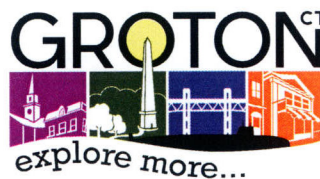


Town of Groton



Adopted FYE 2020 Budget

Fiscal Year Ending June 30, 2020



June 4, 2019

TOWN OF GROTON FYE 2020 ADOPTED BUDGET TABLE OF CONTENTS

	<u>PAGE</u>
BUDGET MESSAGE	1
Principal Officials	14
Organizational Chart	15
 DEMOGRAPHIC & ECONOMIC DATA	
Groton Town Profile	16
Groton at a Glance	18
Municipal Fiscal Indicators	19
 FINANCIAL MANAGEMENT POLICIES	
Governmental Structure	22
Budgetary Control	23
Budgetary Process	24
Debt Policy & Management/Fiscal Practices	25
Town Charter, Chapter IX, Excerpt Regarding the Budget Process.....	29
Reserve Fund for Capital and Non-Recurring Expenditures	33
Basis of Budgeting and Accounting	34
 REVENUES & SUMMARIES	
Fund Descriptions	35
General Fund Revenue & Expenditure Pie Charts.....	36
Flow of Funds Structure	38
General Fund Budget Reconciliation Detail	39
Mill Rate Calculation.....	40
General Funds Revenue Descriptions and Detail	41
Program Summary General Fund.....	54
Budget Comparison by Function	55
Budgets-In-Brief All Funds.....	57
Summary of Sources and Uses – All Funds	58
Estimated Changes in Fund Balance	60
Full Time Employees Summary.....	61
 TOWN FUNCTIONS	
1001 Legislative Policy	62
1003 Voter Registration.....	65
1005 Town Clerk	68
1006 Legal Services	72
1010 Executive Management	75
1011 Information Technology	79
6050 Technology Replacement.....	84
1012 Human Resources	88
1070 Insurance & Claims	93
1071 Self-Funded Plan.....	97
1013 Finance	104
2120 Revaluation Fund	108
1024 Public Safety	112
1035 Public Works	117
2020 Sewer Operating	123

**TOWN OF GROTON
FYE 2020 ADOPTED BUDGET
TABLE OF CONTENTS**

	<u>PAGE</u>
TOWN FUNCTIONS (continued)	
2030 Solid Waste	129
6040 Fleet	133
1046 Planning & Development	138
1051 Human Services	143
7320 Human Services Assistance Fund	147
1063 Groton Public Library	151
3310 BorrowIT CT	155
1064 Parks & Recreation	159
2010 Shennecossett Golf Course	164
3240 Recreation & Senior Activities	169
1077 Contributions to Other Funds	173
 EDUCATION	
1080 Education	176
 OUTSIDE AGENCIES	
1007 Regional Agencies	179
1054 Health & Service Agencies	182
 SUBDIVISIONS	
1090 City of Groton	185
1091 Groton Long Point	188
1092 Fire Districts Pilot	191
2060 Mumford Cove Special District	194
4010 Groton Sewer District	197
 CAPITAL DEBT/SERVICES	
1075 Capital Reserves/Contributions	201
5010 Capital Reserve	204
1076 Debt Service	208
 CONTINGENCY	
1074 Contingency	214
 CAPITAL IMPROVEMENT BUDGET/PROGRAM	
Capital Projects Budget Reconciliation Detail	218
Capital Projects	219
Capital Improvement Program/Project Details	220
 APPENDICES	
Glossary of Terms	250
Acronyms	253
Account Numbers with Descriptions	254



TOWN OF GROTON

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July 1, 2019

FYE 2020 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 2020 Adopted Budget. The adopted budget has two main components: 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 2020 budget is \$129,052,746, a \$3,196,016 or 2.5% increase from the FYE 2019 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 2019 Adopted/Adjusted Budget are as follows:

- Town Operations (\$1,431,933 or 4.2%)
- Education Services (\$952,168 or 1.2%)
- Capital/Debt Service (\$695,979 or 9.2%)
- Outside Agencies (\$11,533 or 0.6%)
- Subdivisions (\$119,451 or 2.2%)
- Contingency (-\$100,000 or 22%)

In addition to the expenditure changes noted above, the other factors impacting the adopted budget/mill rate is an increase in the net adjusted taxable Grant List as well as an increase in estimated state grant revenues. The October 1, 2018 net adjusted taxable Grand List increased 1.4% from 2017, from \$3,679,211,091 after BAA to \$3,729,602,117.

As part of the Adopted FYE 2020 budget the following staff changes have been incorporated:

- Finance: Full-time Deputy Finance Director
- Finance: Part-time Financial Assistant I in the Purchasing Division
- Public Safety: Full-time Lieutenant
- Public works: Full-time Equipment Operator
- Public Works: Reduction of 1 Custodian
- Town Manager: Reduction of 1 Assistant to the Town Manager

The adopted budget results in a flat mill rate of 24.17 mills, being the same as the 2019 mill rate.

For FYE 2019 the Town collected higher than expected revenues, so it was decided that \$1,095,000 of the Fund Balance be used to fund adopted FYE 2020 expenditures which will maintain the Town's Unassigned Fund Balance level at 17.1%.

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 2020 Adopted Budget in October 2018. Format and presentation changes that were first implemented in the FYE 2017 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 2020 "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 2019 appropriation. Department budget requests are shown in the "Request FYE 2020" 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 2020 Adopted Budget for Town Operations.

Finally, while the adopted 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 adopted 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 2020 is \$129,052,746 and represents a \$3,196,016 or 2.5% increase from the FYE 2019 Adopted/Adjusted Budget.

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. As presented, the Town Operations portion of the budget is \$35,722,662 and represents a \$1,431,933 or a 4.2% increase from the FYE 2019 Adopted/Adjusted Budget. The Town Operations portion of the budget represents 27.7% of the FYE 2020 Adopted Budget, compared to 27.2% of the FYE 2019 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 2020 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 2020" column represent what would be required in the opinion of the department to maintain necessary and/or current programming.

Town department budget requests for FYE 2020 totaled \$24,368,348. Following review by the Town Manager, Town Council, and RTM the department/function requests were reduced by \$318,435, resulting in a FYE 2020 Town Departments budget of \$24,049,913; an \$802,497 or 3.5% increase from the FYE 2019 Adopted/Adjusted Budget amount.

Table 1 entitled "Town Operations Expenditure Report" shows 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 50.9% of the adopted FYE 2020 Town Operations budget. In FYE 2010, Salary and Wages for Town Operations totaled \$18,195,950 compared to \$18,168,845 in the FYE 2020 Adopted Budget, a reduction of \$27,105 or 0.15% over the last eleven years.

Town Operations Expenditure Report							
Account Code	DESCRIPTION	ACTUAL FYE 2018	ADJUSTED FYE 2019	ADOPTED FYE 2020	\$ VARIANCE '19' to '20'	% VARIANCE '19' to '20'	% OF TOTAL BUDGET
5101	Regular Full Time	\$ 14,797,929	\$ 15,693,442	\$ 16,252,612	\$ 559,170	3.6%	45.5%
5102	Part Time Personnel	\$ 276,116	\$ 302,440	\$ 298,539	\$ (3,901)	-1.3%	0.8%
5103	Seasonal Personnel	\$ 32,242	\$ 86,748	\$ 105,568	\$ 18,820	21.7%	0.3%
5104	Overtime Pay	\$ 824,868	\$ 827,885	\$ 858,332	\$ 30,447	3.7%	2.4%
5105	Longevity Pay	\$ 70,038	\$ 72,859	\$ 67,528	\$ (5,331)	-7.3%	0.2%
5106	College Incentive Pay	\$ 90,986	\$ 113,099	\$ 113,099	\$ -	0.0%	0.3%
5107	Shift Replacement Overtime	\$ 397,101	\$ 434,686	\$ 340,618	\$ (94,068)	-21.6%	1.0%
5109	Salary Adjustment	\$ 161,596	\$ (112,075)	\$ (185,800)	\$ (73,725)	65.8%	-0.5%
5110	Regular Part Time	\$ 148,626	\$ 122,330	\$ 113,550	\$ (8,780)	-7.2%	0.3%
5111	Premium Pay	\$ 102,009	\$ 116,104	\$ 121,316	\$ 5,212	4.5%	0.3%
5112	Sick Incentive	\$ 47,381	\$ 52,158	\$ 53,386	\$ 1,228	2.4%	0.1%
5115	Shift Premium	\$ 69,169	\$ 79,288	\$ 78,352	\$ 4,254	5.4%	0.2%
5118	Allowances	\$ 52,565	\$ 45,366	\$ 49,620	\$ (2,870)	-6.3%	0.1%
5119	Salary Reimbursements	\$ -	\$ (95,005)	\$ (97,875)	\$ 429,520	-452.1%	-0.3%
	Salaries and Wages	\$ 17,070,626	\$ 17,739,325	\$ 18,168,845	\$ 859,976	3.4%	50.9%
5151	Social Security	\$ 900,456	\$ 971,653	\$ 1,004,877	\$ 33,224	3.4%	2.8%
5152	Retirement	\$ 2,387,058	\$ 2,452,328	\$ 2,921,077	\$ 468,749	19.1%	8.2%
5153	Health Insurance	\$ 3,208,448	\$ 3,783,049	\$ 4,131,272	\$ 348,223	9.2%	11.6%
5154	Unemployment Comp.	\$ 13,963	\$ 26,600	\$ 12,000	\$ (14,600)	-54.9%	0.0%
5155	Worker's Compensation	\$ 515,552	\$ 488,103	\$ 524,387	\$ 36,284	7.4%	1.5%
5158	Life Insurance	\$ 16,479	\$ 16,263	\$ 16,278	\$ 15	0.1%	0.0%
5159	Heart & Hypertension	\$ 181,381	\$ 189,860	\$ 95,543	\$ (94,317)	-49.7%	0.3%
5170	Health-Retiree-Current	\$ 874,202	\$ 1,267,053	\$ 1,245,815	\$ (21,238)	-1.7%	3.5%
5180	Other Post Employment Benefits	\$ 470,000	\$ 500,000	\$ 448,123	\$ (51,877)	-10.4%	1.3%
	Employee Benefits	\$ 8,567,539	\$ 9,694,909	\$ 10,399,372	\$ 704,463	7.3%	29.1%
	TOTAL PERSONNEL SERVICES	\$ 25,638,165	\$ 27,434,234	\$ 28,568,217	\$ 1,133,983	4.1%	80.0%
5201	Postage/Print/Advertising	\$ 125,419	\$ 171,502	\$ 167,705	\$ (3,797)	-2.2%	0.5%
5210	Profession Develop/Train	\$ 127,824	\$ 168,044	\$ 189,443	\$ 21,399	12.7%	0.5%
5220	Utilities/Fuel/Mileage	\$ 1,140,254	\$ 1,331,766	\$ 1,385,277	\$ 53,511	4.0%	3.9%
5230	Pymnts/Contributions	\$ 564,891	\$ 1,720,217	\$ 1,673,149	\$ (47,068)	-2.7%	4.7%
5240	Boards & Commissions	\$ 50	\$ 300	\$ 350	\$ 50	16.7%	0.0%
5260	Repairs & Maint-Fac/Equip	\$ 218,512	\$ 339,473	\$ 387,322	\$ 47,849	14.1%	1.1%
5261	Software Maint Fees	\$ 325,783	\$ 379,705	\$ 452,513	\$ 72,808	19.2%	1.3%
5280	Insurance/Risk Mgmt	\$ 567,978	\$ 600,898	\$ 601,303	\$ 405	0.1%	1.7%
5281	Occupational Health & Safety	\$ 65,874	\$ 89,609	\$ 94,376	\$ 4,767	5.3%	0.3%
5289	Insurance Claim Payments	\$ 22,763	\$ 20,000	\$ 25,000	\$ 5,000	25.0%	0.1%
5290	Profess/Technical Service	\$ 1,215,457	\$ 1,262,985	\$ 1,420,342	\$ 157,357	12.5%	4.0%
5300	Materials & Supplies	\$ 720,537	\$ 678,196	\$ 682,119	\$ 3,923	0.6%	1.9%
5310	Vehicle Oper/Maintenance	\$ 13,609	\$ 14,400	\$ 14,400	\$ -	0.0%	0.0%
5317	Vehicle Maintenance Fee	\$ 369,735	\$ -	\$ -	\$ N/A	N/A	N/A
5318	Vehicle Fuel	\$ 255,336	\$ -	\$ -	\$ N/A	N/A	N/A
5400	Equip/Machinery & Furniture	\$ 326,186	\$ 59,900	\$ 40,546	\$ (19,354)	-32.3%	0.1%
5410	Computer Equipment	\$ 5,242	\$ 19,500	\$ 20,600	\$ 1,100	5.6%	0.1%
	TOTAL OPERATING EXPENSES	\$ 6,065,450	\$ 6,856,495	\$ 7,154,445	\$ 297,950	4.3%	20.0%
	GRAND TOTAL	\$ 31,703,615	\$ 34,290,729	\$ 35,722,662	\$ 1,431,933	4.2%	

Table 1. Town Operations Expenditure Report

In FYE 2010, Operating Expenses for Town Operations totaled \$6,827,708 compared to \$7,154,445 in the FYE 2020 Adopted Budget, which represents an increase of \$326,737 or 4.8% over the last eleven 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 \$629,436 or 5.7% from the FYE 2019 Adopted/Adjusted Budget. This increase is attributable to a

decrease in Insurance and Claims (1070) of \$9,195 or 1.4%; an increase in Self-Funded Plans (1071) of \$685,839 or 7.9%; and a decrease in Contributions to Other Funds of \$47,208 or 2.8%.

Summary

In summary, the Adopted FYE 2020 Town Operations budget is \$35,722,662 and a \$1,431,933 or 4.2% increase from the FYE 2019 Adopted/Adjusted Budget and represents 27.7% of the FYE 2020 Adopted Budget compared to 27.2% in FYE 2019. The major cost drivers for this increase are an increase in health care renewal costs along with an increase in department costs.

Since 2010, the Town Operations portion of the budget has increased a total 10.3%, an average of 1.0% 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 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%
Adjusted 2019	\$ 34,290,729	6.3%
Adopted 2020	\$ 35,722,662	4.2%
Increase over Ten years: 2011 to 2020	----->	10.3%
Average Ten Year Increase	----->	1.0%

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

EDUCATION

The Adopted Education Services budget, which is the same amount that was submitted by the Board of Education/ Superintendent of Schools, is \$77,438,090 and represents a \$952,168 or 1.2% increase from the FYE 2019 Adopted/Adjusted Budget. As adopted, this budget represents 60.0% of the FYE 2020 Adopted Budget compared to 60.8% in FYE 2019. As per the Town Charter, the Town Manager must submit the proposed Education budget with no adjustments. (See Board of Education FYE 2020 Adopted Budget for details.)

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 2020 appropriation for Capital/Debt Services is \$8,259,769 which is a \$695,979 or 9.2% increase over the FYE 2019 appropriation. The Capital/Debt Services account represents 6.4% of the FYE 2020 Adopted Budget compared to 6.0% in FYE 2019.

The Town's FYE 2020 contribution to the Capital Reserve Fund is \$1,621,000, which is a \$676,000 or 29.4% decrease from the FYE 2019 amount. Due to the limited Capital Reserve Fund balance estimate only \$650,000 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 \$1,371,979 or 26.0% from \$5,266,790 in FYE 2019 to \$6,638,769 in FYE 2020. This increase is attributed to estimated debt service related to a FYE 2019 bond sale for construction of the new Middle School.

OUTSIDE AGENCIES

The Outside Agencies service area includes Functions 1007 Regional Agencies; 1054 Health and Service Agencies; and Other Libraries. For FYE 2020, the adopted budget for Outside Agencies is \$1,837,780 which is an \$11,533 or 0.6% increase from the FYE 2019 Adopted/Adjusted Budgeted amount. The Outside Agencies budget represents 1.4% of the FYE 2020 Adopted Budget compared to 1.5% in FYE 2019.

- **Regional Agencies (1007)** request is \$134,239, which is an increase of \$2,205 or 1.7% from the FYE 2019 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 contribution 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 \$1,703,541, an increase of \$9,328 or 0.6% from the FYE 2019 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 2020 total \$5,444,445, a \$119,451 or 2.2% increase above the FYE 2019 appropriation. Requested/provided funds in this service area represent 4.2% of the adopted FYE 2020 budget which is comparable to the 4.2% in the FYE 2019 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 \$4,682,925, an increase of \$66,457 or 1.4% compared to FYE 2019.
- **Groton Long Point (1091)** requested/provided payments for police, highway and streetlights are \$515,520, a \$52,994 or 11.5% increase over FYE 2019.
- **Fire District PILOT (Payment In-Lieu of Taxes) Program (1092)** is funded at \$246,000, which is the same amount as FYE 2019. 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 2020, it is requested that \$350,000 be budgeted for this purpose, which is a reduction compared to the FYE 2019 budget amount. The requested Contingency amount equates to approximately 0.3% of the General Fund Operating Budget.

GENERAL FUND REVENUES – WHERE THE MONEY COMES FROM

The following is a summary of the projected FYE 2020 revenues which will be used to fund the adopted FYE 2020 operating budget of \$129,052,746. The FYE 2020 revenues are based on the Adopted FYE 2020 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 2020 Adopted Budget, the percentages of revenue coming from these various sources are projected to be as follows:

General Property Taxes	70.2%	Federal Grants in Aid	2.7%
Licenses and Permits	0.4%	Charges for Current Services	1.2%
Revenue from Investments	0.4%	Schools-Library-Recreation	0.1%
State Grants in Aid-Education	20.3%	Other Revenue	0.5%
State Grants in Aid-General Government	3.3%	Fund Balance Applied	0.8%

GENERAL PROPERTY TAXES

The FYE 2020 Adopted Budget results in a mill rate of 24.17, flat compared to the FYE 2019 rate of 24.17. One mill is equivalent to \$3,681,117. The property tax levy for FYE 2020 is based on all taxable property in the Town as of October 1, 2018 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 \$ 90,592,174 compared to the FYE 2019 budget of \$89,147,584, a 1.6% increase. General property taxes will provide 70.2% of the General Fund budget, as compared to 70.8% last year.

OTHER REVENUES

Licenses and Permits - Revenues generated from licenses and fees will total \$ 487,964, which represents 0.4% of the FYE 2020 Adopted Budget. These funds are received from building and development activity, sporting and dog licenses, and other licenses and fees.

Investments - For FYE 2020, it is estimated that the Town will receive \$ 550,000 in investment income which is a \$350,000 increase over the FYE 2019 budget.

State Grants in Aid-Education – The Town will receive \$ 26,188,066 in State Grants in Aid-Education in FYE 2020 which represents 20.3% of the FYE 2020 Adopted Budget. This amount is approximately \$ 35,687 more than the FYE 2019 budget.

State Grants in Aid-General Government – According to the Governor’s proposed FYE 2020 budget, the Town will receive \$4,287,745 in State Grants in Aid-General Government. This amount is approximately \$3,483 less than the FYE 2019 budget.

Federal Grants in Aid – Revenues from Federal Grants in Aid for FYE 2020 are estimated to be \$3,425,846, which represents 2.7% of the FYE 2020 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 \$ 1,607,392, which represents 1.2% of the FYE 2020 Adopted Budget.

Schools-Library-Recreation Accounts - Revenues from user fees associated with Schools-Library-Recreation activities are estimated to be \$129,441, which represents 0.1% of the FYE 2020 Adopted Budget.

Other Revenue - Other Revenue is estimated at \$ 639,118, which represents 0.5% of the FYE 2020 Adopted Budget.

Fund Balance Applied – The use of General Fund unassigned fund balance is planned at \$1,095,000 for FYE 2020. The unassigned Fund Balance is projected to be at 17.1% of expenditures.

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 2011, State/Federal revenues funded 32.4%, Other Revenue funded 2.5% and Property Tax funded 65.0% of all revenues. Over the last 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 2020, State/Federal revenue funding is 26.5%, Other Revenue funding is 2.6% and Property Tax funding is 70.8% of the adopted budget.

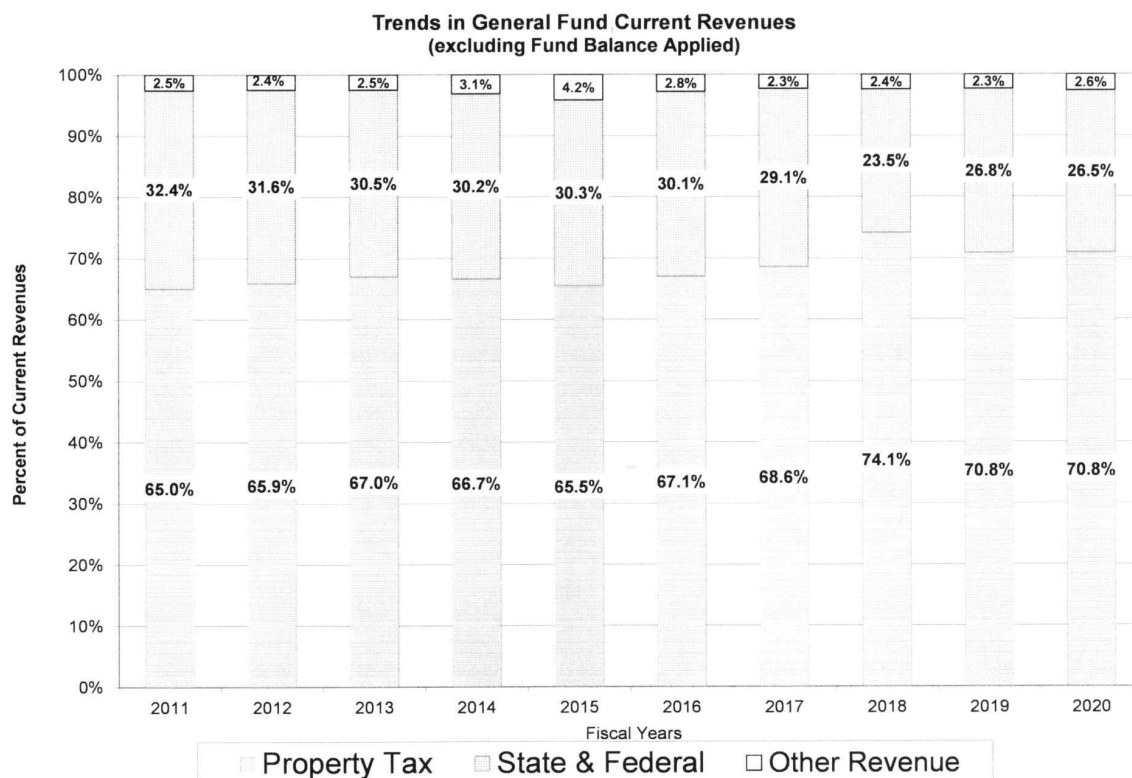


Table 3. Trends in General Fund Current Revenues (excluding Fund Balance Applied)

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 2013-2017, dated January 2019 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; 118 out of 169. The average was \$2,514 and the median was \$1,687. Groton had debt per capita of \$1,155.
- Education Expenditures per Pupil / below the average/median; 117 out of 169. The average was \$16,564 and the median of \$17,005. Groton's education expenditures per pupil were \$15,813.
- Tax Levy per Capita / below the average/median; 142 out of 169. The average was \$2,932 and median was \$2,834. Groton's tax levy per capita was \$2,109.
- Property Tax Revenue as a % of Total Revenue / below the average/median; 139 out of 169. The average was 69.7% and the median was 74.3%. Groton's property tax revenue as a % of total revenue was 61.3%.
- Equalized Mill Rate / below the average/median; 140 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.) The average was 19.42 and the median was 20.67. Groton's Equalized Mill Rate was 16.77.

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.

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 many challenges facing it over the next few years. Some of these challenges include:

- The State will continue to move costs currently funded by the State to the Towns. An example being a shift in a portion of teacher pension payments to Towns in Governor Lamont's proposed FYE 2020-2021 Budget.
- State grants will likely continue to decline.
- Town health care and retirement costs will continue to increase with current benefits.
- Recent information from the Connecticut Conference of Municipalities (CCM) shows that if Groton Public Schools were to cease to be an Alliance District, which is expected to happen in a few years, it is currently estimated that we would lose over \$4.7 million annually in Education Cost Sharing.
- The Town has an extensive list of needed projects in the FYE 2020-2025 Capital Improvement Program (CIP). It will need to make some tough decisions on which ones to fund. Examples include two bridges (North Stonington Bridge and Quaker Farm Road Bridge) that are not currently usable. The Town Council needs to make a

decision to either fund repair of the bridges or else make the decision to close them permanently.

- With its current configuration of services and departments, the Town cannot afford to continue to cut positions as it has done in the past while expecting to maintain those services.

The Town does have a lot of potential construction likely to occur over the next few years with a prime example being Electric Boat but the resulting tax revenues will be stifled for a number of years (either 5 or 10 years depending on the State award) due to the likelihood of being granted an Enterprise Zone designation. While very welcome news, the revenues cannot be counted on to meet all of the Town's financial goals even when combined with other prospective construction projects.

The Town Council and the community must decide what we are going to be. We must come to a shared vision. We can no longer cut positions without dramatically reducing or eliminating services. A prosperous Town cannot be achieved solely by continually cutting costs no matter what the impact. 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. The Town needs to look at the following to help meet its goal of maintaining services without significantly increasing the mill rate:

- The Town has to earnestly engage with other entities to enter into cost-sharing opportunities and regionalization.
- 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.
- Analyze its Departments to find whether there are better ways to structure them to provide services at a lower cost, or to review services that are not mandated.
- Move away from funding items that are not related to the provision of Town services.

Below is my philosophy used in drafting the Town Manager's Budget:

- The Adopted budget includes over \$1.0 million in fund balance to prevent a rise in the mill rate. Some fund balance use, while maintaining a 15% fund balance, is acceptable but the \$1.0 million is not sustainable. Changes need to be made to the current and future budgets to keep this in mind.
- Either adequately fund the infrastructure that it has or else make the decision to remove/abandon those items.

- My intent entering into the budget process was to cut outside agencies to better meet the needs of Town departments, however, the Town Council restored those cuts which was subsequently upheld by the RTM. My future focus will be to seek cost efficiencies especially through cost sharing opportunities rather than through budget cuts.
- Do not take on new projects or services without significant discussion on the costs to maintain those items and the benefits to be gained.

ACKNOWLEDGEMENTS

Work began on preparation of the FYE 2020 Adopted Budget in the fall of 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 2020 budget requests, I would like to especially express my sincere gratitude and appreciation to Cindy R. Landry, Finance Director; Robert Zagami, Human Resources Director/Assistant Town Manager; Robin Moulding, Budget Analyst and Coordinator, and Lisa Hylton, Executive Assistant for their commitment and the hard work they put forth in assisting me in the preparation of the FYE 2020 Adopted Budget.

Sincerely,

A handwritten signature in black ink, appearing to read 'John Burt', with a long horizontal flourish extending to the right.

John Burt
Town Manager



“SUBMARINE CAPITAL OF THE WORLD”

TOWN OF GROTON, CONNECTICUT
PRINCIPAL OFFICIALS

Town Council

Patrice Granatosky, Mayor
David Atwater
Aundré Bumgardner
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
Wilmer Lambert
Roscoe Merritt
Sheila Perry
Adam J. Puccino, Sr.
Ali Starkley

District 2

Portia Bordelon
Syma Ebbin
Jackie Massett
Beverly Washington

District 3

Autumn Hanscom
Brandon Marley
Reginald Stanford
Irma Streeter
James Streeter
Dane W. Stevenson

District 4

Robert Bailey
Douglas R. Marshall
Robert Martin

Shawn Powers
Judith N. Strode
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
Jennifer Desillier-Flemming
Nancy Mello Miller
Scott L. Newsome
Carolann Quinn

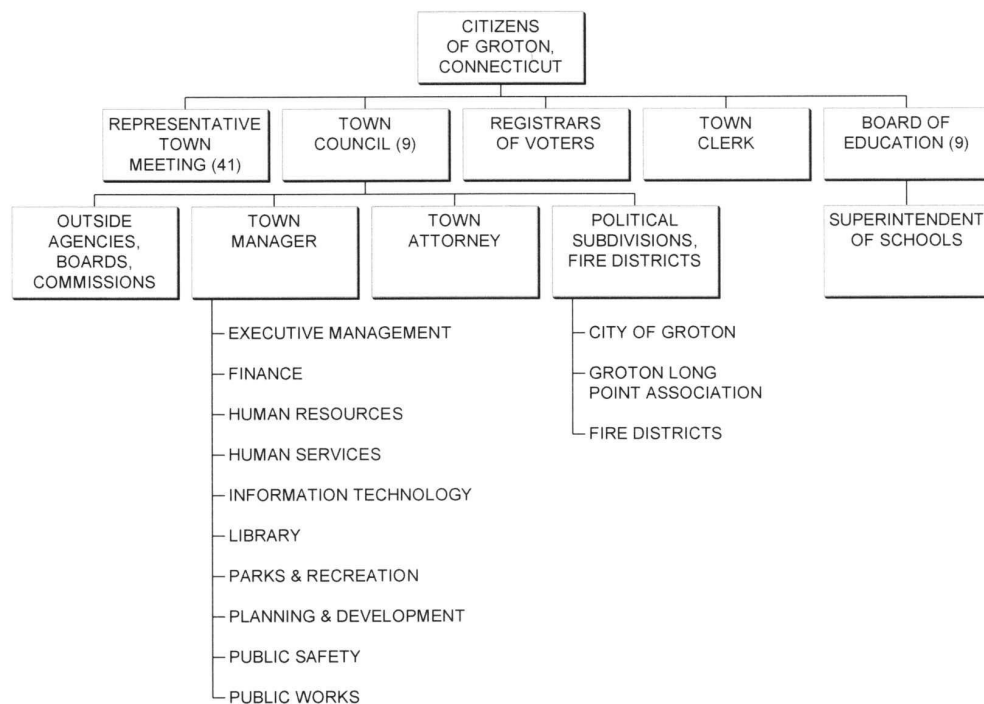
Appointed Officials

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:	Jennifer Miele
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



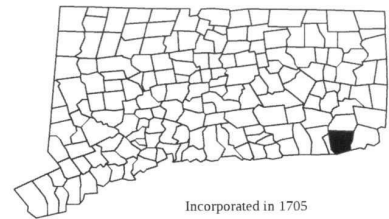
FYE 2020

Groton, Connecticut

CERC Town Profile 2018 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
2012-2016	39,763	272,033	3,588,570
2020	40,326	283,665	3,604,591
'16 - '20 Growth / Yr	0.3%	1.0%	0.1%

	Town	County	State
Land Area (sq. miles)	31	665	4,842
Pop./Sq. Mile (2012-2016)	1,281	409	741
Median Age (2012-2016)	34	41	41
Households (2012-2016)	16,051	106,170	1,354,713
Med. HH Inc. (2012-2016)	\$64,074	\$67,574	\$71,755

	Town	State
Veterans (2012-2016)	3,644	188,759

Age Distribution (2012-2016)

	0-4	5-14	15-24	25-44	45-64	65+	Total
Town	2,702 7%	3,740 9%	7,387 19%	11,033 28%	9,329 23%	5,572 14%	39,763 100%
County	13,893 5%	31,068 11%	38,356 14%	66,070 24%	78,837 29%	43,809 16%	272,033 100%
State	188,812 5%	439,100 12%	494,529 14%	878,077 24%	1,033,029 29%	555,023 15%	3,588,570 100%

Race/Ethnicity (2012-2016)

	Town	County	State
White Alone, Non-Hispanic	28,759	207,985	2,464,450
Black Alone	2,650	15,526	372,696
Asian	2,491	11,283	152,782
Native American	219	1,616	9,399
Other/Multi-Race	2,883	22,144	284,582
Hispanic or Latino	4,359	26,701	537,728

	Town	County	State
Poverty Rate (2012-2016)	9.1%	9.9%	10.4%

Educational Attainment (2012-2016)

	Town	State
High School Graduate	7,494 29%	673,220 27%
Associates Degree	1,890 7%	184,426 7%
Bachelors or Higher	9,707 37%	938,319 38%

Economics

Business Profile (2016)

Sector	Units	Employment
Total - All Industries	1,034	26,480
23 - Construction	50	156
31-33 - Manufacturing	NA	NA
44-45 - Retail Trade	136	2,018
62 - Health Care and Social Assistance	104	1,584
72 - Accommodation and Food Services	128	2,198
Total Government	56	3,599

Top Five Grand List (2017)

	Amount
Pfizer Inc	\$290,888,011
Electric Boat	\$284,054,934
Ledges Groton #199y LP	\$27,845,860
Groton Development Assoc Ltd	\$19,920,670
Groton Fuel Cell I LLC	\$19,687,500
Net Grand List (SFY 2015-2016)	\$3,820,151,399

Major Employers (2017)

Electric Boat Corporation	U. S. Navy Submarine Base
Pfizer, Inc.	Town of Groton
1109th TASMGM - CT Army	
National Guard	

Education

2017-2018 School Year

	Grades	Enrollment
Groton School District	PK-12	4,381

Smarter Balanced Test Percent Above Goal (2016-2017)

	Grade 3		Grade 4		Grade 8	
	Town	State	Town	State	Town	State
Math	57.6%	53.1%	51.0%	50.0%	40.1%	41.8%
ELA	55.3%	51.8%	52.5%	54.1%	48.1%	53.7%

Pre-K Enrollment (PSIS)

	2016-2017
Groton School District	205

4-Year Cohort Graduation Rate (2016-2017)

	All	Female	Male
Connecticut	87.9%	90.9%	85.1%
Groton School District	84.8%	93.5%	76.1%

Rate of Chronic Absenteeism (2016-2017)

	All
Connecticut	9.9%
Groton School District	11.3%

Public vs Private Enrollment (2012-2016)

	Town	County	State
Public	90.4%	89.5%	86.8%
Private	9.6%	10.5%	13.2%

Groton, Connecticut

CERC Town Profile 2018



Connecticut
Economic
Resource Center

Government

Government Form: Council - Manager

Total Revenue (2016)	\$126,267,855	Total Expenditures (2016)	\$128,364,974	Annual Debt Service (2016)	\$6,380,310
Tax Revenue	\$80,035,498	Education	\$84,010,289	As % of Expenditures	5.0%
Non-tax Revenue	\$46,232,357	Other	\$44,354,685	Eq. Net Grand List (2016)	\$5,265,116,792
Intergovernmental	\$43,716,941	Total Indebtedness (2016)	\$49,831,703	Per Capita	\$134,106
Per Capita Tax (2016)	\$2,026	As % of Expenditures	38.8%	As % of State Average	88.6%
As % of State Average	70.6%	Per Capita	\$1,269	Moody's Bond Rating (2016)	Aa2
		As % of State Average	51.2%	Actual Mill Rate (2016)	20.95
				Equalized Mill Rate (2016)	15.11
				% of Net Grand List Com/Ind (2016)	23.6%

Housing/Real Estate

Housing Stock (2012-2016)

	Town	County	State
Total Units	18,131	121,426	1,493,798
% Single Unit (2012-2016)	45.1%	64.8%	59.1%
New Permits Auth (2017)	36	295	4,547
As % Existing Units	0.2%	0.2%	0.3%
Demolitions (2017)	0	35	1,403
Home Sales (2013)	353	2,190	26,310
Median Price	\$247,100	\$241,500	\$269,300
Built Pre-1950 share	23.1%	29.7%	29.7%
Owner Occupied Dwellings	7,521	70,136	900,223
As % Total Dwellings	46.9%	66.1%	66.5%
Subsidized Housing (2017)	4,045	13,893	168,576

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

Rental (2012-2016)

	Town	County	State
Median Rent	\$1,169	\$1,039	\$1,094
Cost-burdened Renters	47.0%	49.5%	52.5%

Labor Force

	Town	County	State
Residents Employed	17,571	129,714	1,795,519
Residents Unemployed	830	6,878	96,273
Unemployment Rate	4.5%	5.0%	5.1%
Self-Employed Rate	7.3%	8.2%	9.9%
Total Employers	1,034	7,359	117,337
Total Employed	26,480	122,174	1,666,580

Connecticut Commuters (2015)

Commuters Into Town From:		Town Residents Commuting To:	
Groton, CT	4,997	Groton, CT	4,997
Stonington, CT	1,749	New London, CT	1,413
Ledyard, CT	1,727	Stonington, CT	1,041
New London, CT	1,454	Ledyard, CT	827
Waterford, CT	1,449	Waterford, CT	779
Norwich, CT	1,190	Norwich, CT	639
East Lyme, CT	1,086	Montville, CT	600

Quality of Life

Crime Rates (per 100,000 residents) (2016)

	Town	State
Property	1,700	1,780
Violent	131	224

Disengaged Youth (2012-2016)

	Town	State
Female	14.0%	4.5%
Male	1.4%	5.5%

	Town
Library circulation per capita	9.58

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.

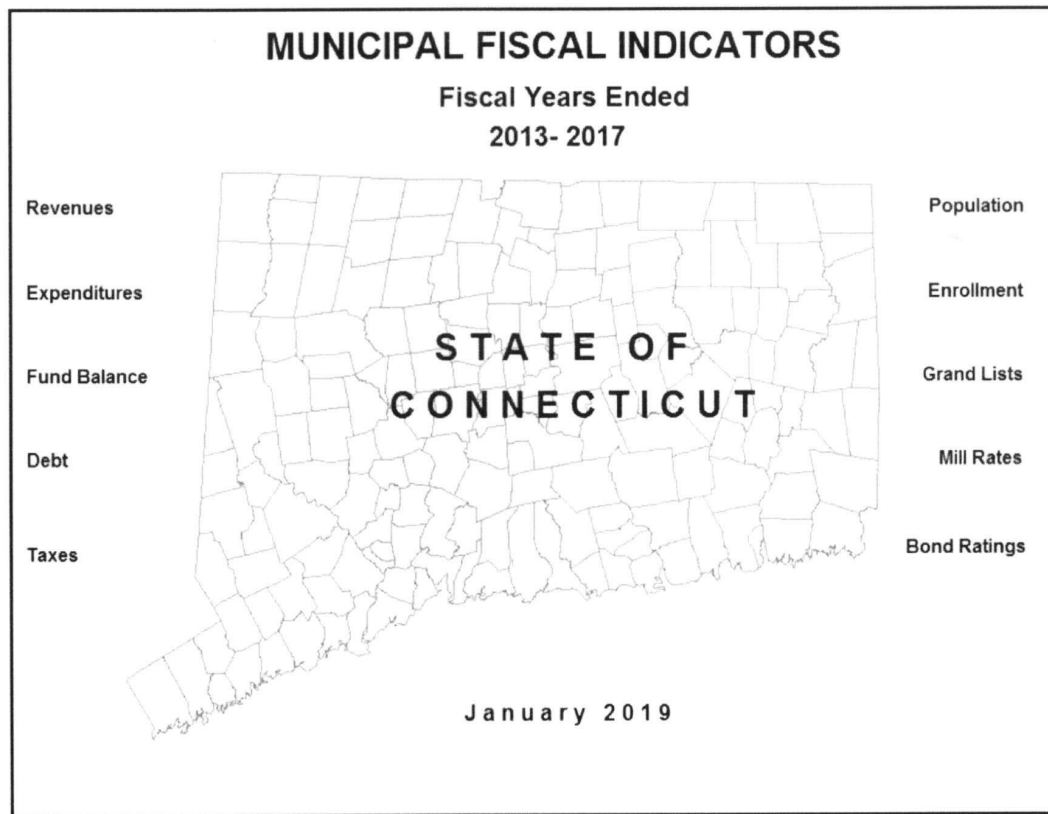
Groton was first settled as part of New London in 1646 when John Winthrop Jr. came from Massachusetts Bay to found Pequot Plantation at the mouth of the Thames River. By 1705, the population east of the Thames had increased sufficiently, and inhabitants were allowed to incorporate as a separate town,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



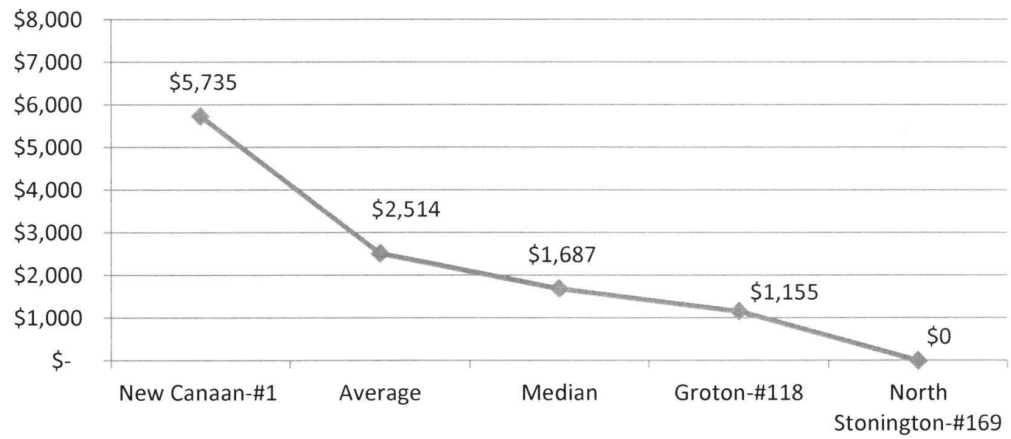
"Municipal Fiscal Indicators" is an annual publication of the Municipal Finance Services Unit of the Office of Policy and Management (OPM).

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.

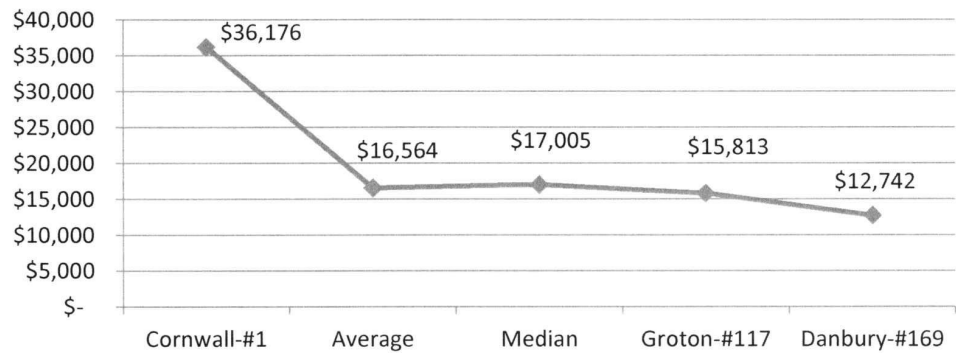
Attached are five (5) Fiscal Indicators that show the State-wide rankings comparing the Town of Groton along with the highest, lowest, average and median indicator for those five fiscal indicators:

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

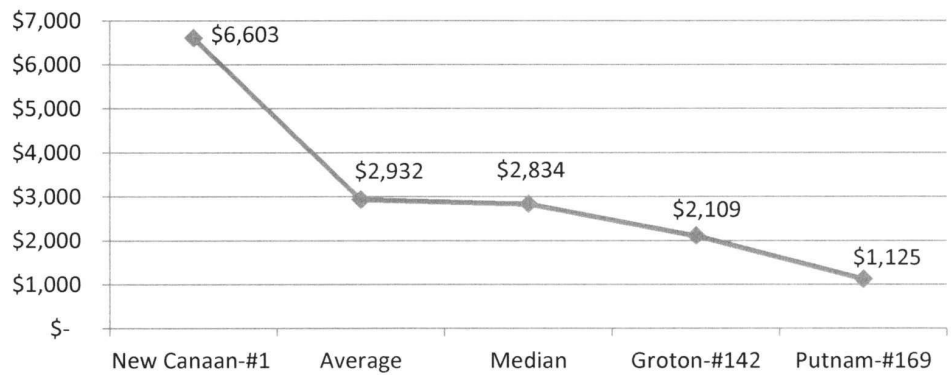
Bonded Debt per Capita



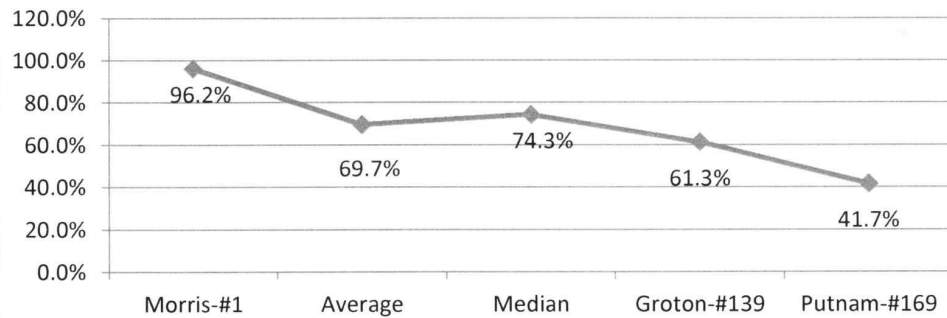
Education Expenditures per Pupil



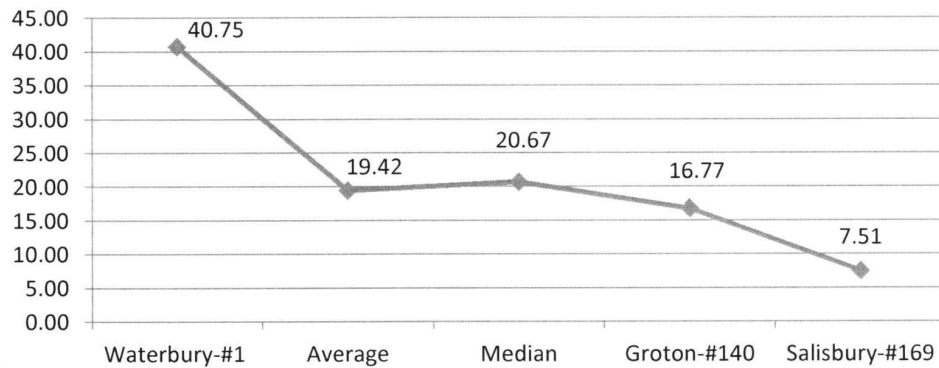
Tax Levy per Capita



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.

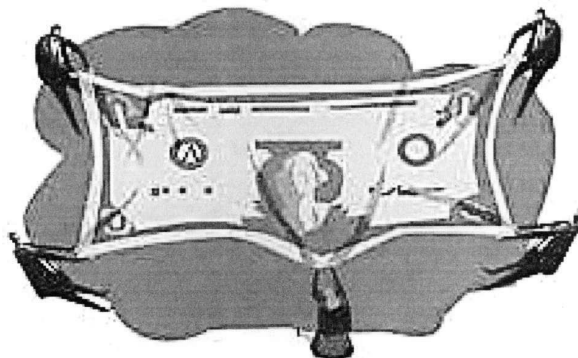
BUDGETARY CONTROL

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 CONTROL

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 2020 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 2019 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 2020											
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. 14)	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					
						May (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.

Borrow/IT 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.

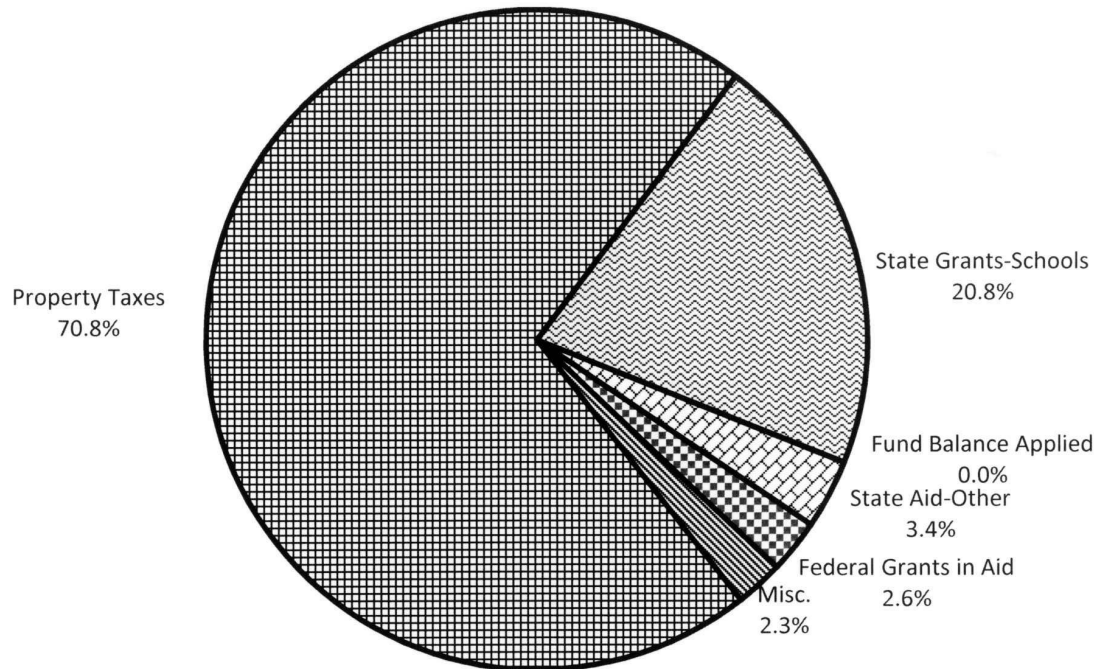
EXPENDABLE TRUST FUND: This non-major fund is used to account for trust where both principal and earnings on principal may be spent for the trust's intended purposes.

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.

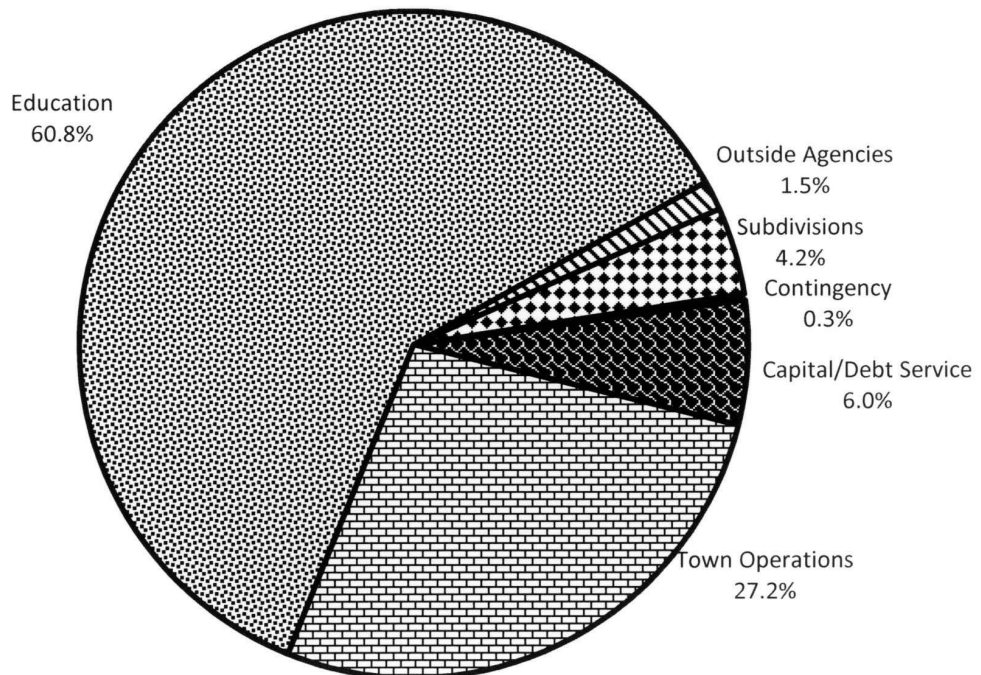
TOWN OF GROTON

ADOPTED/ADJUSTED FYE 2019 Budget

GENERAL FUND REVENUES



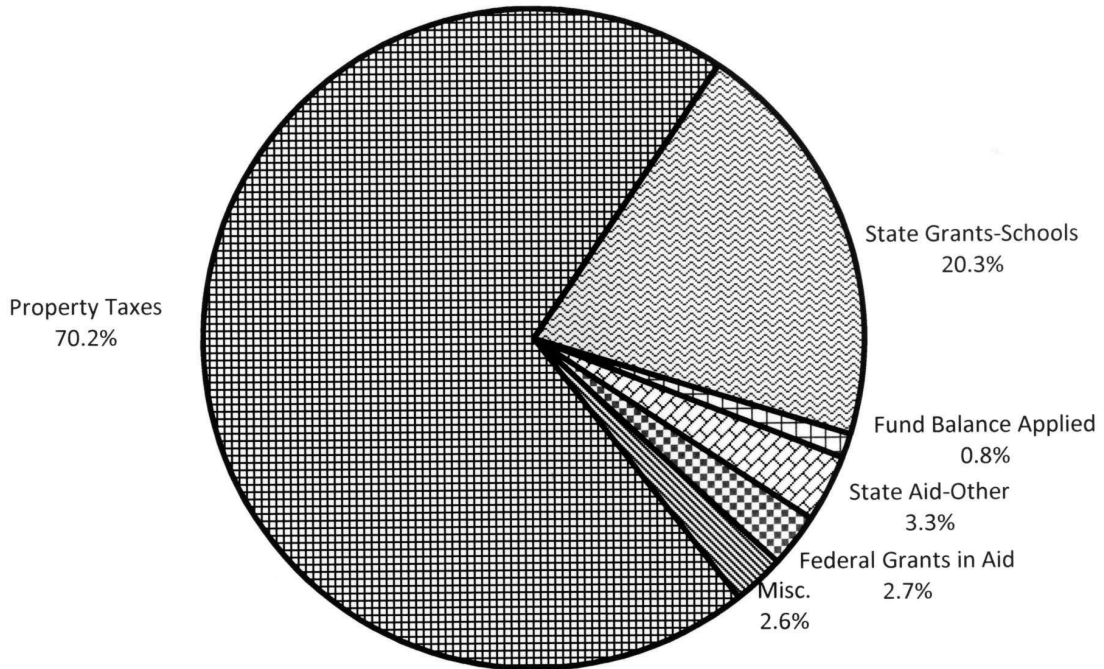
GENERAL FUND EXPENDITURES



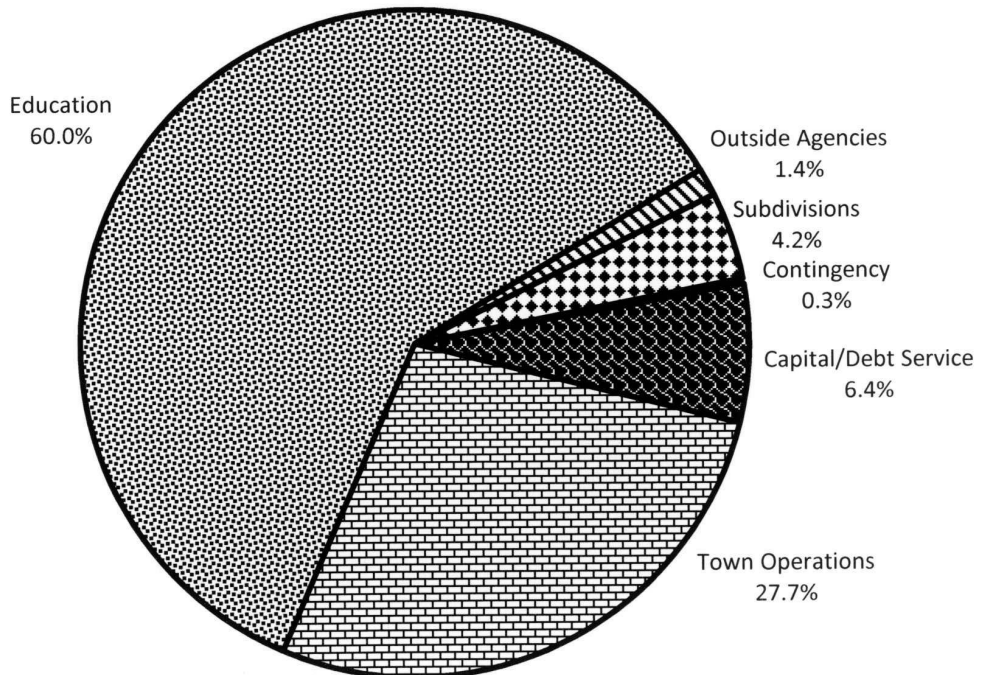
TOWN OF GROTON

ADOPTED FYE 2020 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 2020 Budget - General Fund (#100)				
Manager's Budget (as of 3/15/2019):				\$ 129,421,737
Reductions to Manager's Budget by Town Council:				
1063	Groton Public Library (4/3/19)	\$ (35,800)		
10910	Groton Long Point Police (4/3/19)	\$ (32,054)		
10911	Groton Long Point Highway Maintenance (4/3/19)	\$ (7,339)		
1035	Public Works (4/17/19)	\$ (7,000)		
1075	Capital Reserve (4/17/19)	\$ (357,000)		
	Total Reductions		\$ (439,193)	
Additions by Town Council:				
10543	Groton Ambulance (4/6/19)	\$ 13,244		
10545	Service Agencies (4/6/19)	\$ 12,904		
10548	Mystic River Ambulance (4/6/19)	\$ 6,250		
10549	Mystic Noank Library (4/6/19)	\$ 40,000		
10549A	Bill Memorial Library (4/6/19)	\$ 7,750		
	Total Additions		\$ 80,148	
	Net Change			\$ (359,045)
Council's Budget (as of 4/18/2019):				\$ 129,062,692
Additions to Council's Budget by RTM:				
10910	GLP Police (5/2/19)	\$ 15,054		
	Total Additions		\$ 15,054	
Reductions to Council's Budget by RTM:				
1075	Capital Reserve (5/16/19)	\$ 25,000		
	Total Reductions		\$ 25,000	
	Net Change			\$ (9,946)
RTM's Budget (as of 5/16/2019):				\$ 129,052,746

TOWN OF GROTON			
FYE 2020 General Fund			
CALCULATION OF GRAND LIST, MILL RATE AND FUND BALANCE			
Adopted Mill rate maintained at 24.17 or 0.0% increase.			6 4 2019
A	Based on NET 10/1/18 Grand List Categories		
1	Real Estate	\$3,248,461,885	
2	Motor Vehicle	\$203,465,345	
3	Personal Property	\$277,674,887	
4	Total Grand List (adjusted net)	\$ 3,729,602,117	
5	(AFTER Board of Assessment Appeals adjustments)	\$ 3,729,602,117	
B	Calculation of Mill Rate		
1	Total Operating Appropriations	\$129,052,746	
2	Less: Operating Revenues	\$38,970,572	
5	Sub-Total: Appropriations less Operating Revenues & Grants	\$90,082,174	
6	Less: (Fund Balance Applied) / needed to maintain minimum FB %	(\$1,095,000)	
7	Balance To Be Raised From Taxes	\$88,987,174	Mill Rate
8	divided by Grand list (at 100% collection rate)	0.023860	23.86
9	Mill Rate Adjusted (at 98.7% Collection Rate)		
10	(based on a 3 year collection rate)	0.024174	24.17
			\$3,681,117
D	Analysis of Unassigned Fund Balance		
1	Unassigned Fund Balance as of June 30, 2018		\$18,745,070
2	Less: Supplemental Appropriations during the year 2019		\$0
3	Add: FYE 2019 returned to Fund Balance or (additional needed)		\$ 4,525,378
4	Estimated Unassigned Fund Balance as of June 30, 2019		\$23,270,448
5	Less: (Fund Balance Designated for FYE 2020) / additional needed to meet 15%		(\$1,095,000)
6	Estimated Unassigned Fund Balance as of June 30, 2020		\$22,175,448
7	Estimated Unassigned Fund Balance on June 30, 2020 as a % of FYE 2020 Operating Appropriations		17.18%

TOWN OF GROTON
FYE 2020 Adopted Budget
GENERAL FUND REVENUE DETAIL

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	PROPOSED FYE 2020	COUNCIL FYE 2020	RTM FYE 2020	\$ Variance Adjusted to Adopted	% Variance Adjusted to Adopted
<u>General Property Taxes</u>								
4110 Current Taxes	\$ 85,805,228	\$ 87,497,584	\$ 87,680,000	\$ 89,106,972	\$ 88,990,927	\$ 88,987,174	\$ 1,489,590	1.7%
4111 Supplemental MV Tax	\$ 639,279	\$ 450,000	\$ 690,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 50,000	11.1%
4113 Interest & Lien Fees	\$ 708,539	\$ 400,000	\$ 544,000	\$ 355,000	\$ 355,000	\$ 355,000	\$ (45,000)	-11.3%
4114 Prior Year Taxes	\$ 1,529,759	\$ 800,000	\$ 958,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ (50,000)	-6.3%
	\$ -							
Total General Property Taxes	\$ 88,682,805	\$ 89,147,584	\$ 89,872,000	\$ 90,711,972	\$ 90,595,927	\$ 90,592,174	\$ 1,444,590	1.6%
	\$ -							
<u>Licenses and Permits</u>								
4234 Bldg & Related Permits/C.O.	\$ 355,236	\$ 340,335	\$ 500,176	\$ 397,430	\$ 397,430	\$ 469,314	\$ 128,979	37.9%
4236 Sporting Licenses	\$ 668	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	\$ (500)	-100.0%
4238 Dog Licenses	\$ 7,467	\$ 7,000	\$ 6,500	\$ 7,000	\$ 7,000	\$ 6,500	\$ (500)	-7.1%
4239 Other Licenses & Permits	\$ 17,175	\$ 17,790	\$ 9,560	\$ 10,500	\$ 10,500	\$ 11,500	\$ (6,290)	-35.4%
4242 Building Permits-Education Fee	\$ 412	\$ 325	\$ 600	\$ 360	\$ 360	\$ 550	\$ 225	69.2%
4243 State Land Use Fees	\$ 66	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.0%
	\$ -							
Total Licenses and Permits	\$ 381,024	\$ 366,050	\$ 517,436	\$ 415,890	\$ 415,890	\$ 487,964	\$ 121,914	33.3%
	\$ -							
<u>Revenue from Investments</u>								
4412 Interest on Investments	\$ 372,319	\$ 200,000	\$ 550,000	\$ 480,000	\$ 480,000	\$ 550,000	\$ 350,000	175.0%
	\$ -							
Total Revenue from Investments	\$ 372,319	\$ 200,000	\$ 550,000	\$ 480,000	\$ 480,000	\$ 550,000	\$ 350,000	175.0%
	\$ -							
<u>State Grants in Aid-Education</u>								
4521 Education Cost Sharing	\$ 24,903,311	\$ 25,040,045	\$ 25,025,766	\$ 25,040,045	\$ 25,040,045	\$ 25,025,766	\$ (14,279)	-0.1%
4522 Adult Education	\$ 102,900	\$ 102,334	\$ 102,300	\$ 115,288	\$ 115,288	\$ 102,300	\$ (34)	0.0%
4525 Special Education	\$ 891,571	\$ 800,000	\$ 918,736	\$ 800,000	\$ 800,000	\$ 850,000	\$ 50,000	6.3%
4534A Magnet School Transportation	\$ 209,300	\$ 188,000	\$ 188,000	\$ 188,000	\$ 188,000	\$ 188,000	\$ -	0.0%
4544 Non-Public Pupil Service	\$ 20,847	\$ 22,000	\$ 22,315	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	0.0%
	\$ -							
Total State Grants in Aid-Education	\$ 26,127,929	\$ 26,152,379	\$ 26,257,117	\$ 26,165,333	\$ 26,165,333	\$ 26,188,066	\$ 35,687	0.1%
	\$ -							
<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	\$ -	0.0%
4551 PILOT: Enterprise Zone	\$ -	\$ -	\$ 73,567	\$ -	\$ -	\$ -	\$ -	n/a
4553 PILOT: State & Tax Exempts	\$ 605,607	\$ 605,530	\$ 603,686	\$ 603,580	\$ 603,580	\$ 603,580	\$ (1,950)	-0.3%
4554 Pequot-Mohegan Grant	\$ 1,336,108	\$ 1,232,069	\$ 1,232,069	\$ 1,232,069	\$ 1,232,069	\$ 1,232,069	\$ -	0.0%
4555 911 Enhancements	\$ 163,431	\$ 165,318	\$ 164,000	\$ 165,318	\$ 165,318	\$ 165,318	\$ -	0.0%
4556 Miscellaneous State Revenue	\$ 167	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
4557 Nuclear Safety Drill	\$ 34,490	\$ 38,000	\$ 37,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ -	0.0%
4558 Highway Illumination	\$ 3,730	\$ 470	\$ 470	\$ 470	\$ 470	\$ 470	\$ -	0.0%
4559 Town Highway Aid	\$ 377,036	\$ 377,036	\$ 375,122	\$ 375,122	\$ 375,122	\$ 375,122	\$ (1,914)	-0.5%
4560 Telephone Access	\$ 138,891	\$ 138,808	\$ 134,930	\$ 138,000	\$ 138,000	\$ 138,000	\$ (808)	-0.6%
4565 Municipal Aid Adjustment Grant	\$ 325,643	\$ 466,668	\$ -	\$ -	\$ -	\$ -	\$ (466,668)	-100.0%
4565A Municipal Stabilization Grant	\$ -	\$ -	\$ 466,668	\$ 466,668	\$ 466,668	\$ 466,668	\$ 466,668	n/a
4568 Youth Service Bureau	\$ 26,510	\$ 26,510	\$ 27,699	\$ 27,699	\$ 27,699	\$ 27,699	\$ 1,189	4.5%
	\$ -							
Total State Grants in Aid-General Gov	\$ 4,254,870	\$ 4,291,228	\$ 4,356,030	\$ 4,287,745	\$ 4,287,745	\$ 4,287,745	\$ (3,483)	-0.1%
	\$ -							
<u>Federal Grants in Aid</u>								
4508 Federal Funds	\$ 271,834	\$ 93,000	\$ 146,394	\$ 149,039	\$ 149,039	\$ 149,039	\$ 56,039	60.3%
4591 Pupil Impact Aid	\$ 3,751,870	\$ 3,214,533	\$ 5,253,027	\$ 3,256,657	\$ 3,256,657	\$ 3,306,657	\$ 92,124	2.9%
4592 Emergency Management (SLA)	\$ 20,084	\$ 20,019	\$ 20,150	\$ 20,150	\$ 20,150	\$ 20,150	\$ 131	0.7%
Total Federal Grants in Aid	\$ 4,043,788	\$ 3,327,552	\$ 5,419,571	\$ 3,425,846	\$ 3,425,846	\$ 3,475,846	\$ 148,294	4.5%

TOWN OF GROTON
FYE 2020 Adopted Budget
GENERAL FUND REVENUE DETAIL

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	PROPOSED FYE 2020	COUNCIL FYE 2020	RTM FYE 2020	\$ Variance Adjusted to Adopted	% Variance Adjusted to Adopted
<u>Charges for Current Services</u>								
4602 Planning Application Fees	\$ 10,610	\$ 8,000	\$ 11,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%
4610 Recording Instruments	\$ 142,639	\$ 150,000	\$ 129,000	\$ 125,000	\$ 125,000	\$ 120,000	\$ (30,000)	-20.0%
4611 Conveyance Tax	\$ 869,372	\$ 700,000	\$ 1,125,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ -	0.0%
4616 Golf Course Contribution	\$ 58,853	\$ 59,433	\$ 59,433	\$ 46,170	\$ 46,170	\$ 46,170	\$ (13,263)	-22.3%
4617 Maps/Copies/Document Sales	\$ 751	\$ 500	\$ 1,500	\$ 500	\$ 500	\$ 500	\$ -	0.0%
4618 Tax Collection Services	\$ 148,819	\$ 150,991	\$ 150,991	\$ 159,674	\$ 159,674	\$ 159,674	\$ 8,683	5.8%
4620 Sewer Fund Contribution	\$ 457,572	\$ 445,874	\$ 445,874	\$ 406,361	\$ 406,361	\$ 406,361	\$ (39,513)	-8.9%
4622 Accident Reports	\$ 3,987	\$ 2,850	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 650	22.8%
4623 Dispatch/Paramedic Service	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.0%
4624 N Stonington-Dispatch	\$ 52,819	\$ 52,819	\$ 52,819	\$ 52,819	\$ 52,819	\$ 52,819	\$ -	0.0%
4629 Coord Medical Emergency Director	\$ 29,134	\$ 22,257	\$ 25,000	\$ 22,257	\$ 22,257	\$ 22,257	\$ -	0.0%
4631 BOE-FHS/Ground Mowing	\$ 58,360	\$ 60,111	\$ 60,111	\$ 60,111	\$ 60,111	\$ 60,111	\$ -	0.0%
4632 GIS Revenue	\$ 1,053	\$ 600	\$ 1,231	\$ 1,000	\$ 1,000	\$ 1,000	\$ 400	66.7%
4637 Snow/Ice Control Services	\$ 28,072	\$ 20,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
4641 Vital Statistics	\$ 4,567	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Total Charges for Current Services	\$ 1,867,608	\$ 1,680,435	\$ 2,082,459	\$ 1,612,392	\$ 1,612,392	\$ 1,607,392	\$ (73,043)	-4.3%
<u>Schools-Library-Recreation</u>								
4662 Tuition from Other Towns	\$ 120,822	\$ 70,000	\$ 59,840	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	0.0%
4669 Other School Receipts	\$ 58,289	\$ 19,000	\$ 30,540	\$ 19,000	\$ 19,000	\$ 19,000	\$ -	0.0%
4670 Library Fines	\$ 15,597	\$ 15,000	\$ 13,877	\$ 13,877	\$ 13,877	\$ 13,877	\$ (1,123)	-7.5%
4671 Library-Lost & Damaged	\$ 2,464	\$ 2,200	\$ 2,500	\$ 2,939	\$ 2,939	\$ 2,939	\$ 739	33.6%
4672 Senior Programs	\$ 2,643	\$ 2,500	\$ 2,900	\$ 2,750	\$ 2,750	\$ 2,750	\$ 250	10.0%
4686 Park & Recreation Rentals	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ (500)	-100.0%
4688 Library Fees	\$ 15,654	\$ 14,000	\$ 15,802	\$ 15,802	\$ 15,802	\$ 15,802	\$ 1,802	12.9%
4691 Library-Copier Fees	\$ 6,905	\$ 6,700	\$ 5,073	\$ 5,073	\$ 5,073	\$ 5,073	\$ (1,627)	-24.3%
Total Schools-Library-Recreation	\$ 222,374	\$ 129,900	\$ 130,532	\$ 129,441	\$ 129,441	\$ 129,441	\$ (459)	-0.4%
<u>Other Revenue</u>								
4310 Court Fines	\$ 13,564	\$ 17,000	\$ 9,825	\$ 13,000	\$ 13,000	\$ 13,000	\$ (4,000)	-23.5%
4311 Parking Tickets	\$ 1,021	\$ 1,100	\$ 1,200	\$ 1,300	\$ 1,300	\$ 1,300	\$ 200	18.2%
4710 Land Record Copies	\$ 34,313	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ -	0.0%
4711 Vital Copies	\$ 64,997	\$ 64,000	\$ 60,000	\$ 64,000	\$ 64,000	\$ 60,000	\$ (4,000)	-6.3%
4712 Finance Dept. Copies	\$ 866	\$ 900	\$ 900	\$ 950	\$ 950	\$ 950	\$ 50	5.6%
4714 Returned Check Fees	\$ 1,337	\$ 1,100	\$ 1,100	\$ 1,300	\$ 1,300	\$ 1,300	\$ 200	18.2%
4715 Aircraft Registrations	\$ 20,910	\$ 21,000	\$ 22,310	\$ 19,700	\$ 19,700	\$ 19,700	\$ (1,300)	-6.2%
4716 Delinquent MV Fee	\$ 17,836	\$ 16,000	\$ 16,100	\$ 16,200	\$ 16,200	\$ 16,200	\$ 200	1.3%
4717 PILOT Payments - Other	\$ 102,318	\$ 50,000	\$ 51,177	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
4731 Sale of Capital Assets	\$ 7,774	\$ 2,500	\$ 3,007	\$ 5,000	\$ 5,000	\$ 5,000	\$ 2,500	100.0%
4733 Misc. Unclassified	\$ 37,219	\$ 7,000	\$ 21,300	\$ 10,000	\$ 10,000	\$ 10,000	\$ 3,000	42.9%
4734 Animal Control Fees	\$ 2,530	\$ 2,300	\$ 2,200	\$ 2,300	\$ 2,300	\$ 2,300	\$ -	0.0%
4739 Debt Service Bond Premium	\$ 394,442	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
4740 Disposal Fees	\$ 184,978	\$ 130,000	\$ 196,000	\$ 170,050	\$ 170,050	\$ 170,050	\$ 40,050	30.8%
4741 Lease Fees	\$ 171,039	\$ 169,691	\$ 178,830	\$ 185,073	\$ 185,073	\$ 185,073	\$ 15,382	9.1%
4766 Payments From Other Funds	\$ 5,000	\$ 51,011	\$ 51,011	\$ 76,245	\$ 76,245	\$ 76,245	\$ 25,234	49.5%
Total Other Revenue	\$ 1,060,144	\$ 561,602	\$ 642,960	\$ 643,118	\$ 643,118	\$ 639,118	\$ 77,516	13.8%
Total Revenue	\$ 127,012,861	\$ 125,856,730	\$ 129,828,105	\$ 127,871,737	\$ 127,755,692	\$ 127,957,746	\$ 2,101,016	1.7%
4999 Fund Balance Applied	\$ -	\$ -	\$ -	\$ 1,550,000	\$ 1,307,000	\$ 1,095,000	\$ -	\$ -
Total Revenue with Fund Balance	\$ 127,012,861	\$ 125,856,730	\$ 129,828,105	\$ 129,421,737	\$ 129,062,692	\$ 129,052,746	\$ 3,196,016	2.5%

TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2020

The adopted financing plan for the General Fund for Fiscal Year Ending June 30, 2020 totals \$19,052,746. This is an increase of 2.5% over the FYE 2019 revenue budget. The following are explanations of the FYE 2020 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 2020 as of June 4, 2019. This budget estimates that \$22.1 million (17%) will remain in the fund balance after \$1,095,000 is applied to fund FYE 2020 budget.

*****GENERAL PROPERTY TAXES;**

70.2% of the General Fund Budget:

For FYE 2020, the FYE 2019 mill rate of 24.17 mills will be maintained, a 0.0% increase.

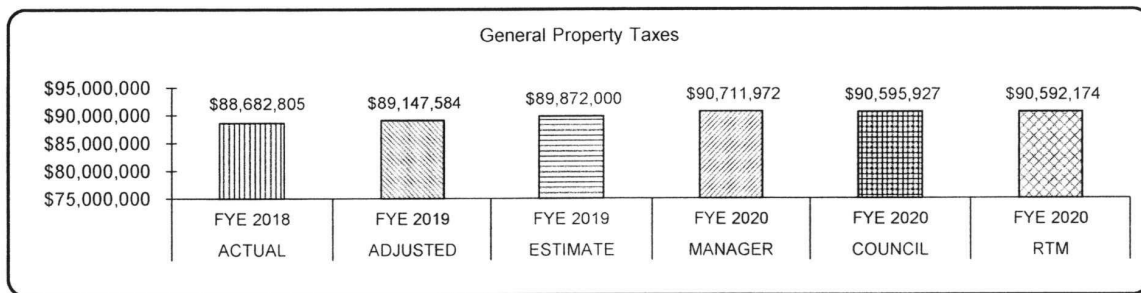
***Current Taxes:** The current levy for FYE 2020 is based on all taxable property in the Town as of October 1, 2018, after adjustments by the Board of Assessment Appeals. The total of all taxable property is called the Grand List and consists of real estate, personal property and motor vehicles. The amount to be raised by taxes is calculated by taking the adopted budget appropriations for FYE 2020 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, 2018 Grand List and the tax collection rate of 98.7%. Current taxes are due July 1 and January 1. The Grand List which consists of three categories, increased 1.4% after Board of Assessments Appeals. The real estate category rose slightly to \$3.252 billion compared to \$3.242 billion for the 2017 grand list after Board of Assessment Appeals. Several exemptions are applied to the real estate grant list including Enterprise Zone exemptions, one fixed assessment agreement and a 10 year PILOT agreement approved by the Town Council for a commercial account. The State EZ program is currently not funded to reimburse towns for the tax loss creating an unfunded mandate. EZ/PILOT agreement exemptions total \$30 million in assessments. Personal property increased 20.5% most of which is attributed to reinstated assets that were reduced last year as settlement of a lawsuit. The Manufacturing & Machinery Equipment (MM&E) program which exempts manufacturers personal property assets was enacted by the state in 1990. Since then several modifications have been made to the program including OPM discontinuing its audit program which is now the towns responsibility and in discontinuing the reimbursement to municipalities in 2011. This created yet another unfunded mandate. Exemptions totaling \$185 million in assessments are primarily related to the MM&E program. Motor vehicles increased by 1.6%. Both personal property and motor vehicles are revalued each year.

***Supplemental Motor Vehicle Tax:** These taxes are based on vehicles expected to be registered in the Town during the interim period of October 2, 2018 to August 1, 2019; i.e. after the Grand List of October 1, 2018 has been set.

***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 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020	FUNCTION(S) CODE
4110 Current Taxes	\$ 85,805,228	\$ 87,497,584	\$ 87,680,000	\$ 89,106,972	\$ 88,990,927	\$ 88,987,174	1999
4111 Supplemental MV Tax	\$ 639,279	\$ 450,000	\$ 690,000	\$ 500,000	\$ 500,000	\$ 500,000	1999
4113 Interest & Lien Fees	\$ 708,539	\$ 400,000	\$ 544,000	\$ 355,000	\$ 355,000	\$ 355,000	1999
4114 Prior Year Taxes	\$ 1,529,759	\$ 800,000	\$ 958,000	\$ 750,000	\$ 750,000	\$ 750,000	1999
Total General Property Taxes	\$ 88,682,805	\$ 89,147,584	\$ 89,872,000	\$ 90,711,972	\$ 90,595,927	\$ 90,592,174	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2020

*****LICENSES & PERMITS;**

0.4% of the General Fund Budget:

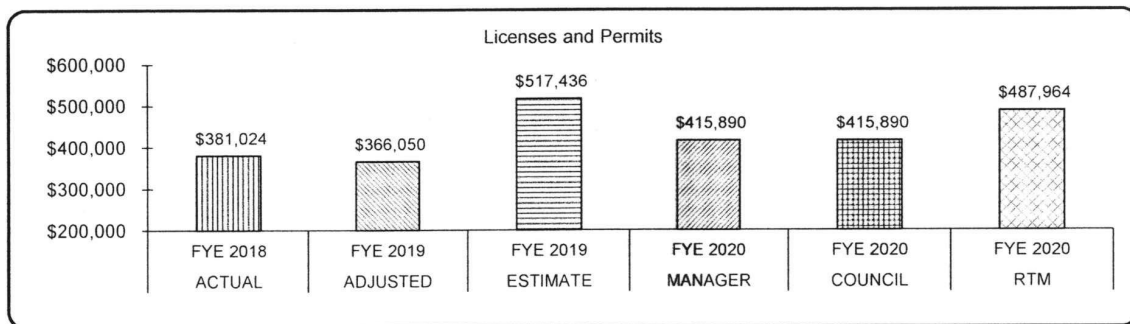
*Building Permits/Certificates of Occupancy: The Town charges \$25.00 on the first thousand dollars of construction cost and thereafter a \$15.00 fee on each one thousand dollars of construction. The Town also collects an issuance fee of \$25 or 2% of the building permit fee, whichever is greater.

*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 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020	FUNCTION(S) CODE
4234 Build and Related Permits/C.O.	\$ 355,236	\$ 340,335	\$ 500,176	\$ 397,430	\$ 397,430	\$ 469,314	1046
4236 Sporting Licenses	\$ 668	\$ 500	\$ 500	\$ 500	\$ 500	\$ 0	1005
4238 Dog Licenses	\$ 7,467	\$ 7,000	\$ 6,500	\$ 7,000	\$ 7,000	\$ 6,500	1005
4239 Other Licenses & Permits	\$ 17,175	\$ 17,790	\$ 9,560	\$ 10,500	\$ 10,500	\$ 11,500	1005, 1024
4242 Building Permits-Education Fee	\$ 412	\$ 325	\$ 600	\$ 360	\$ 360	\$ 550	1046
4243 State Land Use Fees	\$ 66	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	1046
Total Licenses & Permits	\$ 381,024	\$ 366,050	\$ 517,436	\$ 415,890	\$ 415,890	\$ 487,964	



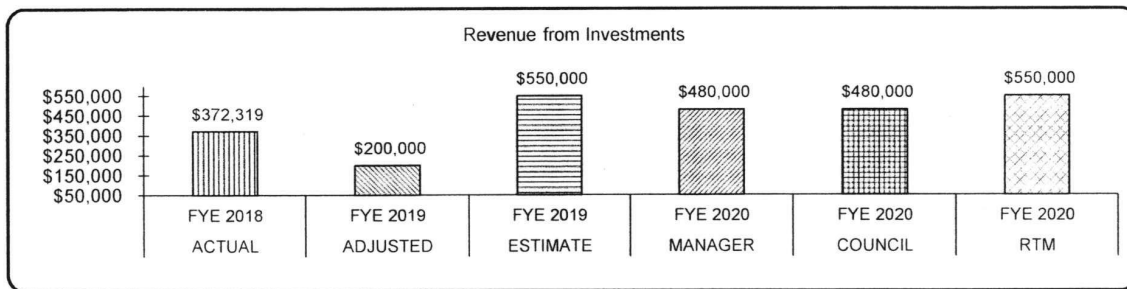
TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2020

*****REVENUE FROM INVESTMENTS:**

0.4% 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 1.0% for FYE 2019 while estimates averaged 1.53% and are now estimated at 1.74% for FYE 2020.

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020	FUNCTION(S) CODE
4412 Interest on Investments	\$ 372,319	\$ 200,000	\$ 550,000	\$ 480,000	\$ 480,000	\$ 550,000	1013
Total Revenue from Investments	\$ 372,319	\$ 200,000	\$ 550,000	\$ 480,000	\$ 480,000	\$ 550,000	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2020

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

20.3% of the General Fund Budget:

The FYE 2020 revenues designated from the State of Connecticut are based on the Governor's FYE 2020 Adopted budget.
The FYE 2019 revenue estimates are based on the State's Adopted FYE 2020 budget as of June 4, 2019. The Special Education and Non-Public are based on information received from the Groton Board of Education.

*Education Cost Sharing (ECS): reflects the aid to the Town based on a State formula which takes into account a municipalities' wealth, State Guaranteed Wealth Level, state minimum education requirement and the count of "need students".

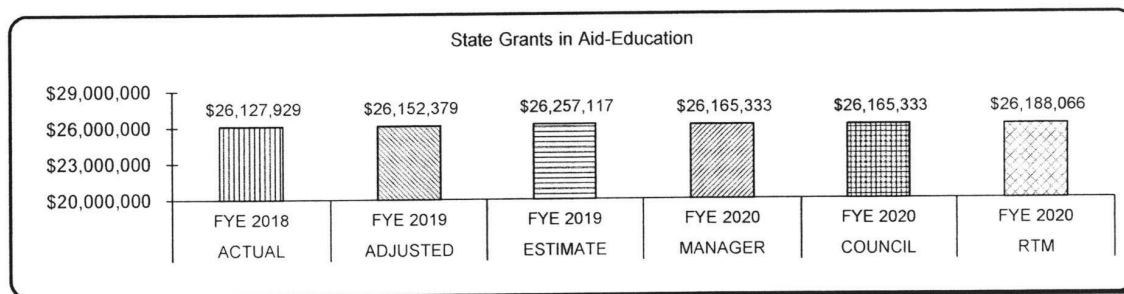
*Adult Education: provides reimbursement of a percentage of eligible costs of providing Adult Education programs.

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

*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 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020	FUNCTION(S) CODE
4521 Education Cost Sharing	\$ 24,903,311	\$ 25,040,045	\$ 25,025,766	\$ 25,040,045	\$ 25,040,045	\$ 25,025,766	1080
4522 Adult Education	\$ 102,900	\$ 102,334	\$ 102,300	\$ 115,288	\$ 115,288	\$ 102,300	1080
4525 Special Education	\$ 891,571	\$ 800,000	\$ 918,736	\$ 800,000	\$ 800,000	\$ 850,000	1080
4534A Magnet School Transportation	\$ 209,300	\$ 188,000	\$ 188,000	\$ 188,000	\$ 188,000	\$ 188,000	1080
4544 Non-Public Pupil Service	\$ 20,847	\$ 22,000	\$ 22,315	\$ 22,000	\$ 22,000	\$ 22,000	1080
Total State Grants in Aid-Education	\$ 26,127,929	\$ 26,152,379	\$ 26,257,117	\$ 26,165,333	\$ 26,165,333	\$ 26,188,066	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2020

*****STATE GRANTS IN AID-GENERAL GOVERNMENT; 3.3% of the General Fund Budget:**

The FYE 2020 revenues designated from the State of Connecticut are based on the Governor's FYE 2020 Adopted budget as of June 4, 2019.
The FYE 2019 revenue estimates are based on the State's Adopted FYE 2020 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.

*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, 2018.

*Municipal Stabilization Grant: paid to municipalities based on a statutory payment list established in Section 589 of P.A. 17-2(JSS).

*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. TVCCA has since lost this HUD funding and the Town will no longer receive this grant.

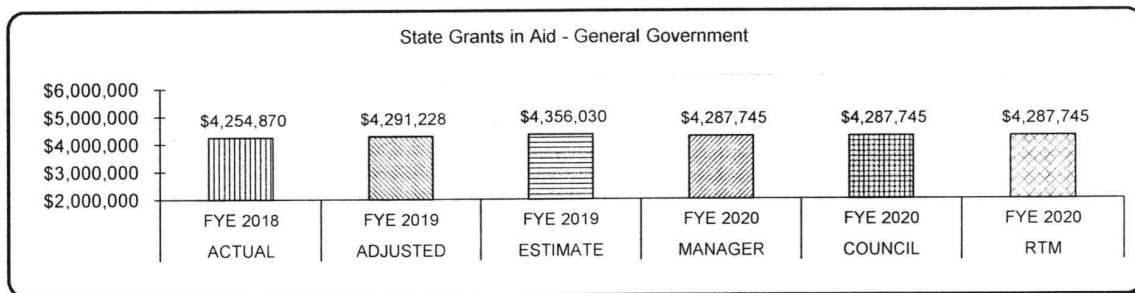
*Youth Service Bureau: represents a grant which enables the Human Services Department to provide counseling and crisis intervention services for at risk children, youth and parents.

(con't)

TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2020

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020	FUNCTION(S) CODE
4516 Municipal Project Grant	\$ 1,242,507	\$ 1,240,819	\$ 1,240,819	\$ 1,240,819	\$ 1,240,819	\$ 1,240,819	1035
4551 PILOT: Enterprise Zone	\$ 0	\$ 0	\$ 73,567	\$ 0	\$ 0	\$ 0	1999
4553 PILOT: State & Tax Exempts	\$ 605,607	\$ 605,530	\$ 603,686	\$ 603,580	\$ 603,580	\$ 603,580	1999
4554 Pequot-Mohegan Grant	\$ 1,336,108	\$ 1,232,069	\$ 1,232,069	\$ 1,232,069	\$ 1,232,069	\$ 1,232,069	1999
4555 911 Enhancements	\$ 163,431	\$ 165,318	\$ 164,000	\$ 165,318	\$ 165,318	\$ 165,318	1024
4556 Miscellaneous State Revenue	\$ 167	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1999
4557 Nuclear Safety Drill	\$ 34,490	\$ 38,000	\$ 37,000	\$ 38,000	\$ 38,000	\$ 38,000	1024
4558 Highway Illumination	\$ 3,730	\$ 470	\$ 470	\$ 470	\$ 470	\$ 470	1035
4559 Town Highway Aid	\$ 377,036	\$ 377,036	\$ 375,122	\$ 375,122	\$ 375,122	\$ 375,122	1035
4560 Telephone Access	\$ 138,891	\$ 138,808	\$ 134,930	\$ 138,000	\$ 138,000	\$ 138,000	1999
4565 Municipal Aid Adjustment Grant	\$ 325,643	\$ 466,668	\$ 0	\$ 0	\$ 0	\$ 0	1999
4565A Municipal Stabilization Grant	\$ 0	\$ 0	\$ 466,668	\$ 466,668	\$ 466,668	\$ 466,668	1999
4566 TVCCA-Supp Housing Program Grant	\$ 750	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1051
4568 Youth Service Bureau	\$ 26,510	\$ 26,510	\$ 27,699	\$ 27,699	\$ 27,699	\$ 27,699	1051
Total State Grants in Aid-General Govern.	\$ 4,254,870	\$ 4,291,228	\$ 4,356,030	\$ 4,287,745	\$ 4,287,745	\$ 4,287,745	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2020

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

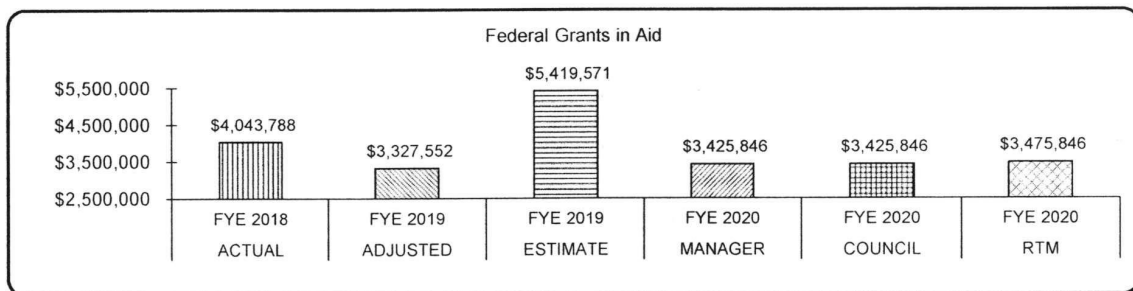
2.7% of the General Fund Budget:

*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 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020	FUNCTION(S) CODE
4508 Federal Funds	\$ 271,834	\$ 93,000	\$ 146,394	\$ 149,039	\$ 149,039	\$ 149,039	1080
4591 Pupil Impact Aid	\$ 3,751,870	\$ 3,214,533	\$ 5,253,027	\$ 3,256,657	\$ 3,256,657	\$ 3,306,657	1080
4592 Emergency Management (SLA)	\$ 20,084	\$ 20,019	\$ 20,150	\$ 20,150	\$ 20,150	\$ 20,150	1024
Total Federal Grants in Aid	\$ 4,043,788	\$ 3,327,552	\$ 5,419,571	\$ 3,425,846	\$ 3,425,846	\$ 3,475,846	



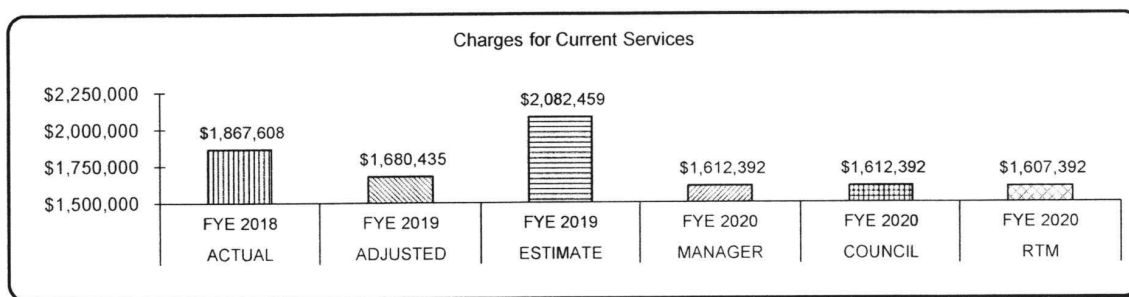
TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2020

*****CHARGES FOR CURRENT SERVICES;**

1.2% 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. The Conveyance tax revenue per CGS Sec. 12-494 entitles Towns to collect .0075 of all residential property and unimproved land up to \$800,000. An additional 0.125 is calculated for any amount over \$800,000. Non-residential, except unimproved land, is calculated at 0.125 x the considered value. Currently the Town receives an additional .005 for all categories of considered value as a "targeted investment community". Groton is no longer considered a distressed community and the additional .005 will no longer be collected as of September 2019

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020	FUNCTION(S) CODE
4602 Planning Commission Fees	\$ 10,610	\$ 8,000	\$ 11,000	\$ 8,000	\$ 8,000	\$ 8,000	1046
4610 Recording Instruments	\$ 142,639	\$ 150,000	\$ 129,000	\$ 125,000	\$ 125,000	\$ 120,000	1005
4611 Conveyance Tax	\$ 869,372	\$ 700,000	\$ 1,125,000	\$ 700,000	\$ 700,000	\$ 700,000	1005
4616 Golf Course Contribution	\$ 58,853	\$ 59,433	\$ 59,433	\$ 46,170	\$ 46,170	\$ 46,170	1999
4617 Maps/Copies/Document Sales	\$ 751	\$ 500	\$ 1,500	\$ 500	\$ 500	\$ 500	1046
4618 Tax Collection Services	\$ 148,819	\$ 150,991	\$ 150,991	\$ 159,674	\$ 159,674	\$ 159,674	1013
4620 Sewer Fund Contribution	\$ 457,572	\$ 445,874	\$ 445,874	\$ 406,361	\$ 406,361	\$ 406,361	1999
4622 Accident Reports	\$ 3,987	\$ 2,850	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	1024
4623 Dispatch/Paramedic Service	\$ 1,000	\$ 2,000	\$ 2,000	\$ 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	\$ 29,134	\$ 22,257	\$ 25,000	\$ 22,257	\$ 22,257	\$ 22,257	1024
4631 BOE-FHS/Ground Mowing	\$ 58,360	\$ 60,111	\$ 60,111	\$ 60,111	\$ 60,111	\$ 60,111	1064
4632 GIS Revenue	\$ 1,053	\$ 600	\$ 1,231	\$ 1,000	\$ 1,000	\$ 1,000	1013
4637 Snow/Ice Control Services	\$ 28,072	\$ 20,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 20,000	1035
4641 Vital Statistics	\$ 4,567	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	1005
Total Charges for Current Services	\$ 1,867,608	\$ 1,680,435	\$ 2,082,459	\$ 1,612,392	\$ 1,612,392	\$ 1,607,392	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2020

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

0.1% of the General Fund Budget:

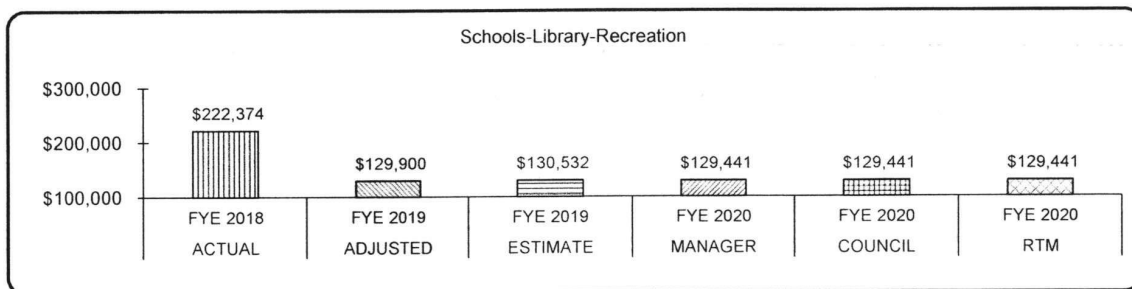
Includes revenues generated from activities provided by the Town and Board of Education of which the major revenue sources are:

*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 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020	FUNCTION(S) CODE
4662 Tuition from Other Towns	\$ 120,822	\$ 70,000	\$ 59,840	\$ 70,000	\$ 70,000	\$ 70,000	1080
4669 Other School Receipts	\$ 58,289	\$ 19,000	\$ 30,540	\$ 19,000	\$ 19,000	\$ 19,000	1080
4670 Library Fines	\$ 15,597	\$ 15,000	\$ 13,877	\$ 13,877	\$ 13,877	\$ 13,877	1063
4671 Library-Lost & Damaged	\$ 2,464	\$ 2,200	\$ 2,500	\$ 2,939	\$ 2,939	\$ 2,939	1063
4672 Senior Programs	\$ 2,643	\$ 2,500	\$ 2,900	\$ 2,750	\$ 2,750	\$ 2,750	1064
4686 Park & Recreation Rentals	\$ 0	\$ 500	\$ 0	\$ 0	\$ 0	\$ 0	1064
4688 Library Fees	\$ 15,654	\$ 14,000	\$ 15,802	\$ 15,802	\$ 15,802	\$ 15,802	1063
4691 Library-Copier Fees	\$ 6,905	\$ 6,700	\$ 5,073	\$ 5,073	\$ 5,073	\$ 5,073	1063
Total Schools-Library-Recreation	\$ 222,374	\$ 129,900	\$ 130,532	\$ 129,441	\$ 129,441	\$ 129,441	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2020

***OTHER REVENUE and FUND BALANCE APPLIED:

1.3% of the General Fund Budget:

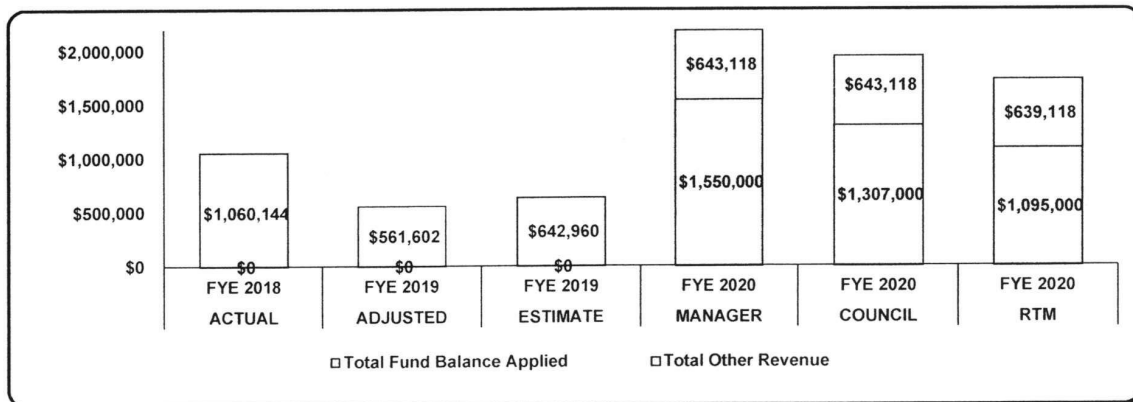
A miscellaneous category which includes fees for copies of vital statistics, land records, delinquent motor vehicle fees, returned checks and income from dogs sold and redeemed from the Animal Control Shelter.

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 the proposed fiscal year's expenditures. Fund balance of \$1,095,000 will be applied to FYE 2020 and the General Fund's unassigned Fund Balance is projected to be at 17% which exceeds the current Town Council policy.

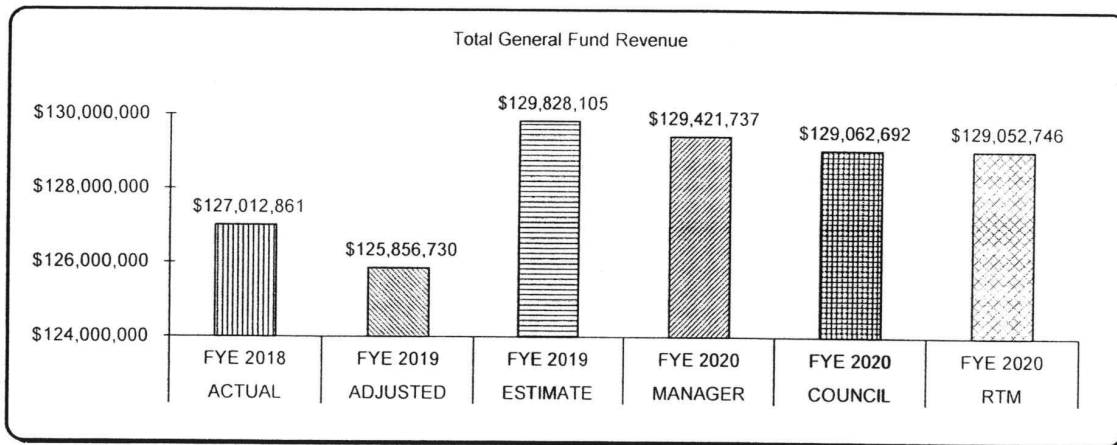
	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020	CODE
4310 Court Fines	\$ 13,564	\$ 17,000	\$ 9,825	\$ 13,000	\$ 13,000	\$ 13,000	1024
4311 Parking Tickets	\$ 1,021	\$ 1,100	\$ 1,200	\$ 1,300	\$ 1,300	\$ 1,300	1024
4710 Land Record Copies	\$ 34,313	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	1005
4711 Vital Copies	\$ 64,997	\$ 64,000	\$ 60,000	\$ 64,000	\$ 64,000	\$ 60,000	1005
4712 Finance Dept. Copies	\$ 866	\$ 900	\$ 900	\$ 950	\$ 950	\$ 950	1013
4714 Returned Check Fees	\$ 1,337	\$ 1,100	\$ 1,100	\$ 1,300	\$ 1,300	\$ 1,300	1013
4715 Aircraft Registrations	\$ 20,910	\$ 21,000	\$ 22,310	\$ 19,700	\$ 19,700	\$ 19,700	1013
4716 Delinquent MV Fee	\$ 17,836	\$ 16,000	\$ 16,100	\$ 16,200	\$ 16,200	\$ 16,200	1013
4717 PILOT Payments - Other	\$ 102,318	\$ 50,000	\$ 51,177	\$ 50,000	\$ 50,000	\$ 50,000	1999
4731 Sale of Capital Assets	\$ 7,774	\$ 2,500	\$ 3,007	\$ 5,000	\$ 5,000	\$ 5,000	1013, 1035
4733 Misc. Unclassified	\$ 37,219	\$ 7,000	\$ 21,300	\$ 10,000	\$ 10,000	\$ 10,000	various
4734 Animal Control Fees	\$ 2,530	\$ 2,300	\$ 2,200	\$ 2,300	\$ 2,300	\$ 2,300	1024
4740 Disposal Fees	\$ 184,978	\$ 130,000	\$ 196,000	\$ 170,050	\$ 170,050	\$ 170,050	1035
4741 Lease Fees	\$ 171,039	\$ 169,691	\$ 178,830	\$ 185,073	\$ 185,073	\$ 185,073	various
4766 Payments From Other Funds	\$ 5,000	\$ 51,011	\$ 51,011	\$ 76,245	\$ 76,245	\$ 76,245	various
Total Other Revenue	\$ 1,060,144	\$ 561,602	\$ 642,960	\$ 643,118	\$ 643,118	\$ 639,118	
4999 Total Fund Balance Applied	\$ 0	\$ 0	\$ 0	\$ 1,550,000	\$ 1,307,000	\$ 1,095,000	1999
Total Other Revenue & Fund Balance	\$ 1,060,144	\$ 561,602	\$ 642,960	\$ 2,193,118	\$ 1,950,118	\$ 1,734,118	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2020

***TOTAL GENERAL FUND REVENUE:

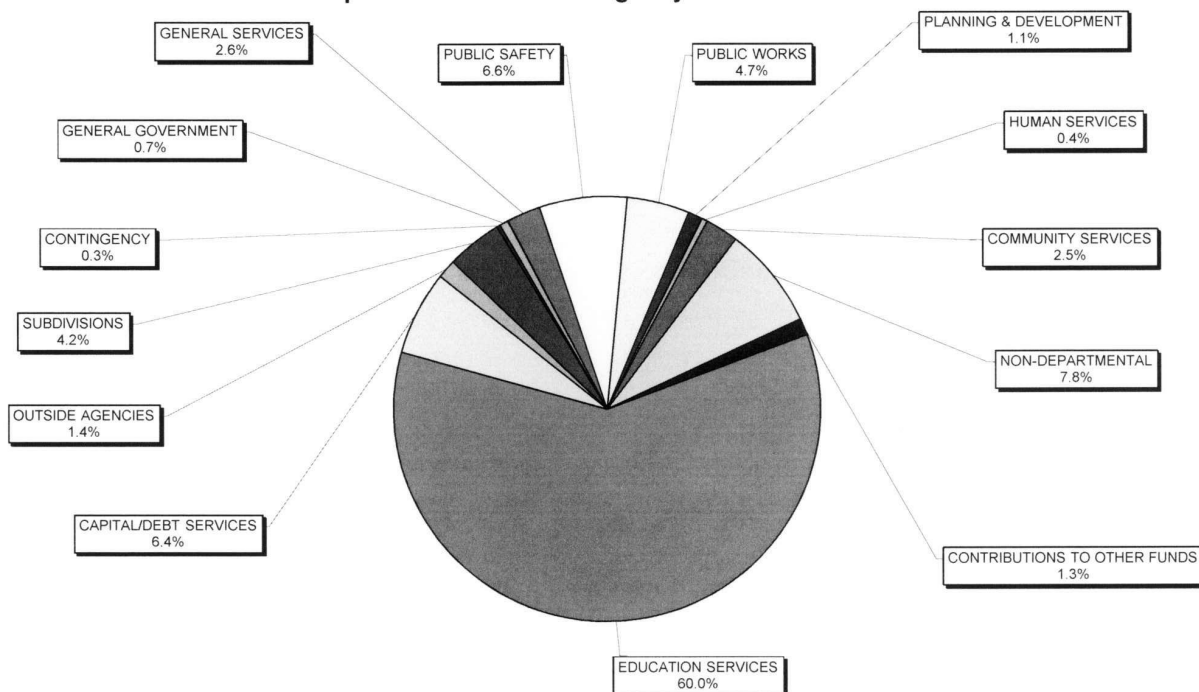
	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
Total Revenues and Fund Balance Applied	\$127,012,861	\$125,856,730	\$129,828,105	\$129,421,737	\$129,062,692	\$129,052,746



Town of Groton
TOWN OPERATION
 FYE 2020 Adopted Budget
 Program Summary General Fund

AREA OF SERVICE	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM ADOPTED FYE 2020
GENERAL GOVERNMENT	\$ 726,951	\$ 830,667	\$ 811,166	\$ 847,077	\$ 846,477	\$ 846,477	\$ 846,477
GENERAL SERVICES	\$ 3,082,038	\$ 3,145,945	\$ 3,105,459	\$ 3,322,841	\$ 3,308,504	\$ 3,308,504	\$ 3,308,504
PUBLIC SAFETY	\$ 8,200,033	\$ 8,347,016	\$ 8,219,556	\$ 8,753,339	\$ 8,563,339	\$ 8,563,339	\$ 8,563,339
PUBLIC WORKS	\$ 5,829,960	\$ 5,785,093	\$ 5,783,586	\$ 6,173,100	\$ 6,108,332	\$ 6,101,332	\$ 6,101,332
PLANNING & DEVELOPMENT	\$ 1,284,668	\$ 1,323,531	\$ 1,323,393	\$ 1,407,585	\$ 1,403,555	\$ 1,403,555	\$ 1,403,555
HUMAN SERVICES	\$ 598,131	\$ 610,523	\$ 609,936	\$ 580,650	\$ 580,650	\$ 580,650	\$ 580,650
COMMUNITY SERVICES	\$ 3,177,349	\$ 3,204,641	\$ 3,213,121	\$ 3,283,756	\$ 3,281,856	\$ 3,246,056	\$ 3,246,056
SUBTOTAL TOWN DEPARTMENTS	\$ 22,899,130	\$ 23,247,416	\$ 23,066,217	\$ 24,368,348	\$ 24,092,713	\$ 24,049,913	\$ 24,049,913
NON-DEPARTMENTAL	\$ 8,257,824	\$ 9,344,154	\$ 9,326,779	\$ 10,929,843	\$ 10,020,798	\$ 10,020,798	\$ 10,020,798
CONTRIBUTIONS TO OTHER FUNDS	\$ 546,661	\$ 1,699,159	\$ 1,699,159	\$ 1,820,322	\$ 1,651,951	\$ 1,651,951	\$ 1,651,951
SUBTOTAL TOWN OTHER	\$ 8,804,485	\$ 11,043,313	\$ 11,025,938	\$ 12,750,165	\$ 11,672,749	\$ 11,672,749	\$ 11,672,749
TOWN OPERATIONS	\$ 31,703,615	\$ 34,290,729	\$ 34,092,155	\$ 37,118,513	\$ 35,765,462	\$ 35,722,662	\$ 35,722,662
EDUCATION SERVICES	\$ 76,433,630	\$ 76,485,922	\$ 76,421,793	\$ 77,438,090	\$ 77,438,090	\$ 77,438,090	\$ 77,438,090
CAPITAL/DEBT SERVICES	\$ 4,908,788	\$ 7,563,790	\$ 7,563,790	\$ 8,641,769	\$ 8,641,769	\$ 8,284,769	\$ 8,259,769
OUTSIDE AGENCIES	\$ 1,806,403	\$ 1,826,247	\$ 1,826,247	\$ 1,916,047	\$ 1,757,632	\$ 1,837,780	\$ 1,837,780
SUBDIVISIONS	\$ 4,991,450	\$ 5,324,994	\$ 5,324,994	\$ 5,468,784	\$ 5,468,784	\$ 5,429,391	\$ 5,444,445
CONTINGENCY	\$ -	\$ 365,048	\$ 73,748	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
TOTAL GENERAL FUND	\$ 119,843,886	\$ 125,856,730	\$ 125,302,727	\$ 130,933,203	\$ 129,421,737	\$ 129,062,692	\$ 129,052,746

Adopted General Fund Budget by Area of Service



Town of Groton
Comparison By Function
 FYE 2019 Adopted/Adjusted Budget to Adopted FYE 2020 Budget

Func. #	Function Description Area of Service	Page Number	Actual FYE 2018	Adopted/ Adjusted FYE 2019	Request FYE 2020	Town Manager's FYE 2020	Adopted Budget FYE 2020	\$ Variance Adj. FYE19 vs. Adopted FYE 20	% Variance Adj. FYE19 vs. Adopted FYE 20
1001	Legislative Policy	62	\$ 76,219	\$ 57,240	\$ 49,400	\$ 49,400	\$ 49,400	\$ (7,840)	(13.7%)
1003	Voter Registration	65	\$ 108,003	\$ 157,224	\$ 177,179	\$ 176,679	\$ 176,679	\$ 19,455	12.4%
1005	Town Clerk	68	\$ 322,847	\$ 316,203	\$ 322,998	\$ 322,898	\$ 322,898	\$ 6,695	2.1%
1006	Legal Services	72	\$ 219,882	\$ 300,000	\$ 297,500	\$ 297,500	\$ 297,500	\$ (2,500)	(0.8%)
	GENERAL GOVERNMENT		\$ 726,951	\$ 830,667	\$ 847,077	\$ 846,477	\$ 846,477	\$ 15,810	1.9%
1010	Executive Management	75	\$ 406,833	\$ 346,869	\$ 301,632	\$ 301,632	\$ 301,632	\$ (45,237)	(13.0%)
1011	Information Technology	79	\$ 955,454	\$ 1,016,689	\$ 1,068,215	\$ 1,068,215	\$ 1,068,215	\$ 51,526	5.1%
1012	Human Resources	88	\$ 329,559	\$ 317,074	\$ 330,145	\$ 330,145	\$ 330,145	\$ 13,071	4.1%
1013	Finance	104	\$ 1,390,192	\$ 1,465,313	\$ 1,622,849	\$ 1,608,512	\$ 1,608,512	\$ 143,199	9.8%
	GENERAL SERVICES		\$ 3,082,038	\$ 3,145,945	\$ 3,322,841	\$ 3,308,504	\$ 3,308,504	\$ 162,559	5.2%
1024	Public Safety	112	\$ 8,200,033	\$ 8,347,016	\$ 8,753,339	\$ 8,563,339	\$ 8,563,339	\$ 216,323	2.6%
	PUBLIC SAFETY		\$ 8,200,033	\$ 8,347,016	\$ 8,753,339	\$ 8,563,339	\$ 8,563,339	\$ 216,323	2.6%
1035	Public Works	117	\$ 5,829,960	\$ 5,785,093	\$ 6,173,100	\$ 6,108,332	\$ 6,101,332	\$ 316,239	5.5%
	PUBLIC WORKS		\$ 5,829,960	\$ 5,785,093	\$ 6,173,100	\$ 6,108,332	\$ 6,101,332	\$ 316,239	5.5%
1046	Planning & Development Svcs	138	\$ 1,284,668	\$ 1,323,531	\$ 1,407,585	\$ 1,403,555	\$ 1,403,555	\$ 80,024	6.0%
	PLANNING & DEVELOPMENT		\$ 1,284,668	\$ 1,323,531	\$ 1,407,585	\$ 1,403,555	\$ 1,403,555	\$ 80,024	6.0%
1051	Human Services	143	\$ 598,131	\$ 610,523	\$ 580,650	\$ 580,650	\$ 580,650	\$ (29,873)	(4.9%)
	HUMAN SERVICES		\$ 598,131	\$ 610,523	\$ 580,650	\$ 580,650	\$ 580,650	\$ (29,873)	(4.9%)
1063	Groton Public Library	151	\$ 1,616,410	\$ 1,663,646	\$ 1,689,077	\$ 1,689,077	\$ 1,653,277	\$ (10,369)	(0.6%)
1064	Parks & Recreation	159	\$ 1,560,939	\$ 1,540,995	\$ 1,594,679	\$ 1,592,779	\$ 1,592,779	\$ 51,784	3.4%
	COMMUNITY SERVICES		\$ 3,177,349	\$ 3,204,641	\$ 3,283,756	\$ 3,281,856	\$ 3,246,056	\$ 41,415	1.3%
	SUBTOTAL TOWN DEPARTMENTS		\$ 22,899,130	\$ 23,247,416	\$ 24,368,348	\$ 24,092,713	\$ 24,049,913	\$ 802,497	3.5%
1070	Insurance & Claims	93	\$ 604,704	\$ 647,498	\$ 638,303	\$ 638,303	\$ 638,303	\$ (9,195)	(1.4%)
1071	Self Funded Plans	97	\$ 7,653,120	\$ 8,696,656	\$ 10,291,540	\$ 9,382,495	\$ 9,382,495	\$ 685,839	7.9%
	NON-DEPARTMENTAL		\$ 8,257,824	\$ 9,344,154	\$ 10,929,843	\$ 10,020,798	\$ 10,020,798	\$ 676,644	7.2%
1077	Contributions to Other Funds	173	\$ 546,661	\$ 1,699,159	\$ 1,820,322	\$ 1,651,951	\$ 1,651,951	\$ (47,208)	(2.8%)
	CONTRIBUTIONS TO OTHER FUNDS		\$ 546,661	\$ 1,699,159	\$ 1,820,322	\$ 1,651,951	\$ 1,651,951	\$ (47,208)	(2.8%)
	SUBTOTAL TOWN OTHER		\$ 8,804,485	\$ 11,043,313	\$ 12,750,165	\$ 11,672,749	\$ 11,672,749	\$ 629,436	5.7%
	TOWN OPERATIONS		\$ 31,703,615	\$ 34,290,729	\$ 37,118,513	\$ 35,765,462	\$ 35,722,662	\$ 1,431,933	4.2%
1080	Education	176	\$ 76,433,630	\$ 76,485,922	\$ 77,438,090	\$ 77,438,090	\$ 77,438,090	\$ 952,168	1.2%
	EDUCATION SERVICES		\$ 76,433,630	\$ 76,485,922	\$ 77,438,090	\$ 77,438,090	\$ 77,438,090	\$ 952,168	1.2%
1075	Capital Reserve	201	\$ 448,000	\$ 2,297,000	\$ 2,003,000	\$ 2,003,000	\$ 1,621,000	\$ (676,000)	(29.4%)
1076	Debt Service	208	\$ 4,460,788	\$ 5,266,790	\$ 6,638,769	\$ 6,638,769	\$ 6,638,769	\$ 1,371,979	26.0%
	CAPITAL/DEBT SERVICES		\$ 4,908,788	\$ 7,563,790	\$ 8,641,769	\$ 8,641,769	\$ 8,259,769	\$ 695,979	9.2%
1007	Regional Agencies	179	\$ 132,033	\$ 132,034	\$ 134,239	\$ 134,239	\$ 134,239	\$ 2,205	1.7%
1054	Health & Service Agencies	182	\$ 1,674,370	\$ 1,694,213	\$ 1,781,808	\$ 1,623,393	\$ 1,703,541	\$ 9,328	0.6%
	OUTSIDE AGENCIES		\$ 1,806,403	\$ 1,826,247	\$ 1,916,047	\$ 1,757,632	\$ 1,837,780	\$ 11,533	0.6%
1090	City of Groton	185	\$ 4,318,157	\$ 4,616,468	\$ 4,682,925	\$ 4,682,925	\$ 4,682,925	\$ 66,457	1.4%
1091	Groton Long Point	188	\$ 427,293	\$ 462,526	\$ 539,859	\$ 539,859	\$ 515,520	\$ 52,994	11.5%
1092	Fire Districts PILOT	191	\$ 246,000	\$ 246,000	\$ 246,000	\$ 246,000	\$ 246,000	\$ -	0.0%
	SUBDIVISIONS		\$ 4,991,450	\$ 5,324,994	\$ 5,468,784	\$ 5,468,784	\$ 5,444,445	\$ 119,451	2.2%
1074	Contingency	214	\$ -	\$ 365,048	\$ 350,000	\$ 350,000	\$ 350,000	N/A	N/A
	CONTINGENCY		\$ -	\$ 365,048	\$ 350,000	\$ 350,000	\$ 350,000	N/A	N/A
	GENERAL FUND TOTAL		\$ 119,843,886	\$ 125,856,730	\$ 130,933,203	\$ 129,421,737	\$ 129,052,746	\$ 3,196,016	2.5%

Town of Groton
Comparison By Fund
 FYE 2019 Adopted/Adjusted Budget to Adopted FYE 2020 Budget

Func. #	Function Description Area of Service	Page Number	Actual FYE 2018	Adopted/ Adjusted FYE 2019	Department's Request FYE 2020	Town Manager's FYE 2020	Adopted Budget FYE 2020	\$ Variance Adj. FYE19 vs. Adopted FYE 20	% Variance Adj. FYE19 vs. Adopted FYE 20
2010	Golf Course Fund	164	\$ 1,090,993	\$ 1,357,833	\$ 1,274,936	\$ 1,235,349	\$ 1,235,349	\$ (122,484)	(9.0%)
2020	Sewer Operating Fund	123	\$ 6,653,763	\$ 6,815,499	\$ 6,337,361	\$ 6,217,550	\$ 6,217,550	\$ (597,949)	(8.8%)
2030	Solid Waste Fund	129	\$ 1,590,816	\$ 1,694,483	\$ 1,736,585	\$ 1,736,585	\$ 1,736,585	\$ 42,102	2.5%
2060	Mumford Cove	194	\$ 21,018	\$ 21,043	\$ 21,102	\$ 21,102	\$ 21,102	\$ 59	0.3%
2120	Revaluation Fund	108	\$ 68,986	\$ 88,800	\$ 182,200	\$ 182,200	\$ 182,200	\$ 93,400	105.2%
3240	Recreation & Senior Activities	169	\$ 909,044	\$ 1,093,949	\$ 1,242,238	\$ 1,242,238	\$ 1,242,238	\$ 148,289	13.6%
3310	Borrow/T CT	155	\$ 33,789	\$ 18,300	\$ 18,300	\$ 18,300	\$ 18,300	\$ -	0.0%
4010	Groton Sewer District	197	\$ 811,612	\$ 803,445	\$ 794,486	\$ 794,486	\$ 794,486	\$ (8,959)	(1.1%)
5010	Capital Reserve Fund	204	\$ 2,817,000	\$ 3,867,000	\$ 2,991,000	\$ 2,991,000	\$ 2,609,000	\$ (1,258,000)	(32.5%)
6040	Fleet Fund	133	\$ 1,364,902	\$ 1,000,000	\$ 2,128,597	\$ 871,416	\$ 871,416	\$ (128,584)	(12.9%)
6050	Technology Replacement Fund	84	\$ 63,734	\$ 58,988	\$ 96,638	\$ 96,638	\$ 96,638	\$ 37,650	63.8%
7320	Human Serv. Asst Fund	147	\$ 8,505	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%

TOWN OF GROTON

Fiscal Year Ending June 30, 2020

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 2018	ADJUSTED FYE 2019	ESTIMATED FYE 2019	ADOPTED FYE 2020
General Fund (100)	\$ 127,012,858	\$ 125,856,730	\$ 129,828,105	\$ 127,957,746
Golf Course (201)	\$ 1,252,076	\$ 1,221,627	\$ 1,131,596	\$ 1,188,414
Sewer Operating Fund (202)	\$ 6,286,175	\$ 6,450,599	\$ 6,452,574	\$ 6,539,062
Solid Waste (203)	\$ 1,532,018	\$ 1,708,397	\$ 1,628,600	\$ 1,688,258
Mumford Cove Taxing District (206)	\$ 21,244	\$ 21,043	\$ 21,033	\$ 21,102
Revaluation Fund (212)	\$ 87,701	\$ 225,150	\$ 226,800	\$ 241,800
Recreation & Senior Activities (324)	\$ 967,584	\$ 1,083,214	\$ 1,068,000	\$ 1,178,020
BorrowIT CT (331)	\$ 23,813	\$ 250	\$ 18,600	\$ 300
Sewer District (401)	\$ 662,084	\$ 654,445	\$ 658,577	\$ 694,486
Capital Reserve Fund (501)	\$ 1,917,475	\$ 3,084,000	\$ 3,115,000	\$ 2,046,000
Fleet Fund (604)	\$ 1,143,817	\$ 1,501,958	\$ 1,515,097	\$ 1,463,618
Technology Replacement Fund (605)	\$ 45,839	\$ 82,489	\$ 83,981	\$ 89,016
Human Services Asst Fund (732)	\$ 2,725	\$ 600	\$ 3,000	\$ 3,000
Total Revenue By Fund Without Fund Balance Applied	\$ 140,955,409	\$ 141,890,502	\$ 145,750,963	\$ 143,110,822

EXPENDITURES BY FUND	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATED FYE 2019	ADOPTED FYE 2020
General Fund (100)	\$ 119,843,884	\$ 125,856,730	\$ 125,302,727	\$ 129,052,746
Golf Course (201)	\$ 1,090,993	\$ 1,357,833	\$ 1,309,398	\$ 1,235,349
Sewer Operating Fund (202)	\$ 6,653,763	\$ 6,815,499	\$ 6,775,933	\$ 6,217,550
Solid Waste (203)	\$ 1,590,816	\$ 1,694,483	\$ 1,621,892	\$ 1,736,585
Mumford Cove Taxing District (206)	\$ 21,018	\$ 21,043	\$ 21,023	\$ 21,102
Revaluation Fund (212)	\$ 68,986	\$ 88,800	\$ 88,800	\$ 182,200
Recreation & Senior Activities (324)	\$ 909,044	\$ 1,093,949	\$ 1,086,422	\$ 1,242,238
BorrowIT CT (331)	\$ 33,789	\$ 18,300	\$ 18,300	\$ 18,300
Sewer District (401)	\$ 811,612	\$ 803,445	\$ 803,445	\$ 794,486
Capital Reserve Fund (501)	\$ 2,817,000	\$ 3,867,000	\$ 3,867,000	\$ 2,609,000
Fleet Fund (604)	\$ 1,364,902	\$ 1,000,000	\$ 998,493	\$ 871,416
Technology Replacement Fund (605)	\$ 63,734	\$ 58,988	\$ 53,354	\$ 96,638
Human Services Asst Fund (732)	\$ 8,505	\$ 10,000	\$ 10,000	\$ 10,000
Total Expenditures By Fund	\$ 135,278,046	\$ 142,686,070	\$ 141,956,787	\$ 144,087,610

TOWN OF GROTON
SUMMARY OF SOURCES AND USES - ALL FUNDS

ADOPTED FYE 2020

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	\$ 90,592,174				\$ 21,102	
Licenses & Permits	\$ 487,964					
Revenue from Investments	\$ 550,000		\$ 4,000	\$ 1,200		\$ 1,800
State Grants in Aid-General Govt	\$ 4,287,745					
State Grants in Aid-Education	\$ 26,188,066					
Federal Grants in Aid	\$ 3,475,846					
Charges for Current Services	\$ 1,607,392					
Schools-Library-Recreation	\$ 129,441					
Other Revenue	\$ 639,118					
Memberships, Greens Fees, Carts		\$ 1,188,414				
Sewer Use Charges			\$ 6,448,099			
Disposal Fees, Bldg Lease Pmts				\$ 1,687,058		
Payments from Other Funds			\$ 86,963			\$ 240,000
Total Revenues	\$ 127,957,746	\$ 1,188,414	\$ 6,539,062	\$ 1,688,258	\$ 21,102	\$ 241,800
EXPENDITURES - USE OF FUNDS	GENERAL 100	GOLF COURSE 201	SEWER OPERATING 202	SOLID WASTE 203	MUMFORD COVE SPEC. DISTRICT 206	REVALUATION 212
General Government	\$ 846,477					
General Services	\$ 3,308,504					\$ 182,200
Public Safety	\$ 8,563,339					
Public Works	\$ 6,101,332		\$ 6,217,550	\$ 1,736,585		
Planning & Development	\$ 1,403,555					
Human Services	\$ 580,650					
Community Services	\$ 3,246,056	\$ 1,235,349				
Non-Departmental	\$ 10,020,798					
Contributions To Other Funds	\$ 1,651,951					
Education	\$ 77,438,090					
Capital/Debt Service	\$ 8,259,769					
Outside Agencies	\$ 1,837,780					
Subdivisions	\$ 5,444,445				\$ 21,102	
Contingency	\$ 350,000					
Total Expenditures	\$ 129,052,746	\$ 1,235,349	\$ 6,217,550	\$ 1,736,585	\$ 21,102	\$ 182,200
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	\$ (1,095,000)	\$ (46,935)	\$ 321,512	\$ (48,327)	\$ -	\$ 59,600
Estimated Beginning Fund Balance 7/1/2019	\$ 23,270,448	\$ 146,423	\$ 1,935,094	\$ 357,500	\$ 851	\$ 171,375
Estimated Ending Fund Balance 6/30/2020	\$ 22,175,448	\$ 99,488	\$ 2,256,606	\$ 309,173	\$ 851	\$ 230,975

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
		\$ 686,736					\$ 91,300,012
							\$ 487,964
	\$ 300	\$ 7,000	\$ 76,000	\$ 12,000	\$ 3,500	\$ 1,000	\$ 656,800
							\$ 4,287,745
							\$ 26,188,066
							\$ 3,475,846
\$ 1,178,020			\$ 11,000		\$ 5,050		\$ 2,801,462
							\$ 129,441
		\$ 750				\$ 2,000	\$ 641,868
							\$ 1,188,414
							\$ 6,448,099
							\$ 1,687,058
			\$ 1,959,000	\$ 1,451,618	\$ 80,466		\$ 3,818,047
\$ 1,178,020	\$ 300	\$ 694,486	\$ 2,046,000	\$ 1,463,618	\$ 89,016	\$ 3,000	\$ 143,110,822
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
							\$ 846,477
		\$ 794,486			\$ 96,638		\$ 4,381,828
							\$ 8,563,339
				\$ 871,416			\$ 14,926,883
							\$ 1,403,555
						\$ 10,000	\$ 590,650
\$ 1,242,238	\$ 18,300						\$ 5,741,943
							\$ 10,020,798
							\$ 1,651,951
							\$ 77,438,090
			\$ 2,609,000				\$ 10,868,769
							\$ 1,837,780
							\$ 5,465,547
							\$ 350,000
\$ 1,242,238	\$ 18,300	\$ 794,486	\$ 2,609,000	\$ 871,416	\$ 96,638	\$ 10,000	\$ 144,087,610
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
\$ (64,218)	\$ (18,000)	\$ (100,000)	\$ (563,000)	\$ 592,202	\$ (7,622)	\$ (7,000)	\$ (976,788)
\$ 388,961	\$ 38,783	\$ 253,470	\$ 1,619,241	\$ 713,237	\$ 339,627	\$ 45,864	\$ 29,280,874
\$ 324,743	\$ 20,783	\$ 153,470	\$ 1,056,241	\$ 1,305,439	\$ 332,005	\$ 38,864	\$ 28,304,086

TOWN OF GROTON

Fiscal Year Ending 2020

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 2019	FYE 2020 Adopted Revenues	FYE 2020 Adopted Expenditures	Estimated Fund Balance FYE 2020	Fund Balance as a % of Expenditures
General (100)	\$18,745,070	\$23,270,448	\$127,957,746	\$129,052,746	\$22,175,448	17.18%
Golf Course (201)	\$324,225	\$146,423	\$1,188,414	\$1,235,349	\$99,488	8.05%
Sewer Operating (202)	\$2,258,453	\$1,935,094	\$6,539,062	\$6,217,550	\$2,256,606	36.29%
Solid Waste (203)	\$350,792	\$357,500	\$1,688,258	\$1,736,585	\$309,173	17.80%
Mumford Cove (206)	\$841	\$851	\$21,102	\$21,102	\$851	4.03%
Revaluation (212)	\$33,375	\$171,375	\$241,800	\$182,200	\$230,975	126.77%
Rec & Senior Activities (324)	\$407,383	\$388,961	\$1,178,020	\$1,242,238	\$324,743	26.14%
Borrowlt CT (331)	\$38,483	\$38,783	\$300	\$18,300	\$20,783	113.57%
Sewer District (401)	\$398,338	\$253,470	\$694,486	\$794,486	\$153,470	19.32%
Capital Reserve (501)	\$2,371,241	\$1,619,241	\$2,046,000	\$2,609,000	\$1,056,241	40.48%
Fleet Reserve (604)	\$196,633	\$713,237	\$1,463,618	\$871,416	\$1,305,439	149.81%
Technology Replacement (605)	\$309,000	\$339,627	\$89,016	\$96,638	\$332,005	343.56%
Human Serv Asst fund (732)	\$52,864	\$45,864	\$3,000	\$10,000	\$38,864	388.64%
Total All Funds	\$25,486,698	\$29,280,874	\$143,110,822	\$144,087,610	\$28,304,086	19.64%

<p style="text-align: center;">Town of Groton Full Time Employees</p> <p style="text-align: center;">FYE 2019 ADJUSTED vs FYE 2020 ADOPTED</p>							
FUNCTION NUMBER & DESCRIPTION	LAST YEAR FYE 2018 ADJUSTED	THIS YEAR FYE 2019 ADJUSTED	THIS YEAR FYE 2019 ESTIMATE	NEXT YEAR FYE 2020 MANAGER	NEXT YEAR FYE 2020 ADOPTED	THIS NEXT YEAR YEAR FYE 2019 FYE 2020 ADJ VS. ADOPTED # DIFFERENCE	CHANGE DESCRIPTION FYE 2020
1005-TOWN CLERK	5.00	5.00	5.00	5.00	5.00	0.00	
1010-EXECUTIVE MANAGEMENT	3.00	3.00	2.00	2.00	2.00	-1.00	-1 Assistant to the Town Manager
1011-INFORMATION TECHNOLOGY	7.00	6.00	6.00	6.00	6.00	0.00	
1012-HUMAN RESOURCES	4.00	4.00	4.00	4.00	4.00	0.00	
1013-FINANCE	19.00	19.00	19.00	20.00	20.00	1.00	+1 Deputy Finance Director
1024-PUBLIC SAFETY	87.00	85.00	85.00	86.00	86.00	1.00	+1 Lieutenant
1035-PUBLIC WORKS	46.25	43.00	43.00	43.00	43.00	0.00	-1 Custodian +1 Equipment Operator
1046-PLANNING & DEVELOPMENT	14.00	15.00	15.00	15.00	15.00	0.00	
1051-HUMAN SERVICES	8.00	8.00	8.00	8.00	8.00	0.00	
1063-LIBRARY	20.00	19.00	19.00	19.00	19.00	0.00	
1064-PARKS & RECREATION	19.75	18.75	18.75	18.75	18.75	0.00	
GENERAL FUND: SUB-TOTAL	233.00	225.75	224.75	226.75	226.75	1.00	
2010-GOLF COURSE FUND	6.25	6.25	6.25	6.25	6.25	0.00	
2020-SEWER FUND	19.75	19.00	19.00	19.00	19.00	0.00	
5000-SCHOOL PROJECTS	0.00	1.00	1.00	1.00	1.00	0.00	
OTHER FUNDS: SUB-TOTAL	26.00	26.25	26.25	26.25	26.25	0.00	
T O T A L S - A L L F U N D S	259.00	252.00	251.00	253.00	253.00	1.00	

LEGISLATIVE POLICY #1001

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

The overall decrease in this budget \$5,555 or 10.1%.

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 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 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

APPROPRIATION							

Personnel Services	954	0	0	0	0	0	0
Operating Expenses	75,266	57,240	57,240	49,400	49,400	49,400	49,400

Total Appropriation	\$76,220	\$57,240	\$57,240	\$49,400	\$49,400	\$49,400	\$49,400

COST CENTERS							

10010 TOWN COUNCIL	33,472	33,430	31,615	33,900	33,900	33,900	33,900
10012 RTM	219	250	100	250	250	250	250
10013 JABEZ SMITH HOUSE	0	3,175	2,425	3,150	3,150	3,150	3,150
10015 VETERANS & MILITARY	1,200	2,100	2,100	2,100	2,100	2,100	2,100
10017 INITIATIVES	10,000	10,000	10,000	10,000	10,000	10,000	10,000
10018 CHARTER REVISION	31,329	8,285	11,000	0	0	0	0

Total Cost Centers	\$76,220	\$57,240	\$57,240	\$49,400	\$49,400	\$49,400	\$49,400

FINANCING PLAN							

GENERAL FUND	76,220	57,240	57,240	49,400	49,400	49,400	49,400

Total Financing Plan	\$76,220	\$57,240	\$57,240	\$49,400	\$49,400	\$49,400	\$49,400

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

PERSONNEL SERVICES							

5104 OVERTIME PAY	887	0	0	0	0	0	0
5151 SOCIAL SECURITY	67	0	0	0	0	0	0
	-----	-----	-----	-----	-----	-----	-----
Total Personnel Services	\$954	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	6,703	7,635	8,925	2,350	2,350	2,350	2,350
5210 PROFESS DEVELOP/TRAI	30,070	31,095	30,570	31,500	31,500	31,500	31,500
5220 UTILITIES/FUEL/MILEA	0	2,100	2,050	2,100	2,100	2,100	2,100
5230 PYMNTS/CONTRIBUTIONS	11,395	12,660	12,295	12,700	12,700	12,700	12,700
5290 PROFESS/TECHNICAL SE	27,081	3,000	3,000	0	0	0	0
5300 MATERIALS & SUPPLIES	17	750	400	750	750	750	750
	-----	-----	-----	-----	-----	-----	-----
Total Operating Expenses	\$75,266	\$57,240	\$57,240	\$49,400	\$49,400	\$49,400	\$49,400
GRAND TOTAL	\$76,220	\$57,240	\$57,240	\$49,400	\$49,400	\$49,400	\$49,400

VOTER REGISTRATION #1003

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$19,455 or 12.4%. Personnel Services are up \$19,170 and operating expenses are up \$285.

The increase is due to temporary workers and office items needed for the Presidential Primary. In 2019 we are projecting to be over budget by \$7,000 due to the referendum in December that was not included in our budget.

Cost Center 3 – General Support

This cost center includes all charges that are not directly related to a specific election. All costs are the direct result of election functions. The Secretary of the State mandates what we need to accomplish every year.

Cost Center 4 – Municipal Election

In FYE 2020, we have budgeted for one municipal election to be held in November along with a re-count and audit as we usually have, in this type of election.

Cost Center 6 – Primary Election

In FYE 2020, we have budgeted for one Presidential Primary to be held in April along with an audit as we are usually chosen to be audited.

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.

Office Phone: (860) 441-6650

Registrars of Voters: Kristen Venditti (R) – Available every Tuesday
Jeanne Rogers (D) – Available every Wednesday
Both Registrars are available at any time day or night by appointment.

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
3. Maintain and Care for Voting Machines/Equipment
4. Conduct the Canvass of Electors
5. Facilitate Audits and Recounts as required by Law
6. Registration Sessions at schools/Supervised Balloting

Our office has taken voter applications the entire year which is great for our voters to show interest in voting. We worked with schools and outside organizations to help register as many people as possible to ensure a good democracy for everyone.

REGISTER TO VOTE: If you are not registered, you can go to <http://voterregistration.ct.gov> and register online at your convenience. The link is also located on the Town of Groton Registrar of Voters homepage.

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

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

APPROPRIATION							

Personnel Services	87,698	115,324	129,904	134,994	134,494	134,494	134,494
Operating Expenses	20,305	41,900	34,126	42,185	42,185	42,185	42,185

Total Appropriation	\$108,003	\$157,224	\$164,030	\$177,179	\$176,679	\$176,679	\$176,679

COST CENTERS							

10033 GENERAL SUPPORT	81,123	82,224	100,919	92,079	91,579	91,579	91,579
10034 MUNICIPAL ELECTION	26,880	0	0	39,550	39,550	39,550	39,550
10035 STATE ELECTIONS	0	40,500	37,255	0	0	0	0
10036 PRIMARY ELECTIONS	0	34,500	25,856	45,550	45,550	45,550	45,550

Total Cost Centers	\$108,003	\$157,224	\$164,030	\$177,179	\$176,679	\$176,679	\$176,679

FINANCING PLAN							

GENERAL FUND	108,003	157,224	164,030	177,179	176,679	176,679	176,679

Total Financing Plan	\$108,003	\$157,224	\$164,030	\$177,179	\$176,679	\$176,679	\$176,679

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

PERSONNEL SERVICES							

5102 PART TIME PERSONNEL	39,312	40,000	40,000	40,000	40,000	40,000	40,000
5103 SEASONAL PERSONNEL	19,215	44,700	59,088	61,600	61,600	61,600	61,600
5104 OVERTIME PAY	289	1,059	665	1,500	1,000	1,000	1,000
5110 REGULAR PART TIME	24,015	24,471	24,471	25,709	25,709	25,709	25,709
5151 SOCIAL SECURITY	4,867	5,094	5,680	6,185	6,185	6,185	6,185
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Total Personnel Services	\$87,698	\$115,324	\$129,904	\$134,994	\$134,494	\$134,494	\$134,494
OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	3,651	17,500	17,692	18,700	18,700	18,700	18,700
5210 PROFESS DEVELOP/TRAI	1,368	1,440	1,430	3,405	3,405	3,405	3,405
5220 UTILITIES/FUEL/MILEA	474	3,300	911	1,050	1,050	1,050	1,050
5260 REPAIRS & MAINT-FAC/	3,600	4,500	3,600	3,600	3,600	3,600	3,600
5290 PROFESS/TECHNICAL SE	8,583	10,100	5,473	10,350	10,350	10,350	10,350
5300 MATERIALS & SUPPLIES	2,400	5,060	5,020	5,080	5,080	5,080	5,080
5400 EQUIP/MACHINRY& FURN	229	0	0	0	0	0	0
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Total Operating Expenses	\$20,305	\$41,900	\$34,126	\$42,185	\$42,185	\$42,185	\$42,185
GRAND TOTAL	\$108,003	\$157,224	\$164,030	\$177,179	\$176,679	\$176,679	\$176,679

TOWN CLERK #1005

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$6,695 or 2.1%. Personnel Services are up \$6,632 and operating expenses are up \$63.

The increases in personnel are due to negotiated employment contracts.

Cost Center 0 – Leadership & General Support

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

Cost Center 1 – Licensing & Permits

As a service to the general public, we issue licenses for Connecticut DEEP. The Town retains \$1 for each sale that has a monetary value. We sell licenses for the Groton Shellfish Commission, which the Town retains \$.50 of every transaction. All dogs six (6) months or older must have an annual license. We issue dog licenses all year, with June being the busiest month. The Town retains over 60% of each license fee. The Town retains fees for liquor licenses, \$20, and Adult Business licenses, \$250, which are issued throughout the year. We record our local Notary Public registrations and retain the fee of \$20 for each recording.

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 act as the repository for all claims and legal actions for the Town. We process and record all Ordinances adopted by the Town Council and maintain the preservation of these documents.

Cost Center 3 – Vital Statistics

As the Registrar of Vital Statistics, we are responsible for all Birth, Marriage and Death records that occur in Groton or of our Groton residents. We issue certified copies of our vital records and retain the \$20 fee.

Cost Center 4 – Elections

This office is responsible for certifying elections, primaries, referenda questions, and issuing all Absentee Ballots. The election reports that we provide to the Secretary of the State must be concurrent with 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 and may be reproduced in our office or online for a fee.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
APPROPRIATION							
Personnel Services	294,817	282,033	268,228	288,665	288,665	288,665	288,665
Operating Expenses	28,031	34,170	34,168	34,333	34,233	34,233	34,233
Total Appropriation	\$322,848	\$316,203	\$302,396	\$322,998	\$322,898	\$322,898	\$322,898
COST CENTERS							
10050 LEADERSHIP/GEN SUPPT	117,907	107,231	105,200	106,496	106,496	106,496	106,496
10051 LICENSING & PERMITS	28,058	0	0	0	0	0	0
10052 LEGISLATIVE SERVICE	39,274	45,526	39,497	46,622	46,622	46,622	46,622
10053 VITAL STATISTICS	51,718	49,557	49,271	56,744	56,744	56,744	56,744
10054 ELECTIONS	11,282	24,130	24,383	30,637	30,637	30,637	30,637
10056 RECORD LEGAL DOCUMEN	74,609	89,759	84,045	82,499	82,399	82,399	82,399
Total Cost Centers	\$322,848	\$316,203	\$302,396	\$322,998	\$322,898	\$322,898	\$322,898
FINANCING PLAN							
SPORTING LICENSES	668	500	500	500	500	500	0
DOG LICENSES (GF)	7,467	7,000	6,500	7,000	7,000	7,000	6,500
OTHER LICENSES/PERMITS	4,610	4,000	5,150	4,000	4,000	4,000	5,000
RECORDING INSTRUMENTS	142,639	150,000	129,000	125,000	125,000	125,000	120,000
CONVEYANCE TAX	869,372	700,000	1,125,000	700,000	700,000	700,000	700,000
VITAL STATISTICS	4,567	5,000	5,000	5,000	5,000	5,000	5,000
LAND RECORD COPIES	34,313	28,000	28,000	28,000	28,000	28,000	28,000
VITALS COPIES	64,997	64,000	60,000	64,000	64,000	64,000	60,000
PAYMENTS FROM OTHER FUNDS	5,000	5,000	5,000	6,500	6,500	6,500	6,500
GENERAL FUND	(810,785)	(647,297)	(1,061,754)	(617,002)	(617,102)	(617,102)	(608,102)
Total Financing Plan	\$322,848	\$316,203	\$302,396	\$322,998	\$322,898	\$322,898	\$322,898

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	248,067	258,831	246,508	265,650	265,650	265,650	265,650
5104 OVERTIME PAY	1,320	3,160	2,660	2,500	2,500	2,500	2,500
5105 LONGEVITY PAY	1,086	0	0	0	0	0	0
5109 SALARY ADJUSTMENTS	23,906	0	0	0	0	0	0
5151 SOCIAL SECURITY	20,438	20,042	19,060	20,515	20,515	20,515	20,515
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Total Personnel Services	\$294,817	\$282,033	\$268,228	\$288,665	\$288,665	\$288,665	\$288,665
OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	13,090	16,340	16,340	16,340	16,340	16,340	16,340
5210 PROFESS DEVELOP/TRAI	1,295	1,390	1,390	1,390	1,390	1,390	1,390
5230 PYMNTS/CONTRIBUTIONS	558	500	500	500	500	500	500
5260 REPAIRS & MAINT-FAC/	599	840	663	803	803	803	803
5290 PROFESS/TECHNICAL SE	7,716	8,950	9,125	9,150	9,150	9,150	9,150
5300 MATERIALS & SUPPLIES	4,773	6,150	6,150	6,150	6,050	6,050	6,050
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Total Operating Expenses	\$28,031	\$34,170	\$34,168	\$34,333	\$34,233	\$34,233	\$34,233
GRAND TOTAL	\$322,848	\$316,203	\$302,396	\$322,998	\$322,898	\$322,898	\$322,898

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

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	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	5.00	5.00	5.00	5.00	5.00	5.00
FTE SALARIES & WAGES						

TOWN CLERK	70,380	69,000	69,000	69,000	69,000	69,000
DEPUTY TOWN CLERK	50,677	49,660	52,068	52,068	52,068	52,068
ASSISTANT TOWN CLERK	93,658	94,417	98,996	98,996	98,996	98,996
OFFICE ASSISTANT II (35)	44,117	33,432	45,585	45,585	45,585	45,585

Total FTE Salaries & Wages	\$258,832	\$246,509	\$265,649	\$265,649	\$265,649	\$265,649

LEGAL SERVICES #1006

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

The overall decrease in this budget is \$2,500 or 0.8%.

The following adjustments were made to the FYE 20 budget:

- The Town Attorney costs were reduced by \$10,000.
- The Special Attorney costs were increased by \$7,500.

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.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
APPROPRIATION							
Operating Expenses	219,882	300,000	287,500	297,500	297,500	297,500	297,500
Total Appropriation	\$219,882	\$300,000	\$287,500	\$297,500	\$297,500	\$297,500	\$297,500
COST CENTERS							
10060 TOWN ATTORNEY	171,013	237,500	217,500	227,500	227,500	227,500	227,500
10061 MISC LITIGATION	4,125	0	0	0	0	0	0
10062 SPECIAL ATTORNEY	18,469	2,500	20,000	10,000	10,000	10,000	10,000
10064 GENERAL SUPPORT	26,275	60,000	50,000	60,000	60,000	60,000	60,000
Total Cost Centers	\$219,882	\$300,000	\$287,500	\$297,500	\$297,500	\$297,500	\$297,500
FINANCING PLAN							
GENERAL FUND	219,882	300,000	287,500	297,500	297,500	297,500	297,500
Total Financing Plan	\$219,882	\$300,000	\$287,500	\$297,500	\$297,500	\$297,500	\$297,500

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

OPERATING EXPENSES							

5290 PROFESS/TECHNICAL SE	219,882	300,000	287,500	297,500	297,500	297,500	297,500
Total Operating Expenses	\$219,882	\$300,000	\$287,500	\$297,500	\$297,500	\$297,500	\$297,500
GRAND TOTAL	\$219,882	\$300,000	\$287,500	\$297,500	\$297,500	\$297,500	\$297,500

EXECUTIVE MANAGEMENT #1010

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

The overall decrease in this budget is \$45,237 or 13.0%. Personnel Services are down \$46,767 and operating expenses are up \$1,530.

The following adjustments were made to the FYE 20 budget:

- The Assistant to the Town Manager position was eliminated.
- The Administrative Assistant position was reclassified to an Executive Assistant.

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 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

APPROPRIATION							

Personnel Services	395,436	317,254	265,808	270,487	270,487	270,487	270,487
Operating Expenses	11,395	29,615	24,664	31,145	31,145	31,145	31,145

Total Appropriation	\$406,831	\$346,869	\$290,472	\$301,632	\$301,632	\$301,632	\$301,632

COST CENTERS							

10100 LEADERSHIP/GEN SUPPT	177,257	161,425	147,326	149,875	149,875	149,875	149,875
10101 LEGISLATIVE SUPPORT	159,085	128,068	99,579	102,689	102,689	102,689	102,689
10102 BUDGET PREPARATION	70,489	57,376	43,567	49,068	49,068	49,068	49,068

Total Cost Centers	\$406,831	\$346,869	\$290,472	\$301,632	\$301,632	\$301,632	\$301,632

FINANCING PLAN							

GENERAL FUND	406,831	346,869	290,472	301,632	301,632	301,632	301,632

Total Financing Plan	\$406,831	\$346,869	\$290,472	\$301,632	\$301,632	\$301,632	\$301,632

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	292,717	292,307	236,937	244,385	244,385	244,385	244,385
5104 OVERTIME PAY	49	500	0	0	0	0	0
5109 SALARY ADJUSTMENTS	63,648	0	2,671	0	0	0	0
5117 ALLOWANCES	14,292	4,800	10,040	9,800	9,800	9,800	9,800
5151 SOCIAL SECURITY	24,730	19,647	16,160	16,302	16,302	16,302	16,302
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Total Personnel Services	\$395,436	\$317,254	\$265,808	\$270,487	\$270,487	\$270,487	\$270,487
OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	4,832	10,000	6,000	10,000	10,000	10,000	10,000
5210 PROFESS DEVELOP/TRAI	1,535	13,300	8,841	14,500	14,500	14,500	14,500
5220 UTILITIES/FUEL/MILEA	129	645	645	645	645	645	645
5260 REPAIRS & MAINT-FAC/	2,085	3,170	2,970	400	400	400	400
5290 PROFESS/TECHNICAL SE	359	0	1,800	2,500	2,500	2,500	2,500
5300 MATERIALS & SUPPLIES	1,579	2,500	2,500	2,600	2,600	2,600	2,600
5400 EQUIP/MACHINRY& FURN	876	0	1,908	500	500	500	500
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Total Operating Expenses	\$11,395	\$29,615	\$24,664	\$31,145	\$31,145	\$31,145	\$31,145
GRAND TOTAL	\$406,831	\$346,869	\$290,472	\$301,632	\$301,632	\$301,632	\$301,632

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

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	0.00	0.00	0.00	0.00	0.00
ASST TOWN MGR/DIRECTOR HR	0.00	0.09	0.10	0.10	0.10	0.10
EXECUTIVE ASSISTANT	0.00	1.00	1.00	1.00	1.00	1.00
ADMINISTRATIVE SECRETARY	1.00	0.00	0.00	0.00	0.00	0.00

Total FTE Personnel	3.00	2.09	2.10	2.10	2.10	2.10
FTE SALARIES & WAGES						

TOWN MANAGER	160,140	164,174	171,510	171,510	171,510	171,510
ASSIST TO TOWN MANAGER	76,844	4,433	0	0	0	0
ASST TOWN MGR/DIRECTOR HR	0	10,000	11,371	11,371	11,371	11,371
EXECUTIVE ASSISTANT	0	52,813	61,504	61,504	61,504	61,504
ADMINISTRATIVE SECRETARY	45,322	5,578	0	0	0	0

Total FTE Salaries & Wages	\$282,307	\$236,998	\$244,385	\$244,385	\$244,385	\$244,385

INFORMATION TECHNOLOGY #1011

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$51,526 or 5.1%. Personnel Services are up \$13,523 and operating expenses are up \$38,003.

We are working with Tyler and ClientFirst on the ERP Phase 1 financial software installation. This would include general ledger, budgeting, bid management, purchasing, cashiering, eProcurement, forms, reporting and grant accounting. Phase 2 will be starting July/August 2019 and this will include payroll, HR, recruiting, time & attendance and risk management.

We are looking to complete the Town's public Wi-Fi network connection in all the Town buildings. The remaining buildings are Town Hall, Animal Control, Parks, Parks & Recreation and the Community Center. This is in a CIP for funding.

The department will start preparations for the FYE 2020 spring color digital orthophotography, planimetric and topographic vector data. The Town is required every ten years to compile a full new dataset of all planimetric (roadways, building footprint, etc.) and topographic data with color orthoimagery for the entire town. We will be contacting the surrounding towns to see if they would like to join in on this project. A Request for Proposal (RFP) will be written.

The department will be rewriting the Parks and Recreation's Guide to Hiking Trails site. This interactive site was written three years ago. We want to keep this GIS application up to date and apply any new widgets to help with the functionality of the site. In addition, the department will look at more ways of displaying GIS data and support the Town needs in GIS web applications.

We responded to 4,291 help desk tickets in FYE 2018. The estimate for FYE 2019 is 3,421. The decrease is due to the users being able to post agendas and meetings through Provox agenda management software.

We are continuing the backup migration of the Town's critical systems to Microsoft Azure cloud backup services. This off-site backup is for security and redundancy. The goal is to have the Town's entire server backing up to the cloud in the next 6 to 8 months.

We are in the progress of implementing the Palo Alto firewall to filter and protect the Public Safety building from risk. This is a major step toward being CJIS compliant.

Two-Factor authentication - we are working with various vendors to identify an application for all Public Safety and IT computers/servers connected to the Town's network. This is a major step toward being CJIS compliant.

The Webpage Redesign Committee is continuing to work on getting a new Town webpage. The draft RFP is being reviewed by the committee and we are looking to get this awarded soon.

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

The department provides annual maintenance contracts, modifications and support for third party applications utilized by all Town departments. All of these applications are up for maintenance renewal; four new applications have been added to the budget. They are Tyler Systems (Finance), Palo Alto Firewall (Public Safety), Groton Wi-Fi and The Town's VoIP phone system license.

Cost Center 7 – Telecommunications

Manage, support, repair and maintain the Town's VoIP telephone system, Frontier copper land lines for faxes and alarm circuits and cell phones.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
APPROPRIATION							
Personnel Services	501,642	509,050	508,654	522,573	522,573	522,573	522,573
Operating Expenses	453,814	507,639	499,656	545,642	545,642	545,642	545,642
Total Appropriation	\$955,456	\$1,016,689	\$1,008,310	\$1,068,215	\$1,068,215	\$1,068,215	\$1,068,215
COST CENTERS							
10113 INFORMATION TECHNOLO	583,488	596,513	591,255	608,363	608,363	608,363	608,363
10114 SOFTWARE MAINTENANCE	307,990	350,926	349,855	421,112	421,112	421,112	421,112
10117 TELECOMMUNICATIONS	63,978	69,250	67,200	38,740	38,740	38,740	38,740
Total Cost Centers	\$955,456	\$1,016,689	\$1,008,310	\$1,068,215	\$1,068,215	\$1,068,215	\$1,068,215
FINANCING PLAN							
GIS REVENUE	149	0	0	0	0	0	0
GENERAL FUND	955,307	1,016,689	1,008,310	1,068,215	1,068,215	1,068,215	1,068,215
Total Financing Plan	\$955,456	\$1,016,689	\$1,008,310	\$1,068,215	\$1,068,215	\$1,068,215	\$1,068,215

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	459,767	471,860	471,492	484,352	484,352	484,352	484,352
5105 LONGEVITY PAY	945	1,015	1,015	1,085	1,085	1,085	1,085
5109 SALARY ADJUSTMENTS	6,802	0	0	0	0	0	0
5151 SOCIAL SECURITY	34,128	36,175	36,147	37,136	37,136	37,136	37,136
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Total Personnel Services	\$501,642	\$509,050	\$508,654	\$522,573	\$522,573	\$522,573	\$522,573
OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	97	275	275	275	275	275	275
5210 PROFESS DEVELOP/TRAI	235	2,335	860	1,850	1,850	1,850	1,850
5220 UTILITIES/FUEL/MILEA	68,974	73,421	69,321	71,421	71,421	71,421	71,421
5260 REPAIRS & MAINT-FAC/	1,299	1,299	1,299	1,299	1,299	1,299	1,299
5261 SOFTWARE MAINT FEES	307,990	350,926	349,855	421,112	421,112	421,112	421,112
5290 PROFESS/TECHNICAL SE	73,458	77,483	76,196	47,835	47,835	47,835	47,835
5300 MATERIALS & SUPPLIES	308	1,900	1,850	1,850	1,850	1,850	1,850
5316 VEHICLE MAINT FEE	600	0	0	0	0	0	0
5317 VEHICLE FUEL	488	0	0	0	0	0	0
5410 COMPUTER EQUIPMENT	365	0	0	0	0	0	0
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Total Operating Expenses	\$453,814	\$507,639	\$499,656	\$545,642	\$545,642	\$545,642	\$545,642
GRAND TOTAL	\$955,456	\$1,016,689	\$1,008,310	\$1,068,215	\$1,068,215	\$1,068,215	\$1,068,215

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

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

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

MANAGER IT	98,720	98,720	101,702	101,702	101,702	101,702
GIS COORDINATOR	75,285	74,921	77,947	77,947	77,947	77,947
IT SYSTEMS ADMINISTRATOR	74,870	74,870	77,131	77,131	77,131	77,131
PC/NETWORK SUPPORT II	222,985	222,981	227,572	227,572	227,572	227,572

Total FTE Salaries & Wages	\$471,860	\$471,492	\$484,352	\$484,352	\$484,352	\$484,352

TECHNOLOGY REPLACEMENT #6050

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$37,650 or 63.8%.

Computer equipment scheduled for replacement this fiscal year:

- 68 computers
- 5 GIS user PCs
- 3 Laptops (one is a ruggedized for Highway field use)
- 5 Police MDT replacement systems
- 1 check validator (Tax office)

Budgeted to replace up to 50 monitors - These funds are to be used to replace monitors when the current monitor fails.

Budgeted for PC peripheral equipment repair or replacement - These funds are to be used to repair or replace, if needed, PC peripheral equipment. This would include cash drawers, barcode scanners, UPS batteries, etc.

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

Four network printers are scheduled for replacement this fiscal year.

Cost Center 2 – Software Maintenance

This consists of Software Maintenance renewals for outside agencies. The outside agencies are billed for these items.

Cost Center 4 – Maintenance

Provides funding for repairs to PCs, PC Peripheral equipment, laptops and printers that are not covered under a manufacturer warranty.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

APPROPRIATION							

Operating Expenses	63,734	58,988	53,354	96,638	96,638	96,638	96,638
Total Appropriation	\$63,734	\$58,988	\$53,354	\$96,638	\$96,638	\$96,638	\$96,638

COST CENTERS							

60500 COMPUTER REPLACEMENT	38,721	47,500	43,866	80,150	80,150	80,150	80,150
60501 PRINTER REPLACEMENT	0	3,600	3,600	3,600	3,600	3,600	3,600
60502 SOFTWARE MAINTENANCE	24,744	3,888	3,888	3,888	3,888	3,888	3,888
60504 MAINTENANCE	269	4,000	2,000	9,000	9,000	9,000	9,000
Total Cost Centers	\$63,734	\$58,988	\$53,354	\$96,638	\$96,638	\$96,638	\$96,638

FINANCING PLAN							

INTEREST INCOME	2,180	2,000	3,500	3,500	3,500	3,500	3,500
OTHER AGENCIES	1,040	1,040	1,040	1,170	1,170	1,170	1,170
OUTSIDE AGENCIES - MDT	3,472	3,888	3,880	3,880	3,880	3,880	3,880
PAYMENTS FROM OTHER FUNDS	39,147	75,561	75,561	80,466	80,466	80,466	80,466
FUND BALANCE APPLIED	17,895	0	0	7,622	7,622	7,622	7,622
Total Financing Plan	\$63,734	\$82,489	\$83,981	\$96,638	\$96,638	\$96,638	\$96,638

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

OPERATING EXPENSES							

5220 UTILITIES/FUEL/MILEA	550	600	600	600	600	600	600
5260 REPAIRS & MAINT-FAC/	269	4,000	2,000	9,000	9,000	9,000	9,000
5261 SOFTWARE MAINT FEES	23,774	2,448	2,448	2,448	2,448	2,448	2,448
5290 PROFESS/TECHNICAL SE	420	840	840	840	840	840	840
5410 COMPUTER EQUIPMENT	38,721	51,100	47,466	83,750	83,750	83,750	83,750

Total Operating Expenses	\$63,734	\$58,988	\$53,354	\$96,638	\$96,638	\$96,638	\$96,638

GRAND TOTAL	\$63,734	\$58,988	\$53,354	\$96,638	\$96,638	\$96,638	\$96,638

**TOWN OF GROTON, CT
FYE 2020 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.

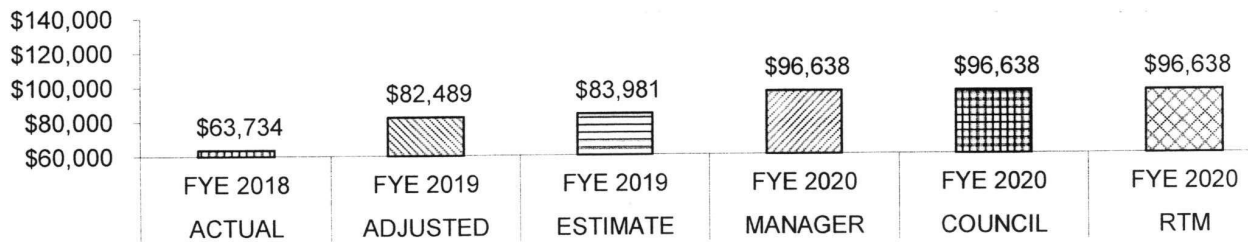
Other Agencies - MDT: represents the amount received from outside agencies for purchases of mobile data terminals.

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 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
4412 Interest Income	\$ 2,180	\$ 2,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
4625 Other Agencies	\$ 1,040	\$ 1,040	\$ 1,040	\$ 1,170	\$ 1,170	\$ 1,170
4625A Outside Agencies - MDT	\$ 3,472	\$ 3,888	\$ 3,880	\$ 3,880	\$ 3,880	\$ 3,880
4766 Payments from Other Funds	\$ 39,147	\$ 75,561	\$ 75,561	\$ 80,466	\$ 80,466	\$ 80,466
4999 Fund Balance Applied	\$ 17,895	\$ 0	\$ 0	\$ 7,622	\$ 7,622	\$ 7,622
Total	\$ 63,734	\$ 82,489	\$ 83,981	\$ 96,638	\$ 96,638	\$ 96,638

Technology Replacement Fund Revenues



Audit Fund Balance as of 6/30/2018	\$ 309,000
Estimated Fund Balance as of 6/30/19	\$ 339,627
Estimated Fund Balance as of 6/30/20	\$ 332,005
Fund Balance as a % of 2020 Expenditures	343.56%

HUMAN RESOURCES #1012

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$13,071 or 4.1%. Personnel Services are up \$7,996 and operating expenses are up \$5,075.

The following list illustrates the array of services and responsibilities provided by the Human Resources Department:

- | | |
|---|--------------------------|
| ➤ Total Personnel Management record maintenance | ➤ Benefit Administration |
| ➤ Recruiting and total onboarding | ➤ Employee Relations |
| ➤ Training and Compliance | ➤ Investigations |
| ➤ Review insurance certificate requirements | ➤ Conflict Resolution |
| ➤ Customer service (both internal and external) | ➤ Retirement |
| ➤ Oversight of consultation services | ➤ Risk and Safety |

List of targeted tasks for FYE 2020:

1. Review of retirement plan for new employees.
2. Negotiations for three (3) successor collective bargaining agreements.
3. Revamp entire Safety and Risk programs:
 - a. Training
 - b. Re-write and update manuals
 - c. Incentive program
4. Initiate and complete Enterprise Resource Planning (ERP) (HRIS).
5. Implement succession planning, assessing competencies for both current and prospective employees. Emphasis placed on evaluation of necessary skill set and a design of a training program.
6. Revamp the "Onboarding Process".
7. Step up Diversity and Inclusion within all functional areas.

Cost Center 0 - Leadership/General Support

- Charged with the maintenance for records relative to Town personnel via Human Resources Information System (HRIS). This is inclusive of the Enterprise Resource Planning project (ERP) whereas, the department will embark on a conversion of all data to the Tyler system. The ERP project is slated to be completed within a seven (7) month period.
- As a member of the "Budget Committee", participate in deliberation of all Town budgets.
- Provide training in both compliance and performance enhancement.
- Act as lead in investigations.

Cost Center 1 – Recruiting & Selection

- Provide departments with staffing structure, including the revision and/or creation of applicable job descriptions.
- Responsible for sourcing a pool of qualified candidates.
- Provide orientation and training for hired, transferred and promoted employees.
- Authorized Full-Time positions are 253 in FYE 2019, and are anticipated to be 253 in FYE 2020.

Cost Center 2 – Employee/Labor Relations

- Review current collective bargaining agreements to determine appropriate strategies to be employed by the Town.
- Participate in negotiations with the current bargaining units.
- Train the existing management team in employee relations.
- Provide contract interpretation to the management staff.
- Assist management in the processing of grievances and all labor issues.

Current Status of Collective Bargaining Agreements:

GMEA: July 1, 2016 – June 30, 2019

Telecommunicators: July 1, 2018 – June 30, 2019

AFSCME: July 1, 2016 – June 30, 2019

Police: July 1, 2016 – June 30, 2020

USWA: July 1, 2017 – June 30, 2020

General Wage/Salary Increases	FYE 15	FYE 16	FYE 17	FYE 18	FYE 19	FYE 20	Step Increases
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%	2.00%	n/a	2.00%
USWA (Steelworkers)	2.00%	2.25%	2.25%	2.00%	2.50%	2.00%	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%	2.00%	none

Cost Center 3 – Benefits

- Constant collaboration with the healthcare consultants in maintaining the most current cost effective plans.
- Review experience rating which ultimately results in slowing down the escalation of costs.
- Monitor healthcare consultant's performance in both bidding current contracts and negotiations with the carriers.
- Maintain compliance with all regulatory bodies.
- Work with the actuaries to review the health of the plan.

Cost Center 4 – Risk Management

- Protect the assets of the Town by developing and maintaining a consistent "Safety Culture".
- Provide the staff with training, technical assistance and organizational analysis with recommendations which foster a safe environment for both employees and those who visit our facilities.
- Recommend methods to reduce identified exposures to risks.
- Expedite reporting and investigations relative to accidents.

	FYE 2019
Accidents	3 to date (2 due to actions of other party)
Liability Claims	2 to date
Citizen Injury	0 to date (1 still outstanding from last FY)
Property Damage	1 to date (All claims closed – no payout)

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

APPROPRIATION							

Personnel Services	290,976	295,554	295,768	303,550	303,550	303,550	303,550
Operating Expenses	38,583	21,520	21,168	26,595	26,595	26,595	26,595
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Total Appropriation	\$329,559	\$317,074	\$316,936	\$330,145	\$330,145	\$330,145	\$330,145

COST CENTERS							

10120 LEADERSHIP/GEN SUPPT	40,153	42,315	131,175	319,115	319,115	319,115	319,115
10121 RECRUITING & SELECTI	73,384	77,489	60,707	4,650	4,650	4,650	4,650
10122 EMPLOYEE/LABOR RELAT	107,264	105,767	57,238	190	190	190	190
10123 BENEFITS	59,967	56,477	43,574	5,525	5,525	5,525	5,525
10124 RISK MANAGEMENT	48,791	35,026	24,242	665	665	665	665
	-----	-----	-----	-----	-----	-----	-----
Total Cost Centers	\$329,559	\$317,074	\$316,936	\$330,145	\$330,145	\$330,145	\$330,145

FINANCING PLAN							

GENERAL FUND	329,559	317,074	316,936	330,145	330,145	330,145	330,145
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Total Financing Plan	\$329,559	\$317,074	\$316,936	\$330,145	\$330,145	\$330,145	\$330,145

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	271,049	274,551	274,751	281,979	281,979	281,979	281,979
5151 SOCIAL SECURITY	19,927	21,003	21,017	21,571	21,571	21,571	21,571
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Total Personnel Services	\$290,976	\$295,554	\$295,768	\$303,550	\$303,550	\$303,550	\$303,550
OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	1,056	4,302	3,660	4,200	4,200	4,200	4,200
5210 PROFESS DEVELOP/TRAI	1,474	7,109	4,915	6,990	6,990	6,990	6,990
5220 UTILITIES/FUEL/MILEA	614	797	624	797	797	797	797
5260 REPAIRS & MAINT-FAC/	428	438	429	998	998	998	998
5281 OCCUPATIONAL HEALTH	14,900	280	280	280	280	280	280
5290 PROFESS/TECHNICAL SE	19,278	6,692	9,586	11,650	11,650	11,650	11,650
5300 MATERIALS & SUPPLIES	833	1,902	1,674	1,680	1,680	1,680	1,680
	-----	-----	-----	-----	-----	-----	-----
Total Operating Expenses	\$38,583	\$21,520	\$21,168	\$26,595	\$26,595	\$26,595	\$26,595
GRAND TOTAL	\$329,559	\$317,074	\$316,936	\$330,145	\$330,145	\$330,145	\$330,145

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

FULL TIME EMPLOYEE (FTE) ANALYSIS						

ASST TOWN MGR/DIRECTOR HR	0.00	0.91	0.90	0.90	0.90	0.90
DIRECTOR HR/RISK MGT	1.00	0.00	0.00	0.00	0.00	0.00
SUPERVISOR, ADMIN HR	1.00	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
HUMAN RESOURCES ASST	1.00	1.00	1.00	1.00	1.00	1.00

Total FTE Personnel	4.00	3.91	3.90	3.90	3.90	3.90
FTE SALARIES & WAGES						

ASST TOWN MGR/DIRECTOR HR	0	100,376	102,339	102,339	102,339	102,339
DIRECTOR HR/RISK MGT	100,177	0	0	0	0	0
SUPERVISOR, ADMIN HR	67,671	67,671	69,715	69,715	69,715	69,715
EMPLOYEE BENEFITS COORD	58,962	58,962	60,743	60,743	60,743	60,743
HUMAN RESOURCES ASST	47,742	47,742	49,184	49,184	49,184	49,184

Total FTE Salaries & Wages	\$274,551	\$274,751	\$281,979	\$281,979	\$281,979	\$281,979

INSURANCE & CLAIMS #1070

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

The overall decrease in this budget is \$9,195 or 1.4%. Personnel Services are down \$14,600 and operating expenses are up \$5,405.

FYE 20 Insurance liability represents a 2% increase over FYE 19 due to industry wide rate increases.

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	2018 - 2019 Premium	2019 - 2020 Projected Total
Property/Boiler	\$132,591	\$135,243
Inland Marine	\$21,858	\$22,295
Hull/Boat	\$9,166	\$9,349
General Liability	\$122,081	\$124,523
Law Enforcement	\$55,036	\$56,137
Umbrella	\$65,608	\$66,920
Fiduciary Liability	\$6,055	\$6,176
Crime	\$3,596	\$3,668
Totals:	\$415,990	\$424,310

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	2018 - 2019 Premium	2019 - 2020 Projected Total
Auto	\$97,298	\$99,244
Totals:	\$97,298	\$99,244

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	2018 - 2019 Premium	2019 - 2020 Projected Total
Public Officials Liability	\$17,550	\$17,902
Public Officials EPLI	\$51,252	\$52,277
Bond - Tax Collector	400	408
Bond- Treasurer	\$1,000	\$1,020
Totals:	\$70,202	\$71,607

Cost Center 3 – Shellfish Commission

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

10703 Policy	2018 - 2019 Premium	2019 - 2020 Projected Total
Hull/Boat	\$5,413	\$5,522
Totals:	\$5,413	\$5,522

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 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

APPROPRIATION							

Personnel Services	13,963	26,600	15,600	12,000	12,000	12,000	12,000
Operating Expenses	590,741	620,898	614,523	626,303	626,303	626,303	626,303

Total Appropriation	\$604,704	\$647,498	\$630,123	\$638,303	\$638,303	\$638,303	\$638,303

COST CENTERS							

10700 GENERAL LIABILITY	406,522	429,862	416,610	424,930	424,930	424,930	424,930
10701 MV LIA & PHY DAMAGE	84,162	88,375	97,298	99,244	99,244	99,244	99,244
10702 PUBLIC OFFICIAL LIAB	73,067	78,180	70,202	71,607	71,607	71,607	71,607
10703 SHELLFISH COMMISSION	4,227	4,481	5,413	5,522	5,522	5,522	5,522
10705 ADMIN & CLAIM PAYMEN	22,763	20,000	25,000	25,000	25,000	25,000	25,000
10706 UNEMPLOYMENT	13,963	26,600	15,600	12,000	12,000	12,000	12,000

Total Cost Centers	\$604,704	\$647,498	\$630,123	\$638,303	\$638,303	\$638,303	\$638,303

FINANCING PLAN							

GENERAL FUND	604,704	647,498	630,123	638,303	638,303	638,303	638,303

Total Financing Plan	\$604,704	\$647,498	\$630,123	\$638,303	\$638,303	\$638,303	\$638,303

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

PERSONNEL SERVICES							

5154 UNEMPLOYMENT COMPENS	13,963	26,600	15,600	12,000	12,000	12,000	12,000
Total Personnel Services	\$13,963	\$26,600	\$15,600	\$12,000	\$12,000	\$12,000	\$12,000

OPERATING EXPENSES							

5280 INSURANCE/RISK MGMT	567,978	600,898	589,523	601,303	601,303	601,303	601,303
5289 INSURANCE CLAIM PAYM	22,763	20,000	25,000	25,000	25,000	25,000	25,000
Total Operating Expenses	\$590,741	\$620,898	\$614,523	\$626,303	\$626,303	\$626,303	\$626,303
GRAND TOTAL	\$604,704	\$647,498	\$630,123	\$638,303	\$638,303	\$638,303	\$638,303

SELF-FUNDED PLANS #1071

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$685,839 or 7.9%.

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 \$119 million as of June 30, 2018, up from \$114 million in 2017, a 4% increase. Actuarial liabilities continue to grow as active members earn additional benefits. Liabilities now exceed assets by \$23.8 million up from \$19.1 million in 2017. This resulting Funded Ratio of 83.6% is down from 86.0% in 2017.

While the market value of investment return for 2017 was 7.5%, the actuarial value was 6.9%, below the assumed 7.25% 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	2013	2014	2015	2016	2017	2018
Market Value Return	11.60%	15.80%	3.6%	-0.1%	10.3%	7.5%
Actuarial Value Return	5.90%	9.36%	8.8%	6.8%	6.7%	6.9%
Actuarial Assumption	8.00%	7.75%	7.75%	7.5%	7.5%	7.25%

Health Insurance 5153 (\$7,310,600)

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 2020 built off of the November 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 2020 totaling \$7,310,600. 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 2020, we are projecting a net cost increase from \$5,639,936 to \$5,999,572 (Line "Q"). The General Fund contribution for active and retired employees will see an increase from \$5,050,102 in FYE 2019 to \$5,377,087 (Line "R") in FYE 2020.

STATISTICAL ANALYSIS OF EXPERIENCES VS FUNDING HEALTH PLAN

		FYE 2017	FY 2018	FY 2019	FY 2020
A	Renewal – Self-Insured	\$6,144,666	\$6,054,591	\$6,253,628	\$6,353,740
B	Premium Based Retiree Coverage	\$525,919	\$518,130	\$576,096	\$571,860
C	Total Renewal	\$6,670,585	\$6,572,721	\$6,829,724	\$6,925,600
D	Health Savings Account Contributions	\$52,000	\$55,000	\$388,200	\$385,000
E	Total Health Insurance Costs	\$6,722,585	\$6,627,721	\$7,217,924	\$7,310,600
F	Percentage Increase in Health Insurance Costs	-8.22%	-1.4%	8.9%	1.3%
G	Fund Balance – Town Portion	\$2,376,369	\$1,928,443	\$457,293	(\$164,090)
H	Corridor Amount	\$1,379,992	\$1,368,242	(\$1,418,858)	(\$1,434,251)
I	Available Fund Balance	\$996,378	\$560,261	(\$961,565)	(\$1,598,341)
J	Fund Balance Used	\$697,484	\$336,121	\$0	\$0
K	% of Available Fund Balance Used	70%	60%	No available funds	No available funds
L	Total Health Insurance Costs	\$6,722,585	\$6,572,721	\$6,829,724	\$7,310,600
M	Less Fund Balance Used	(\$697,464)	(\$336,121)	\$0	\$0
N	Less Employee/Retiree Contributions	(\$1,640,489)	(\$1,755,322)	(\$1,577,988)	(\$1,381,949)
O	Recommended Fund Prior to Savings	\$4,384,632	\$4,536,278	\$5,639,936	\$5,999,572
P	Additional Renewal Savings	-\$225,000	\$0	\$0	\$0
Q	Equals Recommended Contribution - All Funds	\$4,159,632	\$4,536,278	\$5,639,936	\$5,999,572
R	Recommended Contribution – General Fund	\$3,736,587	\$4,082,650	\$5,050,102	\$5,377,087
S	Percentage Increase – General Fund Contribution	-19.63%	9.3%	23.7%	6.5%

Explanation for increased Health Care Costs

1. Renewal cost projections based on claims through November 2018.
2. Total expected Anthem self-funded plan costs, fully insured plan costs, and employer contributions to the Health Savings Accounts for the Town are increasing 1.3% compared to last year's budget number.
3. Expected costs per enrolled employee are increasing by 0.53% compared to last year's budget.
4. Town's claims and administrative fees of FY 2019 are running at 83% of budget. Using claims and fees through November of 2018.
5. The Town's movement towards Health Savings Account (H.S.A.) style plans is limiting cost increases as hoped.
6. Anthem projects a lower health care trend factor this year for medical and Rx expenses (11% on medical and 13% on Rx) compared to last year (14% on medical and 17% on Rx).
7. The Town's movement towards Health Savings Account (H.S.A) style plans leads to lower future projected costs as hoped.
8. The stop loss insurance policies are out to bid with a requested response date of April 11. Stop loss insurance carriers require claims data through February and potentially March prior to providing competitive bids.
9. Current stop loss attachment points (claims threshold at which the stop loss policy will begin payment) are \$200,000 per individual member and 125% aggregate plan wide.
10. As part of the stop loss RFP process, our insurance consultant will analyze carrier pricing as well as recent and historical claims data to confirm the appropriate attachment point.

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 (\$524,387)

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 2020, based on the July 1, 2018 actuarial evaluation, is \$485,930, increased from \$407,391 for FYE 2019. As of that date, the Town's portion of the Worker's Compensation Fund Balance stands at \$236,530, up from \$53,095 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 2020, this results in a fund balance deficit of -\$495,817, with a five year amortization of \$99,163. Coupled with the recommended contribution, this results in a total contribution of \$585,093 of which \$524,387 is to the General Fund.

Going Forward

The Town is invested in intensive training, updating safety manuals, and has initiated a safety incentive program.

FYE	2015	2016	2017	2018	2019	2020
Claims	\$375,206	\$508,505	\$262,173	349,857	TBD	TBD
Total WC Cost	\$453,268	\$575,053	\$399,991	426,416	TBD	TBD
Recommended Annual Contribution	\$221,822	\$331,610	\$400,030	\$419,578	\$407,391	485,930
WC Fund Bal	\$516,027	\$268,302	(\$7,888)	(\$200,582)	\$53,095	236,530
IBNR	\$306,966	\$411,067	\$630,473	\$565,706	\$741,699	732,347
Available Assets	\$209,061	(\$142,765)	(\$638,361)	(\$766,288)	(\$688,604)	(495,817)
*5 Yr. Amortization	\$69,687	(\$47,588)	(\$212,787)	(\$153,258)	(\$137,721)	(99,163)
Fund Balance Applied	\$69,687	\$0	\$0	\$0	\$0	\$0
Actual Contribution – All Funds	\$152,135	\$379,198	\$612,817	\$572,836	\$545,112	585,093
Actual Contribution – General Fund	\$137,837	\$343,693	\$555,004	\$515,552	\$488,103	524,387

* 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 49% decrease, from \$189,860 to \$96,543.

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

Statement #45 of June 2004 entitled "Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions", the Governmental Accounting Standards Board (GASB) has required the following: 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 illustrate the historical contribution information.

As post-employment benefits are deemed as part of the compensation paid to employees in return for services, their cost should be recognized as a future liability rather than after retirement. This follows the same methodology as applied to the pension benefits.

There is an allowance of up to a 30 year amortization period for liability which requires 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 July 1, 2017 was \$44,084,145 as compared to July 1, 2018 which increased to \$47,502,130. This was an increase of \$3,417,985. The Actuarial Value of Assets of July 1, 2017 \$17,126,882 and July 1, 2018 \$18,943,603, resulted in an increase in Unfunded Liabilities from \$26,957,263 to \$28,558,527, for an increase of \$1,601,264 in Unfunded Accrued Liabilities.

The Town determined that it would fund a total of \$500,000 for FYE 2020.

Annual Required Contribution – Summary of Town

	Based on 7/1/17 Actuarial Valuation	Based on 7/1/18 Actuarial Valuation
Accrued Liability	\$44,084,145	\$47,502,130
Actuarial Value of Assets	17,126,882	18,943,603
Unfunded Accrued Liability	26,957,263	28,558,527
Amortization Period	20	19
Amortization Growth Rate	3.75%	3.75%
Past Service Cost	1,849,587	1,993,047
Total Normal Cost	1,089,386	1,100,933
Employee Contributions	0	0
Net Normal Cost	1,089,386	1,100,933
Interest	220,423	224,313
ARC	3,159,396	3,318,293
Expected Benefit Payouts	1,822,344	2,052,272
Net Budget Impacts	1,337,052	1,266,021

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

APPROPRIATION							

Personnel Services	7,653,120	8,696,656	8,696,656	10,291,540	9,382,495	9,382,495	9,382,495

COST CENTERS							

10710 EMPLOYEE BENEFITS	6,127,537	6,739,743	6,739,743	7,815,517	7,593,014	7,593,014	7,593,014
10711 RETIREE HEALTH BENEF	874,202	1,267,053	1,267,053	1,245,815	1,245,815	1,245,815	1,245,815
10712 HEART & HYPERTENSION	181,381	189,860	189,860	95,543	95,543	95,543	95,543
10713 OPEB LIABILITY	470,000	500,000	500,000	1,134,665	448,123	448,123	448,123

Total Cost Centers	\$7,653,120	\$8,696,656	\$8,696,656	\$10,291,540	\$9,382,495	\$9,382,495	\$9,382,495

FINANCING PLAN							

GENERAL FUND	7,653,120	8,696,656	8,696,656	10,291,540	9,382,495	9,382,495	9,382,495

Total Financing Plan	\$7,653,120	\$8,696,656	\$8,696,656	\$10,291,540	\$9,382,495	\$9,382,495	\$9,382,495

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

PERSONNEL SERVICES							

5152 RETIREMENT	2,387,058	2,452,328	2,452,328	2,921,077	2,921,077	2,921,077	2,921,077
5153 HEALTH INSURANCE	3,208,448	3,783,049	3,783,049	4,353,775	4,131,272	4,131,272	4,131,272
5155 WORKER'S COMP	515,552	488,103	488,103	524,387	524,387	524,387	524,387
5158 LIFE INSURANCE	16,479	16,263	16,263	16,278	16,278	16,278	16,278
5159 HEART & HYPERTENSION	181,381	189,860	189,860	95,543	95,543	95,543	95,543
5160 HEALTH-RETIREE-CURRE	874,202	1,267,053	1,267,053	1,245,815	1,245,815	1,245,815	1,245,815
5170 OTHER POSTEMPLOY BEN	470,000	500,000	500,000	1,134,665	448,123	448,123	448,123

Total Personnel Services	\$7,653,120	\$8,696,656	\$8,696,656	\$10,291,540	\$9,382,495	\$9,382,495	\$9,382,495

Benefit Allocation by Function and Employee Affiliation

FUNCTION NUMBER & DESCRIPTION	# of FTEs	Non-Union		AFSCME	GMEA	Steelworkers	Police Union	Pol Non-Union	Employee Benefits						Heart & Hyper. #5159	TOTAL BENEFITS
		Town Plan	ICMA						Retirement #5152	ICMA #5152	Health #5153 & #5160	Life #5158	Work. Comp #5155	OPEB #5170		
GENERAL FUND :																
1005-TOWN CLERK	5.00	1.00			4.00				\$40,317	\$0	\$118,569	\$359	\$11,563	\$9,881		\$180,689
1010-EXECUTIVE MANAGEMENT	2.00	2.00							\$35,291	\$0	\$47,427	\$144	\$4,625	\$3,953		\$91,440
1011-INFORMATION TECHNOLOGY	6.00	2.00			4.00				\$57,963	\$0	\$142,282	\$431	\$13,876	\$11,858		\$226,409
1012-HUMAN RESOURCES	4.00	3.00	1.00						\$52,937	\$2,789	\$94,855	\$287	\$9,250	\$7,905		\$168,024
1013-FINANCE	20.00	4.00	1.00	2.00	13.00				\$180,264	\$3,208	\$474,274	\$1,436	\$46,252	\$39,526		\$744,960
1024-PUBLIC SAFETY	86.00	0.00			17.00			3.00	\$1,672,852	\$0	\$2,039,380	\$6,174	\$198,885	\$169,960	\$95,543	\$4,182,595
1035-PUBLIC WORKS	44.00	4.75		3.00	9.25	27.00			\$379,354	\$0	\$1,043,404	\$3,159	\$101,755	\$86,957		\$1,614,628
1046-PLANNING & DEVELOPMENT	14.00	5.00	1.00		8.00				\$133,571	\$2,984	\$331,992	\$1,005	\$32,377	\$27,668		\$529,607
1051-HUMAN SERVICES	8.00	1.00			7.00				\$57,320	\$0	\$189,710	\$574	\$18,501	\$15,810		\$281,915
1063-LIBRARY	19.00	3.00			16.00				\$143,622	\$0	\$450,561	\$1,364	\$43,940	\$37,549		\$677,036
1064-PARKS & RECREATION	18.75	4.00	1.25		9.00	4.50			\$153,111	\$5,684	\$444,632	\$1,346	\$43,362	\$37,055		\$685,190
GENERAL FUND: SUB-TOTAL: FYE 2020	226.75	29.75	4.25	5.00	87.25	31.50	66.00	3.00	\$2,906,402	\$14,675	\$5,377,087	\$16,278	\$524,387	\$448,123	\$95,543	\$9,382,495
OTHER FUNDS:																
2010-GOLF COURSE FUND	6.25	1.00	0.75			4.50			\$49,164	\$2,677	\$148,211	\$449	\$14,454	\$12,352		\$227,306
3240-REC & SENIOR ACTIVITIES										\$895						\$895
2020-SEWER FUND	19.00	3.25			2.75	13.00			\$163,988	\$0	\$450,561	\$1,364	\$43,940	\$37,549		\$697,402
5000-SCHOOL PROJECTS	1.00	1.00							\$17,646	\$0	\$23,713	\$72	\$2,313	\$1,976		\$45,720
OTHER FUNDS: SUB-TOTAL: FYE 2020	26.25	5.25	0.75	0.00	2.75	17.50	0.00	0.00	\$230,798	\$3,572	\$622,485	\$1,884	\$60,706	\$51,877		\$971,323
T O T A L S - ALL FUNDS-----FYE 2020	253.00	35.00	5.00	5.00	90.00	49.00	66.00	3.00	\$3,137,200	\$18,247	\$5,999,572	\$18,162	\$585,093	\$500,000	\$95,543	\$10,353,817
FYE 2019 Adopted Budget: General & Other																
\$ Change from FYE 2019 to FYE 2020									\$2,647,000	\$21,713	\$5,639,936	\$18,162	\$545,112	\$616,797	\$189,860	\$9,678,580
% Change from FYE 2019 to FYE 2020									\$490,200	(\$3,466)	\$359,636	\$0	\$39,981	(\$116,797)	(\$94,317)	\$675,237
									18.5%	-16.0%	6.4%	0.0%	7.3%	-18.9%	-49.7%	7.0%

FINANCE #1013

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$143,199 or 9.8%. Personnel Services are up \$143,002 and operating expenses are up \$197.

Personnel Services increase:

- Deputy Finance Director hired at end of 2019 is fully funded for 2020
- Part Time Financial Assistant I in Purchasing Division

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. The 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 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
APPROPRIATION							
Personnel Services	1,281,186	1,345,503	1,358,446	1,488,505	1,488,505	1,488,505	1,488,505
Operating Expenses	109,007	119,810	131,295	134,344	120,007	120,007	120,007
Total Appropriation	\$1,390,193	\$1,465,313	\$1,489,741	\$1,622,849	\$1,608,512	\$1,608,512	\$1,608,512
COST CENTERS							
10130 LEADERSHIP/GEN SUPPT	242,474	259,605	277,937	368,968	368,968	368,968	368,968
10131 ACCOUNTING/TREASURY	339,528	340,348	374,075	345,983	340,257	340,257	340,257
10133 ASSESSMENT	355,747	366,457	358,663	376,124	371,819	371,819	371,819
10135 REVENUE COLLECTION	327,010	352,865	332,640	353,815	349,859	349,859	349,859
10137 PURCHASING	125,434	146,038	146,426	177,959	177,609	177,609	177,609
Total Cost Centers	\$1,390,193	\$1,465,313	\$1,489,741	\$1,622,849	\$1,608,512	\$1,608,512	\$1,608,512
FINANCING PLAN							
INTEREST INCOME	372,319	200,000	550,000	480,000	480,000	480,000	550,000
TAX COLLECTION SERVICES	148,819	150,991	150,991	159,674	159,674	159,674	159,674
GIS REVENUE	904	600	1,231	1,000	1,000	1,000	1,000
FINANCE DEPT COPIES	866	900	900	950	950	950	950
RETURNED CHECK FEES	1,337	1,100	1,100	1,300	1,300	1,300	1,300
AIRCRAFT REGISTRATIONS	20,910	21,000	22,310	19,700	19,700	19,700	19,700
DELINQUENT MV FEE	17,836	16,000	16,100	16,200	16,200	16,200	16,200
SALE OF FIXED ASSETS	7,774	2,500	2,551	5,000	5,000	5,000	5,000
MISC-UNCLASSIFIED	2,506	0	1,948	0	0	0	0
GENERAL FUND	816,922	1,072,222	742,610	939,025	924,688	924,688	854,688
Total Financing Plan	\$1,390,193	\$1,465,313	\$1,489,741	\$1,622,849	\$1,608,512	\$1,608,512	\$1,608,512

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	1,172,118	1,241,382	1,215,214	1,350,871	1,350,871	1,350,871	1,350,871
5102 PART TIME PERSONNEL	856	0	15,150	0	0	0	0
5104 OVERTIME PAY	2,748	2,893	1,705	3,150	3,150	3,150	3,150
5105 LONGEVITY PAY	3,910	4,150	2,435	1,730	1,730	1,730	1,730
5109 SALARY ADJUSTMENTS	14,140	0	25,902	0	0	0	0
5110 REGULAR PART TIME	0	0	0	25,460	25,460	25,460	25,460
5112 SICK INCENTIVE	882	1,360	1,400	1,415	1,415	1,415	1,415
5117 ALLOWANCES	0	100	100	100	100	100	100
5151 SOCIAL SECURITY	86,532	95,618	96,540	105,779	105,779	105,779	105,779

Total Personnel Services	\$1,281,186	\$1,345,503	\$1,358,446	\$1,488,505	\$1,488,505	\$1,488,505	\$1,488,505

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	49,838	55,079	54,853	52,975	52,975	52,975	52,975
5210 PROFESS DEVELOP/TRAI	2,783	7,619	9,380	10,115	10,115	10,115	10,115
5220 UTILITIES/FUEL/MILEA	12	270	100	170	170	170	170
5230 PYMNTS/CONTRIBUTIONS	137	0	0	0	0	0	0
5240 BOARDS & COMMISSIONS	50	300	300	350	350	350	350
5260 REPAIRS & MAINT-FAC/	2,059	2,396	2,101	2,786	2,786	2,786	2,786
5281 OCCUPATIONAL HEALTH	0	140	175	350	350	350	350
5290 PROFESS/TECHNICAL SE	41,547	41,642	37,142	41,857	41,857	41,857	41,857
5300 MATERIALS & SUPPLIES	9,225	12,364	11,711	11,404	11,404	11,404	11,404
5316 VEHICLE MAINT FEE	300	0	0	0	0	0	0
5317 VEHICLE FUEL	206	0	0	0	0	0	0
5400 EQUIP/MACHINRY& FURN	2,384	0	15,533	14,337	0	0	0
5410 COMPUTER EQUIPMENT	466	0	0	0	0	0	0

Total Operating Expenses	\$109,007	\$119,810	\$131,295	\$134,344	\$120,007	\$120,007	\$120,007

GRAND TOTAL	\$1,390,193	\$1,465,313	\$1,489,741	\$1,622,849	\$1,608,512	\$1,608,512	\$1,608,512

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
----- 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
DEPUTY FINANCE DIRECTOR	0.00	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 ASST I 35 HRS	4.00	3.00	3.00	3.00	3.00	3.00
FINANCIAL ASST I 40 HRS	0.00	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
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	20.00	20.00	20.00	20.00	20.00
----- FTE SALARIES & WAGES -----						
DIRECTOR OF FINANCE	115,172	118,636	126,966	126,966	126,966	126,966
TAX COLLECTOR	80,747	80,747	84,019	84,019	84,019	84,019
TREASURER/ACCT MGR	85,900	86,327	87,653	87,653	87,653	87,653
ASSESSOR	101,820	101,821	103,857	103,857	103,857	103,857
DEPUTY FINANCE DIRECTOR	0	13,193	85,753	85,753	85,753	85,753
PURCHASING AGENT	78,413	78,802	80,012	80,012	80,012	80,012
ACCOUNTANT	71,619	71,619	74,522	74,522	74,522	74,522
BUDGET ANALYST & COORD.	66,912	67,244	68,277	68,277	68,277	68,277
ASSISTANT ASSESSOR	61,509	61,496	64,475	64,475	64,475	64,475
DEPUTY TAX COLLECTOR	56,527	56,404	59,142	59,142	59,142	59,142
ASSESS ANALYST ASSOCIATE	56,527	49,195	51,553	51,553	51,553	51,553
ASSESSMENT TECHNICIAN	54,318	54,327	55,840	55,840	55,840	55,840
FINANCIAL ASST I 35 HRS	193,955	105,863	136,224	136,224	136,224	136,224
FINANCIAL ASST I 40 HRS	0	50,196	52,632	52,632	52,632	52,632
FINANCIAL ASST II 35 HRS	52,043	52,037	54,571	54,571	54,571	54,571
FINANCIAL ASST II 40 HRS	121,619	123,013	118,934	118,934	118,934	118,934
OFFICE ASSISTANT II (35)	44,299	44,295	46,441	46,441	46,441	46,441
Total FTE Salaries & Wages	\$1,241,382	\$1,215,214	\$1,350,871	\$1,350,871	\$1,350,871	\$1,350,871

REVALUATION FUND #2120

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function. The overall increase in this budget is \$93,400 or 105.2%.

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 2019 -10% and FYE 2018 -56%) 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 October 1, 2016 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 the cost is included in the FYE 2020 budget.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

APPROPRIATION							

Operating Expenses	68,987	88,800	88,800	182,200	182,200	182,200	182,200
Total Appropriation	\$68,987	\$88,800	\$88,800	\$182,200	\$182,200	\$182,200	\$182,200

COST CENTERS							

21200 PROPERTY REVALUATION	68,987	88,800	88,800	182,200	182,200	182,200	182,200
Total Cost Centers	\$68,987	\$88,800	\$88,800	\$182,200	\$182,200	\$182,200	\$182,200

FINANCING PLAN							

INTEREST INCOME	201	150	1,800	1,800	1,800	1,800	1,800
PAYMENTS FROM OTHER FUNDS	87,500	225,000	225,000	240,000	240,000	240,000	240,000
Total Financing Plan	\$87,701	\$225,150	\$226,800	\$241,800	\$241,800	\$241,800	\$241,800

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	762	1,610	1,610	2,000	2,000	2,000	2,000
5290 PROFESS/TECHNICAL SE	68,094	87,000	87,000	180,000	180,000	180,000	180,000
5300 MATERIALS & SUPPLIES	131	190	190	200	200	200	200

Total Operating Expenses	\$68,987	\$88,800	\$88,800	\$182,200	\$182,200	\$182,200	\$182,200

GRAND TOTAL	\$68,987	\$88,800	\$88,800	\$182,200	\$182,200	\$182,200	\$182,200

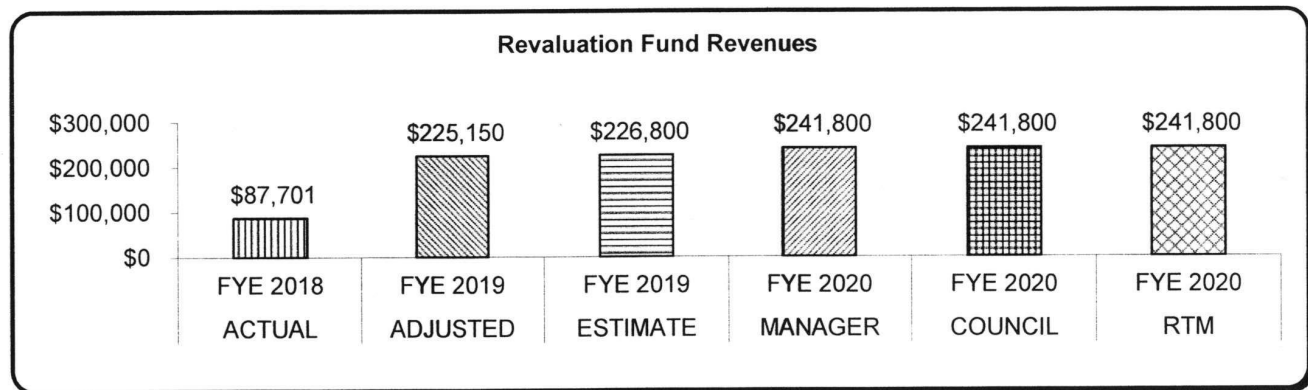
**TOWN OF GROTON, CT
FYE 2020 BUDGET**

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 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
4412 Interest Income	\$ 201	\$ 150	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
4766 Payments from Other Funds	\$ 87,500	\$ 225,000	\$ 225,000	\$ 240,000	\$ 240,000	\$ 240,000
4999 Fund Balance Applied	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 87,701	\$ 225,150	\$ 226,800	\$ 241,800	\$ 241,800	\$ 241,800



Audit Fund Balance as of 6/30/2018	\$ 33,375
Estimated Fund Balance as of 6/30/19	\$ 171,375
Estimated Fund Balance as of 6/30/20	\$ 230,975
Fund Balance as a % of 2020 Expenditures	126.77%

PUBLIC SAFETY #1024

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$216,323 or 2.6%. Personnel Services are up \$168,509 and operating expenses are up \$47,814.

- 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.
- Personnel services have increased in the proposed budget due to scheduled pay raises in collective bargaining agreements with the unions.
- Operating expenses have increased slightly primarily due to the service/user agreement with the State of Connecticut for use of their public safety radio network. The department will realize savings in the long run due to this agreement. The costs of maintenance and equipment replacement performed by the State will benefit from an economy of scale that will allow the Town to project costs (service agreement) with no unexpected expenses.
- This proposed budget includes the addition of a patrol lieutenant position. A patrol lieutenant position was cut in FYE 2019. The FYE 2019 cut has led to an increase in overtime costs and frequent orders for other supervisors to work extended overtime hours to cover the vacancy. The replacement overtime request for FYE 2020 was reduced by \$94,068 from FYE 2019 to support the reestablishment of this critical position.
- In FYE 2019, the restored Community Policing Program was active in many areas of community outreach and education. Those efforts will continue in FYE 2020.
- In the Emergency Communications and Emergency Management area, efficiencies have been realized through the FYE 2018 consolidation with the Police Department. Of note is the fact that new communications equipment for police communications and the fielding of new hardware (mobile and portable radios) is on-going. Additional enhancements to the dispatch center have taken place during FYE 2019 to include new dispatch consoles and 911 "Digitizers." Direct engagement with our public safety partners in the Fire Service and EMS have created a more solid partnership of the involved agencies, while also ensuring that stakeholders have input into the systems, processes and operations that are of critical importance to all. In addition, more personnel will participate in supervision of staff and participation in Emergency Management functions in times of drills and emergencies.

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, and recording and licensing duties, are part of the overall function.

Cost Center 2 – Special Services Bureau

Special Services maintains a dual role in conducting investigations of sex crimes and child & 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 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 7 – Community Oriented Policing

Community Policing Program which is active in community outreach and education.

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, 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 Crimes

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. There is no budgeted amount for this cost center because the frequency of these types of investigations cannot be predicted and the amount of hours expended varies depending upon specific circumstances.

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 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 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
APPROPRIATION							
Personnel Services	7,309,243	7,832,174	7,716,745	8,190,683	8,000,683	8,000,683	8,000,683
Operating Expenses	890,793	514,842	502,811	562,656	562,656	562,656	562,656
Total Appropriation	\$8,200,036	\$8,347,016	\$8,219,556	\$8,753,339	\$8,563,339	\$8,563,339	\$8,563,339
COST CENTERS							
10240 LEADERSHIP/GEN SUPPO	601,869	651,473	661,104	697,770	697,770	697,770	697,770
10241 TRAINING	192,485	215,881	199,717	212,563	212,563	212,563	212,563
10242 SPECIAL SERVICES BUR	367,039	387,951	383,010	477,385	477,385	477,385	477,385
10243 PATROL	5,023,620	4,865,447	4,985,573	5,087,786	4,897,786	4,897,786	4,897,786
10244 ASSEMBLY SAFETY	33,923	39,114	34,790	39,114	39,114	39,114	39,114
10246 POLICE CANINE	66,488	56,385	46,621	55,731	55,731	55,731	55,731
10247 COMM ORIENTED POLICI	0	0	0	77,656	77,656	77,656	77,656
10248 CRIMINAL INVEST/EVID	395,411	603,008	446,026	580,202	580,202	580,202	580,202
10249 ANIMAL CONTROL	146,746	161,021	149,161	158,827	158,827	158,827	158,827
1024A MAJOR CRIMES	208	0	0	0	0	0	0
1024C EMERGENCY COMMUNICAT	1,309,133	1,343,731	1,308,134	1,360,770	1,360,770	1,360,770	1,360,770
1024D EMERGENCY MANAGEMENT	63,114	23,005	5,420	5,535	5,535	5,535	5,535
Total Cost Centers	\$8,200,036	\$8,347,016	\$8,219,556	\$8,753,339	\$8,563,339	\$8,563,339	\$8,563,339
FINANCING PLAN							
OTHER LICENSES/PERMITS	12,565	13,790	4,410	6,500	6,500	6,500	6,500
COURT FINES	13,564	17,000	9,825	13,000	13,000	13,000	13,000
PARKING TICKETS	1,021	1,100	1,200	1,300	1,300	1,300	1,300
911 ENHANCEMENT	163,431	165,318	164,000	165,318	165,318	165,318	165,318
NUCLEAR SAFETY DRILL	34,490	38,000	37,000	38,000	38,000	38,000	38,000
EMERGENCY MGMTG (SLA)	20,084	20,019	20,150	20,150	20,150	20,150	20,150
ACCIDENT REPORTS	3,987	2,850	3,500	3,500	3,500	3,500	3,500
DISPATCH-PARAMEDIC SERV	1,000	2,000	2,000	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	29,134	22,257	25,000	22,257	22,257	22,257	22,257
MISC-UNCLASSIFIED	259	0	0	0	0	0	0
ANIMAL CONTROL FEES	2,530	2,300	2,200	2,300	2,300	2,300	2,300
LEASE FEES	30,789	31,950	31,950	33,950	33,950	33,950	33,950
PAYMENTS FROM OTHER FUNDS	0	26,779	26,779	23,284	23,284	23,284	23,284
GENERAL FUND	7,834,363	7,950,834	7,838,723	8,368,961	8,178,961	8,178,961	8,178,961
Total Financing Plan	\$8,200,036	\$8,347,016	\$8,219,556	\$8,753,339	\$8,563,339	\$8,563,339	\$8,563,339

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	5,708,683	6,297,157	5,947,465	6,531,897	6,531,897	6,531,897	6,531,897
5102 PART TIME PERSONNEL	36,410	59,172	53,947	51,824	51,824	51,824	51,824
5104 OVERTIME PAY	581,956	608,603	697,175	623,660	623,660	623,660	623,660
5105 LONGEVITY PAY	33,320	36,270	34,430	35,540	35,540	35,540	35,540
5106 COLLEGE INCENTIVE PA	90,985	113,099	98,248	113,099	113,099	113,099	113,099
5107 SHIFT REPLACEMENT OT	397,100	434,686	420,196	380,618	340,618	340,618	340,618
5109 SALARY ADJUSTMENTS	44,892	(159,000)	52,429	0	(150,000)	(150,000)	(150,000)
5111 PREMIUM PAY/OUT OF C	76,744	88,250	95,729	93,417	93,417	93,417	93,417
5112 SICK INCENTIVE	43,491	46,950	36,058	48,026	48,026	48,026	48,026
5115 SHIFT PREMIUM	69,169	79,288	70,406	78,352	78,352	78,352	78,352
5116 WAGE CONTINUATION	23,520	0	0	0	0	0	0
5117 ALLOWANCES	24,234	25,900	23,845	25,900	25,900	25,900	25,900
5151 SOCIAL SECURITY	178,739	201,799	186,817	208,350	208,350	208,350	208,350

Total Personnel Services	\$7,309,243	\$7,832,174	\$7,716,745	\$8,190,683	\$8,000,683	\$8,000,683	\$8,000,683

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	10,070	9,365	9,679	10,100	10,100	10,100	10,100
5210 PROFESS DEVELOP/TRAI	58,277	52,047	53,790	60,356	60,356	60,356	60,356
5220 UTILITIES/FUEL/MILEA	94,743	109,335	100,635	109,395	109,395	109,395	109,395
5260 REPAIRS & MAINT-FAC/	96,324	108,830	110,511	109,464	109,464	109,464	109,464
5261 SOFTWARE MAINT FEES	4,869	5,250	5,050	5,250	5,250	5,250	5,250
5281 OCCUPATIONAL HEALTH	4,410	4,000	4,386	4,300	4,300	4,300	4,300
5290 PROFESS/TECHNICAL SE	81,889	106,618	104,092	144,394	144,394	144,394	144,394
5300 MATERIALS & SUPPLIES	90,025	116,397	113,018	116,397	116,397	116,397	116,397
5310 VEHICLE OPER/MAINT	1,014	3,000	1,650	3,000	3,000	3,000	3,000
5316 VEHICLE MAINT FEE	74,500	0	0	0	0	0	0
5317 VEHICLE FUEL	116,093	0	0	0	0	0	0
5400 EQUIP/MACHINRY& FURN	257,552	0	0	0	0	0	0
5410 COMPUTER EQUIPMENT	1,027	0	0	0	0	0	0

Total Operating Expenses	\$890,793	\$514,842	\$502,811	\$562,656	\$562,656	\$562,656	\$562,656

GRAND TOTAL	\$8,200,036	\$8,347,016	\$8,219,556	\$8,753,339	\$8,563,339	\$8,563,339	\$8,563,339

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

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
POLICE CAPTAIN	1.00	1.00	1.00	1.00	1.00	1.00
POLICE LIEUTENANT	3.00	3.00	4.00	4.00	4.00	4.00
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	11.00	11.00	11.00	11.00	11.00	11.00
TELECOMMUNICATOR IV	2.00	2.00	2.00	2.00	2.00	2.00
PATROL OFFICER	41.00	42.00	42.00	42.00	42.00	42.00
DETECTIVE	5.00	4.00	4.00	4.00	4.00	4.00
INVESTIGATOR	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	1.00	1.00	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II (40)	2.00	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	85.00	85.00	86.00	86.00	86.00	86.00
FTE SALARIES & WAGES						

CHIEF OF POLICE	125,460	130,478	138,307	138,307	138,307	138,307
DEPUTY CHIEF	103,103	107,227	113,661	113,661	113,661	113,661
POLICE CAPTAIN	101,198	105,246	111,561	111,561	111,561	111,561
POLICE LIEUTENANT	278,678	275,584	379,592	379,592	379,592	379,592
DETECTIVE LIEUTENANT	92,893	92,893	95,948	95,948	95,948	95,948
PATROL SERGEANT	773,323	786,632	798,748	798,748	798,748	798,748
TELECOMMUNICATOR III	679,674	602,610	696,355	696,355	696,355	696,355
TELECOMMUNICATOR IV	137,946	137,946	141,788	141,788	141,788	141,788
PATROL OFFICER	2,904,001	2,797,728	3,066,875	3,066,875	3,066,875	3,066,875
DETECTIVE	397,384	241,426	292,372	292,372	292,372	292,372
INVESTIGATOR	317,907	317,907	328,361	328,361	328,361	328,361
ANIMAL CONTROL OFFICER	61,968	61,968	66,482	66,482	66,482	66,482
ASST. ANIMAL CONTROL OFCR	58,271	58,253	62,590	62,590	62,590	62,590
POLICE SUPPORT SPECIALIST	60,000	61,200	63,048	63,048	63,048	63,048
OFFICE ASSISTANT II (40)	110,689	110,690	114,874	114,874	114,874	114,874
OFFICE ASST. III (40)	59,659	59,675	61,337	61,337	61,337	61,337

Total FTE Salaries & Wages	\$6,262,156	\$5,947,465	\$6,531,898	\$6,531,898	\$6,531,898	\$6,531,898

PUBLIC WORKS #1035

Final FYE 20 Budget Result: During budget deliberations, the Town Council reduced this function by \$7,000. The overall increase in this budget is \$316,239 or 5.5%. Personnel Services are up \$83,535 and operating expenses are up \$232,704.

Personnel Services:

\$14,000 in overtime – After hour call in to remove trees from roadways. The last two years of gypsy moths and draught have stressed many of the oaks in the area.

Operations:

\$23,455 increase in utility billing in the Groton Utilities service area for streetlights.

\$25,211 increase in utilities (electric) in Groton Utilities service area includes a rate increase and added space at the Groton Community Center (Fitch).

\$19,000 increase in Utilities account for heating oil. This is based on the full use of Wings B/C/D and partial use of Wing A for the Groton Community Center (Fitch).

\$8,000 in additional utility costs for vacant school buildings transferred to the Town (Colonel Ledyard School from the City and Pleasant Valley School from the Board of Education).

\$17,000 increase for miscellaneous unidentified repair to Town buildings.

\$40,000 for the planned rebuild of the chiller (AC) at the Police Station. This is a preventative maintenance action where the unit can be taken off line during the winter months, reconditioned and brought back online before the cooling season begins.

\$81,700 for MS4: 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 with the Connecticut Department of Energy & Environmental Protection (DEEP) General Permit for the Discharge of Stormwater from Small Municipal Separate Storm Sewer Systems (MS4s) effective July 1, 2017.

The MS4 General Permit mandates the Town develop, implement and enforce Best Management Practices (BMPs) for the six Minimum Control Measures. One of the largest impacts is the permit requires the Town to implement a screening and monitoring program for all outfalls monitoring now 39 that discharge to impaired waters as defined in the most recent *Connecticut Integrated Water Quality Report*. The Town must also meet certain criteria for discharges to impaired waters, waters for which nitrogen, phosphorus, bacteria, or mercury are Stormwater Pollutants of Concern, or waters which have pollution load reductions specified within a Total Maximum Daily Load (TMDL: water quality implementation plan established pursuant to Section 303 of the Clean Water Act). The cost estimate has been prepared by NEMO. Next year will see an increase in the funding request.

\$54,470 increase for custodial services for Groton Police station: With the retirement of the last custodial in the public works department, the work is being performed by a contracted service.

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 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

APPROPRIATION							

Personnel Services	3,319,101	3,355,847	3,255,510	3,439,382	3,439,382	3,439,382	3,439,382
Operating Expenses	2,510,859	2,429,246	2,528,076	2,733,718	2,668,950	2,661,950	2,661,950

Total Appropriation	\$5,829,960	\$5,785,093	\$5,783,586	\$6,173,100	\$6,108,332	\$6,101,332	\$6,101,332

COST CENTERS							

10350 LEADERSHIP/GEN SUPPT	546,493	482,797	437,452	456,571	456,071	456,071	456,071
10351 ENGINEERING	423,221	417,487	425,530	450,181	448,590	448,590	448,590
10352 PUBLIC BUILDINGS	1,047,176	1,191,359	1,254,900	1,314,196	1,257,469	1,257,469	1,257,469
10354 STORMWATER MS4	0	173,274	195,425	287,378	286,378	286,378	286,378
10355 ROADS & STREETS	1,612,430	1,326,123	1,348,104	1,386,237	1,386,237	1,386,237	1,386,237
10356 SNOW/ICE CONTROL	396,820	304,532	182,054	306,334	306,334	306,334	306,334
10357 STREET LIGHTING	290,409	351,685	348,752	372,700	372,700	372,700	372,700
10358 POST CLOSURE MAINTEN	35,731	59,380	39,400	38,298	38,298	38,298	38,298
10359 RESIDENTIAL TRANSFER	398,878	221,520	278,857	301,421	296,471	296,471	296,471
1035A FLEET MAINTENANCE	431,371	515,120	514,559	483,488	483,488	483,488	483,488
1035B VACATED SCHOOL STRUC	77,608	10,450	19,187	13,625	13,625	6,625	6,625
1035C UTILITIES	569,823	731,366	739,366	762,671	762,671	762,671	762,671

Total Cost Centers	\$5,829,960	\$5,785,093	\$5,783,586	\$6,173,100	\$6,108,332	\$6,101,332	\$6,101,332

FINANCING PLAN							

MUNICIPAL PROJECT GRANT	1,242,507	1,240,819	1,240,819	1,240,819	1,240,819	1,240,819	1,240,819
HIGHWAY ILLUMINATION	3,730	470	470	470	470	470	470
TOWN HIGHWAY AID	377,036	377,036	375,122	375,122	375,122	375,122	375,122
SNOW/ICE CONTROL SVCS	28,072	20,000	10,000	20,000	20,000	20,000	20,000
SALE OF FIXED ASSETS	0	0	456	0	0	0	0
MISC-UNCLASSIFIED	12,851	0	9,177	0	0	0	0
DISPOSAL FEES	184,978	130,000	196,000	170,050	170,050	170,050	170,050
LEASE FEES	135,275	132,191	141,830	146,073	146,073	146,073	146,073
GENERAL FUND	3,845,511	3,884,577	3,809,712	4,220,566	4,155,798	4,148,798	4,148,798

Total Financing Plan	\$5,829,960	\$5,785,093	\$5,783,586	\$6,173,100	\$6,108,332	\$6,101,332	\$6,101,332

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	2,821,613	2,917,780	2,929,319	3,020,426	3,020,426	3,020,426	3,020,426
5104 OVERTIME PAY	211,388	191,878	87,560	204,878	204,878	204,878	204,878
5105 LONGEVITY PAY	16,630	17,410	17,230	17,125	17,125	17,125	17,125
5109 SALARY ADJUSTMENTS	1,573	37,483	39,489	0	0	0	0
5111 PREMIUM PAY/OUT OF C	25,265	27,604	27,514	27,649	27,649	27,649	27,649
5112 SICK INCENTIVE	3,008	3,848	3,003	3,945	3,945	3,945	3,945
5116 WAGE CONTINUATION	2,171	0	116	0	0	0	0
5117 ALLOWANCES	13,046	13,186	8,778	12,440	12,440	12,440	12,440
5119 SALARY REIMBURSEMENT	0	(95,005)	(95,005)	(97,875)	(97,875)	(97,875)	(97,875)
5151 SOCIAL SECURITY	224,407	241,663	237,506	250,794	250,794	250,794	250,794

Total Personnel Services	\$3,319,101	\$3,355,847	\$3,255,510	\$3,439,382	\$3,439,382	\$3,439,382	\$3,439,382

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	3,467	9,224	8,528	8,295	8,295	8,295	8,295
5210 PROFESS DEVELOP/TRAI	6,737	16,345	15,275	18,422	17,922	17,922	17,922
5220 UTILITIES/FUEL/MILEA	966,534	1,131,726	1,144,708	1,201,879	1,195,879	1,188,879	1,188,879
5230 PYMNTS/CONTRIBUTIONS	5,831	7,898	5,988	7,998	7,998	7,998	7,998
5260 REPAIRS & MAINT-FAC/	110,400	210,521	206,175	260,413	260,413	260,413	260,413
5261 SOFTWARE MAINT FEES	7,289	7,908	5,340	9,580	9,580	9,580	9,580
5281 OCCUPATIONAL HEALTH	42,859	80,871	78,800	85,278	85,278	85,278	85,278
5290 PROFESS/TECHNICAL SE	552,083	598,050	651,947	780,944	726,726	726,726	726,726
5300 MATERIALS & SUPPLIES	394,309	293,703	306,315	296,213	296,213	296,213	296,213
5316 VEHICLE MAINT FEE	264,625	0	0	0	0	0	0
5317 VEHICLE FUEL	101,494	0	0	0	0	0	0
5400 EQUIP/MACHINRY& FURN	54,386	54,000	86,000	40,046	40,046	40,046	40,046
5410 COMPUTER EQUIPMENT	845	19,000	19,000	24,650	20,600	20,600	20,600

Total Operating Expenses	\$2,510,859	\$2,429,246	\$2,528,076	\$2,733,718	\$2,668,950	\$2,661,950	\$2,661,950

GRAND TOTAL	\$5,829,960	\$5,785,093	\$5,783,586	\$6,173,100	\$6,108,332	\$6,101,332	\$6,101,332

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

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	1.75	1.75	1.75	1.75	1.75	1.75
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 ASST I 35 HRS	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	0.50	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
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	1.00	1.00	1.00	1.00
EQUIPMENT OPERATOR	13.00	14.00	14.00	14.00	14.00	14.00
CUSTODIAN	1.00	0.00	0.00	0.00	0.00	0.00

Total FTE Personnel	44.00	44.00	44.00	44.00	44.00	44.00
FTE SALARIES & WAGES						

DIRECTOR OF PUBLIC WORKS	90,461	90,461	92,288	92,288	92,288	92,288
SUPER TECHNICAL SERVICES	99,083	99,083	101,065	101,065	101,065	101,065
SUSTAINABILITY PROJ/MANAG	88,254	88,254	90,919	90,919	90,919	90,919
SUPERVISOR, ADMIN PW	71,700	71,700	73,866	73,866	73,866	73,866
CIVIL ENGINEER PE	141,955	149,500	153,694	153,694	153,694	153,694
PROJECT MGMT SPECIALIST	134,085	114,633	128,893	128,893	128,893	128,893
ENGINEERING TECH II	66,044	66,032	69,231	69,231	69,231	69,231
INSPECTOR I	61,816	61,802	64,799	64,799	64,799	64,799
MATERIAL CONTROL SPEC	62,078	62,088	63,817	63,817	63,817	63,817
FINANCIAL ASST I 35 HRS	49,803	49,800	51,576	51,576	51,576	51,576
FINANCIAL ASST II 40 HRS	62,078	62,088	63,817	63,817	63,817	63,817
OFFICE ASSISTANT II (35)	24,457	24,456	25,641	25,641	25,641	25,641
PUBLIC BLDG & FLEET SUPV	91,604	91,605	93,437	93,437	93,437	93,437
FOREMAN	208,810	208,810	215,116	215,116	215,116	215,116
PUBLIC WORKS SUPER R&S	88,047	88,047	89,808	89,808	89,808	89,808
FLOOR LEADER	77,945	77,979	80,151	80,151	80,151	80,151
CHIEF EQUIPMENT MECHANIC	210,384	210,326	218,944	218,944	218,944	218,944
SKILLED BUILDING TECH	124,793	124,787	130,564	130,564	130,564	130,564
HEAVY EQUIP OPERATOR	195,559	195,624	200,560	200,560	200,560	200,560
MAINTENANCE WORKER	121,888	121,900	126,607	126,607	126,607	126,607
MAINTAINER	43,624	45,424	48,564	48,564	48,564	48,564
EQUIPMENT OPERATOR	746,319	806,281	837,071	837,071	837,071	837,071
CUSTODIAN	56,992	18,639	0	0	0	0

Total FTE Salaries & Wages	\$2,917,780	\$2,929,319	\$3,020,426	\$3,020,426	\$3,020,426	\$3,020,426

SEWER OPERATING #2020

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

The overall decrease in this budget is \$597,949 or 8.8%. Personnel Services are up \$69,194 and operating expenses are down \$667,143.

The overall reduction is primarily related to the reduced Capital Improvement Program construction spending requests. The FYE 20 CIP program consists of funding requests for infrastructure inspections, design and engineering services for future projects, and to complete a resiliency study of low lying sewer infrastructure. Personnel services costs do not include any new personnel. These costs are higher in response to predominantly contractual salary and benefit cost increases.

At their February 19, 2019 meeting, the Water Pollution Control Authority tentatively endorsed a rate increase of 3.03% which changes the fixed residential rate from \$33 to \$34 per month and the metered/commercial rate from \$5.26 per one hundred cubic feet to \$5.42 per one hundred cubic feet of water used. This raise increase will be used to increase the operating fund balance in anticipation of increasing CIP costs related to updating and rehabilitating electrical and mechanical systems at or approaching the end of their service lives. The Authority decided at its May meeting to not increase the rates for FYE 20.

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 2020 Sewer Operating Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/18	FYE 2019 Principal Payment	FYE 2019 Interest Payment	FYE 2020 Principal Payment	FYE 2020 Interest Payment
2029	2,710,000.00	12/13/2011	18	Fort Hill Homes (refunding)	1,890,000.00	195,000.00	52,250.00	190,000.00	48,400.00
2028	2,020,000.00	3/12/2013	16	Fort Hill Homes (refunding)	1,535,000.00	160,000.00	41,787.50	160,000.00	36,987.50
				Totals	3,425,000.00	355,000.00	94,037.50	350,000.00	85,387.50

Debt Service Payment FYE 2020 through FYE 2029 Fort Hill Homes Sewer Rehab

Function #20205-Sewer Operating			
FYE	Principal	Interest	FYE Total
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 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
APPROPRIATION							
Personnel Services	2,102,195	2,281,745	2,294,222	2,427,111	2,350,939	2,350,939	2,350,939
Operating Expenses	4,551,569	4,533,754	4,481,711	3,910,250	3,866,611	3,866,611	3,866,611
Total Appropriation	\$6,653,764	\$6,815,499	\$6,775,933	\$6,337,361	\$6,217,550	\$6,217,550	\$6,217,550
COST CENTERS							
20200 LEADERSHIP/GEN SUPPT	1,057,041	1,015,562	1,032,793	1,065,584	961,993	961,993	961,993
20202 RENEWAL & REPLACEMEN	1,449,805	1,392,855	1,342,855	596,942	596,942	596,942	596,942
20203 WASTE WATER TREATMEN	2,309,562	2,294,420	2,291,238	2,468,404	2,460,387	2,460,387	2,460,387
20204 WASTE WATER COLLECTI	1,374,568	1,663,625	1,660,010	1,771,043	1,762,840	1,762,840	1,762,840
20205 DEBT SERVICE	462,788	449,037	449,037	435,388	435,388	435,388	435,388
Total Cost Centers	\$6,653,764	\$6,815,499	\$6,775,933	\$6,337,361	\$6,217,550	\$6,217,550	\$6,217,550
FINANCING PLAN							
INTEREST INCOME	2,564	2,500	4,000	4,000	4,000	4,000	4,000
MISC-UNCLASSIFIED	124	0	475	0	0	0	0
SEWER USE CHARGES	6,283,487	6,448,099	6,448,099	6,448,099	6,448,099	6,448,099	6,448,099
PAYMENTS FROM OTHER FUNDS	0	0	0	86,963	86,963	86,963	86,963
FUND BALANCE APPLIED	367,589	364,900	323,359	0	0	0	0
Total Financing Plan	\$6,653,764	\$6,815,499	\$6,775,933	\$6,539,062	\$6,539,062	\$6,539,062	\$6,539,062

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	1,217,796	1,293,879	1,290,575	1,358,319	1,358,319	1,358,319	1,358,319
5102 PART TIME PERSONNEL	0	0	5,600	5,600	5,600	5,600	5,600
5104 OVERTIME PAY	154,024	142,381	140,581	156,956	156,956	156,956	156,956
5105 LONGEVITY PAY	7,140	7,260	6,140	6,220	6,220	6,220	6,220
5109 SALARY ADJUSTMENTS	458	0	25,521	0	0	0	0
5111 PREMIUM PAY/OUT OF C	16,100	14,877	14,817	15,530	15,530	15,530	15,530
5112 SICK INCENTIVE	1,406	2,995	2,995	2,995	2,995	2,995	2,995
5116 WAGE CONTINUATION	1,052	0	0	0	0	0	0
5117 ALLOWANCES	2,663	2,500	2,500	3,100	3,100	3,100	3,100
5151 SOCIAL SECURITY	102,510	111,988	99,628	104,817	104,817	104,817	104,817
5152 RETIREMENT	130,221	151,761	151,761	163,988	163,988	163,988	163,988
5153 HEALTH INSURANCE	344,583	426,927	426,927	469,205	450,561	450,561	450,561
5155 WORKER'S COMP	43,514	41,263	41,263	43,940	43,940	43,940	43,940
5158 LIFE INSURANCE	1,390	1,375	1,375	1,364	1,364	1,364	1,364
5170 OTHER POSTEMPLOY BEN	79,338	84,539	84,539	95,077	37,549	37,549	37,549

Total Personnel Services	\$2,102,195	\$2,281,745	\$2,294,222	\$2,427,111	\$2,350,939	\$2,350,939	\$2,350,939

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	1,208	1,500	950	1,725	1,725	1,725	1,725
5210 PROFESS DEVELOP/TRAI	7,201	15,250	13,475	16,878	16,878	16,878	16,878
5220 UTILITIES/FUEL/MILEA	651,508	689,348	722,840	741,967	741,967	741,967	741,967
5230 PYMNTS/CONTRIBUTIONS	536,866	522,442	498,890	496,423	452,784	452,784	452,784
5260 REPAIRS & MAINT-FAC/	302,469	205,448	175,790	267,918	267,918	267,918	267,918
5261 SOFTWARE MAINT FEES	17,801	20,249	20,249	20,277	20,277	20,277	20,277
5280 INSURANCE/RISK MGMT	58,991	64,549	64,549	66,068	66,068	66,068	66,068
5281 OCCUPATIONAL HEALTH	25,920	23,350	23,350	26,473	26,473	26,473	26,473
5290 PROFESS/TECHNICAL SE	658,226	722,727	727,727	797,588	797,588	797,588	797,588
5300 MATERIALS & SUPPLIES	277,505	380,729	380,729	388,545	388,545	388,545	388,545
5315 VEHICLE REPLACEMENT	40,706	0	0	0	0	0	0
5316 VEHICLE MAINT FEE	17,800	18,500	18,500	16,150	16,150	16,150	16,150
5317 VEHICLE FUEL	11,051	12,500	12,500	14,615	14,615	14,615	14,615
5318 COMPUTER REPLMNT FEE	1,783	2,020	2,020	1,770	1,770	1,770	1,770
5400 EQUIP/MACHINRY& FURN	110,274	223,005	223,005	227,465	227,465	227,465	227,465
5410 COMPUTER EQUIPMENT	472	2,100	2,100	2,000	2,000	2,000	2,000
5420 VEHICLES	0	450,000	415,000	51,000	51,000	51,000	51,000
5450 DEBT SERVICE	462,788	449,037	449,037	435,388	435,388	435,388	435,388
5460 RESERVE FUND/EQUIPME	1,369,000	731,000	731,000	338,000	338,000	338,000	338,000

Total Operating Expenses	\$4,551,569	\$4,533,754	\$4,481,711	\$3,910,250	\$3,866,611	\$3,866,611	\$3,866,611

GRAND TOTAL	\$6,653,764	\$6,815,499	\$6,775,933	\$6,337,361	\$6,217,550	\$6,217,550	\$6,217,550

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

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	0.25	0.25	0.25	0.25	0.25	0.25
PROCURE & LOGISTICS ASST	0.00	1.00	1.00	1.00	1.00	1.00
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	0.00	0.00	0.00	0.00	0.00
OFFICE ASSISTANT II (35)	0.50	0.50	0.50	0.50	0.50	0.50
FACILITIES & MAINT SUPV	1.00	1.00	1.00	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	4.00	4.00	4.00	4.00	4.00
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	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 PUBLIC WORKS	30,154	30,154	30,763	30,763	30,763	30,763
ASSIST DIR PUBLIC WORKS	94,138	94,138	96,981	96,981	96,981	96,981
CIVIL ENGINEER PE	17,170	19,685	20,480	20,480	20,480	20,480
PROCURE & LOGISTICS ASST	0	31,796	57,787	57,787	57,787	57,787
LABORATORY TECH	68,703	69,077	71,000	71,000	71,000	71,000
WPCF TECHNICIAN	66,044	66,032	69,231	69,231	69,231	69,231
MATERIAL CONTROL SPEC	62,078	11,940	0	0	0	0
OFFICE ASSISTANT II (35)	24,457	24,456	25,641	25,641	25,641	25,641
FACILITIES & MAINT SUPV	78,992	78,992	81,377	81,377	81,377	81,377
OPERATIONS SUPER WPCD	88,254	90,962	97,291	97,291	97,291	97,291
OPERATOR WPCD	203,689	266,208	278,647	278,647	278,647	278,647
MECHANIC WPCD	204,749	205,714	213,039	213,039	213,039	213,039
SHIFT OPERATOR	77,572	77,979	80,151	80,151	80,151	80,151
CHIEF MECHANIC	71,451	71,822	73,822	73,822	73,822	73,822
MAINTAINER	43,853	48,430	51,783	51,783	51,783	51,783
EQUIPMENT OPERATOR	48,182	51,842	55,433	55,433	55,433	55,433
MECH/OPERATOR TRAINEE	114,394	51,349	54,894	54,894	54,894	54,894

Total FTE Salaries & Wages	\$1,293,880	\$1,290,575	\$1,358,320	\$1,358,320	\$1,358,320	\$1,358,320

**TOWN OF GROTON, CT
FYE 2020 BUDGET**

SEWER OPERATING FUND REVENUES: #2020

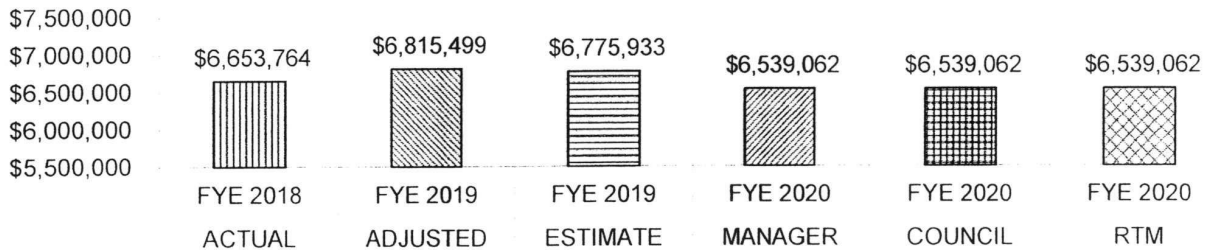
Interest Income - represents income earned on the short-term investment of funds not required for immediate expenses.

Sewer Use Charges - users of the sanitary sewer services are assessed a sewer use charge. The adopted residential rate is \$33 per month per unit which is the same rate as FYE 19 and for industrial/commercial units the rate is also the same as FYE 19.

Payments From Other Funds - represents the amount of unexpended funds contributed to the Fleet Fund for vehicle purchases that will be returned to the Sewer Operating Fund over a 5 year period. Vehicles are now budgeted in the Sewer fund.

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
4412 Interest Income	\$ 2,564	\$ 2,500	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
4733 Misc. Unclassified	\$ 124	\$ 0	\$ 475	\$ 0	\$ 0	\$ 0
4735 Sewer Use Charges	\$ 6,283,487	\$ 6,448,099	\$ 6,448,099	\$ 6,448,099	\$ 6,448,099	\$ 6,448,099
4766 Payments from Other Funds	\$ 0	\$ 0	\$ 0	\$ 86,963	\$ 86,963	\$ 86,963
4999 Fund Balance Applied	\$ 367,589	\$ 364,900	\$ 323,359	\$ 0	\$ 0	\$ 0
Total	\$ 6,653,764	\$ 6,815,499	\$ 6,775,933	\$ 6,539,062	\$ 6,539,062	\$ 6,539,062

Sewer Operating Fund Revenues



Audit Fund Balance as of 6/30/2018	\$ 2,258,453
Estimated Fund Balance as of 6/30/19	\$ 1,935,094
Estimated Fund Balance as of 6/30/20	\$ 2,256,606
Fund Balance as a % of 2020 Expenditures	36.29%

SOLID WASTE #2030

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$42,102 or 2.5%.

\$42,102 – Connecticut Comprehensive Materials Management Strategy (CMMS). 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. According to the plan, to achieve sixty-percent diversion will require significant steps by municipalities to improve recycling collection systems, reduction in waste generation by both compliance with existing statutory requirements and the implementation of new best management practices.

Impacts to all municipalities. (There is minor funding by the State for specific programs.)

- Inspections by the State will increase along with reporting requirements. DEEP has stated that in 2020, municipalities may be ordered to take specific actions to meet their goal.
- Must develop a plan or program for residential and commercial recycling outreach and enforcement of local ordinances. Our existing ordinance needs revision (1998); estimated additional staff time is 80 hours; additional cost is \$15,000 in legal review/advertising. Rules and Regulations (1998) will need to be revised.
- Must implement waste reduction initiatives designed to reduce total MSW disposed by at least 10 percent from 2014 baseline by the year 2024. This may include the implementation of unit-based-pricing systems. Groton has five areas, four independent collection districts which have the right to manage the collection of their waste and the rest by subscription. It is unknown what right the Town has to monitor, dictate or assign the responsibility to the four districts. Town Attorney's effort is estimated at \$30,000 with an estimated additional staff time of 240 hours.

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 (SCRRRA), 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. SCRRRA then bills the Town for the waste as the agreement is between the Town and SCRRRA. 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 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

APPROPRIATION							

Operating Expenses	1,590,816	1,694,483	1,621,892	1,736,585	1,736,585	1,736,585	1,736,585
Total Appropriation	\$1,590,816	\$1,694,483	\$1,621,892	\$1,736,585	\$1,736,585	\$1,736,585	\$1,736,585

COST CENTERS							

20300 LEADERSHIP/GEN. SUPP	7,438	7,424	7,492	49,527	49,527	49,527	49,527
20302 RESIDENTIAL/GOV. MSW	1,583,378	1,687,059	1,614,400	1,687,058	1,687,058	1,687,058	1,687,058
Total Cost Centers	\$1,590,816	\$1,694,483	\$1,621,892	\$1,736,585	\$1,736,585	\$1,736,585	\$1,736,585

FINANCING PLAN							

INTEREST INCOME	929	900	1,200	1,200	1,200	1,200	1,200
DISPOSAL FEES	1,513,384	1,694,497	1,614,400	1,687,058	1,687,058	1,687,058	1,687,058
SCRRRA TRANS SUB/E-WASTE	17,704	13,000	13,000	0	0	0	0
FUND BALANCE APPLIED	58,799	0	0	48,327	48,327	48,327	48,327
Total Financing Plan	\$1,590,816	\$1,708,397	\$1,628,600	\$1,736,585	\$1,736,585	\$1,736,585	\$1,736,585

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

OPERATING EXPENSES							

5220 UTILITIES/FUEL/MILEA	1,583,378	1,687,059	1,614,400	1,687,058	1,687,058	1,687,058	1,687,058
5290 PROFESS/TECHNICAL SE	7,438	7,424	7,492	49,527	49,527	49,527	49,527

Total Operating Expenses	\$1,590,816	\$1,694,483	\$1,621,892	\$1,736,585	\$1,736,585	\$1,736,585	\$1,736,585

GRAND TOTAL	\$1,590,816	\$1,694,483	\$1,621,892	\$1,736,585	\$1,736,585	\$1,736,585	\$1,736,585

**TOWN OF GROTON, CT
FYE 2020 BUDGET**

SOLID WASTE FUND REVENUES: #2030

	<u>FYE 2019</u>	<u>FYE 2020</u>
SCRRRA Tipping Fee	\$ 58.00/ton	\$ 58.00/ton

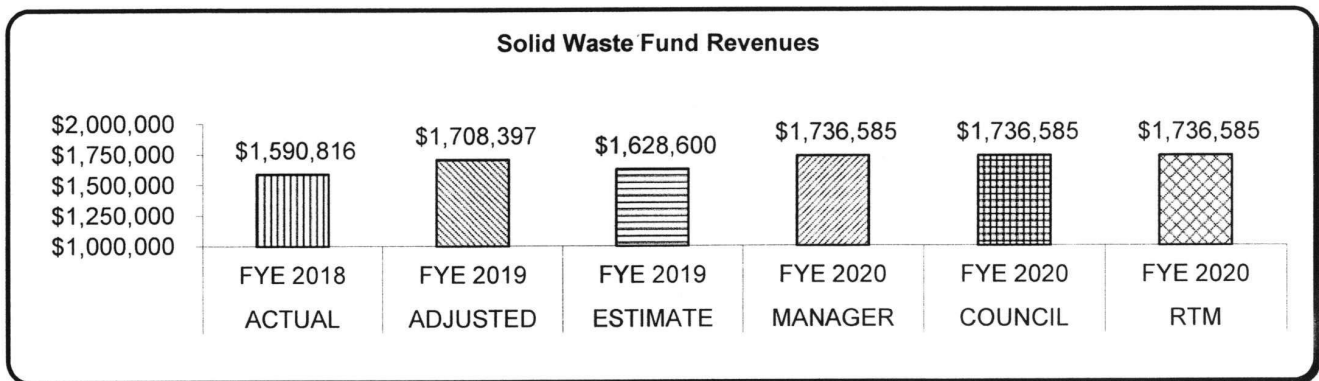
Interest Income – represents income earned on the short-term investment of funds not required for immediate expenses.

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.

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 2018</u>	<u>ADJUSTED FYE 2019</u>	<u>ESTIMATE FYE 2019</u>	<u>MANAGER FYE 2020</u>	<u>COUNCIL FYE 2020</u>	<u>RTM FYE 2020</u>
4412 Interest Income	\$ 929	\$ 900	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
4740 Disposal Fees	\$ 1,513,384	\$ 1,694,497	\$ 1,614,400	\$ 1,687,058	\$ 1,687,058	\$ 1,687,058
4769 SCRRRA Trsp Subsidy/E-Waste	\$ 17,704	\$ 13,000	\$ 13,000	\$ 0	\$ 0	\$ 0
4999 Fund Balance Applied	\$ 58,799	\$ 0	\$ 0	\$ 48,327	\$ 48,327	\$ 48,327
Total	\$ 1,590,816	\$ 1,708,397	\$ 1,628,600	\$ 1,736,585	\$ 1,736,585	\$ 1,736,585



Audit Fund Balance as of 6/30/2018	\$ 350,792
Estimated Fund Balance as of 6/30/19	\$ 357,500
Estimated Fund Balance as of 6/30/20	\$ 309,173
Fund Balance as a % of 2020 Expenditures	17.80%

Fleet #6040

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

The overall decrease in this budget is \$128,584 or 12.9%.

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 \$706,280. 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 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

APPROPRIATION							

Operating Expenses	1,364,902	1,000,000	998,493	2,128,597	871,416	871,416	871,416
Total Appropriation	\$1,364,902	\$1,000,000	\$998,493	\$2,128,597	\$871,416	\$871,416	\$871,416

COST CENTERS							

60400 VEHICLE REPLACEMENT	706,319	314,779	314,779	1,463,461	206,280	206,280	206,280
60401 VEHICLE MAINTENANCE	426,670	390,575	389,068	405,500	405,500	405,500	405,500
60402 VEHICLE FUEL	231,913	294,646	294,646	259,636	259,636	259,636	259,636
Total Cost Centers	\$1,364,902	\$1,000,000	\$998,493	\$2,128,597	\$871,416	\$871,416	\$871,416

FINANCING PLAN							

INTEREST INCOME	8,105	12,000	12,000	12,000	12,000	12,000	12,000
SALE OF FIXED ASSETS	15,412	0	8,484	0	0	0	0
MISC-UNCLASSIFIED	0	0	4,655	0	0	0	0
PAYMENTS FROM OTHER FUNDS	1,120,300	1,489,958	1,489,958	1,451,618	1,451,618	1,451,618	1,451,618
FUND BALANCE APPLIED	221,085	0	0	664,979	0	0	0
Total Financing Plan	\$1,364,902	\$1,501,958	\$1,515,097	\$2,128,597	\$1,463,618	\$1,463,618	\$1,463,618

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

OPERATING EXPENSES							

5220 UTILITIES/FUEL/MILEA	231,913	294,646	294,646	259,636	259,636	259,636	259,636
5230 PYMNTS/CONTRIBUTIONS	176,000	0	0	0	0	0	0
5260 REPAIRS & MAINT-FAC/	62,615	42,885	42,000	42,558	42,558	42,558	42,558
5300 MATERIALS & SUPPLIES	5,096	0	68	0	0	0	0
5310 VEHICLE OPER/MAINT	311,579	347,690	347,000	362,942	362,942	362,942	362,942
5400 EQUIP/MACHINRY& FURN	47,380	0	0	0	0	0	0
5420 VEHICLES	530,319	314,779	314,779	1,463,461	206,280	206,280	206,280

Total Operating Expenses	\$1,364,902	\$1,000,000	\$998,493	\$2,128,597	\$871,416	\$871,416	\$871,416

GRAND TOTAL	\$1,364,902	\$1,000,000	\$998,493	\$2,128,597	\$871,416	\$871,416	\$871,416

**TOWN OF GROTON, CT
FYE 2020 BUDGET**

FLEET FUND REVENUES: #6040

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

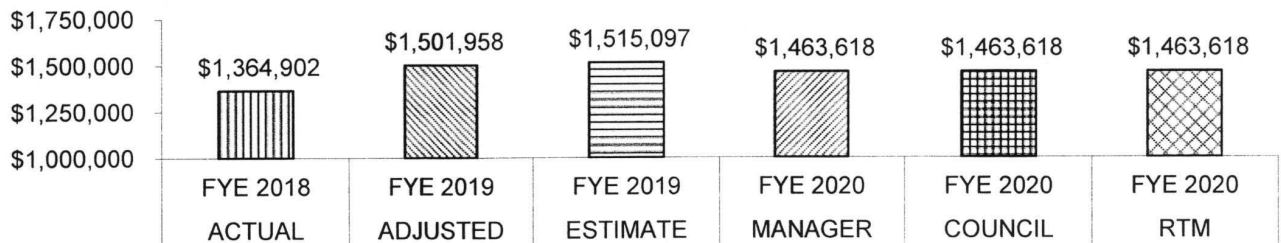
Sale of Fixed Assets – represents revenues generated from the sale of obsolete equipment.

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 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
4412 Interest Income	\$ 8,105	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
4731 Sale of Fixed Assets	\$ 15,412	\$ 0	\$ 8,484	\$ 0	\$ 0	\$ 0
4733 Misc. - Unclassified	\$ 0	\$ 0	\$ 4,655	\$ 0	\$ 0	\$ 0
4766 Payments from Other Funds	\$ 1,120,300	\$ 1,489,958	\$ 1,489,958	\$ 1,451,618	\$ 1,451,618	\$ 1,451,618
4999 Fund Balance Applied	\$ 221,085	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 1,364,902	\$ 1,501,958	\$ 1,515,097	\$ 1,463,618	\$ 1,463,618	\$ 1,463,618

Fleet Fund Revenues



Audit Fund Balance as of 6/30/2018	\$ 196,633
Estimated Fund Balance as of 6/30/19	\$ 713,237
Estimated Fund Balance as of 6/30/20	\$ 1,305,439
Fund Balance as a % of 2020 Expenditures	149.81%

FYE 2020 FLEET FUND - Programmed Vehicle Replacement Schedule

	ADJUSTED REPLACEMENT PRICE	Department	LIC #	YEAR	MAKE	MODEL	MILEAGE	FY IN-SERVICE	YRS IN	Years past due	
\$4,134,076	\$165,000	Roads & Streets		1987	JOHN DEERE	690D		1987	33	-8	Vehicles and Equipment Overdue for Replacement
	\$325,000	Roads & Streets	166GRO	2006	SCHWARZE	A8000	8238 hrs	2006	14	-4	
	\$45,000	Parks and Grounds	112GRO	2001	FORD	F550	58,006	2001	19	-4	
	\$149,000	Roads & Streets	231GRO	2002	STERLING	LT9500	127,940	2002	18	-3	
	\$133,400	Roads & Streets	PAVER	2007	LEEBOY	8515		2007	13	-3	
	\$32,722	Police Patrol	021GRO	2008	FORD	F-250	26,220	2008	12	-2	
	\$18,000	PW Admin	063GRO	2008	FORD	FOCUS	49,310	2008	12	-2	
	\$310,000	Roads & Streets	220GRO	2003	STERLING	LT9500	21,680	2003	17	-2	
	\$45,000	Parks and Grounds	115GRO	2003	FORD	F550	56,075	2003	17	-2	
	\$27,500	Building Inspection	193GRO	2010	FORD	ESCAPE	78,987	2010	10	-2	
	\$92,500	Tranfer Station	072GRO	2003	INTERNATIONAL	9100 I	62,196	2003	17	-2	
	\$31,800	Emergency Comm	412GRO	2007	FORD	F150	75,418	2007	13	-1	
	\$45,494	Roads & Streets	INGERSOL	2005	INGERSOL	DD34HF		2004	16	-1	
	\$27,500	Building Inspection	162GRO	2011	FORD	ESCAPE	59,073	2011	9	-1	
	\$25,000	Planning	173GRO	2009	FORD	ESCAPE	32,618	2009	11	-1	
	\$27,500	Library	154GRO	2009	FORD	ESCAPE-HYBRID	32,340	2009	11	-1	
	\$27,500	Parks and Rec	207GRO	2009	FORD	ESCAPE-HYBRID	31,937	2009	11	-1	
	\$27,500	Parks and Rec	233GRO	2009	FORD	ESCAPE-HYBRID	50,274	2009	11	-1	
	\$28,500	Parks and Grounds	114GRO	2009	FORD	F-250	62,041	2009	11	-1	
	\$32,500	Parks and Grounds		2008	TORO	325D		2009	11	-1	
	\$178,500	Tranfer Station	359GRO	2004	STERLING	LT9500	129,457	2004	16	-1	
	\$27,500	IT	079GRO	2008	FORD	ESCAPE	23,349	2008	12	0	
	\$27,500	IT	144GRO	2008	FORD	ESCAPE	27,237	2008	12	0	
	\$28,800	Police Admin	967WRO	2008	DODGE	CHARGER	74,243	2008	12	0	
	\$42,500	Police Patrol	004GRO	2015	FORD	INTERCEPTOR	57,030	2016	4	0	
	\$42,500	Police Patrol	020GRO	2016	FORD	EXPLORER AWD	63,876	2016	4	0	
	\$42,500	Police Patrol	031GRO	2015	FORD	EXPLORER AWD	45,855	2016	4	0	
	\$22,400	Engineering	84GRO	2008	FORD	FOCUS	89,185	2008	12	0	
	\$97,500	Roads & Streets		1997	CAT	CB-543C		2000	20	0	
	\$27,500	Planning	183GRO	2008	FORD	ESCAPE	27,061	2008	12	0	
	\$28,500	Parks and Grounds	221GRO	2010	FORD	F-350	79,500	2010	10	0	
	\$335,000	Tranfer Station	240GRO	2000	CAT	M318	15245 hrs	2000	20	0	
	\$97,500	Roads & Streets		1997	CAT	CB-543C		2000	20	0	
	\$27,500	Planning	183GRO	2008	FORD	ESCAPE	27,061	2008	12	0	
	\$28,500	Parks and Grounds	221GRO	2010	FORD	F-350	79,500	2010	10	0	
\$1,257,181	\$175,000	Roads & Streets	199GRO	1987	INTERNATIONAL	S2674	155,645	1999	14	-9	Vehicles and Equipment Recommended for Replacement
	\$68,750	Parks and Grounds	048GRO	1997	GMC	SIERRA	77,272	2012	15	-8	
	\$48,250	Parks and Grounds	147GRO	1997	GMC	TC31003	88,738	2012	15	-8	
	\$29,500	Facilities	104GRO	2001	FORD	E150	93,839	2001	19	-7	
	\$29,500	Facilities	107GRO	2001	FORD	E150	123,192	2001	19	-7	
	\$32,500	Parks and Grounds		2004	TORO	325D		2004	16	-6	
	\$28,500	Parks and Rec	078GRO	2003	CHEVY	VENTURE	74,841	2003	17	-5	
	\$26,206	Tranfer Station	229GRO	2005	FORD	F250	67,582	2004	16	-4	
	\$32,500	Parks and Grounds		2007	TORO	325D		2007	13	-3	
	\$35,500	Police Patrol	012GRO	2014	FORD	INTERCEPTOR	86,509	2014	6	-2	
	\$32,500	Police Detectives	226URZ	2005	FORD	CR VIC	86,285	2006	14	-2	
	\$32,500	Police Detectives	227URZ	2006	FORD	CR VIC	85,469	2006	14	-2	
	\$65,000	Facilities	076GRO	1993	FORD	F350	38,082	1993	27	-2	
	\$265,500	Roads & Streets	358GRO	2003	STERLING	LT9501	91,884	2003	17	-2	
	\$185,000	Roads & Streets	075GRO	1993	INTERNATIONAL	4900	141,543	1994	26	-1	
	\$27,250	Tranfer Station	357GRO	2007	FORD	RANGER	70,698	2007	13	-1	
	\$44,725	Roads & Streets	058GRO	2008	FORD	F-350	92,002	2008	12	0	
	\$98,500	Roads & Streets	165GRO	1995	FORD	F800	73,934	1995	25	0	
\$206,280	\$35,500	Police Patrol	014GRO	2014	FORD	EXPLORER AWD	98,959	2014	6	-2	Vehicles Approved by the Town Council & RTM
	\$35,500	Police Patrol	074GRO	2015	FORD	INTERCEPTOR	111,787	2016	4	0	
	\$32,500	Police Admin	191UUY	2007	FORD	CR VIC	100,700	2007	13	-1	
	\$35,500	Police Patrol	008GRO	2015	FORD	EXPLORER AWD	98,097	2015	5	-1	
	\$35,500	Police Detectives	968WRO	2008	DODGE	CHARGER	137,660	2008	12	0	
	\$31,780	Police Admin	969WRO	2008	DODGE	CHARGER	105,257	2008	12	0	

PLANNING & DEVELOPMENT SERVICES #1046

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$80,024 or 6.0%. Personnel Services are up \$62,738 and operating expenses are up \$17,286.

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 adopted Plan of Conservation and Development;
- Implement the recommendations of the market analysis;
- Implement the Zoning Regulatory changes; and
- Focus on the key growth areas identified in the Great Blue Survey.

For FYE 2020 our major initiatives will be to continue 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 2020, 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 continue to establish Tax Increment Financing Districts, to finalize and adopt new Zoning Regulations, to create guidelines for our Tax Abatement Program, 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, and the Thames River Heritage Park. Other previously funded projects that will be continued in FYE 2020 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;
- Finalizing the Poquonnock Bridge Village Design project;
- Implement the signage and wayfinding program;
- Continue to oversee and manage the \$800,000 2018 Community Development Block Grant project for Mystic River Homes;
- Continue the marketing, promotion of and ultimately the disposition of excess Town property such as the Mystic Education Center, Groton Heights, the Seely School, Pleasant Valley School, and Col. Ledyard School;
- Development of new marketing strategies and efforts to promote Groton;
- Develop an economic development outreach program outside of Connecticut and to continue to develop and expand our social media presence to showcase Groton; and
- Working with the SCCOG to implement the recommendations of the Joint Land Use Study (JLUS) through the implementation grant from the Department of Defense.

The department also works with other town departments and local and regional partners on projects that improve the quality of life and sense of place of Groton. The entire department 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 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
APPROPRIATION							
Personnel Services	1,132,698	1,207,133	1,204,751	1,269,871	1,269,871	1,269,871	1,269,871
Operating Expenses	151,974	116,398	118,642	137,714	133,684	133,684	133,684
Total Appropriation	\$1,284,672	\$1,323,531	\$1,323,393	\$1,407,585	\$1,403,555	\$1,403,555	\$1,403,555
COST CENTERS							
10460 LEADERSHIP/GEN SUPPT	294,740	293,080	300,499	319,160	316,610	316,610	316,610
10461 DEV & PLAN REVIEW	216,173	221,808	204,403	228,864	228,864	228,864	228,864
10462 INSPECTION SERVICES	273,337	303,131	304,016	316,008	316,008	316,008	316,008
10463 ENFORCEMENT	51,971	54,056	53,857	56,229	56,229	56,229	56,229
10464 COMMUNITY DEVELOPMEN	76,048	87,374	87,374	89,145	89,145	89,145	89,145
10465 ECON DEV/MARKETING	288,847	301,695	308,191	332,104	330,624	330,624	330,624
10466 LONG RANGE PLANNING	27,332	3,000	2,500	2,000	2,000	2,000	2,000
10468 LAND USE & DEV COM S	56,224	59,387	62,553	64,075	64,075	64,075	64,075
Total Cost Centers	\$1,284,672	\$1,323,531	\$1,323,393	\$1,407,585	\$1,403,555	\$1,403,555	\$1,403,555
FINANCING PLAN							
BLDG AND RELATED PERMITS	355,236	340,335	500,176	397,430	397,430	397,430	469,314
BLDG PERMITS-EDUC FEE	412	325	600	360	360	360	550
STATE LAND USE-PLNG	66	100	100	100	100	100	100
PLANNING APPLICATION FEES	10,610	8,000	11,000	8,000	8,000	8,000	8,000
MAPS/COPIES/DOCUMENTS	751	500	1,500	500	500	500	500
GENERAL FUND	917,597	974,271	810,017	1,001,195	997,165	997,165	925,091
Total Financing Plan	\$1,284,672	\$1,323,531	\$1,323,393	\$1,407,585	\$1,403,555	\$1,403,555	\$1,403,555

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	1,013,740	1,112,337	1,107,752	1,168,713	1,168,713	1,168,713	1,168,713
5104 OVERTIME PAY	13,929	7,674	9,710	9,516	9,516	9,516	9,516
5105 LONGEVITY PAY	1,260	1,330	1,330	1,400	1,400	1,400	1,400
5109 SALARY ADJUSTMENTS	507	0	373	0	0	0	0
5110 REGULAR PART TIME	25,944	0	0	0	0	0	0
5151 SOCIAL SECURITY	77,318	85,792	85,586	90,242	90,242	90,242	90,242

Total Personnel Services	\$1,132,698	\$1,207,133	\$1,204,751	\$1,269,871	\$1,269,871	\$1,269,871	\$1,269,871

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	20,953	25,630	26,798	30,168	29,168	29,168	29,168
5210 PROFESS DEVELOP/TRAI	16,283	25,250	26,350	31,275	30,795	30,795	30,795
5220 UTILITIES/FUEL/MILEA	3,224	3,272	3,497	3,520	3,520	3,520	3,520
5230 PYMNTS/CONTRIBUTIONS	310	0	0	0	0	0	0
5260 REPAIRS & MAINT-FAC/	160	1,480	1,480	1,520	1,520	1,520	1,520
5261 SOFTWARE MAINT FEES	1,168	900	940	940	940	940	940
5281 OCCUPATIONAL HEALTH	499	1,650	1,650	1,500	1,500	1,500	1,500
5290 PROFESS/TECHNICAL SE	94,949	50,516	50,316	62,566	60,016	60,016	60,016
5300 MATERIALS & SUPPLIES	4,626	6,300	6,300	6,225	6,225	6,225	6,225
5316 VEHICLE MAINT FEE	2,310	0	0	0	0	0	0
5317 VEHICLE FUEL	4,015	0	0	0	0	0	0
5400 EQUIP/MACHINRY& FURN	938	900	900	0	0	0	0
5410 COMPUTER EQUIPMENT	2,539	500	411	0	0	0	0

Total Operating Expenses	\$151,974	\$116,398	\$118,642	\$137,714	\$133,684	\$133,684	\$133,684

GRAND TOTAL	\$1,284,672	\$1,323,531	\$1,323,393	\$1,407,585	\$1,403,555	\$1,403,555	\$1,403,555

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

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	1.00	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
EXECUTIVE ASSISTNT OPDS	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

Total FTE Personnel	15.00	15.00	15.00	15.00	15.00	15.00
FTE SALARIES & WAGES						

DIR PLANNING & DEV	112,506	115,787	124,027	124,027	124,027	124,027
ASST DIR PLANNING & DEV	96,022	99,863	105,854	105,854	105,854	105,854
ECON & COM DEV MANAGER	94,138	97,903	103,778	103,778	103,778	103,778
MGR INSPECTION SERVICES	93,477	93,477	96,300	96,300	96,300	96,300
INSPECTOR I -CONSTRUCTION	60,909	60,891	63,841	63,841	63,841	63,841
PLANNER I	68,219	51,148	67,031	67,031	67,031	67,031
PLANNER II - NEIGHBORHOOD	80,500	80,500	82,110	82,110	82,110	82,110
PLANNER II - LAND	80,500	80,500	82,110	82,110	82,110	82,110
CODE ENFORCEMNT PLANNER I	66,582	66,582	69,272	69,272	69,272	69,272
ASST BUILD/ZONING OFFICIA	83,256	83,253	86,616	86,616	86,616	86,616
ECONOMIC DEVEL SPECIALIST	72,662	72,662	74,857	74,857	74,857	74,857
EXECUTIVE ASSISTNT OPDS	64,260	64,260	66,201	66,201	66,201	66,201
OFFICE ASSISTANT II (35)	139,305	140,925	146,716	146,716	146,716	146,716

Total FTE Salaries & Wages	\$1,112,337	\$1,107,751	\$1,168,713	\$1,168,713	\$1,168,713	\$1,168,713

HUMAN SERVICES #1051

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function. The overall decrease in this budget is \$29,873 or 4.9%. Personnel Services are down \$29,463 and operating expenses are down \$410.

- A full time Counselor (Family Support Center) is retiring prior to the close of FYE19. The Director is requesting to fill the f/t Counselor position but has proposed eliminating the part time Counselor position that has been primarily focused on Youth and Family Services. The new f/t Counselor will have duties in both Youth and Family Services (YFS) and the Family Support Center (FSC), with an emphasis on YFS responsibilities as described in CC4. Individualized parenting support will be prioritized in accordance with Counselor's schedule. Elimination of the p/t Counselor position will improve the flow of the department by enabling the Director to have all staff available 5 days per week.
- 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. The department receives continuous donations and disseminates financial assistance and food resources totaling at least \$500,000 annually.
- The department serves the entire Town of Groton including all subdivisions. There is no equivalent department in the City of Groton's municipal structure.
- The department networks with several regional programs and offers space at its Ft. Hill Rd location to agencies that might otherwise be difficult to access for Groton residents. Agencies such as Almost Home (formerly MASH), WIC and the Supplemental Nutrition Assistance Program (SNAP - formerly Food Stamps) have weekly office hours at the department's building. Additionally, the department directly provides State and regionally-operated programs at its Groton location, making it easier for eligible local residents to benefit from services such as TVCCA/State LIHEAP energy assistance, the Tax Relief Program for Elderly and Totally Disabled Renters (Renters' Rebate) and Operation Fuel.
- On a monthly basis, year-round, the department provides a site at its building for the United Way Mobile Food Pantry and the TVCCA Veterans' Coffeehouse.

Cost Center 0 – Leadership & General Support

Includes 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, Department postage and printing costs and general office supplies.

Cost Center 1 – Case Management & Financial Assistance

Department 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

Counselor works with parents/guardians on issues focused on parenting including advocating for their children's best interests with school and community agencies and promoting healthy, safe and nurturing family relationships. Special support groups are offered to parents and guardians and also to grandparents raising their grandchildren.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
APPROPRIATION							
Personnel Services	593,985	604,562	604,575	575,099	575,099	575,099	575,099
Operating Expenses	4,148	5,961	5,361	5,551	5,551	5,551	5,551
Total Appropriation	\$598,133	\$610,523	\$609,936	\$580,650	\$580,650	\$580,650	\$580,650
COST CENTERS							
10510 LEADERSHIP/GEN SUPPT	219,498	229,125	228,533	235,221	235,221	235,221	235,221
10511 CASE MGMT/FIN ASSIST	199,701	201,902	201,907	208,839	208,839	208,839	208,839
10514 CRISIS INTER/COUNSEL	109,944	109,541	109,541	120,305	120,305	120,305	120,305
10515 SUPPORT SERV/COM ED/	68,990	69,955	69,955	16,285	16,285	16,285	16,285
Total Cost Centers	\$598,133	\$610,523	\$609,936	\$580,650	\$580,650	\$580,650	\$580,650
FINANCING PLAN							
TVCCA-SUPP HOUS PROG	750	0	0	0	0	0	0
YOUTH SERVICE BUREAU	26,510	26,510	27,699	27,699	27,699	27,699	27,699
MISC-UNCLASSIFIED	700	0	175	0	0	0	0
LEASE FEES	550	550	550	550	550	550	550
GENERAL FUND	569,623	583,463	581,512	552,401	552,401	552,401	552,401
Total Financing Plan	\$598,133	\$610,523	\$609,936	\$580,650	\$580,650	\$580,650	\$580,650

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	505,841	521,677	521,690	531,676	531,676	531,676	531,676
5105 LONGEVITY PAY	3,675	3,220	3,220	2,555	2,555	2,555	2,555
5110 REGULAR PART TIME	36,683	36,702	36,702	0	0	0	0
5116 WAGE CONTINUATION	7,530	0	0	0	0	0	0
5151 SOCIAL SECURITY	40,256	42,963	42,963	40,868	40,868	40,868	40,868
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Total Personnel Services	\$593,985	\$604,562	\$604,575	\$575,099	\$575,099	\$575,099	\$575,099
OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	2,128	2,852	2,552	2,552	2,552	2,552	2,552
5210 PROFESS DEVELOP/TRAI	80	130	130	130	130	130	130
5260 REPAIRS & MAINT-FAC/	608	619	619	809	809	809	809
5300 MATERIALS & SUPPLIES	661	2,360	2,060	2,060	2,060	2,060	2,060
5316 VEHICLE MAINT FEE	400	0	0	0	0	0	0
5317 VEHICLE FUEL	271	0	0	0	0	0	0
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Total Operating Expenses	\$4,148	\$5,961	\$5,361	\$5,551	\$5,551	\$5,551	\$5,551
GRAND TOTAL	\$598,133	\$610,523	\$609,936	\$580,650	\$580,650	\$580,650	\$580,650

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

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

	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

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
YFS 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	101,198	101,198	104,254	104,254	104,254	104,254
SOCIAL WORKER II	187,554	187,559	193,998	193,998	193,998	193,998
YFS COUNSELOR II	128,428	128,428	126,009	126,009	126,009	126,009
FINANCIAL ASST II 35 HRS	54,318	54,327	55,840	55,840	55,840	55,840
OFFICE ASSISTANT II (35)	50,178	50,177	51,575	51,575	51,575	51,575

Total FTE Salaries & Wages	\$521,677	\$521,689	\$531,676	\$531,676	\$531,676	\$531,676

HUMAN SERVICES ASSISTANCE FUND #7320

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

This budget request is for the same amount as last year.

- The fund remains solvent.
- Financial assistance to families with children is provided in the same manner that the Elihu Spicer Fund was utilized.
- Funds (\$3,000 max) are set aside to help with the department's annual Child Abuse Prevention activities, including a poster contest and awards ceremony for Groton Third Graders and a resulting calendar, which is widely distributed throughout the Town and region. Grant funding from the State of CT Department of Education is utilized whenever possible to reduce expenditures associated with the Child Abuse Prevention initiative and thus retain resources in this valuable trust 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 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: EXPENDABLE TRUST FUNDS
DEPARTMENT: TRUST FUNDS
FUNCTION: HUMAN SERV ASST FUND 7320

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

APPROPRIATION							

Operating Expenses	8,505	10,000	10,000	10,000	10,000	10,000	10,000
Total Appropriation	\$8,505	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000

COST CENTERS							

73200 ELIHU SPICER TRUST	1,539	0	0	0	0	0	0
73202 FLORA PERKINS TRUST	6,966	10,000	10,000	10,000	10,000	10,000	10,000
Total Cost Centers	\$8,505	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000

FINANCING PLAN							

INTEREST INCOME	725	600	1,000	1,000	1,000	1,000	1,000
DONATIONS	2,000	0	2,000	2,000	2,000	2,000	2,000
FUND BALANCE APPLIED	5,780	9,400	7,000	7,000	7,000	7,000	7,000
Total Financing Plan	\$8,505	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: EXPENDABLE TRUST FUNDS
DEPARTMENT: TRUST FUNDS
FUNCTION: HUMAN SERV ASST FUND 7320

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	0	3,000	1,000	3,000	3,000	3,000	3,000
5617 RENTALS	8,505	7,000	9,000	7,000	7,000	7,000	7,000

Total Operating Expenses	\$8,505	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000

GRAND TOTAL	\$8,505	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000

**TOWN OF GROTON, CT
FYE 2020 BUDGET**

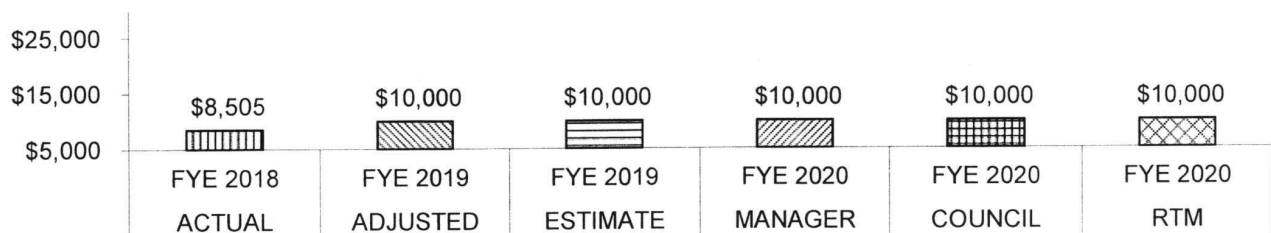
HUMAN SERVICE ASSISTANCE FUND: #7320

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.

	<u>ACTUAL FYE 2018</u>	<u>ADJUSTED FYE 2019</u>	<u>ESTIMATE FYE 2019</u>	<u>MANAGER FYE 2020</u>	<u>COUNCIL FYE 2020</u>	<u>RTM FYE 2020</u>
4412 Interest Income	\$ 725	\$ 600	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
4750 Donations	\$ 2,000	\$ 0	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
4999 Fund Balance Applied	\$ 5,780	\$ 9,400	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Total	\$ 8,505	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

Human Service Assistance Fund



Audit Fund Balance as of 6/30/2018	\$ 52,864
Estimated Fund Balance as of 6/30/19	\$ 45,864
Estimated Fund Balance as of 6/30/20	\$ 38,864
Fund Balance as a % of 2020 Expenditures	388.64%

GROTON PUBLIC LIBRARY #1063

Final FYE 20 Budget Result: During budget deliberations, the Town Council reduced this function by \$35,800 on staff's recommendation. The overall decrease in this budget is \$10,369 or 0.6%. Personnel Services are down \$11,494 and operating expenses are up \$1,125.

Library Fast Facts

- Groton Public Library is open 68.5 hours/7 days a week.
- 211,925 people visited the Library last year.
- 24,429 people attended 1,303 programs.
- Groton Public Library has 163,460 items in its collections.
- 298,349 items were borrowed.
- 58,688 people used the Library's computers.
- 22,439 viewers watched GMTV's YouTube channel.

Cost Center 0 – Leadership & General Support

Works with the Library Board to establish and implement library policies, develop and manage the budget, and oversee all aspects of library services.

Cost Center 2 – Circulation & Technical Services

Circulation services manages the day-to-day customer service business of lending and returning of library materials, billing, patron relations, shelving materials, meeting room bookings, processing of materials and reserves, and interlibrary loans.

Technical services conduct the "behind the scenes" activities to effectively deliver library services to the public including, but not limited to, the ordering, organizing, cataloging, repairing and preserving library materials.

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. The AV division also serves the media needs of all town departments.

Cost Center 5 – Public Services

Public Services division provides programming, research, and information services including, but not limited to:

- Programming: For all ages and on diverse topics. Story times, community conversations and outreach services to our local schools (including preschools, daycares), non-profits, Town departments, homebound services and assisted living facilities.
- Professional research assistance: local history and genealogy, job search and resume writing, reader's advisory, information literacy to students and general public.
- Information services that include technology literacy classes and one-on-one tech services, referrals, passports, proctoring, onsite printing/faxing/photocopying, wireless printing, Wi-Fi, volunteering opportunities.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: COMMUNITY SERVICES
DEPARTMENT: LIBRARY
FUNCTION: GROTON PUBLIC LIBRARY 1063

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
APPROPRIATION							
Personnel Services	1,413,967	1,449,921	1,462,294	1,474,227	1,474,227	1,438,427	1,438,427
Operating Expenses	202,445	213,725	214,490	214,850	214,850	214,850	214,850
Total Appropriation	\$1,616,412	\$1,663,646	\$1,676,784	\$1,689,077	\$1,689,077	\$1,653,277	\$1,653,277
COST CENTERS							
10630 LEADERSHIP/GEN SUPPT	184,522	199,679	240,204	196,703	196,703	196,703	196,703
10632 CIRCULATION/TECHNICA	479,465	481,954	480,103	502,143	502,143	502,143	502,143
10633 AV/VIDEO SVCS	134,307	137,490	134,502	138,278	138,278	138,278	138,278
10635 PUBLIC SERVICES	818,118	844,523	821,975	851,953	851,953	816,153	816,153
Total Cost Centers	\$1,616,412	\$1,663,646	\$1,676,784	\$1,689,077	\$1,689,077	\$1,653,277	\$1,653,277
FINANCING PLAN							
LIBRARY FINES	15,597	15,000	13,877	13,877	13,877	13,877	13,877
LIBR LOST & DAMAGED	2,464	2,200	2,500	2,939	2,939	2,939	2,939
LIBRARY FEES	15,654	14,000	15,802	15,802	15,802	15,802	15,802
LIBRARY COPIER FEES	6,905	6,700	5,073	5,073	5,073	5,073	5,073
MISC-UNCLASSIFIED	9,565	7,000	10,000	10,000	10,000	10,000	10,000
GENERAL FUND	1,566,227	1,618,746	1,629,532	1,641,386	1,641,386	1,605,586	1,605,586
Total Financing Plan	\$1,616,412	\$1,663,646	\$1,676,784	\$1,689,077	\$1,689,077	\$1,653,277	\$1,653,277

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: COMMUNITY SERVICES
DEPARTMENT: LIBRARY
FUNCTION: GROTON PUBLIC LIBRARY 1063

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	1,166,918	1,175,741	1,144,727	1,193,436	1,193,436	1,193,436	1,193,436
5102 PART TIME PERSONNEL	138,937	162,350	162,350	167,026	167,026	167,026	167,026
5104 OVERTIME PAY	2,267	3,578	3,578	3,578	3,578	3,578	3,578
5105 LONGEVITY PAY	5,005	5,215	5,215	5,425	5,425	5,425	5,425
5109 SALARY ADJUSTMENTS	3,348	0	42,507	0	0	(35,800)	(35,800)
5151 SOCIAL SECURITY	97,492	103,037	103,917	104,762	104,762	104,762	104,762

Total Personnel Services	\$1,413,967	\$1,449,921	\$1,462,294	\$1,474,227	\$1,474,227	\$1,438,427	\$1,438,427

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	5,984	7,200	7,400	7,600	7,600	7,600	7,600
5210 PROFESS DEVELOP/TRAI	2,693	3,390	3,420	3,390	3,390	3,390	3,390
5220 UTILITIES/FUEL/MILEA	102	300	300	300	300	300	300
5260 REPAIRS & MAINT-FAC/	189	3,000	3,000	3,000	3,000	3,000	3,000
5261 SOFTWARE MAINT FEES	1,810	10,756	11,376	11,481	11,481	11,481	11,481
5290 PROFESS/TECHNICAL SE	22,708	26,029	25,944	26,029	26,029	26,029	26,029
5300 MATERIALS & SUPPLIES	168,377	163,050	163,050	163,050	163,050	163,050	163,050
5316 VEHICLE MAINT FEE	300	0	0	0	0	0	0
5317 VEHICLE FUEL	282	0	0	0	0	0	0

Total Operating Expenses	\$202,445	\$213,725	\$214,490	\$214,850	\$214,850	\$214,850	\$214,850

GRAND TOTAL	\$1,616,412	\$1,663,646	\$1,676,784	\$1,689,077	\$1,689,077	\$1,653,277	\$1,653,277

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: COMMUNITY SERVICES
DEPARTMENT: LIBRARY
FUNCTION: GROTON PUBLIC LIBRARY 1063

	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

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	5.00	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	3.00	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	2.00	2.00	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)	2.00	2.00	2.00	2.00	2.00	2.00

Total FTE Personnel	19.00	19.00	19.00	19.00	19.00	19.00

FTE SALARIES & WAGES						

DIR OF LIBRARY SERVICES	98,450	92,951	92,759	92,759	92,759	92,759
MGR OF LIBRARY PUBLIC SVC	79,441	61,942	74,870	74,870	74,870	74,870
MGR LIB TECH SVCS & CIRC	84,250	84,250	86,795	86,795	86,795	86,795
LIBRARIAN II	335,160	332,631	343,246	343,246	343,246	343,246
LIBRARIAN I - CIRCULATION	56,874	56,865	59,630	59,630	59,630	59,630
LIBRARIAN I - PUBLIC SERV	162,480	161,608	169,449	169,449	169,449	169,449
MUNICIPAL VIDEO SPECIALST	74,369	74,370	75,857	75,857	75,857	75,857
LIBRARY ASSISTANT I	82,244	82,247	86,216	86,216	86,216	86,216
MUNICIPAL VIDEO TECH	46,425	43,680	45,633	45,633	45,633	45,633
FINANCIAL ASST II 35 HRS	53,799	53,827	55,831	55,831	55,831	55,831
OFFICE ASSISTANT II (35)	102,249	100,355	103,149	103,149	103,149	103,149

Total FTE Salaries & Wages	\$1,175,741	\$1,144,727	\$1,193,435	\$1,193,435	\$1,193,435	\$1,193,435

BorrowIT CT #3310

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

There is no change in this budget.

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.

The library currently uses these funds, specifically, to cover the integrated library system (ILS) that is shared contractually by the Waterford, Mystic & Noank, Bill Memorial, and Groton Public Libraries. An integrated library system is a multifunction, adaptable software application that allows libraries to manage, catalog, and circulate materials to patrons. It is the backbone to all library business.

State funding for this program has declined in recent years and future funding continues to be uncertain.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: SPEC REV FUNDS-OTHER
DEPARTMENT: LIBRARY
FUNCTION: BORROWIT CT 3310

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
APPROPRIATION							
Personnel Services	3,207	0	0	0	0	0	0
Operating Expenses	30,581	18,300	18,300	18,300	18,300	18,300	18,300
Total Appropriation	\$33,788	\$18,300	\$18,300	\$18,300	\$18,300	\$18,300	\$18,300
COST CENTERS							
33100 BORROWIT CT	33,788	18,300	18,300	18,300	18,300	18,300	18,300
Total Cost Centers	\$33,788	\$18,300	\$18,300	\$18,300	\$18,300	\$18,300	\$18,300
FINANCING PLAN							
INTEREST INCOME	205	250	300	300	300	300	300
CONNECTICARD GRANT	23,608	0	18,300	0	0	0	0
FUND BALANCE APPLIED	9,975	18,050	0	18,000	18,000	18,000	18,000
Total Financing Plan	\$33,788	\$18,300	\$18,600	\$18,300	\$18,300	\$18,300	\$18,300

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: SPEC REV FUNDS-OTHER
DEPARTMENT: LIBRARY
FUNCTION: BORROWIT CT 3310

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

PERSONNEL SERVICES							

5102 PART TIME PERSONNEL	2,979	0	0	0	0	0	0
5151 SOCIAL SECURITY	228	0	0	0	0	0	0
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Total Personnel Services	\$3,207	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSES							

5261 SOFTWARE MAINT FEES	23,981	18,300	18,300	18,300	18,300	18,300	18,300
5290 PROFESS/TECHNICAL SE	840	0	0	0	0	0	0
5318 COMPUTER REPLMNT FEE	1,580	0	0	0	0	0	0
5400 EQUIP/MACHINRY& FURN	440	0	0	0	0	0	0
5410 COMPUTER EQUIPMENT	3,740	0	0	0	0	0	0
	-----	-----	-----	-----	-----	-----	-----
Total Operating Expenses	\$30,581	\$18,300	\$18,300	\$18,300	\$18,300	\$18,300	\$18,300
GRAND TOTAL	\$33,788	\$18,300	\$18,300	\$18,300	\$18,300	\$18,300	\$18,300

**TOWN OF GROTON, CT
FYE 2020 BUDGET**

BorrowIT CT FUND REVENUES: #3310

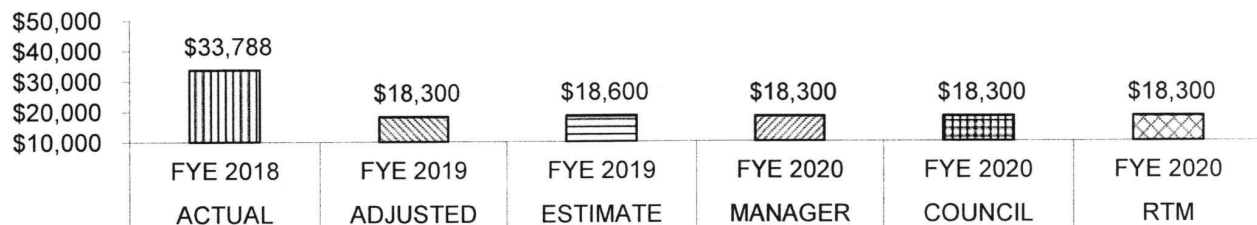
Interest Income - represents income earned on the short-term investment of funds not required for immediate expenses.

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 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
4412 Interest Income	\$ 205	\$ 250	\$ 300	\$ 300	\$ 300	\$ 300
4507 State Grants	\$ 23,608	\$ 0	\$ 18,300	\$ 0	\$ 0	\$ 0
4999 Fund Balance Applied	\$ 9,975	\$ 18,050	\$ 0	\$ 18,000	\$ 18,000	\$ 18,000
Total	\$ 33,788	\$ 18,300	\$ 18,600	\$ 18,300	\$ 18,300	\$ 18,300

BorrowIT CT Fund Revenues



Audit Fund Balance as of 6/30/2018	\$ 38,483
Estimated Fund Balance as of 6/30/19	\$ 38,783
Estimated Fund Balance as of 6/30/20	\$ 20,783
Fund Balance as a % of 2020 Expenditures	113.57%

PARKS & RECREATION #1064

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$51,784 or 3.4%. Personnel Services are up \$45,363 and operating expenses are up \$6,421.

Goals for this year

- Diversify and expand department programs and services into those communities that are underserved.
- Create opportunities that will increase meals served at the Senior Center, through programming changes and more marketing.
- Re-new accreditation of Senior Center.
- Develop a new community event based on the findings from GreatBlue Recreation Assessment.
- Increase sponsorships and partnerships with local businesses, leaders and essential service providers to improve community livability.
- Relocate playground from Pleasant Valley to Groton Community Center.

Highlights

- Implemented Invasive Species Management Plan at Sparkle Lake Conservation Area.
- Completed and introduced Interactive Parks webpage.
- Wrote and received four grants totaling \$97,883.
- Received Program of Excellence Award from National Council of Aging.
- Partnered with Chief Selectees from the submarine base to recondition the Nautilus Overlook Park.

Cost Center 0 – Leadership & General Support

Our department recommitted to making Groton a more connected community working with local partners to engage in outreach and offer services to fill essential community needs.

Cost Center 2 – Programs and Events

Commit to delivering excellence in programming and services and to connect neighbors through clear communication, convenient access to information about parks, programming and financial aid.

Cost Center 4 – Senior Food Concession

Serve affordable healthy meals to seniors as part of a balanced approach to a healthy lifestyle. 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

Provide transportation that supports independent living by providing essential transportation for medical, 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

We act as a steward of Groton's parks, trails and public beaches – conserving natural resources by using best practices to manage open spaces and coastal shorelines. 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

Offer community focused events that connect neighborhoods to the larger community, including annual community wide celebrations: Fourth of July Parade, Thames River Fireworks at Fort Griswold, Groton's Fall Festival and the Holiday Kickoff Celebration.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: COMMUNITY SERVICES
DEPARTMENT: PARKS & RECREATION
FUNCTION: PARKS & RECREATION 1064

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
APPROPRIATION							
Personnel Services	1,349,384	1,396,623	1,364,685	1,441,986	1,441,986	1,441,986	1,441,986
Operating Expenses	211,554	144,372	171,652	152,693	150,793	150,793	150,793
Total Appropriation	\$1,560,938	\$1,540,995	\$1,536,337	\$1,594,679	\$1,592,779	\$1,592,779	\$1,592,779
COST CENTERS							
10640 LEADERSHIP/GEN SUPPT	217,721	179,834	214,635	239,565	239,565	239,565	239,565
10642 PROGRAMS & EVENTS	322,403	324,465	275,043	280,828	280,828	280,828	280,828
10644 SR FOOD CONCESSION	68,803	70,866	70,862	73,443	73,443	73,443	73,443
10645 SR TRANSPORTATION PR	169,555	148,803	147,826	150,972	150,972	150,972	150,972
10646 SR PROGRAMS & SERVIC	294,274	269,671	268,139	280,097	280,097	280,097	280,097
10648 PARKS MAINTENANCE	475,998	536,642	545,890	559,114	557,214	557,214	557,214
1064A COMMUNITY EVENTS	12,184	10,714	13,942	10,660	10,660	10,660	10,660
Total Cost Centers	\$1,560,938	\$1,540,995	\$1,536,337	\$1,594,679	\$1,592,779	\$1,592,779	\$1,592,779
FINANCING PLAN							
BOE-FHS/GRND MOWING	58,360	60,111	60,111	60,111	60,111	60,111	60,111
SENIOR CTR FEES	2,643	2,500	2,900	2,750	2,750	2,750	2,750
PARK & RECREATION RENTALS	0	500	0	0	0	0	0
LEASE FEES	4,425	5,000	4,500	4,500	4,500	4,500	4,500
GENERAL FUND	1,495,510	1,472,884	1,468,826	1,527,318	1,525,418	1,525,418	1,525,418
Total Financing Plan	\$1,560,938	\$1,540,995	\$1,536,337	\$1,594,679	\$1,592,779	\$1,592,779	\$1,592,779

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: COMMUNITY SERVICES
DEPARTMENT: PARKS & RECREATION
FUNCTION: PARKS & RECREATION 1064

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	1,104,195	1,129,819	1,105,014	1,179,227	1,179,227	1,179,227	1,179,227
5102 PART TIME PERSONNEL	60,601	40,918	41,000	39,689	39,689	39,689	39,689
5103 SEASONAL PERSONNEL	13,027	42,048	30,000	43,968	43,968	43,968	43,968
5104 OVERTIME PAY	10,038	8,540	12,860	10,050	10,050	10,050	10,050
5105 LONGEVITY PAY	4,208	4,249	3,413	2,668	2,668	2,668	2,668
5109 SALARY ADJUSTMENTS	2,780	9,442	14,388	0	0	0	0
5110 REGULAR PART TIME	61,984	61,157	59,500	62,381	62,381	62,381	62,381
5111 PREMIUM PAY/OUT OF C	0	250	250	250	250	250	250
5117 ALLOWANCES	995	1,380	1,380	1,380	1,380	1,380	1,380
5151 SOCIAL SECURITY	91,556	98,820	96,880	102,373	102,373	102,373	102,373

Total Personnel Services	\$1,349,384	\$1,396,623	\$1,364,685	\$1,441,986	\$1,441,986	\$1,441,986	\$1,441,986

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	3,551	6,100	5,150	5,150	5,150	5,150	5,150
5210 PROFESS DEVELOP/TRAI	4,994	6,594	6,150	7,100	7,100	7,100	7,100
5220 UTILITIES/FUEL/MILEA	5,449	6,600	6,800	7,000	7,000	7,000	7,000
5260 REPAIRS & MAINT-FAC/	761	2,380	2,380	2,230	2,230	2,230	2,230
5261 SOFTWARE MAINT FEES	2,657	3,965	3,992	4,150	4,150	4,150	4,150
5281 OCCUPATIONAL HEALTH	3,206	2,668	2,568	2,668	2,668	2,668	2,668
5290 PROFESS/TECHNICAL SE	65,926	33,905	42,295	42,335	42,335	42,335	42,335
5300 MATERIALS & SUPPLIES	43,405	65,760	65,760	68,760	68,760	68,760	68,760
5310 VEHICLE OPER/MAINT	12,595	11,400	11,400	11,400	11,400	11,400	11,400
5316 VEHICLE MAINT FEE	26,700	0	0	0	0	0	0
5317 VEHICLE FUEL	32,487	0	0	0	0	0	0
5400 EQUIP/MACHINRY& FURN	9,823	5,000	25,157	1,900	0	0	0

Total Operating Expenses	\$211,554	\$144,372	\$171,652	\$152,693	\$150,793	\$150,793	\$150,793

GRAND TOTAL	\$1,560,938	\$1,540,995	\$1,536,337	\$1,594,679	\$1,592,779	\$1,592,779	\$1,592,779

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: COMMUNITY SERVICES
DEPARTMENT: PARKS & RECREATION
FUNCTION: PARKS & RECREATION 1064

	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

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
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
COMMUNITY OUTREACH COORD.	0.00	1.00	1.00	1.00	1.00	1.00
FOOD SERVICE SUPERVISOR	1.00	1.00	1.00	1.00	1.00	1.00
FINANCIAL ASST I 35 HRS	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	0.00	0.00	0.00	0.00	0.00
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	18.75	18.75	18.75	18.75	18.75	18.75
FTE SALARIES & WAGES						

DIRECTOR OF PARKS & REC	105,919	105,919	109,117	109,117	109,117	109,117
MGR GOLF COURSE & PARKS	21,653	21,653	22,307	22,307	22,307	22,307
MGR RECREATION SERVICES	82,684	82,684	85,181	85,181	85,181	85,181
SR CENTER SUPERVISOR	77,700	77,700	80,047	80,047	80,047	80,047
PROGRAM SUPER SR CENTER	113,092	113,092	117,664	117,664	117,664	117,664
PROGRAM SUPER REC	123,440	123,440	125,909	125,909	125,909	125,909
COMMUNITY OUTREACH COORD.	0	32,000	64,743	64,743	64,743	64,743
FOOD SERVICE SUPERVISOR	43,462	43,462	44,774	44,774	44,774	44,774
FINANCIAL ASST I 35 HRS	44,736	44,728	46,899	46,899	46,899	46,899
OFFICE ASSISTANT II (35)	143,604	127,089	143,495	143,495	143,495	143,495
OFFICE ASSISTANT III (35)	52,202	10,042	0	0	0	0
PARKS LEADER	68,721	68,613	73,349	73,349	73,349	73,349
EQUIPMENT MECHANIC	67,816	67,787	69,675	69,675	69,675	69,675
GROUNDKEEPER	60,404	60,424	62,107	62,107	62,107	62,107
MAINTAINER	124,386	126,379	133,959	133,959	133,959	133,959

Total FTE Salaries & Wages	\$1,129,821	\$1,105,014	\$1,179,227	\$1,179,227	\$1,179,227	\$1,179,227

Shennecossett Golf Course #2010

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

The overall decrease in this budget is \$122,484 or 9.0%. Personnel Services are up \$12,503 and operating expenses are down \$134,987.

Goals for Next Year

- Increase membership and play among 21-35 year olds.
- Expand marketing efforts focused on millennials including, development of YouTube page.
- Conduct Focus Group with millennials on enhancements to improve user experience.
- Increase player feedback data collected, through an on course survey.
- Introduce Get Golf Ready (PGA developed program) to expand youth programs.
- Develop Memorial Stone project to create patio/planting area in front of the clubhouse.
- Explore designation of golf course as a Historic Place on the Historic Register.

Highlights

- Continued working with summer day camp program to introduce campers to golf.
- Hosted the CT Senior Open for the 21st consecutive year, CT PGA Junior Tournament of Champions and the CSGA One Day Tournament of Champions.
- Hosted 15 tournaments. Tournaments are hosted by local civic organizations to give back to the community.
- Received recognition as one of the top ten courses in CT, by both Northeast Golf Magazine and Golfweek Magazine.
- Continued commitment to manage golf course as an Audubon Cooperative Sanctuary for Golf.

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 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: PARKS & RECREATION
FUNCTION: SHENNECOSSETT GOLF COURSE 2010

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

APPROPRIATION							

Personnel Services	705,210	807,791	796,174	845,350	820,294	820,294	820,294
Operating Expenses	385,784	550,042	513,224	429,586	415,055	415,055	415,055

Total Appropriation	\$1,090,994	\$1,357,833	\$1,309,398	\$1,274,936	\$1,235,349	\$1,235,349	\$1,235,349

COST CENTERS							

20100 GROUNDS MAINTENANCE	693,148	919,330	862,567	816,927	793,343	793,343	793,343
20101 CUSTOMER SERVICE	268,384	302,165	310,194	318,606	317,502	317,502	317,502
20102 LEADERSHIP/GEN SUPPT	129,462	136,338	136,637	139,403	124,504	124,504	124,504

Total Cost Centers	\$1,090,994	\$1,357,833	\$1,309,398	\$1,274,936	\$1,235,349	\$1,235,349	\$1,235,349

FINANCING PLAN							

SEASON MEMBERSHIPS	264,263	313,699	283,567	297,745	297,745	297,745	297,745
GREENS FEES	587,777	660,009	607,416	637,789	637,789	637,789	637,789
CART RENTALS	195,461	213,444	204,838	215,080	215,080	215,080	215,080
LEASE FEES	28,576	34,475	35,775	37,800	37,800	37,800	37,800
PAYMENTS FROM OTHER FUNDS	176,000	0	0	0	0	0	0
FUND BALANCE APPLIED	0	136,206	177,802	86,522	46,935	46,935	46,935

Total Financing Plan	\$1,252,077	\$1,357,833	\$1,309,398	\$1,274,936	\$1,235,349	\$1,235,349	\$1,235,349

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: PARKS & RECREATION
FUNCTION: SHENNECOSSETT GOLF COURSE 2010

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	361,993	397,437	397,418	410,622	410,622	410,622	410,622
5102 PART TIME PERSONNEL	45,289	45,346	45,346	46,186	46,186	46,186	46,186
5103 SEASONAL PERSONNEL	37,183	46,457	35,000	46,209	46,209	46,209	46,209
5104 OVERTIME PAY	29,088	38,075	33,000	39,525	39,525	39,525	39,525
5105 LONGEVITY PAY	1,813	1,888	1,888	1,943	1,943	1,943	1,943
5109 SALARY ADJUSTMENTS	0	0	5,757	0	0	0	0
5111 PREMIUM PAY/OUT OF C	0	250	250	250	250	250	250
5116 WAGE CONTINUATION	410	0	0	0	0	0	0
5117 ALLOWANCES	5,765	6,110	6,110	6,110	6,110	6,110	6,110
5151 SOCIAL SECURITY	35,102	40,970	40,147	42,142	42,142	42,142	42,142
5152 RETIREMENT	40,169	48,986	48,986	51,841	51,841	51,841	51,841
5153 HEALTH INSURANCE	109,045	140,437	140,437	154,344	148,211	148,211	148,211
5154 UNEMPLOYMENT COMPENS	35	0	0	0	0	0	0
5155 WORKER'S COMP	13,770	13,574	13,574	14,454	14,454	14,454	14,454
5158 LIFE INSURANCE	441	452	452	449	449	449	449
5170 OTHER POSTEMPLOY BEN	25,107	27,809	27,809	31,275	12,352	12,352	12,352

Total Personnel Services	\$705,210	\$807,791	\$796,174	\$845,350	\$820,294	\$820,294	\$820,294

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	2,086	2,000	2,000	2,000	2,000	2,000	2,000
5210 PROFESS DEVELOP/TRAI	4,712	3,500	2,699	3,525	3,525	3,525	3,525
5220 UTILITIES/FUEL/MILEA	109,849	124,402	129,202	130,686	130,686	130,686	130,686
5230 PYMNTS/CONTRIBUTIONS	58,659	59,683	59,683	60,951	46,420	46,420	46,420
5260 REPAIRS & MAINT-FAC/	791	500	500	500	500	500	500
5261 SOFTWARE MAINT FEES	2,558	3,020	3,085	3,020	3,020	3,020	3,020
5280 INSURANCE/RISK MGMT	21,466	22,899	22,899	22,899	22,899	22,899	22,899
5281 OCCUPATIONAL HEALTH	1,076	2,363	2,363	2,363	2,363	2,363	2,363
5290 PROFESS/TECHNICAL SE	58,850	75,975	75,975	75,987	75,987	75,987	75,987
5300 MATERIALS & SUPPLIES	64,875	70,300	70,300	70,300	70,300	70,300	70,300
5310 VEHICLE OPER/MAINT	12,290	15,000	15,000	15,000	15,000	15,000	15,000
5316 VEHICLE MAINT FEE	1,750	1,500	1,500	1,750	1,750	1,750	1,750
5318 COMPUTER REPLMNT FEE	545	605	605	605	605	605	605
5400 EQUIP/MACHINRY& FURN	46,277	1,950	1,547	5,000	5,000	5,000	5,000
5420 VEHICLES	0	129,500	125,866	15,000	15,000	15,000	15,000
5460 RESERVE FUND/EQUIPME	0	36,845	0	20,000	20,000	20,000	20,000

Total Operating Expenses	\$385,784	\$550,042	\$513,224	\$429,586	\$415,055	\$415,055	\$415,055

GRAND TOTAL	\$1,090,994	\$1,357,833	\$1,309,398	\$1,274,936	\$1,235,349	\$1,235,349	\$1,235,349

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: PARKS & RECREATION
FUNCTION: SHENNECOSSETT GOLF COURSE 2010

	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

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
GROUNDSCOOPER	2.00	2.00	2.00	2.00	2.00	2.00
MAINTAINER	1.50	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	64,960	64,960	66,922	66,922	66,922	66,922
GOLF PROFESSIONAL	71,780	71,780	73,948	73,948	73,948	73,948
EQUIPMENT MECHANIC	67,427	67,787	69,675	69,675	69,675	69,675
GROUNDSCOOPER	120,231	120,848	124,213	124,213	124,213	124,213
MAINTAINER	73,034	72,043	75,865	75,865	75,865	75,865

Total FTE Salaries & Wages	\$397,431	\$397,418	\$410,622	\$410,622	\$410,622	\$410,622

**TOWN OF GROTON, CT
FYE 2020 BUDGET**

GOLF COURSE FUND REVENUES: #2010

Revenues for FYE 2020 golf course operations reflect the 2019 calendar year rates.

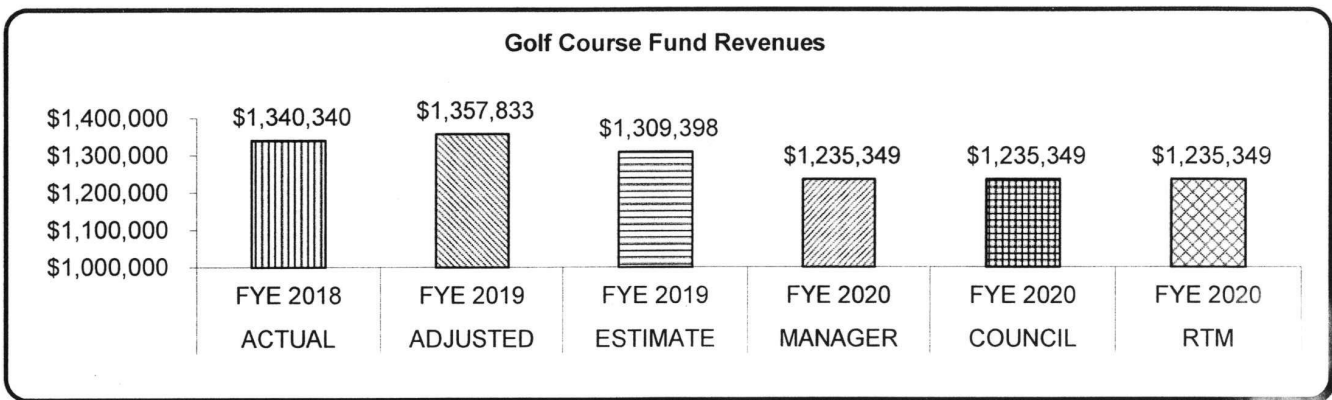
Season Memberships - represents annual payment to use the facility on a space available basis. Prices range from \$315 for a youth pass to \$2,860 for a non-resident family pass.

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 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
4736 Season Memberships	\$ 264,263	\$ 313,699	\$ 283,567	\$ 297,745	\$ 297,745	\$ 297,745
4737 Greens Fees	\$ 587,777	\$ 660,009	\$ 607,416	\$ 637,789	\$ 637,789	\$ 637,789
4738 Cart Rentals	\$ 195,461	\$ 213,444	\$ 204,838	\$ 215,080	\$ 215,080	\$ 215,080
4741 Lease Fees	\$ 28,576	\$ 34,475	\$ 35,775	\$ 37,800	\$ 37,800	\$ 37,800
Total	\$ 1,340,340	\$ 1,357,833	\$ 1,309,398	\$ 1,235,349	\$ 1,235,349	\$ 1,235,349



Audit Fund Balance as of 6/30/2018	\$ 324,225
Estimated Fund Balance as of 6/30/19	\$ 146,423
Estimated Fund Balance as of 6/30/20	\$ 99,488
Fund Balance as a % of 2020 Expenditures	8.05%

Rec & Senior Activities #3240

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$148,289 or 13.6%. Personnel Services are up \$58,474 and operating expenses are up \$89,815.

Goals for this year

- Implement recommendations from key barriers/perceptions study of Senior Center.
- Increase utilization of Groton Community Center.
- Expand programs that help seniors remain connected to the community including "Senior Center without Borders" and "Discover Connections".
- Expand Camp Button program to meet needs of community.

Highlights

- Successfully opened the Groton Community Center after several capital projects and months of staff and volunteer labor.
- Added two successful community events, Chili Cook-off and Bakers Battle.
- Hosted a pickleball tournament that attracted participants from 19 communities.
- Increased on-line registration at the Senior Center to 9%.
- Expanded pickleball program to over 260 participants.
- Hosted North American Karate Championship.

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. Programming 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

Foster health and well-being by offering accessible recreation programming, affordable essential services and resources that support active lifestyles for those 55+.

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

Serve affordable healthy meals to seniors as part of a balanced approach to a healthy lifestyle. 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 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: PARKS & RECREATION
FUNCTION: REC & SENIOR ACTIVITIES 3240

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
APPROPRIATION							
Personnel Services	493,015	591,099	590,640	649,573	649,573	649,573	649,573
Operating Expenses	416,028	502,850	495,782	592,665	592,665	592,665	592,665
Total Appropriation	\$909,043	\$1,093,949	\$1,086,422	\$1,242,238	\$1,242,238	\$1,242,238	\$1,242,238
COST CENTERS							
32401 RECREATION PROGRAMS	667,372	749,714	787,921	852,968	852,968	852,968	852,968
32405 SENIOR PROGRAMS	149,180	232,989	201,556	278,815	278,815	278,815	278,815
32406 SENIOR FOOD CONCESSI	92,491	111,246	96,945	110,455	110,455	110,455	110,455
Total Cost Centers	\$909,043	\$1,093,949	\$1,086,422	\$1,242,238	\$1,242,238	\$1,242,238	\$1,242,238
FINANCING PLAN							
SENIOR PROGRAMS	190,054	233,000	211,200	273,350	273,350	273,350	273,350
SR CTR FOOD CONCESSION	80,050	82,000	76,800	82,000	82,000	82,000	82,000
RECREATION PROGRAMS	697,480	768,214	780,000	822,670	822,670	822,670	822,670
FUND BALANCE APPLIED	0	10,735	18,422	64,218	64,218	64,218	64,218
Total Financing Plan	\$967,584	\$1,093,949	\$1,086,422	\$1,242,238	\$1,242,238	\$1,242,238	\$1,242,238

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: PARKS & RECREATION
FUNCTION: REC & SENIOR ACTIVITIES 3240

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

PERSONNEL SERVICES							

5102 PART TIME PERSONNEL	285,113	349,965	346,697	369,008	369,008	369,008	369,008
5103 SEASONAL PERSONNEL	154,341	177,208	180,000	211,215	211,215	211,215	211,215
5104 OVERTIME PAY	0	0	50	0	0	0	0
5109 SALARY ADJUSTMENTS	530	0	0	0	0	0	0
5110 REGULAR PART TIME	17,492	21,919	21,920	22,357	22,357	22,357	22,357
5116 WAGE CONTINUATION	479	0	0	0	0	0	0
5151 SOCIAL SECURITY	35,060	42,007	41,973	46,098	46,098	46,098	46,098
5152 RETIREMENT	0	0	0	895	895	895	895

Total Personnel Services	\$493,015	\$591,099	\$590,640	\$649,573	\$649,573	\$649,573	\$649,573
OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	21,993	21,700	22,950	23,585	23,585	23,585	23,585
5210 PROFESS DEVELOP/TRAI	890	5,000	1,200	4,550	4,550	4,550	4,550
5220 UTILITIES/FUEL/MILEA	4,680	0	4,300	0	0	0	0
5230 PYMNTS/CONTRIBUTIONS	5,717	0	0	0	0	0	0
5260 REPAIRS & MAINT-FAC/	1,130	5,340	22,730	9,380	9,380	9,380	9,380
5261 SOFTWARE MAINT FEES	8,006	6,700	7,700	9,000	9,000	9,000	9,000
5281 OCCUPATIONAL HEALTH	0	750	750	750	750	750	750
5290 PROFESS/TECHNICAL SE	244,048	328,250	308,222	354,750	354,750	354,750	354,750
5300 MATERIALS & SUPPLIES	121,093	134,430	127,500	148,000	148,000	148,000	148,000
5310 VEHICLE OPER/MAINT	0	250	0	0	0	0	0
5400 EQUIP/MACHINRY& FURN	7,523	430	430	42,650	42,650	42,650	42,650
5502K SR CTR FUNDRAISING	948	0	0	0	0	0	0

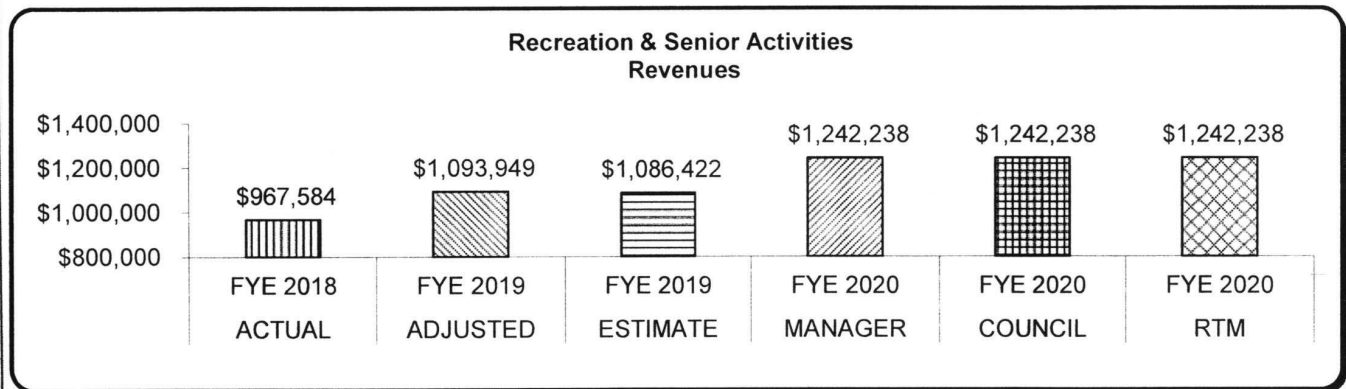
Total Operating Expenses	\$416,028	\$502,850	\$495,782	\$592,665	\$592,665	\$592,665	\$592,665
GRAND TOTAL	\$909,043	\$1,093,949	\$1,086,422	\$1,242,238	\$1,242,238	\$1,242,238	\$1,242,238

**TOWN OF GROTON, CT
FYE 2020 BUDGET**

RECREATION & SENIOR ACTIVITIES REVENUES: #3240

Each account below represents the revenue derived from a particular area of programs.

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
4672B Senior Programs	\$ 190,054	\$ 233,000	\$ 211,200	\$ 273,350	\$ 273,350	\$ 273,350
4672D Senior Center Food Concessi	\$ 80,050	\$ 82,000	\$ 76,800	\$ 82,000	\$ 82,000	\$ 82,000
4684B Recreation Programs	\$ 697,480	\$ 768,214	\$ 780,000	\$ 822,670	\$ 822,670	\$ 822,670
4733 Misc-Unclassified	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4999 Fund Balance Applied	\$ 0	\$ 10,735	\$ 18,422	\$ 64,218	\$ 64,218	\$ 64,218
Total	\$ 967,584	\$ 1,093,949	\$ 1,086,422	\$ 1,242,238	\$ 1,242,238	\$ 1,242,238



Audit Fund Balance as of 6/30/2018	\$ 407,383
Estimated Fund Balance as of 6/30/19	\$ 388,961
Estimated Fund Balance as of 6/30/20	\$ 324,743
Fund Balance as a % of 2020 Expenditures	26.14%

CONTRIBUTIONS TO OTHER FUNDS #1077

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

The overall decrease in this budget is \$47,208 or 2.8%.

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 equipment in Fund 605 as needed.

Cost Center 6 – Fleet Vehicles

In FYE 2019 we requested \$868,723 for vehicle contributions which was reduced to \$748,502. For FYE 2020 the department requested \$874,651 which the Town Manager reduced to \$706,280.

Cost Center 7 – Fleet Maintenance

In FYE 2019 the maintenance contribution was removed from the departments and they are now included in this function.

Cost Center 8 – Fleet Fuel

In FYE 2019 the fuel contribution was removed from the departments and they are now included in this function.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: CONTR. TO OTHER FUNDS
DEPARTMENT: CONTR. TO OTHER FUNDS
FUNCTION: CONTR. TO OTHER FUNDS 1077

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

APPROPRIATION							

Operating Expenses	546,661	1,699,159	1,699,159	1,820,322	1,651,951	1,651,951	1,651,951
Total Appropriation	\$546,661	\$1,699,159	\$1,699,159	\$1,820,322	\$1,651,951	\$1,651,951	\$1,651,951

COST CENTERS							

10771 REVALUATION FUND	87,500	225,000	225,000	240,000	240,000	240,000	240,000
10773 COMPUTER REPLACEMENT	35,239	72,936	72,936	78,091	78,091	78,091	78,091
10776 FLEET VEHICLES	423,922	748,502	748,502	874,651	706,280	706,280	706,280
10777 FLEET MAINTENANCE	0	370,575	370,575	387,600	387,600	387,600	387,600
10778 FLEET FUEL	0	282,146	282,146	239,980	239,980	239,980	239,980
Total Cost Centers	\$546,661	\$1,699,159	\$1,699,159	\$1,820,322	\$1,651,951	\$1,651,951	\$1,651,951

FINANCING PLAN							

GENERAL FUND	546,661	1,699,159	1,699,159	1,820,322	1,651,951	1,651,951	1,651,951
Total Financing Plan	\$546,661	\$1,699,159	\$1,699,159	\$1,820,322	\$1,651,951	\$1,651,951	\$1,651,951

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: CONTR. TO OTHER FUNDS
DEPARTMENT: CONTR. TO OTHER FUNDS
FUNCTION: CONTR. TO OTHER FUNDS 1077

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

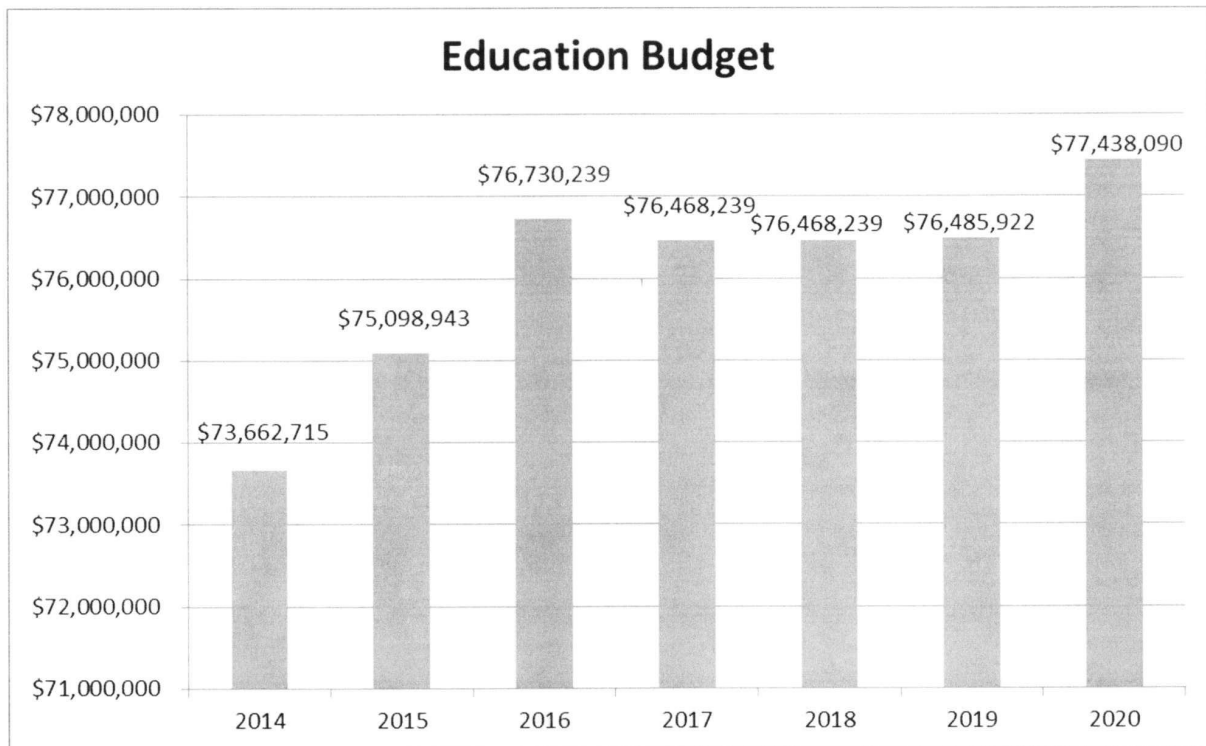
OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	546,661	1,699,159	1,699,159	1,820,322	1,651,951	1,651,951	1,651,951
Total Operating Expenses	\$546,661	\$1,699,159	\$1,699,159	\$1,820,322	\$1,651,951	\$1,651,951	\$1,651,951
GRAND TOTAL	\$546,661	\$1,699,159	\$1,699,159	\$1,820,322	\$1,651,951	\$1,651,951	\$1,651,951

EDUCATION #1080

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

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 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: EDUCATION SERVICES
DEPARTMENT: EDUCATION
FUNCTION: EDUCATION 1080

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
APPROPRIATION							
Operating Expenses	76,433,630	76,485,922	76,421,793	77,438,090	77,438,090	77,438,090	77,438,090
Total Appropriation	\$76,433,630	\$76,485,922	\$76,421,793	\$77,438,090	\$77,438,090	\$77,438,090	\$77,438,090
COST CENTERS							
10800 EDUCATION SERVICES	76,433,630	76,485,922	76,421,793	77,438,090	77,438,090	77,438,090	77,438,090
Total Cost Centers	\$76,433,630	\$76,485,922	\$76,421,793	\$77,438,090	\$77,438,090	\$77,438,090	\$77,438,090
FINANCING PLAN							
FEDERAL FUNDS	271,834	93,000	146,394	149,039	149,039	149,039	149,039
EDUC COST SHARING	24,903,311	25,040,045	25,025,766	25,040,045	25,040,045	25,040,045	25,025,766
ADULT EDUCATION	102,900	102,334	102,300	115,288	115,288	115,288	102,300
SPECIAL EDUCATION	891,571	800,000	918,736	800,000	800,000	800,000	850,000
MAGNET SCHL TRANSPORTATIN	209,300	188,000	188,000	188,000	188,000	188,000	188,000
NON PUBLIC PUPIL SERVICE	20,847	22,000	22,315	22,000	22,000	22,000	22,000
PUPIL IMPACT AID	3,751,870	3,214,533	5,253,027	3,256,657	3,256,657	3,256,657	3,306,657
TUITION-FR OTHR TOWNS	120,822	70,000	59,840	70,000	70,000	70,000	70,000
OTHR SCHOOL RECEIPTS	58,289	19,000	30,540	19,000	19,000	19,000	19,000
GENERAL FUND	46,102,886	46,937,010	44,674,875	47,778,061	47,778,061	47,778,061	47,705,328
Total Financing Plan	\$76,433,630	\$76,485,922	\$76,421,793	\$77,438,090	\$77,438,090	\$77,438,090	\$77,438,090

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: EDUCATION SERVICES
DEPARTMENT: EDUCATION
FUNCTION: EDUCATION 1080

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	76,433,630	76,485,922	76,421,793	77,438,090	77,438,090	77,438,090	77,438,090
	-----	-----	-----	-----	-----	-----	-----
Total Operating Expenses	\$76,433,630	\$76,485,922	\$76,421,793	\$77,438,090	\$77,438,090	\$77,438,090	\$77,438,090
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GRAND TOTAL	\$76,433,630	\$76,485,922	\$76,421,793	\$77,438,090	\$77,438,090	\$77,438,090	\$77,438,090

Regional Agencies #1007

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is \$2,205 or 1.7%.

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 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: OUTSIDE AGENCIES
DEPARTMENT: REGIONAL AGENCIES
FUNCTION: REGIONAL AGENCIES 1007

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

APPROPRIATION							

Operating Expenses	132,033	132,034	132,034	134,239	134,239	134,239	134,239
Total Appropriation	\$132,033	\$132,034	\$132,034	\$134,239	\$134,239	\$134,239	\$134,239

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	88,211	88,211	88,211	90,416	90,416	90,416	90,416
10073 SE CT PROBATE COURT	13,433	13,433	13,433	13,433	13,433	13,433	13,433
Total Cost Centers	\$132,033	\$132,034	\$132,034	\$134,239	\$134,239	\$134,239	\$134,239

FINANCING PLAN							

GENERAL FUND	132,033	132,034	132,034	134,239	134,239	134,239	134,239
Total Financing Plan	\$132,033	\$132,034	\$132,034	\$134,239	\$134,239	\$134,239	\$134,239

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: OUTSIDE AGENCIES
DEPARTMENT: REGIONAL AGENCIES
FUNCTION: REGIONAL AGENCIES 1007

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	132,033	132,034	132,034	134,239	134,239	134,239	134,239
Total Operating Expenses	\$132,033	\$132,034	\$132,034	\$134,239	\$134,239	\$134,239	\$134,239
GRAND TOTAL	\$132,033	\$132,034	\$132,034	\$134,239	\$134,239	\$134,239	\$134,239

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 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. The Town Council increased this cost center by \$13,244.

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. The Town Council increased this cost center by \$12,904.

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. The Town Council increased this cost center by \$6,250.

Cost Center 9 – Mystic Noank Library

The Mystic & Noank Library is located in Mystic and serves the citizens of both Groton and Stonington. The Town Council increased this cost center by \$40,000.

Cost Center 9A – Bill Memorial Library

The Bill Memorial Library is located in the City of Groton. The Town Council increased this cost center by \$7,750.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: OUTSIDE AGENCIES
DEPARTMENT: HEALTH & SERVICE AGENCIES
FUNCTION: HEALTH & SERVICE AGENCIES 1054

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

APPROPRIATION							

Operating Expenses	1,674,370	1,694,213	1,694,213	1,781,808	1,623,393	1,703,541	1,703,541
Total Appropriation	\$1,674,370	\$1,694,213	\$1,694,213	\$1,781,808	\$1,623,393	\$1,703,541	\$1,703,541

COST CENTERS							

10540 LEDGELIGHT HEALTH	292,530	289,354	289,354	287,983	287,983	287,983	287,983
10541 VNA (SCHOOL HEALTH)	1,039,975	1,081,278	1,081,278	1,081,278	1,081,278	1,081,278	1,081,278
10542 VNA (HEALTH PROMO)	35,838	33,968	33,968	33,824	33,824	33,824	33,824
10543 GROTON AMBULANCE	52,976	52,976	52,976	52,976	39,732	52,976	52,976
10545 SERVICE AGENCIES	65,150	68,657	68,657	69,316	49,596	62,500	62,500
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	37,500	18,750	25,000	25,000
10549 MYSTIC NOANK LIBRARY	122,921	100,000	100,000	173,951	75,000	115,000	115,000
10549A BILL MEMORIAL LIBRAR	20,000	23,000	23,000	25,000	17,250	25,000	25,000
Total Cost Centers	\$1,674,370	\$1,694,213	\$1,694,213	\$1,781,808	\$1,623,393	\$1,703,541	\$1,703,541

FINANCING PLAN							

GENERAL FUND	1,674,370	1,694,213	1,694,213	1,781,808	1,623,393	1,703,541	1,703,541
Total Financing Plan	\$1,674,370	\$1,694,213	\$1,694,213	\$1,781,808	\$1,623,393	\$1,703,541	\$1,703,541

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: OUTSIDE AGENCIES
DEPARTMENT: HEALTH & SERVICE AGENCIES
FUNCTION: HEALTH & SERVICE AGENCIES 1054

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
OPERATING EXPENSES							
5230 PYMNTS/CONTRIBUTIONS	1,674,370	1,694,213	1,694,213	1,781,808	1,623,393	1,703,541	1,703,541
Total Operating Expenses	\$1,674,370	\$1,694,213	\$1,694,213	\$1,781,808	\$1,623,393	\$1,703,541	\$1,703,541
GRAND TOTAL	\$1,674,370	\$1,694,213	\$1,694,213	\$1,781,808	\$1,623,393	\$1,703,541	\$1,703,541

SUMMARY OF OUTSIDE AGENCIES				
AGENCY	Approved FYE 2019	Requested FYE 2020	Committee FYE 2020	Adopted FYE 2020
Community Health Center, Inc. (CHC)	\$ 4,750	\$ -	\$ -	\$ -
New London Homeless Hospitality Center, Inc.	\$ 7,125	\$ 7,500	\$ 7,125	\$ 7,125
SCADD	\$ 3,705	\$ 5,000	\$ 3,705	\$ 3,705
Safe Futures, Inc.	\$ 9,500	\$ 9,600	\$ 9,500	\$ 9,500
ARC of New London County Inc.	\$ -	891	\$ -	\$ -
Connecticut Legal Services	\$ 7,260	\$ 7,500	\$ 7,260	\$ 7,260
UCFS Inc., Behavioral Health Services	\$ 3,800	\$ -	\$ -	\$ -
Always Home (Formerly Mystic Area Shelter and Hospitality)	\$ 4,750	\$ 4,750	\$ 4,750	\$ 4,750
Sexual Assault Crisis Center of Eastern CT, Inc.	\$ -	\$ 1,000	\$ -	\$ 1,000
Meals on Wheels/TVCCA, Inc.	\$ 22,767	\$ 23,966	\$ 22,767	\$ 22,767
Children First Groton (CFG)		\$ 5,000	\$ 2,500	\$ 2,500
SUBTOTAL - Social Services	\$ 63,657	\$ 65,207	\$ 57,607	\$ 58,607
Eastern Connecticut Symphony	\$ 5,000	\$ 5,000	\$ -	\$ 3,893
SUBTOTAL - Cultural	\$ 5,000	\$ 5,000	\$ -	\$ 3,893
TOTAL - GRANTS	\$ 68,657	\$ 70,207	\$ 57,607	\$ 62,500

CITY OF GROTON #1090

Final FYE 20 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

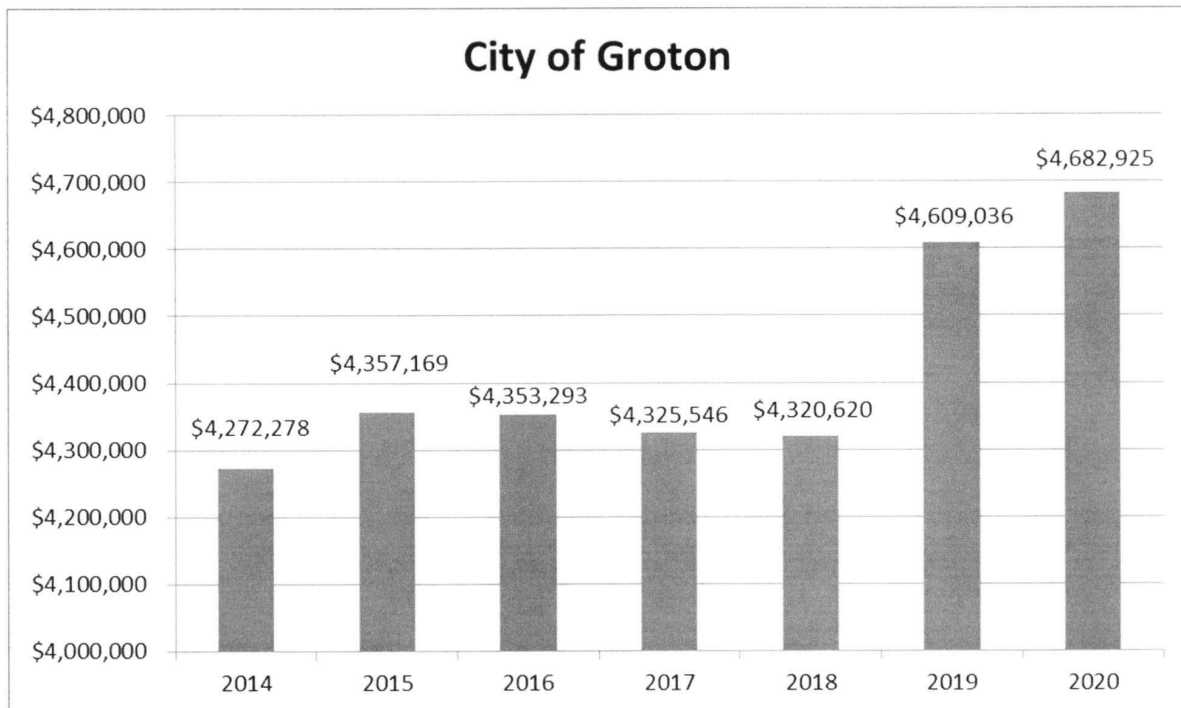
The City of Groton’s budget request for Police represents an increase of \$121,364 or 5.0% from their FYE 2019 appropriation.

Cost Center 1 – Highway Maintenance

Their request for Highway services has decreased \$50,881 or 2.5% from their FYE 2019 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 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: SUBDIVISIONS
DEPARTMENT: SUBDIVISIONS
FUNCTION: CITY OF GROTON 1090

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

APPROPRIATION							

Operating Expenses	4,318,157	4,616,468	4,616,468	4,682,925	4,682,925	4,682,925	4,682,925
Total Appropriation	\$4,318,157	\$4,616,468	\$4,616,468	\$4,682,925	\$4,682,925	\$4,682,925	\$4,682,925

COST CENTERS							

10900 POLICE	2,243,802	2,443,079	2,443,079	2,564,443	2,564,443	2,564,443	2,564,443
10901 HIGHWAY MAINTENANCE	1,963,250	2,050,863	2,050,863	1,999,982	1,999,982	1,999,982	1,999,982
10904 STREET LIGHTING	111,105	122,526	122,526	118,500	118,500	118,500	118,500
Total Cost Centers	\$4,318,157	\$4,616,468	\$4,616,468	\$4,682,925	\$4,682,925	\$4,682,925	\$4,682,925

FINANCING PLAN							

GENERAL FUND	4,318,157	4,616,468	4,616,468	4,682,925	4,682,925	4,682,925	4,682,925
Total Financing Plan	\$4,318,157	\$4,616,468	\$4,616,468	\$4,682,925	\$4,682,925	\$4,682,925	\$4,682,925

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: SUBDIVISIONS
DEPARTMENT: SUBDIVISIONS
FUNCTION: CITY OF GROTON 1090

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

OPERATING EXPENSES							

5220 UTILITIES/FUEL/MILEA	111,105	122,526	122,526	118,500	118,500	118,500	118,500
5230 PYMNTS/CONTRIBUTIONS	4,207,052	4,493,942	4,493,942	4,564,425	4,564,425	4,564,425	4,564,425
	-----	-----	-----	-----	-----	-----	-----
Total Operating Expenses	\$4,318,157	\$4,616,468	\$4,616,468	\$4,682,925	\$4,682,925	\$4,682,925	\$4,682,925
GRAND TOTAL	\$4,318,157	\$4,616,468	\$4,616,468	\$4,682,925	\$4,682,925	\$4,682,925	\$4,682,925

GROTON LONG POINT #1091

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

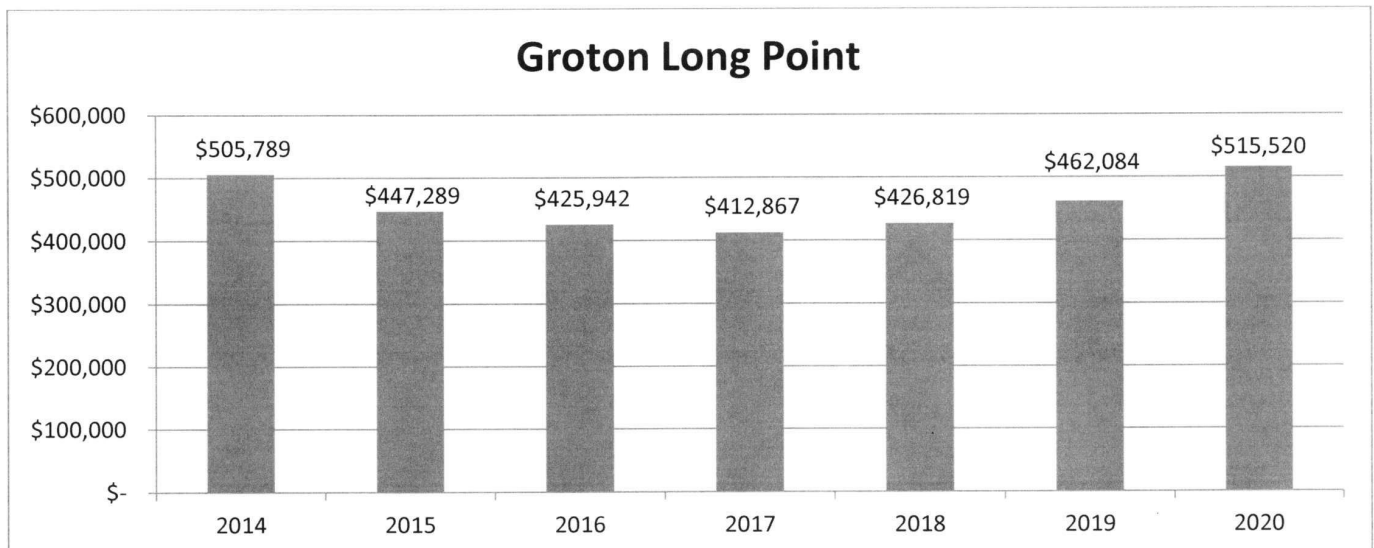
The Groton Long Point Police budget request of \$305,000 represents an increase of \$38,970 or 14.6% more than the FYE 2019 appropriation. During Budget deliberations the Town Council reduced this cost center by \$32,054 and the RTM restored \$15,054 of that amount.

Cost Center 1 – Highway Maintenance

The Highway budget request of \$217,840 is an increase of \$38,027 or 21.1% more than the FYE 2019 appropriation. During budget deliberations the Town Council reduced this cost center by \$7,339.

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 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: SUBDIVISIONS
DEPARTMENT: SUBDIVISIONS
FUNCTION: GROTON LONG POINT 1091

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

APPROPRIATION							

Operating Expenses	427,293	462,526	462,526	539,859	539,859	500,466	515,520
Total Appropriation	\$427,293	\$462,526	\$462,526	\$539,859	\$539,859	\$500,466	\$515,520

COST CENTERS							

10910 POLICE	243,530	266,030	266,030	305,000	305,000	272,946	288,000
10911 HIGHWAY MAINTENANCE	169,813	179,813	179,813	217,840	217,840	210,501	210,501
10912 STREET LIGHTING	13,950	16,683	16,683	17,019	17,019	17,019	17,019
Total Cost Centers	\$427,293	\$462,526	\$462,526	\$539,859	\$539,859	\$500,466	\$515,520

FINANCING PLAN							

GENERAL FUND	427,293	462,526	462,526	539,859	539,859	500,466	515,520
Total Financing Plan	\$427,293	\$462,526	\$462,526	\$539,859	\$539,859	\$500,466	\$515,520

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: SUBDIVISIONS
DEPARTMENT: SUBDIVISIONS
FUNCTION: GROTON LONG POINT 1091

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

OPERATING EXPENSES							

5220 UTILITIES/FUEL/MILEA	13,950	16,683	16,683	17,019	17,019	17,019	17,019
5230 PYMNTS/CONTRIBUTIONS	413,343	445,843	445,843	522,840	522,840	483,447	498,501
	-----	-----	-----	-----	-----	-----	-----
Total Operating Expenses	\$427,293	\$462,526	\$462,526	\$539,859	\$539,859	\$500,466	\$515,520
GRAND TOTAL	\$427,293	\$462,526	\$462,526	\$539,859	\$539,859	\$500,466	\$515,520

FIRE DISTRICTS PILOT #1092

Final FYE 20 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 2020 the overall payment is the same as FYE 2019 \$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 2020, the overall payment is the same as FYE 2019 \$125,000.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: SUBDIVISIONS
DEPARTMENT: SUBDIVISIONS
FUNCTION: FIRE DISTRICTS PILOT 1092

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

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 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: SUBDIVISIONS
DEPARTMENT: SUBDIVISIONS
FUNCTION: FIRE DISTRICTS PILOT 1092

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

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 20 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 proposed mill rate is maintained at .034 mills for FYE 2020.

FYE 2020 Tax rate calculation is as follows:

- Amount to be raised by taxes \$21,102
- Divided by the 10/1/18 Grand list \$62,511,603
- Equals .000337
- Divided by 99.7% collection rate = .000338
- Multiplied by 1000 = mill rate 0.34

Fund Balance as of 6/30/2018	\$841
Estimated Fund Balance as of 6/30/19	\$851
Estimated Fund Balance as of 6/30/20	\$851
Fund Balance as a % of 2020 Expenditures	4.03%

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: OTHER FUNDS
FUNCTION: MUMFORD COVE 2060

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

APPROPRIATION							

Operating Expenses	21,018	21,043	21,023	21,102	21,102	21,102	21,102
Total Appropriation	\$21,018	\$21,043	\$21,023	\$21,102	\$21,102	\$21,102	\$21,102

COST CENTERS							

20600 FIRE PROTECTION	21,018	21,043	21,023	21,102	21,102	21,102	21,102
Total Cost Centers	\$21,018	\$21,043	\$21,023	\$21,102	\$21,102	\$21,102	\$21,102

FINANCING PLAN							

CURRENT TAXES	21,161	21,043	21,011	21,102	21,102	21,102	21,102
PRIOR YEAR TAXES	84	0	22	0	0	0	0
Total Financing Plan	\$21,245	\$21,043	\$21,033	\$21,102	\$21,102	\$21,102	\$21,102

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: OTHER FUNDS
FUNCTION: MUMFORD COVE 2060

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	1,008	1,023	1,023	1,082	1,082	1,082	1,082
5290 PROFESS/TECHNICAL SE	20,010	20,020	20,000	20,020	20,020	20,020	20,020
	-----	-----	-----	-----	-----	-----	-----
Total Operating Expenses	\$21,018	\$21,043	\$21,023	\$21,102	\$21,102	\$21,102	\$21,102
GRAND TOTAL	\$21,018	\$21,043	\$21,023	\$21,102	\$21,102	\$21,102	\$21,102

GROTON SEWER DISTRICT #4010

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function. The overall decrease in this budget is \$8,959 or 1.1%.

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 proposed mill rate is increased to 0.28 mills for FYE 2020.

FYE 2020 Tax rate calculation is as follows:

- Amount to be raised by taxes \$680,136
- Divided by the 10/1/18 Grand list \$2,409,994,773
- Equals .000282
- Divided by 99.6% collection rate = .000283
- Multiplied by 1000 = mill rate 0.28

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 2020 Sewer Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/18	FYE 2019 Principal Payment	FYE 2019 Interest Payment	FYE 2020 Principal Payment	FYE 2020 Interest Payment
2030	12,864,411.44	11/1/2009	20	Clean Water Funds	6,919,083.30	606,051.12	132,826.20	606,051.12	120,705.18
2030	114,143.22	11/1/2011	19	Clean Water Funds	72,062.42	6,312.12	1,383.38	6,312.12	1,257.14
				Totals	6,991,145.72	612,363.24	134,209.58	612,363.24	121,962.32

Debt Service Payment FYE 2020 through FYE 2030

Function #40101-Sewer District			
FYE	Principal	Interest	FYE Total
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 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: SPEC REV FUNDS-OTHER
DEPARTMENT: FINANCE
FUNCTION: GROTON SEWER DISTRICT 4010

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

APPROPRIATION							

Operating Expenses	811,612	803,445	803,445	794,486	794,486	794,486	794,486
Total Appropriation	\$811,612	\$803,445	\$803,445	\$794,486	\$794,486	\$794,486	\$794,486

COST CENTERS							

40100 OPERATING EXPENSE	52,792	56,871	56,871	60,161	60,161	60,161	60,161
40101 DEBT SERVICE	758,820	746,574	746,574	734,325	734,325	734,325	734,325
Total Cost Centers	\$811,612	\$803,445	\$803,445	\$794,486	\$794,486	\$794,486	\$794,486

FINANCING PLAN							

CURRENT TAXES	634,232	638,945	642,000	680,360	680,360	680,360	681,936
INTEREST & LIEN FEES	10,701	5,000	5,000	3,300	3,300	3,300	3,300
PRIOR YEAR TAXES	5,632	5,000	2,500	3,300	3,300	3,300	1,500
INTEREST INCOME	4,950	5,000	7,000	7,000	7,000	7,000	7,000
PILOT:ENTERPRISE ZONE	0	0	821	0	0	0	0
PILOT:STATE/TAX EXEMPTS	20	0	0	0	0	0	0
PILOT PAYMENT-OTHER	1,176	500	756	750	750	750	750
SEWER ASSESSMENTS	5,374	0	500	0	0	0	0
FUND BALANCE APPLIED	149,527	149,000	144,868	99,776	99,776	99,776	100,000
Total Financing Plan	\$811,612	\$803,445	\$803,445	\$794,486	\$794,486	\$794,486	\$794,486

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: SPEC REV FUNDS-OTHER
DEPARTMENT: FINANCE
FUNCTION: GROTON SEWER DISTRICT 4010

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	6,601	9,424	9,424	9,580	9,580	9,580	9,580
5210 PROFESS DEVELOP/TRAI	0	210	210	610	610	610	610
5230 PYMNTS/CONTRIBUTIONS	44,534	45,184	45,184	47,782	47,782	47,782	47,782
5290 PROFESS/TECHNICAL SE	828	828	828	914	914	914	914
5300 MATERIALS & SUPPLIES	829	1,225	1,225	1,275	1,275	1,275	1,275
5450 DEBT SERVICE	758,820	746,574	746,574	734,325	734,325	734,325	734,325

Total Operating Expenses	\$811,612	\$803,445	\$803,445	\$794,486	\$794,486	\$794,486	\$794,486

GRAND TOTAL	\$811,612	\$803,445	\$803,445	\$794,486	\$794,486	\$794,486	\$794,486

**TOWN OF GROTON, CT
FYE 2020 BUDGET**

SEWER DISTRICT FUND REVENUES: #4010

Current Taxes - The current levy for FYE 2020 is based on all taxable property in the Town (excluding the political sub-division of the City) as of October 1, 2018, 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 2020 less estimated receipts from non-tax resources. The Grand List pertaining to the Sewer District increased 0.8% as of October 1, 2018 after Board of Assessment Appeals. The adopted mill rate for FYE 2020 will be maintained at 0.28 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.

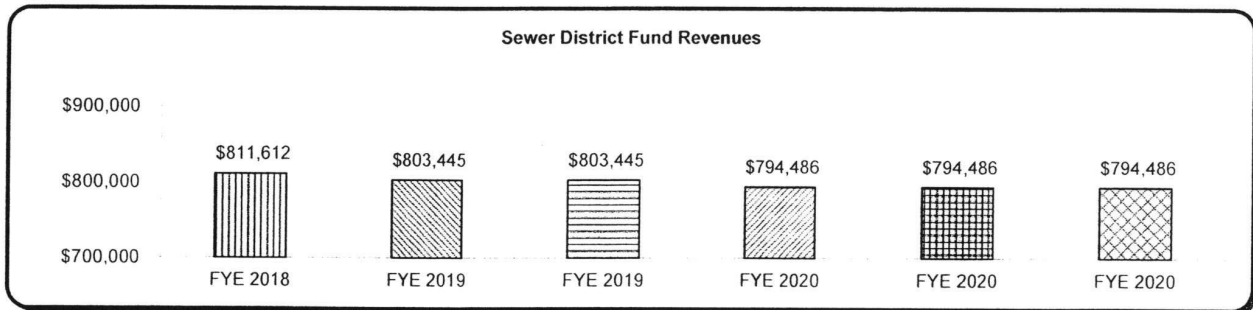
Interest Income - reflects the income earned from temporary investments made when funds in a given period exceed the immediate disbursement needs of the Fund.

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 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
4110 Current Taxes	\$ 634,232	\$ 638,945	\$ 642,000	\$ 680,360	\$ 680,360	\$ 681,936
4113 Interest & Lien Fees	\$ 10,701	\$ 5,000	\$ 5,000	\$ 3,300	\$ 3,300	\$ 3,300
4114 Prior Year Taxes	\$ 5,632	\$ 5,000	\$ 2,500	\$ 3,300	\$ 3,300	\$ 1,500
4412 Interest Income	\$ 4,950	\$ 5,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
4551 PILOT: Enterprise Zone	\$ 0	\$ 0	\$ 821	\$ 0	\$ 0	\$ 0
4553 PILOT: State & Tax Exempts	\$ 20	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4717 PILOT Payments - Other	\$ 1,176	\$ 500	\$ 756	\$ 750	\$ 750	\$ 750
4747 Sewer Assessments	\$ 5,374	\$ 0	\$ 500	\$ 0	\$ 0	\$ 0
4999 Fund Balance Applied	\$ 149,527	\$ 149,000	\$ 144,868	\$ 99,776	\$ 99,776	\$ 100,000
Total	\$ 811,612	\$ 803,445	\$ 803,445	\$ 794,486	\$ 794,486	\$ 794,486



Audit Fund Balance as of 6/30/2018	\$ 398,338
Estimated Fund Balance as of 6/30/19	\$ 253,470
Estimated Fund Balance as of 6/30/20	\$ 153,470
Fund Balance as a % of 2020 Expenditures	19.32%

CAPITAL RESERVES/CONTRIBUTIONS #1075

Final FYE 20 Budget Result: During budget deliberations, the Town Council reduced this function by \$357,000 and the RTM reduced it an additional \$25,000.

The overall decrease in this budget is \$676,000 or 29.4%.

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 2018)
Adopted Budget	\$ 129,052,746	
50% of General Fund	\$ 64,526,373	
Total Fund Balance	----->	\$4,069,340
12% of General Fund	\$ 15,486,329	
Unappropriated Fund Balance	----->	\$1,884,131

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 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: CAPITAL/DEBT SERVICE
DEPARTMENT: CAPITAL RESERVE
FUNCTION: CAPITAL RESERVE 1075

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

APPROPRIATION							

Operating Expenses	448,000	2,297,000	2,297,000	2,003,000	2,003,000	1,646,000	1,621,000
Total Appropriation	\$448,000	\$2,297,000	\$2,297,000	\$2,003,000	\$2,003,000	\$1,646,000	\$1,621,000

COST CENTERS							

10750 CAPITAL RESERVE FUND	448,000	2,297,000	2,297,000	2,003,000	2,003,000	1,646,000	1,621,000
Total Cost Centers	\$448,000	\$2,297,000	\$2,297,000	\$2,003,000	\$2,003,000	\$1,646,000	\$1,621,000

FINANCING PLAN							

GENERAL FUND	448,000	2,297,000	2,297,000	2,003,000	2,003,000	1,646,000	1,621,000
Total Financing Plan	\$448,000	\$2,297,000	\$2,297,000	\$2,003,000	\$2,003,000	\$1,646,000	\$1,621,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: CAPITAL/DEBT SERVICE
DEPARTMENT: CAPITAL RESERVE
FUNCTION: CAPITAL RESERVE 1075

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	448,000	2,297,000	2,297,000	2,003,000	2,003,000	1,646,000	1,621,000
Total Operating Expenses	\$448,000	\$2,297,000	\$2,297,000	\$2,003,000	\$2,003,000	\$1,646,000	\$1,621,000
GRAND TOTAL	\$448,000	\$2,297,000	\$2,297,000	\$2,003,000	\$2,003,000	\$1,646,000	\$1,621,000

CAPITAL RESERVE #5010

Final FYE 20 Budget Result: During budget deliberations, the Town Council reduced this function by \$357,000 and the RTM reduced it another \$25,000.

This function includes funds to be appropriated for capital improvements.

Payments From Other Funds – represents the contribution from:

General Fund (#10750)	\$1,621,000
Sewer Operating (#2020)	<u>\$ 338,000</u>
	\$1,959,000

The Estimated Fund Balance for FYE 2019 is \$1,619,241 and represents an unexpended appropriation from the Sewer Operating Fund of \$525,109 and the General Fund of \$1,094,132.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

10-Jun-2019

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: TOWN MANAGER
FUNCTION: CAPITAL RESERVE PROJECTS 5010

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

APPROPRIATION							

Operating Expenses	2,817,000	3,867,000	3,867,000	2,991,000	2,991,000	2,634,000	2,609,000
Total Appropriation	\$2,817,000	\$3,867,000	\$3,867,000	\$2,991,000	\$2,991,000	\$2,634,000	\$2,609,000

COST CENTERS							

50109 FYE 2020 CIP	2,817,000	3,867,000	3,867,000	2,991,000	2,991,000	2,634,000	2,609,000
Total Cost Centers	\$2,817,000	\$3,867,000	\$3,867,000	\$2,991,000	\$2,991,000	\$2,634,000	\$2,609,000

FINANCING PLAN							

INTEREST INCOME	29,087	25,000	38,000	38,000	38,000	38,000	38,000
INTEREST INCOME-WPCF	22,955	20,000	38,000	38,000	38,000	38,000	38,000
STATE GRANTS	20,000	0	0	0	0	0	0
SCHOOL BLDG GRANTS	15,179	0	0	0	0	0	0
RECORDING INSTRUMENTS	11,580	11,000	11,000	11,000	11,000	11,000	11,000
WATER ASSESSMENTS	1,674	0	0	0	0	0	0
PAYMENTS FROM OTHER FUNDS	1,817,000	3,028,000	3,028,000	2,341,000	2,341,000	1,984,000	1,959,000
FUND BALANCE APPLIED	899,525	783,000	752,000	563,000	563,000	563,000	563,000
Total Financing Plan	\$2,817,000	\$3,867,000	\$3,867,000	\$2,991,000	\$2,991,000	\$2,634,000	\$2,609,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

10-Jun-2019

AREA OF SERVICE: OTHER FUNDS
DEPARTMENT: TOWN MANAGER
FUNCTION: CAPITAL RESERVE PROJECTS 5010

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

OPERATING EXPENSES							

5460 RESERVE FUND/EQUIPME	2,817,000	3,867,000	3,867,000	2,991,000	2,991,000	2,634,000	2,609,000
Total Operating Expenses	\$2,817,000	\$3,867,000	\$3,867,000	\$2,991,000	\$2,991,000	\$2,634,000	\$2,609,000
GRAND TOTAL	\$2,817,000	\$3,867,000	\$3,867,000	\$2,991,000	\$2,991,000	\$2,634,000	\$2,609,000

**TOWN OF GROTON, CT
FYE 2020 BUDGET**

CAPITAL RESERVE FUND REVENUES: #5010

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

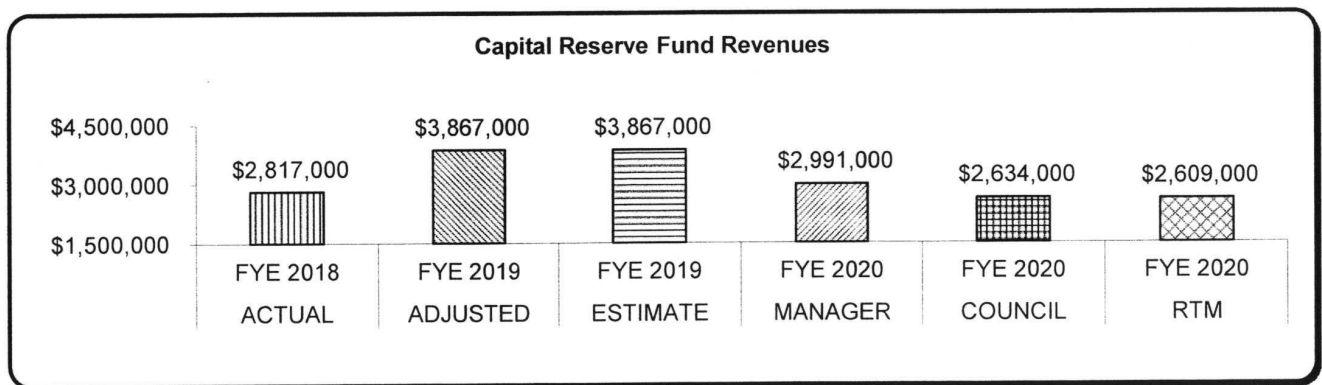
School Building Grants - represents the amount of reimbursement from the State on the principal of non-bonded school projects.

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 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
4412 Interest Income	\$ 29,087	\$ 25,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000
4412A Interest Income - WPCF	\$ 22,955	\$ 20,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000
4507 State Grants	\$ 20,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4540 School Building Grants	\$ 15,179	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4610 Recording Instruments	\$ 11,580	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
4745 Water Assessments	\$ 1,674	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4766 Payments from Other Funds	\$ 1,817,000	\$ 3,028,000	\$ 3,028,000	\$ 2,341,000	\$ 1,984,000	\$ 1,959,000
4999 Fund Balance Applied	\$ 899,525	\$ 783,000	\$ 752,000	\$ 563,000	\$ 563,000	\$ 563,000
Total	\$ 2,817,000	\$ 3,867,000	\$ 3,867,000	\$ 2,991,000	\$ 2,634,000	\$ 2,609,000



Audit Fund Balance as of 6/30/2018	\$ 2,371,241
Estimated Fund Balance as of 6/30/19	\$ 1,619,241
Estimated Fund Balance as of 6/30/20	\$ 1,056,241
Fund Balance as a % of 2020 Expenditures	40.48%

Debt Service #1076

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is 1,371,979 or 26%.

This function contains principal and interest payments for long term financing for general obligation and school bonds.

The first bond issue for the Groton 2020 School project is scheduled for April 2019. An estimate for the first principal and interest payment due for these long term bonds is included in FYE 2020.

Cost Center 0 – General Government

TOWN OF GROTON FYE 2020 Town Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/18	FYE 2019 Principal Payment	FYE 2019 Interest Payment	FYE 2020 Principal Payment	FYE 2020 Interest Payment
2025	5,675,000.00	12/13/2011	14	General Purpose (Dec. 2011 refunding)	1,897,000.00	392,000.00	62,415.00	268,000.00	48,401.25
2030	6,752,000.00	3/12/2013	18	General Purpose (Mar. 2013 refunding)	5,415,000.00	440,000.00	194,940.00	440,000.00	177,340.00
2019	375,000.00	4/16/2014	5	General Purpose (B) Senior Center	75,000.00	75,000.00	1,687.50	0.00	0.00
2028	6,690,000.00	4/18/2018	10	General Purpose Road Maint & Rehab	6,690,000.00	670,000.00	265,469.17	670,000.00	240,900.00
2034	8,945,000.00	4/16/2014	20/10	General Purpose (A)	6,410,000.00	635,000.00	178,743.76	635,000.00	159,693.76
				Totals	20,487,000.00	2,212,000.00	703,255.43	2,013,000.00	626,335.01

Cost Center 1 – Education

TOWN OF GROTON FYE 2020 Education Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/18	FYE 2019 Principal Payment	FYE 2019 Interest Payment	FYE 2020 Principal Payment	FYE 2020 Interest Payment
2029	10,630,000.00	12/31/2011	18	Schools (refunding)	6,653,000.00	973,000.00	230,872.50	977,000.00	188,073.75
2030	12,308,000.00	3/12/2013	18	Schools (refunding)	9,970,000.00	770,000.00	375,160.00	770,000.00	344,360.00
2039	20,000,000.00	tbd	20	Schools (School 2020 Construction)	0.00	0.00	0.00	1,000,000.00	717,500.00
				Totals	16,623,000.00	1,743,000.00	606,032.50	2,747,000.00	1,249,933.75

Debt Service Payment FYE 2020 through FYE 2034

Function #10760-General Government			
FYE	Principal	Interest	FYE Total
2020	2,013,000.00	626,335.00	2,639,335.00
2021	1,997,000.00	553,281.25	2,550,281.25
2022	2,002,000.00	479,301.25	2,481,301.25
2023	2,005,000.00	404,233.75	2,409,233.75
2024	2,001,000.00	329,692.50	2,330,692.50
2025	1,619,000.00	261,303.75	1,880,303.75
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 2020 through FYE 2030

Function #10810-Board of Education FYE 2020 10761			
FYE	Principal	Interest	FYE Total
2020	2,747,000.00	1,249,933.75	3,996,933.75
2021	2,743,000.00	1,131,200.00	3,874,200.00
2022	2,738,000.00	1,011,580.00	3,749,580.00
2023	2,725,000.00	894,722.50	3,619,722.50
2024	2,719,000.00	783,020.00	3,502,020.00
2025	2,731,000.00	669,608.75	3,400,608.75
2026	2,709,000.00	582,353.75	3,291,353.75
2027	2,659,000.00	493,406.25	3,152,406.25
2028	1,903,000.00	416,318.75	2,319,318.75
2029	1,173,000.00	369,110.00	1,542,110.00
2030	1,033,000.00	335,495.00	1,368,495.00
2031	1,000,000.00	305,000.00	1,305,000.00
2032	1,000,000.00	275,000.00	1,275,000.00
2033	1,000,000.00	243,750.00	1,243,750.00
2034	1,000,000.00	211,250.00	1,211,250.00
2035	1,000,000.00	177,500.00	1,177,500.00
2036	1,000,000.00	142,500.00	1,142,500.00
2037	1,000,000.00	107,500.00	1,107,500.00
2038	1,000,000.00	72,500.00	1,072,500.00
2039	1,000,000.00	36,250.00	1,036,250.00

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: CAPITAL/DEBT SERVICE
DEPARTMENT: DEBT SERVICE
FUNCTION: DEBT SERVICE 1076

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

APPROPRIATION							

Operating Expenses	4,460,788	5,266,790	5,266,790	6,638,769	6,638,769	6,638,769	6,638,769
Total Appropriation	\$4,460,788	\$5,266,790	\$5,266,790	\$6,638,769	\$6,638,769	\$6,638,769	\$6,638,769

COST CENTERS							

10760 GENERAL GOVERNMENT	2,041,045	2,917,757	2,917,757	2,641,835	2,641,835	2,641,835	2,641,835
10761 EDUCATION	2,419,743	2,349,033	2,349,033	3,996,934	3,996,934	3,996,934	3,996,934
Total Cost Centers	\$4,460,788	\$5,266,790	\$5,266,790	\$6,638,769	\$6,638,769	\$6,638,769	\$6,638,769

FINANCING PLAN							

BOND PREMIUM	394,442	0	0	0	0	0	0
GENERAL FUND	4,066,346	5,266,790	5,266,790	6,638,769	6,638,769	6,638,769	6,638,769
Total Financing Plan	\$4,460,788	\$5,266,790	\$5,266,790	\$6,638,769	\$6,638,769	\$6,638,769	\$6,638,769

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: CAPITAL/DEBT SERVICE
DEPARTMENT: DEBT SERVICE
FUNCTION: DEBT SERVICE 1076

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

OPERATING EXPENSES							

5290 PROFESS/TECHNICAL SE	2,500	2,500	2,500	2,500	2,500	2,500	2,500
5450 DEBT SERVICE	4,458,288	5,264,290	5,264,290	6,636,269	6,636,269	6,636,269	6,636,269
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Total Operating Expenses	\$4,460,788	\$5,266,790	\$5,266,790	\$6,638,769	\$6,638,769	\$6,638,769	\$6,638,769
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GRAND TOTAL	\$4,460,788	\$5,266,790	\$5,266,790	\$6,638,769	\$6,638,769	\$6,638,769	\$6,638,769

TOWN OF GROTON, CT
JUNE 30, 2018
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	<u>\$2,000</u>
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	\$20,487,000	\$16,623,000	\$3,425,000	\$0	\$0	\$40,535,000
Clean Water Fund Loans			\$6,991,146			\$6,991,146
Authorized & Unissued	\$3,221	\$0	\$0	\$0	\$0	\$3,221
Underlying Debt:						
Bonds & Serial Notes	\$4,164,010	\$0	\$6,333,000	\$0	\$0	\$10,497,010
Authorized & Unissued	\$906,189	\$0	\$0	\$0	\$0	\$906,189
School Buildings Grants		\$0			\$0	\$0
Total Indebtedness	\$25,560,420	\$16,623,000	\$16,749,146	\$0	\$0	\$58,932,566
Excess of State Limit Over Outstanding and Amortized Debt	\$194,814,500	\$424,126,841	\$350,542,388	\$318,319,329	\$293,833,227	\$626,678,297
	11.6%	3.8%	4.6%	0.0%	0.0%	8.60%

* * 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 November 2017, 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 8.60% 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 proposed budget, the Town's debt service payment for FYE 2020 will be at 5.1% of expenditures.

TOWN OF GROTON FYE 2020		
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 2020 Adopted
Total General Fund Budget (GFB)		\$129,052,746
Calculate 4% of GFB		\$5,162,110
B) DEBT & CAPITAL % CALCULATION		FYE 2020 Adopted
B1) Outstanding Debt Payments:		
Total Debt Payments (#1076)		\$6,638,769
Total Debt payments		\$6,638,769
B2) Capital Reserve Contribution:		
Capital Reserve (#10750)		\$1,621,000
Total Capital Reserve		\$1,621,000
Total Debt & Capital		\$8,259,769
% of Debt Payments & Contribution to Capital Reserve to GFB		6.4%
	\$ Amount over 4% allocation	\$ 3,097,659
C) CONTINGENCY & % CALCULATION		FYE 2020 Adopted
Contingency (#10741)		\$350,000
% of Contingency to GFB (= or < 2%)		0.3%

CONTINGENCY #1074

Final FYE 20 Budget Result: During budget deliberations, there were no changes made to this function.

The overall decrease in this budget is \$100,000 or 22%.

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 \$350,000 equates to .27% of the General Fund Operating Budget.

Recent Contingency Experience:

- FYE 2019: \$450,000 was appropriated. Transfers in the amount of \$201,427 were approved for wage increases, BOE budget to meet minimum budget requirement (MBR), Legislative Policy, Groton Long Point, City of Groton, Voter Registration, Finance, Human Resources, Public Works and Library.
- 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 wage 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 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: CONTINGENCY
DEPARTMENT: CONTINGENCY
FUNCTION: CONTINGENCY 1074

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020
<hr/>							
APPROPRIATION							
<hr/>							
Operating Expenses	0	365,048	73,748	350,000	350,000	350,000	350,000
Total Appropriation	\$0	\$365,048	\$73,748	\$350,000	\$350,000	\$350,000	\$350,000
<hr/>							
COST CENTERS							
<hr/>							
10741 GENERAL CONTINGENCY	0	365,048	73,748	350,000	350,000	350,000	350,000
Total Cost Centers	\$0	\$365,048	\$73,748	\$350,000	\$350,000	\$350,000	\$350,000
<hr/>							
FINANCING PLAN							
<hr/>							
GENERAL FUND	0	365,048	73,748	350,000	350,000	350,000	350,000
Total Financing Plan	\$0	\$365,048	\$73,748	\$350,000	\$350,000	\$350,000	\$350,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2020 ADOPTED BUDGET

4-Jun-2019

AREA OF SERVICE: CONTINGENCY
DEPARTMENT: CONTINGENCY
FUNCTION: CONTINGENCY 1074

	ACTUAL FYE 2018	ADJUSTED FYE 2019	ESTIMATE FYE 2019	REQUEST FYE 2020	MANAGER FYE 2020	COUNCIL FYE 2020	RTM FYE 2020

OPERATING EXPENSES							

5499 CONTINGENCY	0	365,048	73,748	350,000	350,000	350,000	350,000
Total Operating Expenses	\$0	\$365,048	\$73,748	\$350,000	\$350,000	\$350,000	\$350,000
GRAND TOTAL	\$0	\$365,048	\$73,748	\$350,000	\$350,000	\$350,000	\$350,000

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 2020 Capital Projects Budget		
		Capital Reserve Fund (501)
Manager's Budget (as of 3/15/2019):		\$ 2,653,000
Additions to Manager's Budget by Town Council:		
6C	Town Hall Complex (4/16/19)	\$ 10,000
Reductions to Manager's Budget by Town Council:		
7D	IT Security (4/16/19)	\$ (42,000)
7G	Squad Car/body CAMS-Public Safety (4/16/19)	\$ (45,000)
6F	Vacant School Properties (4/16/19)	\$ (280,000)
Council's Budget (as of 4/18/2019):		\$ 2,296,000
Reductions to Council's Budget by RTM:		
7A	Information Techonology Infrastructure (5/13/19)	\$ (25,000)
RTM's Budget (as of 5/16/19):		\$ 2,271,000
	Add WPCF Projects	\$ 338,000
	Total Capital Projects	\$ 2,609,000

CAPITAL PROJECTS - FYE 2020 (000)					
PROJECT	Page #	Source of Funds		Other Funding Source	Total Costs
		Capital Reserve Fund	Other		
1) ROADS					
A) TOWN-WIDE PAVEMENT MANAGEMENT PROGRAM	220	\$ 85			\$ 85
G) ROAD UNDERPASSES	221	\$ 30			\$ 30
SUBTOTAL		\$ 115	\$ -		\$ 115
2) DRAINAGE AND WATERSHED PROTECTION					
3) SIDEWALKS					
A) MYSTIC STREETScape - PHASE III	222	\$ 150			\$ 150
B) REPLACEMENT SIDEWALK CONSTRUCTION	223	\$ 182			\$ 182
SUBTOTAL		\$ 332	\$ -		\$ 332
4) PARKS AND RECREATION					
A) FACILITIES IMPROVEMENTS	224		\$ 90	LoCIP	\$ 90
B) TRAIL IMPROVEMENT PROGRAM	225	\$ 50			\$ 50
C) GOLF COURSE IMPROVEMENT PLAN	226	\$ 50			\$ 50
E) PARK IMPROVEMENT/ADA COMPLIANCE	227	\$ 43	\$ 5	Program/Tournament Registration Fees	\$ 48
H) COMMUNITY CENTER-EFFICIENCY LIGHTS	229		\$ 42	Neighborhood Asst. Act Tax Credit Prog.	\$ 42
I) OPEN SPACE IMPROVEMENTS	230	\$ 43	\$ 62	Open Space Acquisition Fund	\$ 105
SUBTOTAL		\$ 186	\$ 199		\$ 385
5) EDUCATION					
A) ASBESTOS REMOVAL	231	\$ 518			\$ 518
D) CLAUDE CHESTER	232	\$ 30			\$ 30
I) FITCH HIGH SCHOOL ATHLETIC FACILITIES	233	\$ 300			\$ 300
L) REFINISH EXTERIOR GLULAM BEAMS	234	\$ 100			\$ 100
SUBTOTAL		\$ 948	\$ -		\$ 948
6) PUBLIC BUILDINGS					
C) TOWN HALL COMPLEX	235	\$ 110	\$ 267	LoCIP \$267,000	\$ 377
D) GROTON PUBLIC LIBRARY	236	\$ 95			\$ 95
F) VACANT SCHOOL PROPERTIES	237	\$ 35			\$ 35
K) GOLF COURSE FACILITIES - CLUB HOUSE	238	\$ 15			\$ 15
M) POLICE	239	\$ 37			\$ 37
SUBTOTAL		\$ 292	\$ 267		\$ 559
7) TECHNOLOGY					
A) INFORMATION TECHNOLOGY INFRASTRUCTURE	240	\$ 135			\$ 135
D) IT SECURITY	241	\$ -			\$ -
F) PUBLIC SAFETY RADIO SYSTEM UPGRADE - CITY POLICE RADIOS	242	\$ 186			\$ 186
G) SQUAD CAR/BODY CAMS - PUBLIC SAFETY	243	\$ -			\$ -
Q) TOWN MEETING ROOM AV/PRESENTATION EQUIPMENT REPLACEMENT/UPGRADE	244	\$ 77			\$ 77
SUBTOTAL		\$ 398	\$ -		\$ 398
8) PLANNING AND ECONOMIC DEVELOPMENT					
C) GATEWAY/WAYFINDING SIGN PROJECT	245		\$ 70	Econ. Assistance Fund-\$50,000; local fundraising- \$20,000	\$ 70
SUBTOTAL		\$ -	\$ 70		\$ 70
9) ENERGY EFFICIENCY AND CONSERVATION					
10) WATER POLLUTION CONTROL FACILITY					
A) SEWER LINE INFRASTRUCTURE REPAIR	246		\$ 100	WPCF User Fees	\$ 100
B) PUMP STATIONS	247		\$ 100	WPCF User Fees	\$ 100
C) TREATMENT FACILITY	248		\$ 138	WPCF User Fees	\$ 138
SUBTOTAL		\$ -	\$ 338		\$ 338
TOTAL		\$ 2,271	\$ 874		\$ 3,145

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT A) TOWN-WIDE PAVEMENT MANAGEMENT PROGRAM			ACTIVITY/DEPARTMENT 1) ROADS					
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>The Town is responsible for funding the entire road network of 128 center line miles (Town, City, and Groton Long Point) of accepted roads. A pavement management study was completed for the entire network. This formal evaluation provided a systematic, consistent approach to the evaluation of the present condition of the road surface. It is used to prioritize the repairs. It is not intended to replace sound engineering judgment, which should dictate specific needs for an individual project. All roads identified in this project fall under the definition of needing rehabilitation. This is defined as milling the top two inches of old asphalt from the surface and replacing with new asphalt or full depth reclamation, where the asphalt is ground up and mixed with the base to establish a new base and then resurfaced with three to five inches of new asphalt. Pavement maintenance and repair activities are not to be funded under this project. These are found in the operating budgets of the respective subdivisions.</p> <p>A referendum was approved in November 2012 totaling \$11,200,000 to fund pavement management activities in the three areas of the Town for the next five years. The Town's portion was \$6,364,800, the City's portion was \$3,542,011, and Groton Long Point's portion was \$986,703.</p> <p>Requested for FYE 20 are funds (\$85,000) to update the conditional analysis of the road network last completed in 2008.</p> <p>Historical data for the Town shows a reduction of pavement area by 1% results in future savings in maintenance repair costs.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering	C	85						85
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs								0
Total	C	85	0	0	0	0	0	85
*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				
G) ROAD UNDERPASSES				1) ROADS				
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>The Amtrak rail line overpasses at both Poquonnock Road (local road) and South Road (State Route 649) currently have less than 14' of vertical clearance. AASHTO - Geometric Design of Highways and Streets requires a minimum vertical clearance over an entire roadway width of 14' with an additional allowance for future resurfacing. Some roadways (defense use) are parts of systems or routes for which a minimum vertical clearance of 16' is required. The proximity of the Groton New London Airport (within a mile of both overpasses) and the Town emergency operations on these routes make the 16' vertical clearance desirable at these locations.</p> <p>Both overpasses have been hit by trucks in the past. Additionally the South Road overpass has poor drainage and is frequently flooded by the nearby Poquonnock River.</p> <p>In 2006, Purcell Associates was retained by the Town of Groton to conduct an engineering study to explore the feasibility and the associated impacts of increasing vertical clearances at these overpasses. A number of options were evaluated and funding sources were identified. These options and sources are identified in the 1H addendum sheet.</p> <p>As South Road is a State Road and clearance and flooding should be addressed by the State, the focus of this project will be on the Poquonnock Road underpass.</p> <p>Requested for FYE 20 are funds (\$30,000) to update the 2006 study of this underpass. With this updated Study, application will be made for LOTCIP funds through the SCCOG.</p> <p>Programmed for FYE 21 are funds (\$165,000) to hire an engineering firm to prepare the design of this project.</p> <p>Programmed for FYE 23 are funds to lower Poquonnock Road (\$2,200,000). FYE 21 and 23 figures will be refined after the updated study has been completed.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering	C	30	165					195
B. Land and Right of Way								0
C. Construction	O				2200			2200
D. Equipment								0
E. Other Costs								0
Total	C,O	30	165	0	2200	0	0	2395
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other (LOTICIP)</p> <p>There were no changes made during budget deliberations.</p>								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT				ACTIVITY/DEPARTMENT				
A) MYSTIC STREETSCAPE - PHASE III				3) SIDEWALKS				
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>After completion of Mystic Streetscape - Phase II, the State notified the Town that funding is available to complete a small Phase III project. It will allow the completion of some items not included in Phase I and Phase II.</p> <p>These projects may include:</p> <ul style="list-style-type: none"> -the purchase of additional waste containers and signage -extension of sidewalks are along Noank Road from the Phase II project limits south to the intersection with High/Latham Streets and Fort Rachel Place -construction of sidewalks along the local portion of Water Street -rehabilitation of the memorial at the intersection of Route 1 and Library Street -replacement of the stairs and concrete walk from Bank Street to Pearl Street -replacement of sidewalks on Allyn Street from Route 1 to the existing sidewalk on the north and the construction of a new infill sidewalk on the west side of Allyn Street -replacement of sidewalks on West Main Street from High Street to Allyn Street and on a portion of Library Street from Route 1 to Elm Street. <p>The funding for this project will be 80% Federal High Priority Project (HPP) grant and 20% local matching funds. The most recent discussions with CONNDOT indicate that a total project funding in the range of \$2.1 million is available. This amount is subject to change based on the closeout of Mystic Streetscape Phase II.</p> <p>Requested for FYE 20 are funds (\$150,000) which is an estimate of the local match for the design.</p> <p>Proposed for FYE 21 and FYE 22 is the local match for the construction and construction administration local matches. These numbers will be refined when the State and Local Agreements are authorized.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering	C	150	150	98				398
B. Land and Right of Way								
C. Construction	O			1600				1600
D. Equipment								
E. Other Costs								
Total	C,O	150	150	1698	0	0	0	1998
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other (HPP Grant)</p> <p>There were no changes made during budget deliberations.</p>								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT			ACTIVITY/DEPARTMENT					
B) REPLACEMENT SIDEWALK CONSTRUCTION			3) SIDEWALKS					
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>This project funds the replacements of our existing sidewalk network totaling 650,000 linear feet of concrete and asphalt sidewalks. All replaced or repaired sections of sidewalks will provide ADA compliant ramps to make them accessible to all users.</p> <p>Requested for FYE 20 are funds (\$30,000) to replace 80 linear feet of sidewalk on Clift Street near the intersection of Gravel Street, funds (\$36,000) for the next phase of the Midway Oval replacement, reconstruct the ADA ramp at Poquonnock Plains Park (\$6,000) and funds (\$55,000) to begin addressing the over 150 distressed areas identified on our existing sidewalk network that need attention.</p> <p>Also requested are funds for the engineering and permitting (\$55,000) to replace 300 linear feet of sidewalk on Route 184 between Pumpkin Hill Road and the entrance to the Haley Brook Condominiums, 2590 Gold Star Highway. The walk is being severely undermined in the vicinity of the stream crossing. Probable cost is being developed for design and construction in FYE 21.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering	C	55						55
B. Land and Right of Way								0
C. Construction	C	127	TBD					127
D. Equipment								0
E. Other Costs								0
Total	C	182	0	0	0	0	0	182
*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) FACILITIES IMPROVEMENTS				4) PARKS AND RECREATION				
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>These projects include investments in various parks that are designed to provide space for healthy activities and opportunities for social interaction, help preserve natural resources, enhance community character and positively affect property values.</p> <p>An ADA accessibility report by Recreational Accessibility Consultants (RAC), highlighted a number of non-compliance issues that need to be addressed. Plans were developed in FYE 19 for renovations to the Esker Point Beach Bathhouse.</p> <p>Requested for FYE 20 are funds (\$90,000) for building renovations at Esker Point Beach. Work includes renovation bathroom to make them handicapped accessible, reconfiguring deck to make outside shower accessible, resurfacing floors to meet ADA code compliance and reconfiguring the concession area for use as classroom and storage.</p> <p>Programmed for FYE 21 are funds (\$310,000) for Sutton Park improvements as identified in the Sutton Park Master Plan. Specific improvements include relocating and constructing an energy efficient restroom building, constructing a shelter and playground, resurfacing the basketball court and replacing lighting with energy efficient lighting. The engineering and design will be done in-house.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	O C	90	310					90 310
D. Equipment								0
E. Other Costs								0
Total	O,C	90	310	0	0	0	0	400
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other (LoCIP)</p> <p>There were no changes made during budget deliberations.</p>								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT			ACTIVITY/DEPARTMENT					
B) TRAIL IMPROVEMENT PROGRAM			4) PARKS AND RECREATION					
DESCRIPTION/PURPOSE/JUSTIFICATION								
In FYE 04, the Town completed a comprehensive Bicycle, Pedestrian and Trails Master Plan. The implementation of the master plan will create an alternative transportation network of bikeways, sidewalks and trails that link neighborhoods to work and recreation destinations.								
Requested for FYE 20 are funds (\$15,000) for an appraisal and acquisition of an easement and funds (\$35,000) for construction of approximately 135 linear feet of bike path from the west end of the G&S Trolley Trail at Knoxville Court to Industrial Drive and for the restriping of Industrial Drive to Depot Road to accommodate bicycle traffic. This project will extend the Trolley Trail, connect to the proposed Tri Town Trail and connect to the bike corridor from Route 1 to South Road to the City of Groton.								
Programmed for FYE 21 are funds (\$35,000) to design and permit a bike path from the G&S Trolley Trail to Fitch High School.								
Programmed for FYE 22 and FYE 23 are funds (\$140,000/year) to construct the bike path from the G&S Trolley Trail to Fitch High School.								
Programmed for FYE 24 are funds (\$48,000) for a bike path from Knoxville Court to Sutton Park. This project would include a combination of widening the road and striping Knoxville Court, Midway Oval and Central Avenue for a bike path via Route 1.								
Programmed for FYE 25 are funds (\$60,000) to develop the first of two sections of a ten section project for bike and pedestrian facilities between Depot and Thomas Roads based on a recommendation from the consultant's study.								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering	C		35					35
B. Land and Right of Way	C	15						15
C. Construction	C	35		140	140	48	60	423
D. Equipment								0
E. Other Costs								0
Total	C,O	50	35	140	140	48	60	473
*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					
C) GOLF COURSE IMPROVEMENT PLAN			4) PARKS AND RECREATION					
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>Shennecossett Golf Course is operated as a special revenue fund. It has been demonstrated that the revenue generated can support the golf course operations; however, it is not enough to support capital improvements.</p> <p>Based on recommendations from the National Golf Foundation and the 2008 Master Plan from Mungeam Cornish Golf Design firm, a series of necessary facility improvements to the golf course were identified. The proposed FYE 20 through FYE 25 improvements reflect the plan's recommendations. To remain competitive in an increasingly tight golf market, Shennecossett needs to create a golfing experience that meets market demands.</p> <p>Forty-seven percent of golfers surveyed rated bunkers at Shennecossett fair to poor.</p> <p>Requested for FYE 20 are funds (\$50,000) to restore bunkers near the 14th green to their original design, making the approach shot easier, thereby improving player experience and the pace of play.</p> <p>Programmed for FYE 21 are funds (\$100,000) to restore the bunker complexes on the 4th and 6th greens.</p> <p>Programmed for FYE 22 through FYE 25 are funds (\$50,000/year) to continue course renovations designed to improve player experience:</p> <p>FYE 22 Restore and rebuild the 18th tee and a forward tee on the 2nd tee.</p> <p>FYE 23 Restore the bunker complex on the 5th green.</p> <p>FYE 24 Restore the bunker complex around the 7th green.</p> <p>FYE 25 Remove and renovate bunkers on 8th green and fairways.</p>								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	50	100	50	50	50	50	350
D. Equipment								0
E. Other Costs								0
Total	C	50	100	50	50	50	50	350
<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					
E) PARK IMPROVEMENT/ADA COMPLIANCE			4) PARKS AND RECREATION					
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>The Park Improvement Plan recommendations are based on the estimated life of a park asset, current life cycle, and calculated replacement cost. The plan strives to increase productivity by improving efficiency, service delivery, and values of park assets; and reducing down time, repair costs, and the initial capital costs associated with future asset replacement.</p> <p>The Americans with Disabilities Act (ADA) adopted new requirements for accessibility to park and recreation facilities that took effect in 2012. Based on a review of 31 recreational sites by Recreational Accessibility Consultants (RAC), an ADA Transitional Plan was developed. The plan outlines the corrective actions required and establishes a proposed timeline to complete the work.</p> <p>Requested for FYE 20 are funds (\$48,000) to:</p> <p>1) Repair the playing surface on the roller hockey rink adjacent to the Senior Center - \$20,000. The concrete is cracked and the playing surface has come off the edge of the rink along the side boards, creating a safety concern. \$5,000 from program registration and tournaments are being contributed towards this project which will reduce the amount required from the Capital Reserve Fund.</p> <p>2) \$18,000 for repairs to the Tanglewood Park basketball court on Seneca Drive. This project would include filling and binding cracks and sealing and putting down new lines. The court surface has deep, wide cracks (see 4)E) Addendum) and has lifted in areas adjacent to the cracks. This basketball court is ADA compliant.</p> <p>3) \$10,000 for repairs to the Deerfield Park basketball court in the Deerfield neighborhood. This project would include filling and binding cracks and sealing and putting down new lines.</p> <p>Programmed for FYE 21 through FYE 24 are funds (\$60,000/year) to meet the estimated costs identified in the Park Improvement and ADA Transition Plans</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	O	5						5
	C	43	60	60	60	60	60	343
D. Equipment								0
E. Other Costs								0
Total	C,O	48	60	60	60	60	60	348
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other Program/Tournament Registration Fees</p> <p>There were no changes made during budget deliberations.</p>								

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL (ADDENDUM)

PROJECT	ACTIVITY/DEPARTMENT
E) PARK IMPROVEMENT/ADA COMPLIANCE	4) PARKS AND RECREATION

ADDITIONAL INFORMATION
Tanglewood Park Basketball Court



CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL									
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PROJECT	ACTIVITY/DEPARTMENT
H) COMMUNITY CENTER-EFFICIENCY LIGHTS	4) PARKS AND RECREATION

DESCRIPTION/PURPOSE/JUSTIFICATION	
1	1

A plan has been developed with Groton Utilities and an energy solutions consultant to develop a plan to replace the lights within the community center building with energy efficient lights. This project will replace lights in the community center gym, multi-purpose room, hallways and classrooms.

Groton Utilities provides an incentive program that is applied towards the conversion of lights to LED efficient lights. An application to the Neighborhood Assistance Act Tax Credit Program will be submitted to pay for the project.

The project cost for the conversion of wings B and C is \$58,500. The conservation incentive is \$16,363. The estimated energy saving is \$13,090 annually. The cost recovery for the entire project would be 3.21 years.

Requested for FYE 20 are funds (\$42,000) for the installation of energy efficient lights. The three project area are:

Gym/Locker rooms:	\$17,248
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Multi-purpose room:	\$9,178
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Hallways and classrooms: \$15,649

Phasing the project could result in changes to the cost and recovery time depending on changes to the conservation incentives provided by Groton Utilities.

RECOMMENDED FINANCING (000)	
1	2
3	4
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9	10
11	12
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49	50
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57	58
59	60
61	62
63	64
65	66
67	68
69	70
71	72
73	74
75	76
77	78
79	80
81	82
83	84
85	86
87	88
89	90
91	92
93	94
95	96
97	98
99	100

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	O	42						42
D. Equipment								0
E. Other Costs								0
Total	O	42	0	0	0	0	0	42

*Funding	(C) Capital Reserve Fund	(G) General Obligation Bonds
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(C) Capital Reserve Fund

(G) General Obligation Bonds

(O) Other (Neighborhood Assistance Act Tax Credit Program)

There were no changes made during budget deliberations.

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT			ACTIVITY/DEPARTMENT					
I) OPEN SPACE IMPROVEMENTS			4) PARKS AND RECREATION					
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>In order to release the development restrictions from the Merritt property in order to construct a new middle school, the town must provide comparable land devoted to recreation or conservation. The Boulder Heights property on Colver Avenue and a portion of the Kolnaski School property on Poquonnock Road have been approved by the Department of Energy and Environmental Protect as suitable substitutes. This approval is conditioned on the construction of parking areas, trails and the installation of signs.</p> <p>Requested for FYE 20 are funds (\$105,000) to construct a 12 vehicle parking lot at the Kolnaski School and a 6 vehicle parking lot at the Boulder Heights property. This project will be partially funded by use of the Open Space Acquisition Fund (\$62,000). Trail improvements and sign installation are also part of this project.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	O C	62 43						62 43
D. Equipment								0
E. Other Costs								0
Total	O,C	105	0	0	0	0	0	105
<div style="display: flex; justify-content: space-between;"> <div>*Funding</div> <div> (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other (Open Space Acquisition Fund) </div> </div>								
There were no changes made during budget deliberations.								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT				ACTIVITY/DEPARTMENT				
A) ASBESTOS REMOVAL				5) EDUCATION				
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>This is a project to complete removal of non-friable asbestos from all schools. This is a solid form of asbestos that does not mix easily with air unless damaged or abraded. Although the State does not require removal of non-friable asbestos in good condition, the Asbestos Emergency Hazard Response Act (AEHRA) requires all damaged asbestos-containing material to be removed. In the past, each summer the damaged areas of non-friable asbestos were abated as they occurred, but a considerable amount of floor tile in all schools (except Mary Morrisson, Northeast Academy, Catherine Kolnaski and Claude Chester) is cracked due to age and considered a health risk. It is no longer practical to do small repairs since the problem is escalating with the age of the schools. The cost of removal/abatement decreases with the size of the project.</p> <p>The plan for asbestos removal at Fitch High School has been developed by our Certified Asbestos Planner (Mystic Air Quality), with input from staff. The plan is to proceed with the removals based on the level of deterioration.</p> <p>We propose using previously approved funding that will be lapsing at the end of FYE 2020, however since work cannot be done until the summer 2020, funds need to be reallocated for a new project. Fitch High School will be done in the summer of 2020. We are estimating the cost to be \$518,000, which matches the balance available in the current CIP from FYE 2016.</p> <p>Requested for FYE 20 are funds (\$518,000) for Fitch High School.</p> <p>Programmed for FYE 22 are funds (\$114,000) for the Administration Building (which does impact a limited number of students).</p> <p>State Department of Education Grants may reimburse approximately 50% of the project costs. The State requires local approval of entire project funding to apply for the grant. If CIP funding is approved, Groton Public Schools will apply and reimbursed funds will be returned to the Capital Reserve Fund.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	518		114				632
D. Equipment								0
E. Other Costs								0
Total	C	518	0	114	0	0	0	632
<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																																																																									
D) CLAUDE CHESTER				5) EDUCATION																																																																									
DESCRIPTION/PURPOSE/JUSTIFICATION																																																																													
<p>Claude Chester is scheduled to close as part of the Groton 2020 Plan. The existing underground storage tank is at the end of its life and must be removed.</p> <p>Requested for FYE 20 are funds (\$30,000) for removal of the underground storage tank.</p>																																																																													
RECOMMENDED FINANCING (000)																																																																													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="width: 30%;"></th> <th rowspan="2" style="width: 10%;">Source of Funds*</th> <th colspan="6" style="text-align: center;">Estimated Funding by Year</th> <th rowspan="2" style="text-align: center;">Total Estimated Cost</th> </tr> <tr> <th style="text-align: center;">FYE2020</th> <th style="text-align: center;">FYE2021</th> <th style="text-align: center;">FYE2022</th> <th style="text-align: center;">FYE2023</th> <th style="text-align: center;">FYE2024</th> <th style="text-align: center;">FYE2025</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: center;">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: center;">0</td> </tr> <tr> <td>C. Construction</td> <td style="text-align: center;">C</td> <td style="text-align: center;">30</td><td></td><td></td><td></td><td></td><td></td> <td style="text-align: center;">30</td> </tr> <tr> <td>D. Equipment</td> <td></td> <td></td><td></td><td></td><td></td><td></td><td></td> <td style="text-align: center;">0</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: center;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">C</td> <td style="text-align: center;">30</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">30</td> </tr> </tbody> </table>										Source of Funds*	Estimated Funding by Year						Total Estimated Cost	FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	A. Planning and Engineering								0	B. Land and Right of Way								0	C. Construction	C	30						30	D. Equipment								0	E. Other Costs								0	Total	C	30	0	0	0	0	0	30
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost																																																																					
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025																																																																						
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There were no changes made during budget deliberations.																																																																													

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT				ACTIVITY/DEPARTMENT				
I) FITCH HIGH SCHOOL ATHLETIC FACILITIES				5) EDUCATION				
<p style="text-align: center;">DESCRIPTION/PURPOSE/JUSTIFICATION</p> <p>In addition to the regular use of the football field by the football team, it is also used by our lacrosse and soccer teams, as well as for physical education classes. The playing field no longer drains properly. The condition of the high school tennis courts has deteriorated since last repairs were made a decade ago. The tennis courts are used for interscholastic competition and physical education classes. In addition, the Town Parks and Recreation Department utilizes the courts of lessons, clinics and summer camp. The courts are frequently used by the general public when available. Due to their current condition, a complete resurfacing of the course is required to repair extensive damage.</p> <p>Requested for FYE 20 are funds (\$110,000) to resurface/recrown the football field at Fitch High School as well as funds (\$300,000) for resurfacing of the tennis courts. Manager's recommended budget is \$300,000 for the resurfacing of the tennis courts.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	300						300
D. Equipment								0
E. Other Costs								0
Total	C	300	0	0	0	0	0	300
<div style="display: flex; justify-content: space-between;"> *Funding (C) Capital Reserve Fund (G) General Obligation Bonds </div> <div style="display: flex; justify-content: space-between;"> (O) Other </div>								
There were no changes made during budget deliberations.								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT				ACTIVITY/DEPARTMENT				
L) REFINISH EXTERIOR GLULAM BEAMS				5) EDUCATION				
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>The glulam wood beams on the exteriors of Northeast Academy and Catherine Kolnaski School are now ten years old. The task of refinishing, and the equipment needed, are beyond routine maintenance. The project would also need to be done with a time constraint while school is not in session.</p> <p>Requested for FYE 20 are funds (\$100,000) for refinishing the exterior glulam wood beams.</p> <p>Applications will be submitted for competitive state grants to cover the cost of this project.</p>								
RECOMMENDED FINANCING (000)								
Requested for								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment	C	100						100
E. Other Costs								0
Total	C	100	0	0	0	0	0	100
<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) TOWN HALL COMPLEX			6) PUBLIC BUILDINGS					
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>The Town Hall and Groton Community Center (formerly Fitch Middle School) are considered a municipal complex where general government and recreation functions are co-located. Wings B, C and D have been brought up to code allowing the recreation programs and storage at Seely School to be relocated to Groton Community Center. The next phase of the complex's development will address the staged re-use of a portion of Wing A, the elimination of lead from the potable water supply and construction of the infrastructure to support IT needs of the Groton Community Center and the rest of the facility.</p> <p>Requested for Groton Community Center in FYE 20 are funds (\$100,000) to complete several building code, ADA and operational modifications and renovations to allow the use of Wing A to start the backfill of both floors; funds (\$85,000) to prepare the office area in Wing A in order to relocate the Parks and Recreation office from Spicer House; funds (\$125,000) to correct the potable water (lead exceedances) in Wings A, B and C (Wing D has no potable water); and funds (\$35,000) to install the IT infrastructure for the Groton Community Center and the Parks and Recreation offices.</p> <p>Also requested for the Town Hall in FYE 20 are funds (\$22,000) to paint the exterior soffit and fascia.</p> <p>Programmed for Groton Community Center in FYE 21 are funds (\$305,000) to address window, brick and other exterior issues with the Wings A/B/C and funds (\$200,000) for ADA and operational modifications required for use of the auditorium.</p> <p>Programmed for Groton Community Center in FYE 22 are funds (\$45,000) to design the replacement of the two oil fired boilers with natural gas fired units and plan the renovations and improvements to the air conditioning and air handling units. By converting the boilers to natural gas, it is estimated that the annual savings will be \$12,000 per year, thus realizing a 6-8 year return on investment.</p> <p>Programmed for FYE 23 are funds (TBD) to move the IT Department from the basement of Town Hall to the second floor of Groton Community Center.</p> <p>Programmed for FYE 24 are funds (TBD) for the replacement of the boilers and the air handling modifications.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering	C	20	30	45				95
B. Land and Right of Way								0
	O	267						267
C. Construction	C	90	475		TBD	TBD		565
D. Equipment								0
E. Other Costs								0
Total	C,O	377	505	45	0	0	0	927
*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other LoCIP (\$267,000)								
The Town Council added \$10,000 to this project for signage at the Groton Community Center and the Town Hall Annex.								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT				ACTIVITY/DEPARTMENT				
D) GROTON PUBLIC LIBRARY				6) PUBLIC BUILDINGS				
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>The existing fire alarm system panel was installed in 1977 and has been experiencing a high failure rate. The building addition in 2014 added zones to a retrofit panel that, while not a perfect fit, did allow for all of the existing devices to remain. The most current interior work completed in 2017 resulted in additional patch work of fire alarm components all that currently work, but have increased the number of service calls and the search for devices that are compatible. The work involves the replacement of the 106 photo sensors, 29 heat sensors, 10 pull stations and the main panel that monitors and controls the system.</p> <p>Requested for FYE 20 are funds (\$95,000) to replace the existing fire alarm system throughout the entire building.</p> <p>Programmed for FYE 21 are funds (\$45,000) to address the deteriorated brick retaining walls and to replace six windows on the south side of the building. No work has been performed on the exterior brick surfaces or windows since the construction of the building in 1977. The brick has spalled in several large areas. The windows are original and are showing signs of failure.</p> <p>Programmed for FYE 21 are funds (\$35,000) to design the replacement of the cooling tower (installed in 1979) that is reaching the end of its useful life and to address the replacement of several heat pumps throughout the building. These are critical components of the building HVAC system as there are no operable windows in this building.</p> <p>Programmed for FYE 22 are funds (\$255,000) for replacements of the cooling tower and heat pumps.</p> <p>Also programmed for FYE 22 are funds (\$35,000) to design the conversion to natural gas. The underground oil tank will have reached its life use in November 2024.</p> <p>Programmed for FYE 23 will be funds (TBD) for the conversion to natural gas and the underground tank removal.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering	C		35	35				70
B. Land and Right of Way								0
C. Construction	C	95	45	255	TBD			395
D. Equipment								0
E. Other Costs								0
Total	C	95	80	290	0	0		465
<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				
F) VACANT SCHOOL PROPERTIES				6) PUBLIC BUILDINGS				
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>Of the schools that were declared surplus in 2008, the Eastern Point Elementary School site was leased to LEARN who demolished the building and is now home to a marine science magnet high school. The Noank Elementary School has been demolished, with the property retained by the Town and a portion used as a community garden. Remaining from the 2008 closures are Groton Heights and Colonel Ledyard (had been leased to the City of Groton but was returned to the Town in FYE 18).</p> <p>William Seely School, closed before 2008, has now been vacated and is up for sale.</p> <p>The Board of Education has closed the Pleasant Valley School and will be releasing control of that facility at the end of this school year. Estimates to empty the building of all surplus furniture, equipment, books and other miscellaneous educational items are between \$50,000 to \$80,000 for a school of that size. The cost is based on disposal fees, trucking and handling. This does not include the "wood building that the Board is retaining for their storage needs until a new facility is constructed (Project N) 5).</p> <p>Requested for FYE 20 are funds (\$80,000) to empty the Pleasant Valley School building. Also requested for FYE 20 are funds (\$35,000) to remove the underground heating oil tank at Colonel Ledyard School. The end of life is April 2021, but to avoid unnecessary end of life testing, it should have been removed this before November of 2018.</p> <p>Also requested is \$200,000 to conduct Phase 1/Phase 2 on Claude Chester, Colonel Ledyard, Pleasant Valley and S. B. Butler Schools.</p> <p>Programmed for FYE 22 are funds (\$900,000) for the demolition of Pleasant Valley School.</p> <p>Programmed for FYE 23 are funds (\$2,500,000) to demolish the two elementary schools that will be coming offline as a result of the next phase of school construction. Claude Chester (43,500 sq. ft.) and S. B. Butler (37,500 sq. ft.) are scheduled to be closed and be turned over to the Town upon completion of the Groton 2020 Plan. The FYE 23 funding request is based on the FYE 14 costs for the demolition of Noank School and should be used only as an order of magnitude. The other option is to allow the buildings to remain and sell the properties as is. This also assumes that Groton Heights, Seely, Pleasant Valley and Colonel Ledyard will be sold as is.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering	C							0
B. Land and Right of Way								0
C. Construction	C	35		900		2500		3435
D. Equipment								0
E. Other Costs	C							0
Total	C	35	0	900	0	2500	0	3435
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other</p> <p>The Town Council reduced this project to \$35,000 for removal of the underground heating oil tank at the Colonel Ledyard School.</p>								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT			ACTIVITY/DEPARTMENT					
K) GOLF COURSE FACILITIES - CLUB HOUSE			6) PUBLIC BUILDINGS					
DESCRIPTION/PURPOSE/JUSTIFICATION								
The Shennecossett club house is over 100 years old. Repair work has been funded sporadically since FYE 10. The areas that remain to be addressed are:								
-Renovation of the existing toilet rooms to provide the required compliant accessibility and access to them.								
-Replacement of the building's mechanical systems (heating, ventilation and air conditioning) which were installed as part of the 1985 major renovation to the building.								
Painting the exterior of the club house (last completed in 2012) and the cart building (no known record). The cart building contains known asbestos bearing material and lead paint.								
Requested FYE 20 are funds (15,000) for plans and cost estimates for the ADA modification to the toilet facilities.								
Programmed for FYE 21 are funds (\$190,000) to make the required accessibility modifications and plan the HVAC work (\$20,000). Also programmed for FYE 21 are funds (\$55,000) to paint the exterior of the Club House and Cart building.								
Programmed for FYE 22 are funds (\$131,000) to make improvements to the HVAC systems and replace the existing rubber spike resistance tiles in the porch areas.								
Programmed for FYE 23 are funds (\$55,000) for the materials to reconstruct several parking lots.								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering	C	15	20					35
B. Land and Right of Way								0
C. Construction	C		245	131	55			431
D. Equipment								0
E. Other Costs								0
Total	C	15	265	131	55	0	0	466
*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				
M) POLICE				6) PUBLIC BUILDINGS				
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>The following items to be addressed with the Police Station/Dispatch facility:</p> <ul style="list-style-type: none"> • The upgrade to the mechanical and electrical systems for the firing range has been completed. What remains is the replacement of the bullet traps (\$250,000). The bullet traps are original to the building and will need to be replaced in the near future.. • The exterior concrete steps and caps to the retaining walls have deteriorated to a point where they need to be replaced (\$12,000). The non-slip stair nosings are loose and can't be firmly secured. Repairs entail restoration of the concrete and installation of new-non slip nosing. • The 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. (\$25,000) • HVAC - Much of the air conditioning and ventilation equipment dates back to the original construction of the facility in 1979. There remains the need to address air exchanges and cooling deficiencies that are causing the lack of de-humidification and uneven cooling. (\$15,000) for analysis and recommendation. • Continue with the resurfacing of the parking lots, sally port and access drives at the facility. The asphalt on the parking lots and drive is the original pavement from the construction of the police station in 1979. (\$64,000) materials only • Removal of the underground diesel tank that supplies the generator and replace it with an above ground tank. This tank must be out of the ground by August 2022 to avoid end of life testing. • Replacement of the existing built up roofs installed in 1975, 1997 and 1999 (21,556 sf). • Renovations of the existing (1979) male locker rooms to include new lockers, ventilation and flooring. <p>Requested for FYE 20 are funds (\$37,000) to repair the exterior concrete steps and caps to the retaining walls, replace the garage doors and openers.</p> <p>Programmed for FYE 21 are funds (\$79,000) for the planning of HVAC renovations, resurfacing the parking lots and drives and (\$300,000) for roof replacement. Also programmed for FYE 21 are funds (\$25,000) for the design of the renovations to the male locker rooms.</p> <p>Programmed for FYE 22 are the HVAC renovations (TBD) and the removal of the underground diesel tank that supplies the generator and replace it with an above ground tank. (NOTE: The removal of the heating oil tank is covered under Project 9) A, Natural Gas Conversions).</p> <p>Programmed for FYE 23 is the replacement of the bullet traps (\$250,000)</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering	C		104					104
B. Land and Right of Way								
C. Construction	C	37	300	TBD	250			587
D. Equipment								
E. Other Costs								
Total	C	37	404	0	250	0	0	691
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other</p>								
There were no changes made during budget deliberations.								

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 20 are funds (\$160,000) for the scheduled replacement of Town's end-of-life network switches and continuation of the public safety infrastructure improvements, and server software upgrades, internet bandwidth, wireless access, video surveillance system assessment, computer room UPS replacement.								
Programmed for FYE 21 are funds (\$204,000) for upgrade of the Town's PCs to Microsoft Office 365, the scheduled replacement of Town's end-of-life network switches, server software upgrades, a converged network for public safety, fiber infrastructure, and ongoing public safety initiatives and software maintenance.								
Programmed for FYE 22 are funds (\$654,000) 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), ongoing public safety infrastructure improvements, network redesign to address Criminal Justice Information Service (CJIS) compliance and software maintenance.								
Programmed for FYE 23 are funds (\$208,000) for infrastructure improvements recommended in the draft Public Safety Information Technology Master Plan by ClientFirst. These initiatives include computer room improvements, server software upgrades, assessment public safety structured connectivity and on-going software maintenance.								
Programmed for FYE 24 are funds (\$445,000) to set up and install a Virtual Desktop Infrastructure (VDI) project providing a comprehensive desktop environment management system, on-going public safety infrastructure improvements and software maintenance.								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs	C	135	204	654	208	445		1646
Total	C	135	204	654	208	445	0	1646
*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other								
During budget deliberations the RTM reduced this project by \$25,000.								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT				ACTIVITY/DEPARTMENT				
D) IT SECURITY				7) TECHNOLOGY				
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>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.</p> <p>Approved in FYE 19 were funds to address immediate security issues, firewalls and two factor authentication.</p> <p>Requested for FYE 20 are funds (\$42,000) for initiatives to address system backups and record/data retention.</p> <p>Programmed for FYE 21 are funds (\$25,000) for disaster recovery planning and a security assessment.</p> <p>Programmed for FYE 23 are funds (\$27,000) for firewalls.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering	C		25					25
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs	C	0			27			27
Total	C	0	25	0	27	0	0	52
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other</p> <p>The Town Council reduced this project from \$42,000 to \$0 on staff's recommendation.</p>								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT F) PUBLIC SAFETY RADIO SYSTEM UPGRADE - CITY POLICE RADIOS				ACTIVITY/DEPARTMENT 7) TECHNOLOGY				
<p style="text-align: center;">DESCRIPTION/PURPOSE/JUSTIFICATION</p> <p>The Town of Groton has made a considerable capital investment to cover needed radio communication issues that effected that agency. A significant investment was made to modernize and hook up with the State of Connecticut Radio system on a regional basis. Town of Groton Police partnering with the Stonington Police Department. Interoperability in communications for mutual aid public safety events between Town of Groton Police and City of Groton Police has been a long time goal. This investment in needed new portable radios in the City of Groton would achieve that goal. By modernizing some of our equipment we too could hook into the state system and provide our towers to also assist Town of Groton radio needs and their upgrade. For a capital out lay of approximately \$10,000 in Base Station upgrades in the City of Groton police dispatch, \$65,000 to put all new base radios in our vehicles, \$50,000 to purchase (10) ten supervisor portables and \$60,000 to purchase (20) twenty Officer portable radios, and purchase (4) smartphone wave aps for existing Detectives in our agency. The total one time cost of \$186,000 should achieve this and would be a purchase of identical equipment, allowing us to loan one another equipment if needed at mutual aid events and possibly even lowering training costs on system and technology upgrades. The Town of Groton which had catastrophic failures to their previous system has linked into the State system and partnered regionally. Dealing now with a equipment need with a system upgrade for our agency gives a chance for interoperability and a regional system for both agencies. This is consistent with previous PERF recommendations.</p> <p>Engineering: Contractor Construction: Not Applicable Impact on operating budget: \$35,000/year maintenance costs Sustainability Goals: Not applicable</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment	C	186						186
E. Other Costs								0
Total	C	186	0	0	0	0	0	186
<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																																																																									
G) SQUAD CAR/BODY CAMS - PUBLIC SAFETY				7) TECHNOLOGY																																																																									
DESCRIPTION/PURPOSE/JUSTIFICATION																																																																													
<p>The town currently uses three generations of squad car video systems. Twelve vehicles are equipped with squad car video systems and 20 vehicles (18 squad cars and 2 shift supervisor vehicles) should have the technology according to the Public Safety IT Master Plan.</p> <p>Requested for FYE 20 are funds (\$45,000) to upgrade and purchase squad cameras (squad cams). Also programmed for FYE 21 through FYE 25 are funds (\$60,000/year) for ongoing upgrades/purchases and maintenance/storage costs.</p>																																																																													
RECOMMENDED FINANCING (000)																																																																													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="width: 30%;"></th> <th rowspan="2" style="width: 5%;">Source of Funds*</th> <th colspan="6" style="text-align: center;">Estimated Funding by Year</th> <th rowspan="2" style="width: 10%;">Total Estimated Cost</th> </tr> <tr> <th style="width: 8%;">FYE2020</th> <th style="width: 8%;">FYE2021</th> <th style="width: 8%;">FYE2022</th> <th style="width: 8%;">FYE2023</th> <th style="width: 8%;">FYE2024</th> <th style="width: 8%;">FYE2025</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;">0</td> <td style="text-align: right;">60</td> <td style="text-align: right;">60</td> <td style="text-align: right;">60</td> <td style="text-align: right;">60</td> <td style="text-align: right;">60</td> <td style="text-align: right;">300</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;">0</td> <td style="text-align: right;">60</td> <td style="text-align: right;">60</td> <td style="text-align: right;">60</td> <td style="text-align: right;">60</td> <td style="text-align: right;">60</td> <td style="text-align: right;">300</td> </tr> </tbody> </table>										Source of Funds*	Estimated Funding by Year						Total Estimated Cost	FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	A. Planning and Engineering								0	B. Land and Right of Way								0	C. Construction								0	D. Equipment	C	0	60	60	60	60	60	300	E. Other Costs								0	Total	C	0	60	60	60	60	60	300
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost																																																																					
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025																																																																						
A. Planning and Engineering								0																																																																					
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C. Construction								0																																																																					
D. Equipment	C	0	60	60	60	60	60	300																																																																					
E. Other Costs								0																																																																					
Total	C	0	60	60	60	60	60	300																																																																					
<div style="display: flex; justify-content: space-between;"> *Funding <div> (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other </div> </div> <p>The Town Council reduced this project from \$45,000 to \$0 on staff's recommendation.</p>																																																																													

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT Q) TOWN MEETING ROOM AV/PRESENTATION EQUIPMENT REPLACEMENT/UPGRADE				ACTIVITY/DEPARTMENT 7) TECHNOLOGY				
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>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 19 years old, not capable of working with today's technology, and is not user friendly. This upgrade will cover 20 town meeting rooms over a six year period.</p> <p>Approved in FYE 2019 were funds to replace all wireless microphones.</p> <p>Requested for FYE 20 are funds (\$77,000) to design, purchase and install updated audio visual technology improvements for Town Hall Annex Community Rooms 1, 2, and 3.</p> <p>Programmed for FYE 21 are funds (\$38,000) to design, purchase and install updated audio visual technology improvements for Town Manager, IT and Finance Conference Rooms.</p> <p>Programmed for FYE 22 are funds (\$41,000) to design, purchase and install updated audio visual technology improvements for Library Rooms 1, 2, 4, 5.</p> <p>Programmed for FYE 23 are funds (\$56,000) to design, purchase and install updated audio visual technology improvements for Senior Center Main Room and Classrooms 1 and 2. and Parks and Recreation Office.</p> <p>Programmed for FYE 24 are funds (\$39,000) to design, purchase and install updated audio visual technology improvements for Police Training, Conference and Roll Call Rooms, WPCF Training Room and Human Services Conference Room.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering	C	4	4	4	4	4		20
B. Land and Right of Way								0
C. Construction	C	8	4	7	7	5		31
D. Equipment	C	65	30	30	45	30		200
E. Other Costs								0
Total	C	77	38	41	56	39	0	251
*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					
C) GATEWAY/WAYFINDING SIGN PROJECT			8) PLANNING AND ECONOMIC DEVELOPMENT					
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>Existing wayfinding signage in the Town is antiquated, lacks consistency, and is composed primarily of standard highway directional signage. In order to provide the casual visitor with an easy way to identify important destinations, the Economic and Community Development division of the Office of Planning and Development Services is working with a design group to develop design standards for wayfinding signs that reflect Groton's identity and to identify sign locations throughout Town. The signage plan will be completed by the end of 2018.</p> <p>Requested for FYE 20 are funds (\$115,000) for a pilot program to showcase high profile signage. These funds will be provided by the Economic Assistance Fund (\$50,000), Community Development Block Grant funds (\$45,000) and local fundraising (\$20,000).</p> <p>Programmed for FYE 21 are funds (\$300,000) for the remaining signage installation improvements.</p> <p>Total costs are estimates based upon the sign plan and consultant estimates. Funding will be one half of all project costs from the Economic Assistance Fund and one half from Capital Reserve Fund.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	O	70	150					220
	C		150					150
D. Equipment								0
E. Other Costs								0
Total	O,C	70	300	0	0	0	0	370
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other (Econ. Assistance Fund-\$50,000; CDBG-\$45,000; local fundraising- \$20,000)</p> <p>The Town Council reduced this project by the \$45,000 in CDBG-funds that are not available.</p>								

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT			ACTIVITY/DEPARTMENT					
A) SEWER LINE INFRASTRUCTURE REPAIR			10) WATER POLLUTION CONTROL FACILITY					
DESCRIPTION/PURPOSE/JUSTIFICATION								
Approved in FYE19 were funds (\$522,000) 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.								
Requested for FYE 20 are funds (\$100,000) to evaluate and prepare plans to address aging piping sections in the Northwest Interceptor.								
Programmed for FYE 21 are funds (\$495,000) to line address piping sections of the Northwest Interceptor.								
Programmed for FYE 22 are funds (\$237,000) for odor control improvements and Hydrogen Sulfide reduction in the collection system and (\$60,000) to evaluate and prepare plans to address aging piping sections between Beebe Cove and Mumford Cove pump stations.								
Programmed for FYE 23 are funds (\$602,000) to line address piping sections between Beebe Cove and Mumford Cove.								
Programmed for FYE 24 are funds (\$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.								
Programmed for FYE 25 are funds (\$750,000) for construction of first phase to address the PCCP in downtown Mystic.								
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.								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering	O	100	40	60	50	75	50	375
B. Land and Right of Way								0
C. Construction	O		455	237	552		700	1944
D. Equipment								0
E. Other Costs								0
Total	O	100	495	297	602	75	750	2319
*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								
Approved for FYE19 were funds (\$200,000) for planning & engineering (P&E) for major electrical and mechanical modernization and replacement at the Goss Cove pump station.								
Requested for FYE20 are funds (\$50,000) for Mumford Cove Pump Station for P&E for electrical and mechanical modernization and (\$50,000) for a resiliency study for low lying sewer infrastructure.								
Programmed for FYE21 are funds (\$1,279,000) for construction costs for electrical and mechanical modernization and replacement at the Goss Cove pump station.								
Programmed for FYE22 are funds (\$619,000) for Mumford Cove pump station modernization construction and (\$54,000) for Beebe Cove pump station for P&E costs for electrical and mechanical modernization and replacement.								
Programmed for FYE23 are funds (\$399,000) for construction costs for Beebe Cove pump station major electrical and mechanical modernization and replacement.								
Programmed for FYE24 are funds (\$187,000) for P&E costs for Little Gibraltar pump station major electrical and mechanical modernization and replacement.								
Programmed for FYE25 are funds (\$1,663,000) for construction costs for Little Gibraltar pump station major electrical and mechanical modernization and replacement.								
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.								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering	O	100		54		187		341
B. Land and Right of Way								0
C. Construction	O		1279	619	399		1663	3960
D. Equipment								0
E. Other Costs								0
Total	O	100	1279	673	399	187	1663	4301
*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other (WPCF User Fees)								
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								
Approved in FYE 19 were funds (\$52,000) for planning & engineering costs associated with modernization and rehabilitation of the laboratory.								
Requested for FYE 20 are funds (\$138,000) for inspection and repair of air relief valves, diffusers, manholes, and piping throughout the WPCF and along the effluent discharge force main.								
Programmed for FYE 21 are funds (\$543,000) for modernization and rehabilitation of the laboratory.								
Programmed for FYE22 are funds (\$385,000) to rehabilitate primary clarifier #1 and the distribution box/gates.								
Programmed for FYE 23 are funds (\$358,000) to build a heavy equipment and storage building.								
Programmed for FYE 24 are funds (\$531,000) to replace two aeration blowers at the end of service life.								
Programmed for FYE25 are funds (\$453,000) to remove the incinerator and install a mezzanine in the operations building.								
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.								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2020	FYE2021	FYE2022	FYE2023	FYE2024	FYE2025	
A. Planning and Engineering	O	43	27	36	36	15	35	192
B. Land and Right of Way								0
C. Construction	O	95	516	349	322	30	418	1730
D. Equipment	O					486		486
E. Other Costs								0
Total	O	138	543	385	358	531	453	2408
*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 2020 ADOPTED BUDGET**

APPENDICES

Glossary
Acronyms
Accounts with Descriptions

TOWN OF GROTON, CONNECTICUT
GLOSSARY OF TERMS
FYE 2020

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 2020", means the fiscal year which began on July 1, 2019 and ends on June 30, 2020.

FLEET 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 2020 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 2020 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 2020**

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
GMTV	-Groton Municipal Television
GPS	-Groton Public Schools
HSA	-Health Savings Account
ICMA	-International City/County Management Association
LoCIP	-Local Capital Improvement Program
MBR	-Minimum Budget Requirement
MDT	-Mobile Data Terminal
MSW	-Municipal Solid Waste
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 2020**

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 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 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 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.

