2,535,000	2,535,000	2,292,000	2,297,000
Total Appropriation	\$744,000	\$448,000	\$448,000	\$2,535,000	\$2,535,000	\$2,292,000	\$2,297,000

COST CENTERS							

10750 CAPITAL RESERVE FUND	644,000	448,000	448,000	2,535,000	2,535,000	2,292,000	2,297,000
10752 CAP RES CONTRIBUTION	100,000	0	0	0	0	0	0
Total Cost Centers	\$744,000	\$448,000	\$448,000	\$2,535,000	\$2,535,000	\$2,292,000	\$2,297,000

FINANCING PLAN							

GENERAL FUND	744,000	448,000	448,000	2,535,000	2,535,000	2,292,000	2,297,000
Total Financing Plan	\$744,000	\$448,000	\$448,000	\$2,535,000	\$2,535,000	\$2,292,000	\$2,297,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: CAPITAL/DEBT SERVICE
DEPARTMENT: CAPITAL RESERVE
FUNCTION: CAPITAL RESERVE 1075

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	744,000	448,000	448,000	2,535,000	2,535,000	2,292,000	2,297,000
Total Operating Expenses	\$744,000	\$448,000	\$448,000	\$2,535,000	\$2,535,000	\$2,292,000	\$2,297,000
GRAND TOTAL	\$744,000	\$448,000	\$448,000	\$2,535,000	\$2,535,000	\$2,292,000	\$2,297,000

CAPITAL RESERVE #5010

This function includes funds to be appropriated for capital improvements.

Payments From Other Funds – represents the contribution from:

General Fund (#10750)	\$2,797,000
Sewer Operating (#2020)	<u>\$ 731,000</u>
	\$3,528,000

The Estimated Fund Balance for FYE 2018 is \$1,810,230 and represents an unexpended appropriation from the Sewer Operating Fund of \$484,605 and the General Fund of \$1,325,625.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: TOWN MANAGER
FUNCTION: CAPITAL RESERVE PROJECTS 5010

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

APPROPRIATION							

Operating Expenses	1,924,500	2,817,000	2,817,000	3,766,000	3,766,000	3,523,000	3,528,000
Total Appropriation	\$1,924,500	\$2,817,000	\$2,817,000	\$3,766,000	\$3,766,000	\$3,523,000	\$3,528,000

COST CENTERS							

50108 FYE 2019 CIP	1,924,500	2,817,000	2,817,000	3,766,000	3,766,000	3,523,000	3,528,000
Total Cost Centers	\$1,924,500	\$2,817,000	\$2,817,000	\$3,766,000	\$3,766,000	\$3,523,000	\$3,528,000

FINANCING PLAN							

INTEREST INCOME	19,521	12,000	26,450	25,000	25,000	25,000	25,000
INTEREST INCOME-WPCF	9,144	5,000	20,450	20,000	20,000	20,000	20,000
SCHOOL BLDG GRANTS	316,215	0	15,179	0	0	0	0
MISC STATE REVENUE	7,979	0	0	0	0	0	0
RECORDING INSTRUMENTS	12,477	10,000	12,000	11,000	11,000	11,000	11,000
WATER ASSESSMENTS	50	0	0	0	0	0	0
PAYMENTS FROM OTHER FUNDS	1,245,433	1,817,000	1,817,000	3,266,000	3,266,000	3,023,000	3,028,000
FUND BALANCE APPLIED	313,681	973,000	925,921	444,000	444,000	444,000	444,000
Total Financing Plan	\$1,924,500	\$2,817,000	\$2,817,000	\$3,766,000	\$3,766,000	\$3,523,000	\$3,528,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: TOWN MANAGER
FUNCTION: CAPITAL RESERVE PROJECTS 5010

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

OPERATING EXPENSES							

5460 RESERVE FUND/EQUIPME	1,924,500	2,817,000	2,817,000	3,766,000	3,766,000	3,523,000	3,528,000
Total Operating Expenses	\$1,924,500	\$2,817,000	\$2,817,000	\$3,766,000	\$3,766,000	\$3,523,000	\$3,528,000
GRAND TOTAL	\$1,924,500	\$2,817,000	\$2,817,000	\$3,766,000	\$3,766,000	\$3,523,000	\$3,528,000

**TOWN OF GROTON, CT
FYE 2019 BUDGET**

CAPITAL RESERVE FUND REVENUES: #5010

Interest Income - represents income earned on the short-term investment of funds not required for immediate expenses.

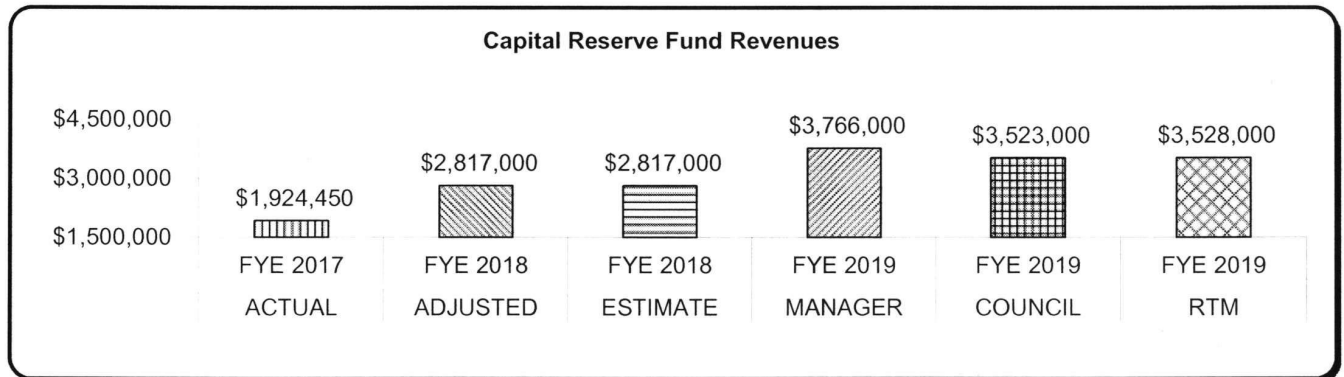
School Building Grants - represents the amount of reimbursement from the State on the principal of non-bonded school projects.

Recording Instruments - PA 05-228 instituted a \$30.00 fee for document recording in 2005. The Clerk retains \$4 of this, \$3 of which is to be used for local capital improvement projects.

Payments From Other Funds - represents the amount that Other Funds will contribute to the operation of this fund.

Fund Balance Applied - represents the amount of unassigned fund balance in the Capital Reserve Fund to be used to fund the budget for the fiscal year.

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
4412 Interest Income	\$ 19,521	\$ 12,000	\$ 26,450	\$ 25,000	\$ 25,000	\$ 25,000
4412A Interest Income - WPCF	\$ 9,144	\$ 5,000	\$ 20,450	\$ 20,000	\$ 20,000	\$ 20,000
4556 Misc. State Revenue	\$ 7,979	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4540 School Building Grants	\$ 316,215	\$ 0	\$ 15,179	\$ 0	\$ 0	\$ 0
4610 Recording Instruments	\$ 12,477	\$ 10,000	\$ 12,000	\$ 11,000	\$ 11,000	\$ 11,000
4766 Payments from Other Funds	\$ 1,245,433	\$ 1,817,000	\$ 1,817,000	\$ 3,266,000	\$ 3,023,000	\$ 3,028,000
4999 Fund Balance Applied	\$ 313,681	\$ 973,000	\$ 925,921	\$ 444,000	\$ 444,000	\$ 444,000
Total	\$ 1,924,450	\$ 2,817,000	\$ 2,817,000	\$ 3,766,000	\$ 3,523,000	\$ 3,528,000



Audit Fund Balance as of 6/30/2017	\$ 2,736,151
Estimated Fund Balance as of 6/30/18	\$ 1,810,230
Estimated Fund Balance as of 6/30/19	\$ 1,366,230
Fund Balance as a % of 2019 Expenditures	38.73%

Debt Service #1076

Final FYE 19 Budget Result: During budget deliberations, the Town Council increased this budget by \$4,462 to cover the revised costs and the RTM sustained this action. The overall increase in this budget is \$756,252 or 16.8%.

This function contains principal and interest payments for long term financing for general obligation and school bonds.

FYE 2019 includes principal and interest payments for the March 2018 bond sale for Road Maintenance and Rehab Program. Bond anticipation notes (BAN) for the Groton 2020 School project will be included in the March 2018 sale with the first bond sale for the schools in FYE 2019. Principal and interest payments for the Groton 2020 School project will be reflected in the FYE 2020 budget.

Cost Center 0 – General Government

TOWN OF GROTON FYE 2019 Town Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/17	FYE 2018 Principal Payment	FYE 2018 Interest Payment	FYE 2019 Principal Payment	FYE 2019 Interest Payment
2025	5,675,000.00	12/13/2011	14	General Purpose (Dec. 2011 refunding)	2,289,000.00	392,000.00	80,055.00	392,000.00	62,415.00
2030	6,752,000.00	3/12/2013	18	General Purpose (Mar. 2013 refunding)	5,860,000.00	445,000.00	210,415.00	440,000.00	194,940.00
2019	375,000.00	4/16/2014	5	General Purpose (B) Senior Center	150,000.00	75,000.00	3,281.26	75,000.00	1,687.50
2028	6,690,000.00	4/18/2018	10	General Purpose Road Maint & Rehab	0.00	0.00	0.00	670,000.00	265,469.17
2034	8,945,000.00	4/16/2014	20/10	General Purpose (A)	7,045,000.00	635,000.00	197,793.76	635,000.00	178,743.76
				Totals	15,344,000.00	1,547,000.00	491,545.02	2,212,000.00	703,255.43

Cost Center 1 – Education

TOWN OF GROTON FYE 2019 Education Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/17	FYE 2018 Principal Payment	FYE 2018 Interest Payment	FYE 2019 Principal Payment	FYE 2019 Interest Payment
2029	10,630,000.00	12/31/2011	18	Schools (refunding)	7,621,000.00	968,000.00	274,557.50	973,000.00	230,872.50
2030	12,308,000.00	3/12/2013	18	Schools (refunding)	10,745,000.00	775,000.00	402,185.00	770,000.00	375,160.00
				Totals	18,366,000.00	1,743,000.00	676,742.50	1,743,000.00	606,032.50

Debt Service Payment FYE 2019 through FYE 2034

Function #10760-General Government			
FYE	Principal	Interest	FYE Total
2019	2,212,000.00	703,255.43	2,915,255.43
2020	2,013,000.00	619,635.00	2,632,635.00
2021	1,997,000.00	546,581.00	2,543,581.00
2022	2,002,000.00	472,601.00	2,474,601.00
2023	2,005,000.00	397,534.00	2,402,534.00
2024	2,001,000.00	322,993.00	2,323,993.00
2025	1,619,000.00	261,304.00	1,880,304.00
2026	1,436,000.00	211,165.00	1,647,165.00
2027	1,436,000.00	163,675.00	1,599,675.00
2028	1,347,000.00	119,250.00	1,466,250.00
2029	692,000.00	78,115.00	770,115.00
2030	687,000.00	56,455.00	743,455.00
2031	260,000.00	40,950.00	300,950.00
2032	260,000.00	31,200.00	291,200.00
2033	260,000.00	20,800.00	280,800.00
2034	260,000.00	10,400.00	270,400.00

Debt Service Payment FYE 2019 through FYE 2030

Function #10810-Board of Education 10761			
FYE	Principal	Interest	FYE Total
2019	1,743,000.00	606,032.50	2,349,032.50
2020	1,747,000.00	532,433.75	2,279,433.75
2021	1,743,000.00	463,700.00	2,206,700.00
2022	1,738,000.00	394,080.00	2,132,080.00
2023	1,725,000.00	327,222.50	2,052,222.50
2024	1,719,000.00	265,520.00	1,984,520.00
2025	1,731,000.00	202,108.75	1,933,108.75
2026	1,709,000.00	134,853.75	1,843,853.75
2027	1,659,000.00	68,406.25	1,727,406.25
2028	903,000.00	21,318.75	924,318.75
2029	173,000.00	4,110.00	177,110.00
2030	33,000.00	495.00	33,495.00

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: CAPITAL/DEBT SERVICE
DEPARTMENT: DEBT SERVICE
FUNCTION: DEBT SERVICE 1076

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
APPROPRIATION							
Operating Expenses	4,967,757	4,510,538	4,460,338	5,262,328	5,262,328	5,266,790	5,266,790
Total Appropriation	\$4,967,757	\$4,510,538	\$4,460,338	\$5,262,328	\$5,262,328	\$5,266,790	\$5,266,790
COST CENTERS							
10760 GENERAL GOVERNMENT	2,472,849	2,090,795	2,040,595	2,913,295	2,913,295	2,917,757	2,917,757
10761 EDUCATION	2,494,908	2,419,743	2,419,743	2,349,033	2,349,033	2,349,033	2,349,033
Total Cost Centers	\$4,967,757	\$4,510,538	\$4,460,338	\$5,262,328	\$5,262,328	\$5,266,790	\$5,266,790
FINANCING PLAN							
BOND PREMIUM	0	0	394,442	0	0	0	0
GENERAL FUND	4,967,757	4,510,538	4,065,896	5,262,328	5,262,328	5,266,790	5,266,790
Total Financing Plan	\$4,967,757	\$4,510,538	\$4,460,338	\$5,262,328	\$5,262,328	\$5,266,790	\$5,266,790

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: CAPITAL/DEBT SERVICE
DEPARTMENT: DEBT SERVICE
FUNCTION: DEBT SERVICE 1076

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

OPERATING EXPENSES							

5290 PROFESS/TECHNICAL SE	50	2,050	2,050	2,500	2,500	2,500	2,500
5450 DEBT SERVICE	4,967,707	4,508,488	4,458,288	5,259,828	5,259,828	5,264,290	5,264,290
	-----	-----	-----	-----	-----	-----	-----
Total Operating Expenses	\$4,967,757	\$4,510,538	\$4,460,338	\$5,262,328	\$5,262,328	\$5,266,790	\$5,266,790
	-----	-----	-----	-----	-----	-----	-----
GRAND TOTAL	\$4,967,757	\$4,510,538	\$4,460,338	\$5,262,328	\$5,262,328	\$5,266,790	\$5,266,790

TOWN OF GROTON, CT
JUNE 30, 2017
STATUTORY DEBT LIMITS & TOWN INDEBTEDNESS

Purpose: To describe the Town's current indebtedness level and to demonstrate its relationship to statutory limits and Town Council Policy.

Total Tax Collections (including interest & lien fees)	\$83,050,787
Total Tax Collections (including interest and lien fees) of coterminous municipalities	\$14,891,622
Reimbursement for Revenue Loss from Tax Relief for the elderly	\$2,000
Base for Establishing Debt Limit (per State Statute)	<u>\$97,944,409</u>

Debt Limits (per State Statute):	General Purpose	Schools	Sewers	Urban Renewal	Unfunded Pension	Total Debt
General Purpose (2.25 times base)	\$220,374,920					
Schools (4.50 times base)		\$440,749,841				
Sewers (3.75 times base)			\$367,291,534			
Urban Renewal (3.25 times base)				\$318,319,329		
Unfunded Pension (3.00 times base)					\$293,833,227	
Total Debt (7.0 times base)						\$685,610,863
Less Indebtedness:						
Bonds	\$15,344,000	\$18,366,000	\$3,785,000	\$0	\$0	\$37,495,000
Clean Water Fund Loans			\$7,603,509			\$7,603,509
Authorized & Unissued	\$10,600,505	\$0	\$0	\$0	\$0	\$10,600,505
Underlying Debt:						
Bonds & Serial Notes	\$4,784,891	\$0	\$360,000	\$0	\$0	\$5,144,891
Authorized & Unissued	\$0	\$0	\$5,500,000	\$0	\$0	\$5,500,000
School Buildings Grants		\$0				\$0
Total Indebtedness	\$30,729,396	\$18,366,000	\$17,248,509	\$0	\$0	\$66,343,905
Excess of State Limit Over Outstanding and Amortized Debt	\$189,645,524 13.9%	\$422,383,841 4.2%	\$350,043,025 4.7%	\$318,319,329 0.0%	\$293,833,227 0.0%	\$619,266,958 9.68%

* * Underlying debt is the debt of smaller municipal units within a government's jurisdiction. In the event of a default, the community may have a moral or political obligation to assume the debt and provide the special services of the defaulting unit.

Town Council Policy:

In September, 1993 the Town Council adopted a Debt Policy & Management/Fiscal Practices Policy, as revised in February 2014, that sets the limits on debt issuance which are more stringent than those imposed by the State of Connecticut.

The Council's policy provides the following guidelines, which excludes underlying debt:

- 1) The Town shall not exceed fifty (50) percent of its statutory debt limit. The Town is well below the statutory debt limits at its current 9.68% of Town debt to statutory debt limit.
- 2) Total debt service shall not exceed ten (10) percent of the Total General Fund expenditures. Based on the adopted budget, the Town's debt service payment for FYE 2019 will be at 4.2% of expenditures.

TOWN OF GROTON		
FYE 2019		
Calculation of Debt Payments, Capital and Contingency Reserves (as a percent of the General Fund Budget)		
As per the Town Council Policy adopted/revised on November 28, 2017 entitled: "Debt Policy and Management/Fiscal Practices"		
1) Calculation of Capital Reserve & Debt Reserve Allocation to be not less than 4% of General Fund Budget.		
2) Contingency Reserve is not to be more than 2% of the General Fund Operating Budget.		
A) CALCULATION OF 4% AND 2% FIGURES		FYE 2019 Adopted
Total General Fund Budget (GFB)		\$125,856,730
Calculate 4% of GFB		\$5,034,269
B) DEBT & CAPITAL % CALCULATION		FYE 2019 Adopted
B1) Outstanding Debt Payments:		
Total Debt Payments (#1076)		\$5,266,790
Total Debt payments		\$5,266,790
B2) Capital Reserve Contribution:		
Capital Reserve (#10750)		\$2,297,000
Total Capital Reserve		\$2,297,000
Total Debt & Capital		\$7,563,790
% of Debt Payments & Contribution to Capital Reserve to GFB		6.0%
	\$ Amount over 4% allocation	\$ 2,529,521
C) CONTINGENCY & % CALCULATION		FYE 2019 Adopted
Contingency (#10741)		\$450,000
% of Contingency to GFB (= or < 2%)		0.4%

CONTINGENCY #1074

Final FYE 19 Budget Result: During budget deliberations, the RTM reduced this function \$50,000.

This represents the amount of funds set aside for unforeseen expenses.

Town Charter Section 9.10.7 requires that no expenditure may be charged directly to the Contingency account. Funds may be transferred from Contingency to any other account upon Town Council approval. Transfers of \$10,000 or more require the approval of the Representative Town Meeting (RTM).

The Town's Debt Policy and Management/Fiscal Practices specifies that an annual contingency reserve of not more than 2.0% of the General Fund operating budget must be maintained. This request of \$500,000 equates to 0.4% of the General Fund Operating Budget.

Recent Contingency Experience:

- FYE 2018: \$650,000 was appropriated and a supplemental appropriation from Fund balance of \$350,000. Transfers in the amount of \$785,475 were approved for wages increases, 50% of the City of Groton TIF district master plan, consultant fees for Town-City Highway Analysis, Charter Revision Commission, Town Manager recruitment expenses.
- FYE 2017: \$425,000 was appropriated. Transfers in the amount of \$414,286 were approved for wage increases, Charter Revision Commission, CTNEXT Initiative, Thames River Waterfront Taxi, historical document purchase, Town Manager recruitment services, Fleet fund contribution, Legal Services, Insurance & Claims, Self-Funded Plans, Emergency Communications.
- FYE 2016: \$550,000 was appropriated and transferred to Voter Registration, Town Clerk, Information Technology, Finance, Public Safety, Public Works, Office of Planning & Development, Human Services, Library, Parks & Recreation, Legal Services and Insurance & Claims
- FYE 2015: \$350,000 was appropriated and transferred to Executive Management, Public Works, Human Services, Regional Agencies and Finance. A supplemental appropriation from Fund balance was also required (\$286,936).
- FYE 2014: \$350,000 was appropriated and was transferred to Debt Service, City of Groton & Public Works.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: CONTINGENCY
DEPARTMENT: CONTINGENCY
FUNCTION: CONTINGENCY 1074

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019
<hr/>							
APPROPRIATION							
<hr/>							
Operating Expenses	0	279,325	225,481	500,000	500,000	500,000	450,000
Total Appropriation	\$0	\$279,325	\$225,481	\$500,000	\$500,000	\$500,000	\$450,000
<hr/>							
COST CENTERS							
<hr/>							
10741 GENERAL CONTINGENCY	0	279,325	225,481	500,000	500,000	500,000	450,000
Total Cost Centers	\$0	\$279,325	\$225,481	\$500,000	\$500,000	\$500,000	\$450,000
<hr/>							
FINANCING PLAN							
<hr/>							
GENERAL FUND	0	279,325	225,481	500,000	500,000	500,000	450,000
Total Financing Plan	\$0	\$279,325	\$225,481	\$500,000	\$500,000	\$500,000	\$450,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2019 ADOPTED BUDGET

5-Jun-2018

AREA OF SERVICE: CONTINGENCY
DEPARTMENT: CONTINGENCY
FUNCTION: CONTINGENCY 1074

	ACTUAL FYE 2017	ADJUSTED FYE 2018	ESTIMATE FYE 2018	REQUEST FYE 2019	MANAGER FYE 2019	COUNCIL FYE 2019	RTM FYE 2019

OPERATING EXPENSES							

5499 CONTINGENCY	0	279,325	225,481	500,000	500,000	500,000	450,000

Total Operating Expenses	\$0	\$279,325	\$225,481	\$500,000	\$500,000	\$500,000	\$450,000

GRAND TOTAL	\$0	\$279,325	\$225,481	\$500,000	\$500,000	\$500,000	\$450,000

TOWN OF GROTON

Capital Improvement Budget/Program

The Capital Improvement Plan (CIP) is a long-term planning and policy document that includes capital projects for the upcoming fiscal year plus the ensuing five (5) fiscal years. Projects are evaluated and prioritized in terms of their need by the Town, their cost effectiveness, their ability to generate economic benefit, and their courses of funding. In this way, projects included in the CIP are only those that reflect both the capital needs of the Town and its ability to fund these projects.

The Town prepares its CIP document in accordance with two definitions of what constitutes a capital improvement:

“...Capital improvement means a major improvement or betterment of a non-recurring nature to the physical plant of the municipality as differentiated from ordinary repairs or maintenance of a recurring nature,...” (Connecticut State Statutes, Sec. 8-160)

“Appropriations from the fund (Capital Reserve Fund for capital and non-recurring expenditures) shall be made only for capital assets, projects, or acquisitions of a non-recurring nature, with a cost of over \$25,000, and with a useful life expectancy of over five years.” (Code of Ordinances, Chapter 2, Section 2-1©; Ord. No. 179, 9-17-85)

This section of the Budget contains the Capital Improvement Budget (CIB) which is the annual appropriation for capital spending for the various projects that pertain to the upcoming fiscal year. This CIB summary page provides a one-line description of the projects and denotes each project's source of funding. In addition to the summary page, each proposed project is described on an individual Project Detail sheet which contains a brief description of the project, the estimated cost, proposed method of financing, and a schedule for implementation.

TOWN OF GROTON		
Reconciliation from Manager's to Council's to RTM's		
FYE 2019 Capital Projects Budget		
		Capital Reserve Fund (501)
Manager's Budget (as of 3/15/2018):		\$ 3,035,000
Additions to Manager's Budget by Town Council:		
7J	Website Redesign (4/17/18)	\$ 50,000
Reductions to Manager's Budget by Town Council:		
6M	Police (4/17/18)	\$ (140,000)
7A	Information Technology Infrastructure (4/17/18)	\$ (97,000)
7R	Town Meeting Room AV/Presentation Equip. (4/17/18)	\$ (6,000)
5A	Water Service Needs (4/18/18)	\$ (50,000)
Council's Budget (as of 4/18/2018):		\$ 2,792,000
Additions to Council's Budget by RTM:		
5A	Water Service Needs (5/9/18)	\$ 50,000
Reductions to Council's Budget by RTM:		
6P	Groton Ambulance (5/15/18)	\$ (45,000)
RTM's Budget (as of 5/17/18):		\$ 2,797,000
	Add WPCF Projects	\$ 731,000
	Total Capital Projects	\$ 3,528,000

CAPITAL PROJECTS - FYE 2019 (000)					
PROJECT	Page #	Source of Funds		Other Funding Source	Total Costs
		Capital Reserve Fund	Other		
1) ROADS					
C) GROTON LONG POINT BRIDGE RECONSTRUCTION	218	\$ 300			\$ 300
SUBTOTAL		\$ 300			\$ 300
3) SIDEWALKS					
C) MYSTIC STREETSCAPES PHASE II	219	\$ 12			\$ 12
SUBTOTAL		\$ 12			\$ 12
4) PARKS AND RECREATION					
H) SPICER PARK DOCK	220		\$ 26	Fundraising/Grants	\$ 26
I) 55+ COMMUNITY FITNESS ZONE	221		\$ -	Fundraising/Grants	\$ -
SUBTOTAL		\$ -	\$ 26		\$ 26
5) EDUCATION					
A) WATER SERVICE NEEDS	223	\$ 50			\$ 50
SUBTOTAL		\$ 50			\$ 50
6) PUBLIC BUILDINGS					
K) GOLF COURSE FACILITIES - CLUB HOUSE	224	\$ 35			\$ 35
M) POLICE	225	\$ 50			\$ 50
N) FUEL TANK REPLACEMENT	226	\$ 400			\$ 400
P) GROTON AMBULANCE	227	\$ 21			\$ 21
SUBTOTAL		\$ 506			\$ 506
7) TECHNOLOGY					
A) INFORMATION TECHNOLOGY INFRASTRUCTURE	228	\$ -			\$ -
D) IT SECURITY	229	\$ 92			\$ 92
F) PUBLIC SAFETY CAD/RMS INTEGRATION	230	\$ 320			\$ 320
G) PUBLIC SAFETY RADIO UPGRADE/ REPLACEMENT	231	\$ 1,000			\$ 1,000
J) WEBSITE REDESIGN	232	\$ 50			\$ 50
Q) LIBRARY AND GMTV SERVERS REPLACEMENT/UPGRADE	233	\$ 49			\$ 49
R) TOWN MEETING ROOM AV/PRESENTATION EQUIPMENT REPLACEMENT/UPGRADE	234	\$ 18			\$ 18
SUBTOTAL		\$ 1,529			\$ 1,529
9) ENERGY EFFICIENCY AND CONSERVATION					
A) NATURAL GAS CONVERSIONS	235	\$ 400			\$ 400
SUBTOTAL		\$ 400			\$ 400
10) WATER POLLUTION CONTROL FACILITY					
A) SEWER LINE INFRASTRUCTURE REPAIR	236		\$ 479	WPCF User Fees	\$ 479
B) PUMP STATIONS	237		\$ 200	WPCF User Fees	\$ 200
C) TREATMENT FACILITY	238		\$ 52	WPCF User Fees	\$ 52
SUBTOTAL		\$ -	\$ 731		\$ 731
TOTAL		\$ 2,797	\$ 757		\$ 3,554

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT C) GROTON LONG POINT BRIDGE RECONSTRUCTION			ACTIVITY/DEPARTMENT 1) ROADS					
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>The Town retained AECOM to prepare an engineering investigation and evaluation study of options for the rehabilitation or replacement of the Groton Long Point Bridge over Palmer's Cove, including the approach causeways. Project limits extend from the intersection of East Shore Avenue in Groton Long Point to the Esker Point Beach main parking lot. This study was necessitated by the deteriorating condition (last inspection rated the bridge as poor) of the bridge and the concerns regarding the capability of the bridge and causeway to withstand a storm surge. The study was completed and presented to the Town Council in October 2013. Town Council selected "Option 2" which calls for the replacement of the superstructure, repair of the causeway, rehabilitation of the substructure, and the installation of a separate sidewalk and elevated boardwalk.</p> <p>In order for the Department to prepare for a bond referendum, additional work must be completed as follows:</p> <p>-Sidewalk: Determine whether the sidewalk should be on the north or south side of the bridge.</p> <p>-Undergrounding of Utilities: Electrical lines - Investigate the cost and determine whether this work would be grant reimbursable under the Federal Bridge Program. Included would be installation of low level street lighting along the causeway.</p> <p>-Grants: Explore whether portions of the entire project may be eligible under the Federal Bridge Program. The construction portion of the project is eligible for Local Transportation Capital Improvement Program (LOTICIP) funds and an application will be submitted to the Southeastern Connecticut Council of Governments. Under the LOTICIP program, a municipality is responsible for engineering design and permitting for eligible projects. The State will provide construction funds.</p> <p>Requested for FYE 19 are funds (\$300,000) to complete preliminary engineering for the project to prepare for a FYE 21 (November 2020) bond referendum for the design and construction. It is anticipated that the cost for the project will be in the range of \$3.5 to \$4.5 million which includes soft costs.</p> <p>Engineering: Consultant Construction: Contractor Impact on operating budget: No impact Sustainability Goals: Goal 4 (adapt to climate change)</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2019	FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	
A. Planning and Engineering	C	300						300
B. Land and Right of Way								0
C. Construction	G			TBD				TBD
D. Equipment								0
E. Other Costs								0
Total	C,G	300	0	TBD	0	0	0	300
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other</p> <p>There were no changes made during budget deliberations.</p>								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT			ACTIVITY/DEPARTMENT					
C) MYSTIC STREETSCAPES PHASE II			3) SIDEWALKS					
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>The Town submitted for the final audit of the project and it was anticipated the Town would be reimbursed by the State for some of the previously unreimbursed costs. However, no further grant reimbursements for the completed work were approved, leaving the project with a cash deficit.</p> <p>Requested for FYE 19 are funds from the Capital Reserve Fund to cover the unreimbursed project expenditures to close out the project.</p>								
<p>Engineering: Consultant Construction: Contractor Impact on operating budget: No impact Sustainability Goals: Goal 3 (reduce GHG and/or vehicle trips)</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2019	FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs	C	12						12
Total	C	12	0	0	0	0	0	12
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other</p> <p>There were no changes made during budget deliberations.</p>								

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT							
H) SPICER PARK DOCK	4) PARKS AND RECREATION							
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>The Spicer Park Dock is used for many Parks and Recreation, Groton Community Boating Club, Noank Rowing Club and Marine Science Magnet High School programs and is listed as a State of Connecticut Coastal Access Point. Recently, the ramp and floating portion of the dock were replaced with a new modular unit that allows for greater accessibility, safety and usefulness. Various fundraising efforts raised \$60,000 to entirely fund the project without impact on taxes. A number of other projects have been completed at Spicer Park over the last ten years improving the community's access to the water for rowing, kayaking, paddle boarding and other activities.</p> <p>In recent years, the stone pier with wood decking leading to the ramp has required many small repairs including replacement of decking for boards that have come loose, splintered, etc. Over the years, the stringers that the decking is attached to have degraded to the point where these repairs aren't holding, creating an on-going maintenance and safety hazard. Also, in the spring of 2017, the anchors holding the decking to the stone pier pulled out, shifted the stringers, and buckled the decking. A temporary emergency repair was made to re-align the stringers and hold the decking in place, but that cannot be counted on to last. The pressure treated decking on the pier is approximately 30+ years old.</p> <p>Requested for FYE 19 are funds (\$26,000) for engineering, design services and construction of new decking on the stone pier. The project would include installing handrails to improve safety and accessibility from the shore all of the way to the floating dock, concrete support piers, pressure treated stringers with hot dipped galvanized hardware and lpe decking attached with stainless screws. These materials will ensure that there will be minimal ongoing maintenance. It is anticipated that fundraising efforts will generate the necessary funds to complete the project without impacting taxes.</p> <p>Engineering: Consultant Construction: Contractor Impact on operating budget: Reduce annual expenditures for maintenance Sustainability Goals: Not applicable</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2019	FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	O	26						26
D. Equipment								0
E. Other Costs								0
Total	O	26	0	0	0	0	0	26
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other (Fundraising/Grants)</p> <p>There were no changes made during budget deliberations.</p>								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT				ACTIVITY/DEPARTMENT				
1) 55+ COMMUNITY FITNESS ZONE				4) PARKS AND RECREATION				
<p style="text-align: center; margin: 0;">DESCRIPTION/PURPOSE/JUSTIFICATION</p> <p>For the mature adult population, active aging is a tremendously important key to continued physical and emotional health. Exercise equipment helps seniors regain lost agility and increase strength and flexibility. Multigenerational units allow for both safe and effective workouts regardless of the age or fitness level of the user. The benefits of physical activity are multiplied when one considers that the cost of medical care is up to 40% higher for an obese patient versus someone of a healthy weight.</p> <p>The project includes the purchase and installation of a series of exercise stations. The fitness zone would comprise approximately nine stations that offer a variety of exercises for up to 25 people including the mobility challenged. The fitness zone would be covered with a removable shade system that would allow for extended use throughout the year. Revenue generating, group exercise programs would be developed in conjunction with this facility. The proposed location would be in the open space between the hockey rink and the athletic field behind the library, or other location to be determined.</p> <p>Requested for FYE 19 are funds (\$105,000) for the purchase and installation of outdoor exercise equipment and a shade system.</p> <p>Engineering: In-House/Contractor Construction: Contractor Impact on operating budget: Minimal Sustainability Goals:</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2019	FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	O	0						0
D. Equipment								0
E. Other Costs								0
Total	O	0	0	0	0	0	0	0
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other (Fundraising/Grants)</p> <p>The Town Council reduced this project from \$105,000 to \$0 and the RTM sustained this action.</p>								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL (ADDENDUM)

PROJECT

1) 55+ COMMUNITY FITNESS ZONE

ACTIVITY/DEPARTMENT

4) PARKS AND RECREATION

ADDITIONAL INFORMATION



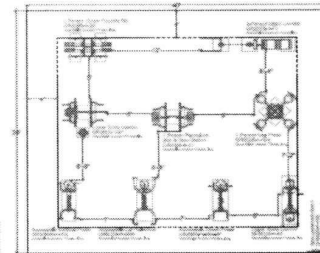
MEDIUM SAMPLE PACKAGE 1

maximum fitness opportunities on a minimum footprint

9 UNITS 25 USERS

GR2005-1-21
GR2005-1-22
GR2005-1-23
GR2005-1-42
GR2005-1-47-W
GR2005-1-48-W
GR2005-1-49A-W
GR2005-1-71
GR2005-1-104N

4-Person Lower Body Combo
4-Person Pendulum, Abs & Dips Station
2-Person Cross-Country Ski
2-Person Back & Arms Combo
2-Person Accessible Vertical Press
2-Person Accessible Lat Pull-Down
2-Person Accessible Chest Press
3-Person Static Combo
4-Person Leg Press

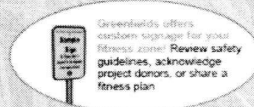


Complete your package with additional amenities

	Benches
	Trash receptacles
	Bike racks
	DogiPot



"The exercise equipment was really crucial and wanted by the community because they have no other opportunities to do this."
- Sham Stinson-Ure, landscape architect



Greenfields Outdoor Fitness | www.greenfieldsoffitness.com | 888-315-9037

© 2010 Greenfields Outdoor Fitness

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT				ACTIVITY/DEPARTMENT				
A) WATER SERVICE NEEDS				5) EDUCATION				
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>In keeping with our charge to provide a clean and safe learning environment, Groton Public Schools with the assistance of Groton Utilities has begun testing for the presence of lead in the water systems of all of its schools. While the water supply to the schools is within allowable limits, test results indicate the presence of lead in limited areas of Fitch High School and Claude Chester Elementary. The drinking water in the affected areas has been turned off and bottled water is being supplied as needed. The mitigation plan called for removal of lead-soldered fittings along the supply lines. This was accomplished in the summer of 2016. New test results continue to show the presence of lead at unacceptable levels and in one case, just barely below. The next step in our mitigation plan is to change the fixtures affected and re-test. A more complex mitigation plan may be required which will require the hiring of outside consultants and architects.</p> <p>Requested for FYE 19 are funds (\$50,000) for the development of plans and specifications for water service needs for Claude Chester, and Fitch High School.</p> <p>Programmed for FYE 20 are funds (\$150,000) for the construction of updated water service for Fitch High School.</p>								
<p>Engineering: Consultant Construction: Contractor Impact on operating budget: No impact Sustainability Goals: Not applicable</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2019	FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	
A. Planning and Engineering	C	50						50
B. Land and Right of Way								0
C. Construction	C		150					150
D. Equipment								0
E. Other Costs								0
Total	C	50	150	0	0	0	0	200
*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other								
The Town Council reduced this project from \$50,000 to \$0. The RTM restored the \$50,000.								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT			ACTIVITY/DEPARTMENT					
M) POLICE			6) PUBLIC BUILDINGS					
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>The following issues still remain with the Police Station that would have been addressed with the approval of the bond referendum that did not pass in FYE 14.</p> <ul style="list-style-type: none">• HVAC - Much of the air conditioning and ventilation equipment dates back to the construction of the facility in 1979. There still is the need to address air exchanges and cooling deficiencies that are causing the lack of de-humidification, uneven cooling and systems that are not efficient.• Effective use of the existing space. There is the need for greater visibility for observation. The area that houses the police desk officer and the dispatchers will be reconfigured to provide greater situational awareness.• Although funding was approved in FYE 16 to upgrade the mechanical and electrical systems for the firing range, further analysis has found that additional funds are required to complete the project. The bullet traps must be replaced to handle the standard weapons used by our Police Department.• To continue with the resurfacing of the parking lots and access drive at the facility. The asphalt on the parking lots and drive is the original pavement from the construction of the police station in 1979. An additional (\$100,000) to complete the resurfacing of the access driveway, sally port drives and front parking lot.• The exterior concrete steps and caps to the retaining walls have deteriorated to a point where they need to be repaired or replaced. The non-slip stair nosings are loose and can't be firmly secured.• Both garage doors and openers to the sally port need to be replaced. Operation of these doors is critical to the security and safety of the police officers and their charges. <p>Requested for FYE 19 are funds (\$50,000) to prepare preliminary designs for the HVAC system; (\$200,000) to complete the firing range project and (\$50,000) for exterior concrete and brick repairs. Manager's recommended budget is \$190,000 for completion of the firing range and potential renovations to Desk Officer work area to allow greater interaction with Dispatch.</p> <p>Programmed for FYE 20 are funds (\$100,000) to continue the resurfacing of the access driveway, sally port drives and parking lots, and replacement of the sally port doors and openers.</p> <p>Engineering: Consultant/In-house Construction: Contractor Impact on operating budget: No impact Sustainability Goals: Goal 1 (reduce overall energy use)</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2019	FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	
A. Planning and Engineering								0
B. Land and Right of Way								
C. Construction	C	50	100					150
D. Equipment								
E. Other Costs								
Total	C	50	100	0	0	0	0	150
*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other								
The Town Council reduced this project from \$190,000 to \$50,000 and the RTM sustained this action.								

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
N) FUEL TANK REPLACEMENT	6) PUBLIC BUILDINGS

DESCRIPTION/PURPOSE/JUSTIFICATION

The diesel and gasoline tanks at the Town Hall Annex complex refueling station are regulated under sections 22a-449(d)-1 and 22a-449(d) 101-113 of the Connecticut General Statutes. Life expectancy, as defined in these regulations, is the period of the manufacturer's corrosion or structural warranty. The two tanks are nearing the end of their permitted life of 30 years. Installed in 1989 along with the tanks were the canopy and fuel island. Each tank holds 10,000 gallons of product. This is the only refueling site for the Town, providing a monitored 24/7 operation with backup generator. It is also used by the Fire Districts, Groton Long Point, Paramedics, Ambulances and Board of Education maintenance vehicles, and in the past has been used as a backup refueling site for school buses. During catastrophic emergencies, it becomes a regional refueling site for emergency responders.

Approved for FYE 18 were funds (\$45,000) for schematic design of the refueling station. The schematic design included the location, the type of tank replacement (underground or above ground), tank monitoring equipment, dispensing, and canopy structure.

Requested for FYE 19 are funds (\$560,000) for the replacement of the tanks, associated equipment and structure.
Manager's recommendation is \$400,000 based on further discussions of costs with Public Works Director.

Engineering: Consultant

Construction: Contractor

Impact on operating budget: If not completed, fuel must be purchase on the open market (prices)

Sustainability Goals: Not applicable

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2019	FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	
A. Planning and Engineering								
B. Land and Right of Way								
C. Construction	C	400						400
D. Equipment								
E. Other Costs								
Total	C	400	0	0	0	0	0	400

*Funding

(C) Capital Reserve Fund

(G) General Obligation Bonds

(O) Other

There were no changes made during budget deliberations.

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT				ACTIVITY/DEPARTMENT				
P) GROTON AMBULANCE				6) PUBLIC BUILDINGS				
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>The Town leases several of its facilities to outside agencies. Although the lessee is responsible for repairs, maintenance, and alterations, the Town is responsible for repairs to the building envelope and structure. Groton Ambulance, located at 217 North Road, has leased the building and land since August 28, 1980. Public Works has been making required repairs, but the building is now of the age that the windows and exterior wooden walls must be replaced.</p> <p>Requested for FYE 19 are funds (\$166,000) to complete the following:</p> <ul style="list-style-type: none"> -Install new outdoor generator with ATS (\$25,000) -Install new furnace and remove heating oil tanks (\$30,000) -Repair casement windows (\$1,000) -Patch ceiling and walls (\$4,000) -Repair exterior glass door (\$1,000) -Replace storage doors in garage (\$4,000) -Replace exterior siding (\$5,000) -Interior cleaning of surfaces (\$6,000) -Install four new garage doors with openers (\$45,000) -Resurfacing of front driveway and rear driveway and parking lot (\$45,000) <p>Manager recommends \$66,000 which would include casement windows, ceiling/wall patch, storage doors, exterior siding, interior cleaning of surfaces, and resurfacing of driveways and parking lot.</p> <p>Engineering: Consultant Construction: Contractor Impact on operating budget: None Sustainability Goals: Not applicable</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2019	FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	
A. Planning and Engineering								0
B. Land and Right of Way								
C. Construction	C	21						21
D. Equipment								
E. Other Costs								
Total	C	21	0	0	0	0	0	21
<div style="display: flex; justify-content: space-between;"> *Funding <div> (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other </div> </div> <p>The RTM reduced this project from \$66,000 to \$21,000 during budget deliberations.</p>								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT A) INFORMATION TECHNOLOGY INFRASTRUCTURE				ACTIVITY/DEPARTMENT 7) TECHNOLOGY				
DESCRIPTION/PURPOSE/JUSTIFICATION								
This is an ongoing project to maintain and improve the efficiency of the Town's information technology network infrastructure to support the powerful software applications and interfaces required for Town operations.								
Requested for FYE 19 are funds (\$97,000) for infrastructure improvements recommended in the draft Public Safety Information Technology Master Plan by Client First. These initiatives include computer room improvements, server(s), network redesign to address Criminal Justice Information Service (CJIS) compliance, record retention including audio and video, and video surveillance system assessment.								
Programmed for FYE 20 are funds (\$427,000) for the scheduled replacement of all Town network switches and continuation of the public safety infrastructure improvements above as well as network upgrades, internet bandwidth, wireless access, and automated license plate readers.								
Programmed for FYE 21 are funds (\$301,000) for upgrade of the Town's PCs to Microsoft Office 365, a converged network for public safety, fiber infrastructure, and ongoing public safety initiatives and software maintenance.								
Programmed for FYE 22 are funds (\$544,000) for replacing the Town Hall and Public Safety Building's Blade and Enclosure infrastructure (the foundation for the Town's virtual servers and file storage) and ongoing public safety infrastructure improvements and software maintenance.								
Programmed for FYE 23 are funds (\$399,000) to set up and install a Virtual Desktop Infrastructure (VDI) project providing a comprehensive desktop environment management system and ongoing public safety infrastructure improvements and software maintenance.								
Engineering: Not applicable Construction: Not applicable Impact on operating budget: Annual maintenance fees Sustainability Goals: Not applicable								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2019	FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs	C	0	427	301	544	399		1671
Total	C	0	427	301	544	399	0	1671
*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other								
The Town Council reduced this project from \$97,000 to \$0 and the RTM sustained this action.								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT			ACTIVITY/DEPARTMENT					
D) IT SECURITY			7) TECHNOLOGY					
DESCRIPTION/PURPOSE/JUSTIFICATION								
The October 2017 Pubic Safety IT Master Plan identified security issues that must be addressed to ensure Criminal Justice Information System (CJIS) standards are being met.								
Requested for FYE 19 are funds (\$92,000) to address immediate general security issues, firewalls, and two factor authentication.								
Programmed in FYE 20 are funds (\$42,000) for initiatives to address system backups and record/data retention.								
Programmed for FYE 21 are funds (\$22,000) for disaster recovery planning and a security assessment.								
Programmed for FYE 23 are funds (\$27,000) for firewalls.								
Engineering: Not applicable Construction: Not applicable Impact on operating budget: No impact Sustainability Goals: Not applicable								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2019	FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	
A. Planning and Engineering	C			22				22
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs	C	92	42			27		161
Total	C	92	42	22	0	27	0	183
*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other								
There were no changes made during budget deliberations.								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT			ACTIVITY/DEPARTMENT					
F) PUBLIC SAFETY CAD/RMS INTEGRATION			7) TECHNOLOGY					
DESCRIPTION/PURPOSE/JUSTIFICATION								
Integration of the Town's Computer Aided Dispatch (CAD) and Record Management System (RMS) solutions was identified as a top priority in the October 2017 Public Safety IT Master Plan.								
Requested for FYE 19 are funds (\$320,000) to purchase the integrated CAD/RMS system software package.								
Programmed for FYE 20 through FYE 24 are annual maintenance costs (\$35,000/year).								
Engineering: Contractor Construction: Not Applicable Impact on operating budget: \$35,000/year maintenance costs Sustainability Goals: Not applicable								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2019	FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs	C	320	35	35	35	35	35	495
Total	C	320	35	35	35	35	35	495
*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other								
There were no changes made during budget deliberations.								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT G) PUBLIC SAFETY RADIO UPGRADE/ REPLACEMENT				ACTIVITY/DEPARTMENT 7) TECHNOLOGY				
<p style="text-align: center;">DESCRIPTION/PURPOSE/JUSTIFICATION</p> <p>The existing Police Department radio system has areas where radio communication coverage is limited or has "dead spots" in the Mystic, North Central and Northeast sections of Groton. The existing 800 MHz analog system is not capable of interoperability with other public safety entities. Many of the mobile and portable radios that are still in service with the department are 15 to 20 years old.</p> <p>In FYE 16, funds were approved (\$100,000) to study the effectiveness of the Town Police Department's radio system and interoperability between the Town Police and City Police radio systems. The study was completed free of charge by current vendors and the Town Council authorized the use of these funds to purchase 35 new portable radios that would be compatible with a new system.</p> <p>The department explored three options to find a cost effective radio solution that affords our personnel the best coverage throughout Groton, improving the delivery of law enforcement services and enhancing officer and public safety. The department has determined that purchasing the State of Connecticut, Division of Statewide Emergency Telecommunications (DSET) (Motorola) system is the best option. The system utilizes existing statewide infrastructure and incorporates components from Groton and Stonington. This could allow expansion to cover Groton City and Groton Long Point. This system would utilize existing towers, infrastructure, and technology in place throughout the region on the state network, provide statewide interoperability with a host of agencies (CSP, ENCON Police, AMTRAK, Stonington PD, DEMHS) and is networked with the Stonington Police Department. The existing tower at the Police Department will have to be enhanced in order to use this system.</p> <p>Requested for FYE 19 and FYE 20 are funds (\$1,025,000/year) to purchase new mobile and portable radios and to enhance the existing Police Department tower. The vendor has indicated that the Town may be eligible for a state discount of up to 25%.</p> <p>The Manager recommends \$1,000,000 based on further pricing from the State and vendors. This will only leave the potential issue of enhancements to the tower.</p> <p>Engineering: Contractor Construction: Not Applicable Impact on operating budget: To be determined. Sustainability Goals: Not applicable</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2019	FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment	C	1000						1000
E. Other Costs								0
Total	C	1000	0	0	0	0	0	1000
*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other There were no changes made during budget deliberations.								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL																																																																													
PROJECT				ACTIVITY/DEPARTMENT																																																																									
J) WEBSITE REDESIGN				7) TECHNOLOGY																																																																									
DESCRIPTION/PURPOSE/JUSTIFICATION																																																																													
<p>The Town of Groton web page was designed and written in-house about 17 years ago. We are currently using this same programming today. We are having a hard time finding an Internet Service Provider (ISP) that is able to support the web page Classic ASP programming. In the near future, the support for this software will discontinue. The web postings are difficult and are limited in size for uploading postings. We have created many work arounds to get items onto the web page.</p> <p>Programmed for FYE 20 are funds (\$50,000) for the design of a new Town interactive web site and content management system (CMS). The CMS will provide easy to use content management tools, site navigation, site auditing and activity, and provide tools that link social networking (Facebook, etc.) to update both the web site and social media simultaneously. This would include automatic rendering of resolution for tablets, laptops and smart phones.</p> <p>Programmed for FYE 21 are funds (\$35,000) to set up a Town intranet system.</p> <p>Engineering: Not applicable Construction: Vendor Impact on operating budget: No impact Sustainability Goals: Not applicable</p>																																																																													
RECOMMENDED FINANCING (000)																																																																													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="width: 25%;"></th> <th rowspan="2" style="width: 10%;">Source of Funds</th> <th colspan="6" style="width: 55%;">Estimated Funding by Year</th> <th rowspan="2" style="width: 10%;">Total Estimated Cost</th> </tr> <tr> <th>FYE2019</th> <th>FYE2020</th> <th>FYE2021</th> <th>FYE2022</th> <th>FYE2023</th> <th>FYE2024</th> </tr> </thead> <tbody> <tr> <td>A. Planning and Engineering</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>B. Land and Right of Way</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>C. Construction</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>D. Equipment</td> <td style="text-align: center;">C</td> <td style="text-align: right;">50</td> <td style="text-align: right;">35</td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">85</td> </tr> <tr> <td>E. Other Costs</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">C</td> <td style="text-align: right;">50</td> <td style="text-align: right;">35</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">0</td> <td style="text-align: right;">85</td> </tr> </tbody> </table>										Source of Funds	Estimated Funding by Year						Total Estimated Cost	FYE2019	FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	A. Planning and Engineering								0	B. Land and Right of Way								0	C. Construction								0	D. Equipment	C	50	35					85	E. Other Costs								0	Total	C	50	35	0	0	0	0	85
	Source of Funds	Estimated Funding by Year						Total Estimated Cost																																																																					
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The Town Council moved up this project by a year and approved \$50,000 and the RTM sustained this action.																																																																													

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT Q) LIBRARY AND GMTV SERVERS REPLACEMENT/UPGRADE				ACTIVITY/DEPARTMENT 7) TECHNOLOGY				
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>The library's GMTV programming currently operates with two SD Leightronix analog servers that are 7 and 11 years old. Both Leightronix servers provide recording, storage, scheduling and playback and emergency messaging for all GMTV Town programming as well as on air and in-house digital signage (at the library and senior center). Current, on-air digital signage are graphic slides (of town information) that appears between video programming on GMTV. In-house digital signage uses a flat panel screen (monitor) to display graphic images. Both servers are operated 24/7 365 days per year. Normal service life of the servers are 7 years. The library also operates two additional servers for library services, a SIRSI server for Integrated Library System (ILS) and a public internet server. The SIRSI server is necessary to provide access to the internet and printers that the patrons use at the library.</p> <p>Requested for FYE 19 are funds (\$49,000) to replace both Leightronix servers with one Telvue multi-format video over IP server system. The TelVue system would greatly improve server reliability, liability, quality, (SD, HD and higher formats) storage, access, scheduling, archiving, "live" video access and improved capabilities for digital signage and emergency messaging. The TelVue system would also allow GMTV to improve digital signage content (on air and in-house) by offering improved graphics, streaming video, local weather feeds, targeted content and expanded digital signage availability to all Town buildings via video over IP technology.</p> <p>Programmed for FYE 20 are funds (\$15,000) to expand digital signage to buildings that do not currently offer it by purchasing and installing corresponding TelVue players and monitors for each site.</p> <p>Programmed for FYE 21 are funds (\$15,000) to complete the expansion of digital signage by purchasing and installing corresponding TelVue players and monitors for the remainder of town locations.</p> <p>Programmed for FYE 22 are funds (\$6,000) to replace the public internet server which will be seven years old.</p> <p>Programmed for FYE 23 are funds (\$6,000) to replace the SIRSI ILS server which will be seven years old.</p> <p>Engineering: Not applicable Construction: Installation Vendor Impact on operating budget: No impact Sustainability Goals: Not applicable</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds	Estimated Funding by Year						Total Estimated Cost
		FYE2019	FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	
A. Planning and Engineering	C	3						3
B. Land and Right of Way								0
C. Construction	C		3	3				6
D. Equipment	C	40	12	12	6	6		76
E. Other Costs	C	6						6
Total	C	49	15	15	6	6	0	91
*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other								
There were no changes made during budget deliberations.								

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT R) TOWN MEETING ROOM AV/PRESENTATION EQUIPMENT REPLACEMENT/UPGRADE	ACTIVITY/DEPARTMENT 7) TECHNOLOGY
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DESCRIPTION/PURPOSE/JUSTIFICATION

A majority of the town meeting rooms in a number of different buildings do not have proper audio visual equipment to help conduct town business or present information to the public. Most of the audio visual equipment is over 18 years old, not capable of working with today's technology, and is not user friendly. The upgrade will cover 18 town meeting rooms over a five year period. Due to new FCC regulations, the current town wireless microphones will no longer be allowed to be used because of new frequency requirements.

Requested for FYE 19 are funds (\$6,000) to design technology improvements for Town Hall Annex Community Rooms 1, 2 and 3, the Town Hall Conference Rooms, and funds (\$18,000) to replace all wireless microphones at all town meeting rooms.

Programmed for FYE 20 are funds (\$51,000) to purchase and install updated audio visual technology in the Town Hall Annex Community Rooms 1, 2 and 3, and Town Hall Conference Rooms; and funds (\$4,000) to design technology improvements for Library Rooms 1, 2, 4, 5, and the WPCF Training Room.

Programmed for FYE 21 are funds (\$31,000) to install updated technology improvements for Library Rooms 1, 2, 4, 5 and the WPCF Training Room; and funds (\$4,000) to design updated audio visual technology in the Senior Center Main Room, Classrooms 1 and 2, and Human Services Conference/Program Room.

Programmed for FYE 22 are funds (\$32,000) to purchase and install updated audio visual technology in the Senior Center Main Room and Classrooms 1 and 2, and the Human Services Conference/Program Room; and funds (\$3,000) to design updated audio visual technology in the Parks and Recreation Office, the Police Training Room and Conference Room.

Programmed for FYE 23 are funds (\$14,000) to purchase and install updated audio visual technology in the Parks and Recreation Office, the Police Training Room and Conference Room.

Engineering: TBD

Construction: Installation Vendor

Impact on operating budget: No impact

Sustainability Goals: Not applicable

RECOMMENDED FINANCING (000)

	Source of Funds	Estimated Funding by Year						Total Estimated Cost
		FYE2019	FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	
A. Planning and Engineering	C		4	4	3			11
B. Land and Right of Way								0
C. Construction	C		10	6	7	3		26
D. Equipment	C	18	41	25	25	11		120
E. Other Costs								0
Total	C	18	55	35	35	14	0	157

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds
(O) Other

The Town Council reduced this project from \$24,000 to \$18,000 and the RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT				ACTIVITY/DEPARTMENT				
A) NATURAL GAS CONVERSIONS				9) ENERGY EFFICIENCY AND CONSERVATION				
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>Public Works, in anticipation of a natural gas line being installed to Fitch High School, had conducted cost studies of the Town Hall Annex Complex in 2013 to convert boilers from fuel oil to natural gas. In addition, there is the upcoming requirement to replace several of the underground fuel oil tanks at the Annex Site as they are nearing their life expectancy. The conversions at the Annex site are viable due to Eversource's recent pipeline expansion along Groton Long Point Road to the Parks Maintenance Building. The Town's agreement with Eversource requires one building at the Annex to be converted to natural gas within the next 5 years. Other buildings at the Annex site could be converted to gas as gas mains are already adjacent to these sites.</p> <p>Depending on the site, a conversion to natural gas requires boiler, burner and piping modifications or in some cases for older units, the replacement of the entire heating system to achieve maximum savings. If that site has an underground tank, there are statutory requirements to remove heating oil tank within one year of conversion. Requested for FYE 19 are funds (\$400,000) to replace the boiler, convert steam heat to hot water and remove the heating oil tank at the Vehicle Maintenance (Highway Garage) Facility.</p> <p>Programmed for FYE 20 are funds (\$25,000) to convert burners to gas on newly installed boilers, remove heating oil tank at the Police Station (required by August 2024).</p> <p>Other buildings considered for conversion:</p> <ul style="list-style-type: none">- Library - Replace boilers, remove heating oil tank (required by August 2024).- Town Hall Annex - Convert burner to gas on newly installed boiler. Tank remains for generator.- Town Hall - Replace boiler and convert steam heat to hot water, remove heating oil tank.- Public Works Maintenance barn - Install hot air gas furnace, remove indoor tank.- Parks Maintenance building - Install hot air gas furnace as required by Eversource.- Human Services Building - Install gas furnace. Remove above ground tank- Animal Shelter - Convert burners to gas. Remove above ground tank.- Vehicle Storage Building - Convert heaters to gas. Remove propane tank. <p>Financing options and grant opportunities will be explored.</p> <p>Engineering: Consultant</p> <p>Construction: Contractor</p> <p>Impact on operating budget: Reduction in heating oil purchases</p> <p>Sustainability Goals: 1 (reduce overall energy use)</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2019	FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	
A. Planning and Engineering	C	25	25					50
B. Land and Right of Way								0
C. Construction	C	375						375
D. Equipment								0
E. Other Costs								0
Total	C	400	25	0	0	0	0	425
*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other								
There were no changes made during budget deliberations.								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT			ACTIVITY/DEPARTMENT					
A) SEWER LINE INFRASTRUCTURE REPAIR			10) WATER POLLUTION CONTROL FACILITY					
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>Requested for FYE 19 are funds (\$150,000) to line the main sewer interceptor between the Poquonnock River Pump Station and the WPCF Treatment Plant, (\$11,000) to evaluate the interceptor between Toll Gate and Poquonnock Roads for relining, and (\$318,000) to reline laterals in the Brookside Area.</p> <p>Programmed for FYE 20 are funds (\$11,000) to evaluate grease reduction methods for the Northwest Interceptor, (\$237,000) for odor control improvements and Hydrogen Sulfide reduction in the collection system, and (\$100,000) to evaluate and prepare plans to correct damaged piping sections in the Northwest Interceptor.</p> <p>Programmed for FYE 21 are funds (\$495,000) to line damaged piping sections of the Northwest Interceptor and (\$60,000) to evaluate and prepare plans to correct damaged piping sections between Beebe Cove and Mumford Cove pump stations.</p> <p>Programmed for FYE 22 are funds (\$602,000) to line damaged piping sections between Beebe Cove and Mumford Cove, and (\$75,000) to evaluate and prepare plans for the first phase of the project to address the prestressed concrete cylinder pipe (PCCP) in downtown Mystic.</p> <p>Programmed for FYE 23 are funds (\$750,000) for construction of the first phase to repair or replace the PCCP in downtown Mystic.</p> <p>Programmed for FYE 24 are funds (\$775,000) for construction of the second phase to repair or replace the PCCP in downtown Mystic.</p> <p>These projects will be submitted to the Water Pollution Control Authority for approval as part of their annual budget. These projects will be funded by sewer user fees.</p> <p>Engineering: Consultant Construction: Contractor Impact on operating budget: Reduction of inflow and infiltration (I & I) reduces overall operating costs Sustainability Goals: Goal #1 (Reduce energy use)</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2019	FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	
A. Planning and Engineering	O	161	11	60	62	75	25	394
B. Land and Right of Way								0
C. Construction	O	318	237	535	600	750	750	3190
D. Equipment								0
E. Other Costs								0
Total	O	479	248	595	662	825	775	3584
*Funding		(C) Capital Reserve Fund			(G) General Obligation Bonds (O) Other (WPCD User Fees)			
There were no changes made during budget deliberations.								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT			ACTIVITY/DEPARTMENT					
B) PUMP STATIONS			10) WATER POLLUTION CONTROL AUTHORITY					
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>Approved for FYE 17 were funds (\$549,000) to replace critical operational valves at several pump stations, to replace the motor control center and Flomatchers at the Poquonnock Bridge pump station, and to replace the emergency generators at the Noank and Fieldcrest pump stations.</p> <p>Requested for FYE 19 are funds (\$200,000) for major electrical and mechanical modernization and replacement at the Goss Cove pump station.</p> <p>Programmed for FYE 20 are funds (\$1,479,000) for major electrical and mechanical modernization and replacement at the Gravel Street pump station.</p> <p>Programmed for FYE 21 are funds (\$616,000) for Mumford Cover pump station and (\$453,000) for Beebe Cove pump station for major electrical and mechanical modernization and replacement.</p> <p>Programmed for FYE 22 are funds (\$1,850,000) for Little Gibraltar pump station major electrical and mechanical modernization and replacement.</p> <p>Programmed for FYE 23 are funds (\$110,000) for design services to address structural conditions (spalling, rebar failure, salt infiltration) at Little Gibraltar pump station.</p> <p>Programmed for FYE 24 are funds (TBD) to address structural conditions at Little Gibraltar pump station.</p> <p>These projects will be approved by the Water Pollution Control Authority as part of their annual budget and are funded by the user fees collected.</p> <p>Engineering: Consultant Construction: Contractor Impact on operating budget: Reduced maintenance costs Sustainability Goals: Not applicable</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2019	FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	
A. Planning and Engineering	O	200	148	107	187	110		752
B. Land and Right of Way								0
C. Construction	O		1331	962	1663		TBD	3956
D. Equipment								0
E. Other Costs								0
Total	O	200	1479	1069	1850	110	TBD	4708
<div>*Funding</div> <div>(C) Capital Reserve Fund</div> <div>(G) General Obligation Bonds</div> <div>(O) Other (WPCF User Fees)</div>								
There were no changes made during budget deliberations.								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT			ACTIVITY/DEPARTMENT					
C) TREATMENT FACILITY			10) WATER POLLUTION CONTROL FACILITY					
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>Approved in FYE 17 were funds (\$551,000) to replace the remaining Flomatchers controlling the raw sewage pumps with VFDs and to rehabilitate primary clarifier #2.</p> <p>Requested for FYE 19 are funds (\$52,000) to develop plans and cost estimates for the modernization of the laboratory at the treatment facility. Funds for construction will be programed for future year(FYE 21) funding. Programmed for FYE 20 are funds (\$553,000) to modify the sludge handling process at the WPCF. Introduction of additional dewatering techniques (centrifuging or belt press) will reduce the amount of sludge hauled offsite which is projected to reduce operating costs by approximately \$100,000 annually. Previous studies have demonstrated the repayment period of this project to be 6 - 8 years.</p> <p>Programmed for FYE 21 are funds (\$132,000) for inspection and repair of air relief valves, diffusers, manholes, and piping throughout the WPCF and the Effluent Discharge Line and (\$572,000) for modernization and rehabilitation of the laboratory.</p> <p>Programmed for FYE 22 are funds (\$319,000) to build a heavy equipment storage building; and (\$500,000) to replace two aeration blowers at the end of service life.</p> <p>Programmed for FYE 23 are funds (\$387,000) to remove the incinerator and install a mezzanine operations building and (\$100,000) for phase 1 of conversion of SCADA system and components to wireless communications.</p> <p>These projects will be approved by the Water Pollution Control Authority as part of their annual budget and are funded by the user fees collected.</p> <p>Engineering: Consultant Construction: Contractor Impact on operating budget: Reduced costs for hauling sludge Sustainability Goals: Goal #1 (Reduce energy use)</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2019	FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	
A. Planning and Engineering	O	52	53	85	32	49		271
B. Land and Right of Way								0
C. Construction	O		500	619	787	438		2344
D. Equipment								0
E. Other Costs								0
Total	O	52	553	704	819	487	0	2615
*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other (WPCF User Fees)								
There were no changes made during budget deliberations.								

**TOWN OF GROTON
FYE 2019 ADOPTED BUDGET**

APPENDICES

Glossary
Acronyms
Accounts with Descriptions

TOWN OF GROTON, CONNECTICUT
GLOSSARY OF TERMS
FYE 2019

ACCOUNT - As used in expenditure classifications, this term applies to the article purchased or the service obtained, such as contractual services, utilities, postage, equipment maintenance, overtime, etc.

ACCRUAL BASIS - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

ADJUSTED BUDGET - The original adopted budget plus any transfers or supplemental appropriations passed as of a certain date.

APPROPRIATION - An authorization granted by a legislative body to make expenditures and incur obligations for specific purposes. Usually authorization is limited in the amount and the time in which it may be expended.

AREAS OF SERVICE - A group of related activities aimed at accomplishing a major service or program for which a governmental unit is responsible. Examples of Areas of Service are: General Government, Public Safety, Planning and Development, and Human Services.

ASSESSED VALUATION - A valuation set upon real estate or other property by a government as a basis for levying taxes. In Connecticut, the assessed value is currently set at seventy percent of appraised value.

BALANCED BUDGET - For all of its appropriated funds, the Town Manager submits budgets in which estimated expenditures equal estimated revenues and surplus (fund balance applied).

BENEFIT - A payment made or entitlement available in accordance with a labor agreement or contract.

BorrowIT CT FUND - A special revenue fund established to account for the revenues and expenses of State grants which are to be used for Library purposes only.

BUDGET - A plan of financial operation containing an estimate of proposed expenditures for a single fiscal year (July 1 through June 30) and the proposed means for financing them.

BUDGETARY BASIS - Refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual.

BUDGET DOCUMENT - As defined by the Charter of the Town of Groton, not later than March 15th, the Manager files the proposed budget including a budget message outlining the financial policy of the Town Government which describes the important features of the plan indicating major changes from the current year and clearly summarizes the contents. This budget document includes:

- Actual revenues and expenditures during the past fiscal year, total estimated revenues and expenditures for the past fiscal year, Department's requests for expenditures for the ensuing fiscal year, and the Manager's recommendation of itemized revenues to be collected and amounts to be appropriated for the ensuing fiscal year.
- Statistical information to aid evaluation of proposed programs to determine appropriate levels of service.

CAPITAL ASSETS - Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and have an initial, individual cost of more than \$10,000 and an estimated useful life in excess of two years.

CAPITAL BUDGET - A plan of proposed capital projects and the means of financing them for a current fiscal period. Examples include construction of a police station, establishing a new park.

CAPITAL IMPROVEMENT - A major improvement or betterment of a non-recurring nature to the physical plant of the municipality as differentiated from ordinary repairs or maintenance of a recurring nature (CSS Sec 8-160). Appropriations from this fund shall be made only for capital assets, projects or acquisitions of a non-recurring nature, with a cost of over \$25,000 and with a useful life of over five years (GTO #179, 9-17-85).

CAPITAL RESERVE FUND - An account in which annual governmental fund appropriations are accumulated to fund multi-year capital projects.

CHARACTER OF EXPENDITURE - A grouping of expenditures on the basis of the nature of goods or services purchased, as follows:

- A. Personnel Services - Direct payment to employees of wages and salaries and selected benefits through normal payroll procedures.
- B. Operating Expense - Payment of ordinary and recurring operating expenses not otherwise classified.

CONTINGENCY - A budgetary reserve to provide for emergency and unanticipated expenditures.

COST CENTER - A specific area of work performed in carrying out department responsibilities. The Assessment Division (10133) is a cost center in the Finance Department Function (1013).

DEBT SERVICE - The amount of money required to pay the interest and principal of outstanding bonded debt.

DEPARTMENT - An organizational unit in which various services are managed.

ENCUMBRANCE - Legal commitments in the form of purchase orders or contracts which are chargeable to an appropriation and for which the part of the appropriation is reserved. The legal commitment ceases to be an encumbrance when paid or when an actual liability for payment is recorded.

EQUALIZED NET GRAND LIST (ENGL) - The estimate of the market value of all taxable property in a municipality. Municipalities revalue their Grand Lists based on schedules established by the CT General Assembly. Thus, there can be a marked difference between the market value of all property and the assessed value. The State of CT's Office of Policy and Management calculates the ENGL from sales and assessment ratio information and grand list reports filed by the municipality.

EXPENDITURES - This term designates the costs of goods delivered or services rendered, whether paid or unpaid, as well as provision for debt retirement and capital outlays.

FISCAL YEAR - A twelve month period of time to which the annual budget applies and at the end of which a governmental unit determines financial position and results of operations (July 1 through June 30).

FYE (Fiscal Year Ended) - Connecticut municipalities operate on the uniform fiscal year July 1 to June 30. A listing of "FYE 2019", means the fiscal year which began on July 1, 2018 and ends on June 30, 2019.

FLEET RESERVE FUND - A special revenue fund established to accumulate funds necessary to replace equipment and vehicles and to purchase fuel and parts.

FUNCTION - A grouping of expenditures on the basis of specific and distinct cost centers or services performed by a department.

FUND - An independent fiscal and accounting entity with a self balancing set of accounts, in which are recorded cash and/or other resources together with all related liabilities, obligations, reserves and equities. All funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE APPLIED - The amount of unreserved/undesignated fund balance that is used to balance a particular budget.

FUND BALANCE; UNRESERVED, UNDESIGNATED - The excess of assets of a governmental fund or trust fund over its liabilities and reserved fund balance accounts.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GENERAL FUND - All expenditures supported by general property taxes and other revenues designated for general governmental and educational purposes.

GENERAL OBLIGATION (GO) BONDS - Bonds that are secured by the Town's "full faith and credit" pledge to repay debt. GO bonds issued by the Town are repaid from taxes and other general revenue sources.

GOVERNMENTAL FUNDS - All funds and financing supported by general property taxes and other revenues designated for governmental and educational purposes.

GOVERNMENT SUBDIVISION - The Town of Groton has two political subdivisions, the City of Groton and the Groton Long Point Association.

Seven additional special districts are organized units of government within the Town which also have separate governing bodies and taxing authority. The districts were established by the State legislature for specific purposes such as fire and police protection.

GRAND LIST - A total value of all taxable real estate, personal property and motor vehicles upon which the property tax levy is allocated among the property owners in the Town, the political subdivisions, the fire/special districts, and the sewer district.

INTERGOVERNMENTAL REVENUE - Revenue received from other governments (State, Federal) in the form of grants, shared revenues, or payments in lieu of taxes.

LEVY - The total amount of taxes imposed by a governmental unit.

LoCIP (Local Capital Improvement Program) - The amount of State funds provided as financial assistance to municipalities for eligible projects within its five-year capital improvement plan.

MILL RATE - The rate applied to assessed valuation to determine property taxes. The Town mill rate for the FYE 2019 Adopted Budget is 24.17 mills. A mill is the amount of tax paid for each \$1,000 of assessed value and is \$1.00 of tax for each \$1,000 of assessed value. For the FYE 2019 budget, this means that \$24.17 in property taxes must be paid for every \$1,000 of assessed value of property.

MODIFIED ACCRUAL BASIS - The basis of accounting under which expenditures are recorded at the time liabilities are incurred and revenues are recorded when measurable and available to finance expenditures of the fiscal period.

OBLIGATIONS - Amounts which a governmental unit may be required legally to meet out of its resources. This includes actual liabilities and unliquidated encumbrances.

OTHER POST EMPLOYMENT BENEFITS - (OPEB) Refers to post employment benefits other than pension benefits and includes post employment health care benefits, i.e., medical, dental, vision, hearing and other health-related benefits and other types of post employment benefits, i.e., life insurance, disability, long-term care and other benefits provided separately from a pension plan.

OPERATING EXPENSES - Expenditures for day-to-day operations, such as postage, materials and supplies, routine maintenance of equipment, professional development and travel.

ORDINANCE - A formal legislative enactment by the Council or governing body of a municipality which has full force and effect of law within the boundaries of the municipality to which it applies. A resolution differs from an ordinance in that it requires less legal formality and carries lower legal status.

PERSONNEL SERVICES - Cost related to compensating employees, including salaries and wages and benefits.

PILOT - Payment in lieu of taxes. Various grants received from the State of Connecticut.

REPRESENTATIVE TOWN MEETING (RTM) - An elected body of not more than forty-one (41) members who shall approve or amend budgets passed by the Town Council, accept or reject bonding ordinances and exercise other powers as granted under the State Statutes and the Town Charter.

RESERVE - An account which records a portion of fund balance which is legally segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

REVENUE - This term designates additions to assets which do not increase any liability, do not represent the recovery of an expenditure, and do not represent contributions of fund capital.

SPECIAL REVENUE FUND - Accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

SUBSIDY - An appropriation of funds from a government to aid in establishing or maintaining a service deemed advantageous to the public.

TRANSFER FROM OTHER FUNDS - Loans or transfer amounts made from one fund to another.

TRUST FUND - A fund separate from the General Fund used to account for assets held by the Town in a trustee capacity, e.g. the Spicer Trust Fund, Pension Fund.

TOWN OF GROTON, CONNECTICUT

ACRONYMS**FYE 2019**

ACH	-Automated Clearing House
ADA	-Americans with Disabilities Act
AFSCME	-American Federation of State, County and Municipal Employees
ARC	-Annual Required Contribution
BAA	-Board of Assessment Appeals
BRAC	-Base Realignment & Closure
BOE	-Board of Education
CAFR	-Comprehensive Annual Financial Report
CCM	-Connecticut Conference of Municipalities
CERC	-Connecticut Economic Resource Center
CGS	-Connecticut General Statutes
CILU	-Connecticut Independent Labor Union
CIP	-Capital Improvement Plan / Program / Project
C-MED	-Central Medical Emergency Dispatch
DARE	-Drug Abuse Resistance Education
DEEP	-Department of Energy & Environmental Protection
DOT	-Department of Transportation
ECS	-Education Cost Sharing
EDC	-Economic Development Commission
EMS	-Emergency Medical Service
EPLI	-Employment Practice Liability
ERP	-Enterprise Resource Planning
FTE	-Full Time Employee
FYE	-Fiscal Year End
GAAP	-Generally Accepted Accounting Principles
GFOA	-Government Finance Officers Association
GIS	-Geographic Information System
GMEA	-Groton Municipal Employees Association
GPS	-Groton Public Schools
IBNR	-Incurred but not Reported
ICMA	-International City/County Management Association
LoCIP	-Local Capital Improvement Program
MBR	-Minimum Budget Requirement
MDT	-Mobile Data Terminal
MSW	-Municipal Solid Waste
NOAA	-National Oceanic and Atmospheric Administration
OPEB	-Other Post-Employment Benefits
OPM	-Office of Policy & Management
OSHA	-Occupational Safety and Health Administration
PILOT	-Payment in Lieu of Taxes
RFP / RFQ	-Request for Proposal / Quote
RTM	-Representative Town Meeting
SCADD	-Southeastern Council on Alcoholism and Drug Dependence
SCCOG	-Southeastern CT Council of Governments
SLA	-State and Local Assistance
STEM	-Science, Technology, Engineering, and Mathematics
TIF	-Tax Increment Financing
TVCCA	-Thames Valley Council for Community Action
USWA	-United Steelworkers of America
VNA	-Visiting Nurses Association
VOIP	-Voice Over Internet Protocol
WPCA/WPCF	-Water Pollution Control Authority / Facility

**TOWN OF GROTON, CONNECTICUT
ACCOUNT NUMBERS WITH DESCRIPTIONS
FYE 2019**

PERSONNEL SERVICES

5101 Regular Full Time Personnel

Employees working a minimum of 35 hours per week on a year-round basis.

5102 Part Time Personnel

- a) **Part Time** - employees working less than twenty (20) hours per week year round or for recurring periods exceeding six-months (less than 1,027 hours per year).
- b) **On Call Employees** - employees such as Dispatchers and Supernumeraries (Police Department) who are available on an as-needed basis.
- c) **Temporary** – full-time employees hired in a regular classification for five (5) months or less (and/or as otherwise set forth in any Collective Bargaining Agreement) to replace a regular employee on leave or to accomplish a non-recurring project or assignment.

5103 Seasonal Personnel

Employees working part-time or full-time on a recurring basis for less than six (6) months in a calendar year (e.g. summer employees).

5104 Overtime Pay

Additional pay for hourly paid employees who work more than the normal number of hours in a pay period or day. This could usually be paid at straight, time and one-half or double times the normal hourly rate.

5105 Longevity Pay

Payments received based on one's length of employment with the Town beginning on an employee's anniversary date in accordance with their labor agreement.

5106 College Incentive Pay

Incentive payments made to Police Officers for college credit and/or degrees.

5107 Shift Replacement Overtime

Used by the Police Department to charge an officer's time when he/she is brought in on overtime to cover another officer's absence.

5109 Salary Adjustments

Normally, used to reflect salary adjustments paid out of a function budget for accrued vacation hours and a retiree's sick leave hours. Also used to account for salary adjustments that could bring about the elimination of positions and/or furlough days.

- 5110 Regular Part Time**
Employees that work on a year round basis at least twenty but less than thirty-five hours per week. Generally are included in collective bargaining units.
- 5111 Premium Pay/Out of Class**
Used to charge extra pay for work performed out of one's normal classification or as a premium pay for performing certain activities. In Police accounts, used when an officer cashes in accumulated paid holidays.
- 5112 Sick Incentive**
Incentive for employees not to use sick leave. Police Officers are awarded one day's pay for each quarter no sick leave is taken. Depending on labor agreements, other employees who have sick leave accrued in excess of 200 days can have it converted to pay in the ratio of 3 sick day's equivalent to one day's pay.
- 5115 Shift Premium**
Premium for working evening or night shift.
- 5116 Wage Continuation**
Wages paid to an injured employee prior to a determination of workers compensation eligibility.
- 5117 Allowances**
Payments made to an employee in lieu of furnishing a Town owned vehicle on a permanent basis for business purposes. Also included are payments made to employees (on a non-reimbursable basis) for meals, clothing, tools, fluids, etc. as per the labor agreements.
- 5119 Salary Reimbursement**
Used to offset the home based salary expenditures when funds are expected to be received from outside sources.
- 5151 Social Security**
Represents the Town's contribution of 6.2% on wages and up to \$117,000 for Old Age Survivors and Disability (OASDI) and 1.45% on all wages for Medicare. The Town's police officers are exempt from OASDI but the Town contributes the Medicare portion on any officer hired after 1986.
- 5152 Retirement**
Represents the amount that the Town contributes to the Pension Trust Fund based on an annual actuarial study.
- 5153 Health Insurance**
Represents the amount that the Town contributes to the Health Insurance Trust Fund which pays the medical costs associated with the health insurance plans. This amount is net of employee co-payments.
- 5154 Unemployment Compensation**
Represents payments made to the State for actual unemployment claims.
- 5155 Worker's Compensation**
Represents the amount that the Town contributes to the Trust Fund based on an actuarial study.

- 5158 Life Insurance**
Represents the amount that the Town contributes to the Health Insurance Trust Fund which pays the life insurance costs.
- 5159 Heart & Hypertension**
Represents the contribution to the Trust Fund to pay for heart and hypertension benefits.
- 5160 Health-Retiree-Current**
Represents the amount that the Town contributes to pay for the medical costs associated with retiree health insurance plans. This amount is net of retiree contributions.
- 5170 Other Post Employment Benefits (OPEB) Liability**
Represents the amount that the Town contributes for future post employment benefits other than retirement.

OPERATING EXPENSES

- 5201 Postage/Printing/Advertising**
Charges for postage, printing and advertising.
- 5210 Professional Development/Training**
Expenses such as membership in professional associations, dues, professional subscriptions, costs of seminars and conferences including transportation, lodging and meals; reimbursement for interview expenses, tuition reimbursement.
- 5220 Utilities/Fuel/Mileage**
Charges for fuel, mileage reimbursement, monthly telephone bills, lubricants, electricity, natural gas, water, sewer, waste disposal, and heating fuel.
- 5230 Payment/Contributions**
Contributions and/or payments to hospitals, the State of Connecticut, subdivisions of the Town of Groton, outside agencies and grievance/arbitration settlements other than wage payments.
- 5240 Boards and Commissions**
Appropriations to various boards and commissions such as Groton Arts Committees, Conservation Commission, Cable TV Advisory Committee, Veterans Memorial Committee, Community Events, Board of Assessment Appeals Expenses.
- 5260 Repairs & Maintenance – Facility/Equipment**
Contractual costs of maintenance and repair of miscellaneous equipment and facilities. Also includes maintenance agreements/contracts on computer hardware, typewriters, telephones, etc. Minor office renovation and routine building maintenance.
- 5261 Software Maintenance Fees**
Right to use software, right to updates, and telephone support. Software is never owned outright, a user is only licensed to use the software.
- 5280 Insurance/Risk Management**
Premium costs for property and liability insurance. Bond costs.

5281 Occupational Health and Safety

Safety and health related equipment and services including OSHA-mandated training costs, commercial driver's license (CDL) physicals and drug and alcohol tests.

5285 Building/Property Damage

Accident expense/claim expense.

5289 Insurance Claim Payments

Payments made for claims not covered by insurance or below the deductible. Unemployment claims.

5290 Professional/Technical Services

Management consulting or professional services, engineering and architectural services, legal services, rentals and/or lease fees for buildings and equipment, commercial solid waste removal, oil/water and sludge disposal, temporary employment agencies, pre-employment physicals/drug/alcohol tests and instructors for classes. Expenses associated with the surplus equipment sale.

5300 Materials and Supplies

Agricultural supplies, sand, chemicals, salt, clothing, medical, recreational, electrical and communication supplies, construction supplies, food, clothing, awards and recognitions, admission fees, tickets, federally donated food, ammunition and electrical and mechanical equipment parts. Also includes meal allowances, books or manuals which are necessary in the operation of the department. Janitorial supplies, office supplies, building materials, tools, heating, ventilation, air conditioning and cooling (HVAC) supplies.

5310 Vehicle Operation and Maintenance

Expenditures for vehicles used to transport personnel or objects. Included here are motor vehicle and boat parts. Equipment that can travel under its own power is considered a vehicle.

5315 Vehicle Replacement Fee

This account is used to record the annual replacement cost of vehicles assigned to a department. These funds are accumulated in the Fleet Reserve Fund for vehicle purchases.

5316 Vehicle Maintenance Fee

This account is used to record the annual maintenance cost of vehicles assigned to a department. These funds are accumulated in the Fleet Reserve Fund for vehicle maintenance.

5317 Vehicle Fuel

This account is used to record the annual fuel cost of vehicles assigned to a department. These funds are accumulated in the Fleet Reserve Fund for vehicle fuel.

5318 Computer Replacement Fee

This account is used to record the annual contribution to the Computer Replacement Fund for the replacement of computers and printers assigned to departments and related network equipment.

5400 Equipment/Machinery & Furniture

Maintenance equipment, janitorial equipment, office equipment and furniture. Recreation, communication, and surveillance equipment. Capitalized machinery and equipment for physical plant operations.

5410 Computer Equipment

This account is used to purchase computer equipment not included in the Computer Replacement Fund such as Wireless routers, Uninterrupted battery backups (UPS), external hard drives, scanners, digital cameras, phone headsets, etc. as well as desktop software such as Adobe Cloud subscription, crystal reports and Dreamweaver. The annual software fees will be added to the departments 5261 or 5290 account. The initial purchase of computers and printers that will be later included in the Computer Replacement Fund is also charged here.

5420 Vehicles

All purchases of new vehicles.

5450 Debt Service

This account is used by the General Fund, Golf Course Fund and possibly other special funds for debt service payments.

5460 Reserve Fund/Equipment

This account is used by the General Fund, Golf Course Fund and possibly other special funds as a reserve account for major purchases to take place in future years.

5499 Contingency

This account is used by the General Fund, and Other Funds as a reserve for budgeted items which cost more than anticipated.

5600 Human Services Accounts

The 5600 series of accounts are expenses associated with providing General Assistance to qualified applicants.