Town of Groton



Adopted
FYE 2022 Budget

Fiscal Year Ending June 30, 2022

GROTON CT
explore more...

June 1, 2021

TOWN OF GROTON
FYE 2022 ADOPTED BUDGET
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TOWN OF GROTON

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July 1, 2021

FYE 2022 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 2022 Adopted Budget. The adopted budget has two main components: adopted expenditures and anticipated revenues. The mill rate is determined by the amount of revenues needed to be raised by local property taxes to fund the appropriated expenditures minus other anticipated revenues and Fund Balance Applied.

The adopted FYE 2022 budget is $137,644,367, and $7,190,383 or 5.5% increase from the FYE 2021 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 2021 Adopted/Adjusted Budget are as follows:

- Town Operations ($1,594,537 or 4.4%)
- Education Services ($0 or 0 %)
- Capital/Debt Service ($4,493,968 or 52.0%)
- Outside Agencies ($152,748 or 8.3%)
- Subdivisions ($817,130 or 14.5%)
- Contingency ($0 or 0%)

In addition to the adopted 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, 2020 net adjusted taxable Grand List increased 0.8% from 2019, from $3,709,882,767 after BAA to $3,739,661,429 after BAA.
As part of the adopted FYE 2022 budget the following staff changes have been incorporated:

- Public Safety: Full-time Community Police Officer Position ($60,755)
  Full-time Social Worker Position ($55,029)
  Part-time Community Service Officers ($59,230)
- Planning & Development Services: Full-time Climate Resilience Program Manager ($99,576)

The adopted budget results in a mill rate of 25.98, being a 0.87 mill increase over the FYE 2021 mill rate of 25.11.

The Town has been collecting higher than expected revenues in recent years, so it is proposed that $2,851,000 of the Fund Balance be used to fund adopted FYE 2022 expenditures which will maintain the Town's Unassigned Fund Balance level at 19%. The Town historically spends approximately $2 million in general fund expenditure for the CIP projects. For FYE 2022 the Town is adding in road projects to the CIP list in the amount of $1 million, and I recommended another $1,351 in CIP expenditures in the proposed budget. In my opinion $2 million has been too little to maintain existing facilities let alone any additions. My reasoning for the $2,851,000 in fund balance use for the proposed budget was the $1,351 in additional CIP expenditures above historic plus roads along with $1.5 million to offset operational cost increases. Although the Town Council and the RTM made reductions to the CIP expenditures, I continued to recommend the $2,851,000 in fund balance for the Adopted budget. The Town should experience revenue growth within the next two years based on current/proposed construction, so the hope is to offset some millage rate increase while leaving some funds for the next couple of years while awaiting anticipated revenue growth.

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 2022 Adopted Budget in October 2021. 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 2022 "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 2021 appropriation. Department budget requests are shown in the "Request FYE 2022" 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 2022 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 2022 is $137,644,367 and represents a $7,190,383 or 5.5% increase from the FYE 2021 Adopted/Adjusted Budget. The adopted increase is attributable to Departments ($487,616); Non-Departmental ($553,642); Contribution to Other Funds ($553,279); Capital/Debt Service ($4,493,968); Subdivisions ($817,130); and Outside Agencies ($152,748). Below are overviews of the six Areas of Service.

TOWN OPERATIONS

The **Town Operations** portion of the budget contains two major components: ***Town Departments*** and ***Town Other***, which includes Non-Departmental (Insurance and Claims and Self-Funded Plans) and Contributions to Other Funds. As presented, the Town Operations portion of the budget is $38,250,268, and represents a $1,594,537 or a 4.4% increase from the FYE 2021 Adopted/Adjusted Budget.

Wage increases for the Town's union groups and the non-union group have been built into the budget. As a reminder, Town Policy requires non-union groups to be treated at least as well as union groups which means when the Town authorizes raises for the union groups, the same must be applied to non-union employees.

Town Departments

As previously noted, the Town Manager asked all department heads to begin preparation of their FYE 2022 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 2022" 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 2022 totaled $25,083,258. Following review by the Town Manager, Town Council, and RTM, department/function requests were reduced by $69,777, resulting in an adopted FYE 2022 Town Departments budget of $25,013,481, a $487,616 or 2.0% increase from the FYE 2021 Adopted/Adjusted Budget amount.

Table 1 entitled "Town Operations Expenditure Report" shows adopted increases/decreases for all Salary and Wages and Operating Expenses for the Town Departments portion of the Town Operations budget. As noted in the table, Salary and Wages represent 49.9% of the adopted FYE 2022 Town Operations budget. In FYE 2010, Salary and Wages for Town Operations totaled $18,195,950 compared to $19,097,203 in the FYE 2022 Adopted Budget, an increase of $901,253 or 4.95% over the last twelve years.

Town Operations Expenditure Report							
Account Code	DESCRIPTION	ACTUAL FYE 2020	ADJUSTED FYE 2021	ADOPTED FYE 2022	$ VARIANCE '21' to '22'	% VARIANCE '21' to '22'	% OF TOTAL BUDGET
5101	Regular Full Time	$ 15,132,224	$ 16,523,310	$ 16,996,861	$ 473,551	2.9%	44.4%
5102	Part Time Personnel	$ 344,063	$ 382,837	$ 433,146	$ 50,309	13.1%	1.1%
5103	Seasonal Personnel	$ 53,758	$ 105,638	$ 80,919	$ (24,719)	-23.4%	0.2%
5104	Overtime Pay	$ 765,180	$ 950,470	$ 973,320	$ 22,850	2.4%	2.5%
5105	Longevity Pay	$ 61,498	$ 67,198	$ 58,893	$ (8,305)	-12.4%	0.2%
5106	College Incentive Pay	$ 99,389	$ 113,119	$ 118,485	$ 5,366	4.7%	0.3%
5107	Shift Replacement Overtime	$ 322,020	$ 347,430	$ 348,519	$ 1,089	0.3%	0.9%
5109	Salary Adjustment	$ 279,162	$ (100,000)	$ (100,000)	$ -	0.0%	-0.3%
5110	Regular Part Time	$ 87,223	$ 118,855	$ 98,672	$ (20,183)	-17.0%	0.3%
5111	Premium Pay	$ 123,135	$ 129,272	$ 128,783	$ (489)	-0.4%	0.3%
5112	Sick Incentive	$ 67,228	$ 60,276	$ 62,861	$ 2,585	4.3%	0.2%
5115	Shift Premium	$ 67,658	$ 78,352	$ 79,226	$ 874	1.1%	0.2%
5118	Allowances	$ 40,088	$ 50,924	$ 53,347	$ 2,423	4.8%	0.1%
5119	Salary Reimbursements	$ -	$ (234,832)	$ (235,829)	$ (997)	0.4%	-0.6%
	Salaries and Wages	**$ 17,442,626**	**$ 18,592,849**	**$ 19,097,203**	**$ 504,354**	**2.7%**	**49.9%**
5151	Social Security	$ 898,025	$ 1,017,004	$ 1,037,804	$ 20,800	2.0%	2.7%
5152	Retirement	$ 2,918,748	$ 3,114,710	$ 3,494,500	$ 379,790	12.2%	9.1%
5153	Health Insurance	$ 4,131,272	$ 4,781,823	$ 4,524,761	$ (257,062)	-5.4%	11.8%
5154	Unemployment Comp.	$ 45,929	$ 18,000	$ 25,000	$ 7,000	38.9%	0.1%
5155	Worker's Compensation	$ 524,387	$ 526,285	$ 476,292	$ (49,993)	-9.5%	1.2%
5158	Life Insurance	$ 16,278	$ 16,277	$ 17,114	$ 837	5.1%	0.0%
5159	Heart & Hypertension	$ 95,543	$ 93,089	$ 50,227	$ (42,862)	-46.0%	0.1%
5160	Health-Retiree-Current	$ 1,245,815	$ 1,351,637	$ 1,798,479	$ 446,842	33.1%	4.7%
5170	Other Post Employment Benefits	$ 448,123	$ 448,123	$ 448,730	$ 607	0.1%	1.2%
	Employee Benefits	**$ 10,324,120**	**$ 11,366,948**	**$ 11,872,907**	**$ 505,959**	**4.5%**	**31.0%**
TOTAL PERSONNEL SERVICES		**$ 27,766,746**	**$ 29,959,797**	**$ 30,970,110**	**$ 1,010,313**	**3.4%**	**81.0%**
5201	Postage/Print/Advertising	$ 127,446	$ 174,836	$ 171,463	$ (3,373)	-1.9%	0.4%
5210	Profession Develop/Train	$ 138,018	$ 241,712	$ 217,334	$ (24,378)	-10.1%	0.6%
5220	Utilities/Fuel/Mileage	$ 1,213,988	$ 1,381,758	$ 1,248,491	$ (133,267)	-9.6%	3.3%
5230	Pymnts/Contributions	$ 1,665,793	$ 1,118,099	$ 1,724,578	$ 606,479	54.2%	4.5%
5240	Boards & Commissions	$ 80	$ 350	$ 350	$ -	0.0%	0.0%
5260	Repairs & Maint-Fac/Equip	$ 321,440	$ 388,272	$ 384,634	$ (3,638)	-0.9%	1.0%
5261	Software Maint Fees	$ 462,546	$ 489,113	$ 512,098	$ 22,985	4.7%	1.3%
5280	Insurance/Risk Mgmt	$ 607,836	$ 648,298	$ 716,064	$ 67,766	10.5%	1.9%
5281	Occupational Health & Safety	$ 71,810	$ 98,422	$ 96,572	$ (1,850)	-1.9%	0.3%
5289	Insurance Claim Payments	$ 54,160	$ 24,283	$ 25,000	$ 717	3.0%	0.1%
5290	Profess/Technical Service	$ 1,307,167	$ 1,398,312	$ 1,405,978	$ 7,666	0.5%	3.7%
5300	Materials & Supplies	$ 660,391	$ 691,184	$ 696,347	$ 5,163	0.7%	1.8%
5310	Vehicle Oper/Maintenance	$ 15,717	$ 14,400	$ 15,600	$ 1,200	8.3%	0.0%
5400	Equip/Machinery & Furniture	$ 85,570	$ 25,165	$ 56,799	$ 31,634	125.7%	0.1%
5410	Computer Equipment	$ 11,957	$ 1,730	$ 8,850	$ 7,120	411.6%	0.0%
5420	Vehicles	$ 1,169	$ -	$ -	$ -	$ -	0.0%
TOTAL OPERATING EXPENSES		**$ 6,745,088**	**$ 6,695,934**	**$ 7,280,158**	**$ 584,224**	**8.7%**	**19.0%**
GRAND TOTAL		**$ 34,511,834**	**$ 36,655,731**	**$ 38,250,268**	**$ 1,594,537**	**4.4%**	

Table 1. Town Operations Expenditure Report

In FYE 2010, Operating Expenses for Town Operations totaled $6,827,708 compared to $7,280,158 in the FYE 2022 Adopted Budget, which represents an increase of $452,450 or 6.63% over the last twelve 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 which is approximately 22.47%.

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 (1073). The Town Other portion of the Town Operations budget shows an increase of $1,106,921 or 9.13% from the FYE 2021 Adopted/Adjusted Budget. This increase is attributable

to an increase in Insurance and claims (1070) of $75,483 or 10.9%; an increase in Self-Funded Plans (1071) of $478,159 or 4.6%; and an increase in Contributions to Other Funds of $553,279 or 50%.

Summary

In summary, the adopted FYE 2022 Town Operations budget is $38,250,268 and a $1,594,537 or 4.4% increase from the FYE 2021 Adopted/Adjusted Budget and represents 27.8% of the FYE 2022 Adopted Budget compared to 28.0% in FYE 2021.

Since 2013, the Town Operations portion of the budget has increased a total 17.1%, an average of 1.7% 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 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%
Adjusted 2020	$ 35,763,211	4.3%
Adjusted 2021	$ 36,655,731	2.5%
Adopted 2022	$ 38,250,268	4.4%
Increase over Ten years: 2013 to 2022	---------->	17.1%
Average Ten Year Increase	---------->	1.7%

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

EDUCATION

The adopted Education Services budget as submitted by the Board of Education/ Superintendent of Schools is $77,438,090 and represents a $0 or 0% increase from the FYE 2021 Adopted/Adjusted Budget. As adopted, this budget represents 56.3% of the FYE 2022 Adopted Budget compared to 59.4% in FYE 2021. As per the Town Charter, the Town Manager must submit the adopted Education budget with no adjustments. (See Board of Education FYE 2022 Adopted Budget for details.)

Other budgeted education-related expenses that are not contained in the Education Services budget include Outside Agencies - VNA - School Health (10841); 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 2022 appropriation for Capital/Debt Services is $13,133,450 which is a $4,493,968 or 52.0% increase over the FYE 2021 appropriation. The Capital/Debt Services account represents 9.5% of the FYE 2022 Adopted Budget compared to 6.6% in FYE 2021.

The Town's FYE 2022 contribution to the Capital Reserve Fund is adopted to be $3,610,000, which is a $3,075,000 or 574.8% increase from the FYE 2021 amount. Due to the limited Capital Reserve Fund balance no 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 $1,418,968 or 17.5% from $8,104,482 in FYE 2021 to $9,523,450 in FYE 2022. This increase is attributed to estimated debt service related to a FYE 2021 bond sale for construction of the new Groton Middle School, Thames River Magnet School, and the Mystic River Magnet School.

OUTSIDE AGENCIES

The Outside Agencies service area includes Functions 1083 Regional Agencies; and 1084 Health and Service Agencies. For FYE 2022, the adopted budget for Outside Agencies is $2,000,849 which is $152,748 or 8.3% increase from the FYE 2021 Adopted/Adjusted Budgeted amount. The adopted Outside Agencies budget represents 1.5% of the FYE 2021 Adopted Budget compared to 1.4% in FYE 2021.

- **Regional Agencies (1083)** requests totaled $136,499, which is the same as the 2021 appropriation. Requests for the Southeastern Connecticut Council of Governments (SCCOG); the Southeastern Connecticut Enterprise Region (seCTer); the Southeastern Connecticut Probate Court, and the Southeastern CT Transportation (SEAT) are requesting to remain at the 2021 appropriation level

- **Health and Service Agencies (1084)** 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, Thames River Heritage Park, and Bill Memorial Library. The overall budget for this function is $1,864,350 an increase of $152,748 or 8.9% from the FYE 2021 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 2022 total $6,471,710 an $817,130 or 14.5% increase above the FYE 2021 appropriation. Requested/provided funds in this service area represent 4.7% of the adopted FYE 2022 budget compared to 4.3% in the FYE 2021 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 $5,649,927, an increase of $754,318 or 15.4% compared to FYE 2021.

- **Groton Long Point (1091)** requested/provided payments for police, highway and streetlights are $575,783, a $62,812 or 12.2% increase over FYE 2021.

- **Fire District PILOT (Payment In-Lieu of Taxes) Program (1092)** is adopted to be funded at $246,000, which is the same amount as FYE 2021. 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 (1094) 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 2022, it is requested that $350,000 be budgeted for this purpose, which is level with the FYE 2021 budget amount. The requested Contingency amount equates to approximately .30% of the General Fund Operating Budget.

Comparison by function budget increases			
Function	Increase	% increase	Mill rate
Departments	$487,616	2.0%	0.132
Non-Departmental	$553,642	5.0%	0.150
Contr to Other Fund	$553,279	50.0%	0.150
Capital/Debt Srvs	$4,493,968	52.0%	1.219
Outside Agencies	$152,748	8.3%	0.041
Subdivisions	$817,130	14.5%	0.222
		Totals	1.914

Table 3. Comparison by function budget increases

Table 3 above shows cost increases by major function experiencing significant increases. Additionally you can see the mill rate impact of such increases. You can see the most significant impacts are from Non-Departmental, Capital/Debt Services, and Subdivisions.

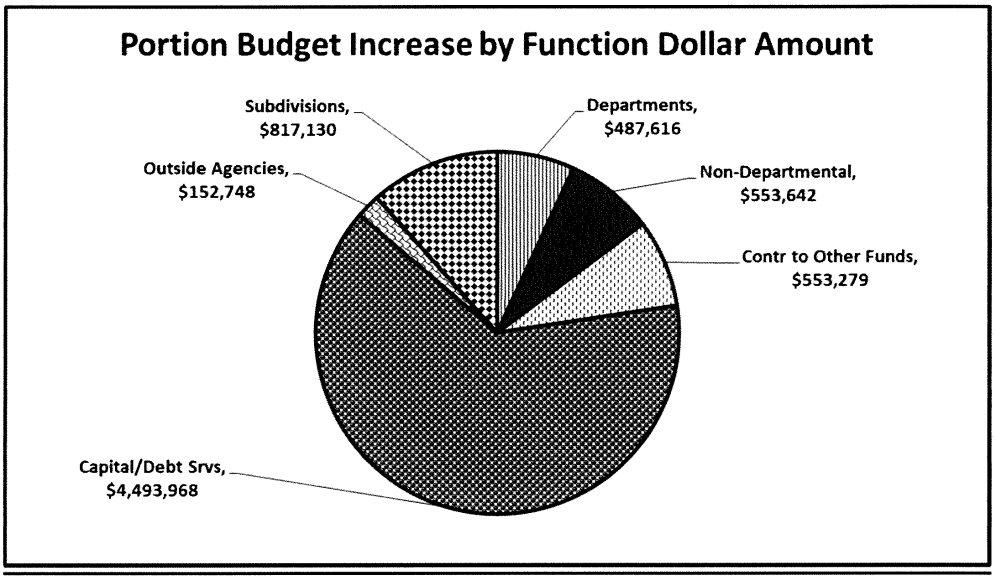


Chart 1. Portion Budget Increases by Function – Dollar Amount

Chart 1 shows the dollar amount increase previously shown in Table 3 by function in a graphic representation.

GENERAL FUND REVENUES – WHERE THE MONEY COMES FROM

The following is a summary of the projected FYE 2022 revenues which will be used to fund the adopted FYE 2022 operating budget of $137,644,367. The FYE 2022 revenues are based on the Governor's proposed budget. Town staff monitored this year's state budget deliberations until the time The Town Council set the final mill rate.

One of the greatest challenges facing all Connecticut municipalities over the last couple of years is the uncertainty associated with the amount of state funding that will be received. Historically, the Town has used the Governor's estimates in formulating our adopted budget. In

most years, the actual funding received from the state has exceeded the Governor's estimates. It is recommended that the Governor's proposed FYE 2022 budget be used at this time.

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 2022 Adopted Budget, the percentages of revenue coming from these various sources are projected to be as follows:

General Property Taxes	70.6%	Federal Grants in Aid	2.6%
Licenses and Permits	0.4%	Charges for Current Services	1.1%
Revenue from Investments	0.1%	Schools-Library-Recreation	0.0%
State Grants in Aid-Education	19.1%	Other Revenue	0.4%
State Grants in Aid-General Government	3.6%	Fund Balance Applied	2.1%

GENERAL PROPERTY TAXES

The FYE 2022 Adopted Budget results in a mill rate of 25.98, compared to the FYE 2021 rate of 25.11. One mill is equivalent to $3,687,306. The adopted property tax levy for FYE 2022 will be based on all taxable property in the Town as of October 1, 2020 before 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 $97,238,539 compared to the FYE 2021 budget of $92,855,662, a 4.7% increase. General property taxes will provide 70.6% of the General Fund budget.

OTHER REVENUES

Licenses and Permits - Revenues generated from licenses and fees will total $542,600, which represents 0.4% of the FYE 2022 Adopted Budget. These funds are received from building and development activity, sporting and dog licenses, and other licenses and fees.

Investments - For FYE 2022, it is estimated that the Town will receive $125,000 in investment income which is a $25,000 increase from the FYE 2021 budget.

State Grants in Aid-Education – The Town will receive $26,289,742 in State Grants in Aid-Education in FYE 2022 which represents 19.1% of the FYE 2022 Adopted Budget. This amount is approximately $21,491 more than the FYE 2021 budget.

State Grants in Aid-General Government – According to the Governor's adopted FYE 2022 budget, the Town will receive $4,912,870 in State Grants in Aid–General Government. This adopted amount is approximately $49,060 more than the FYE 2021 budget.

Federal Grants in Aid – Revenues from Federal Grants in Aid for FYE 2022 are estimated to be $3,531,215, which represents 2.6% of the FYE 2022 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 $1,501,946, which represents 1.1% of the FYE 2021 Adopted Budget.

Schools-Library-Recreation Accounts - Revenues from user fees associated with Schools-Library-Recreation activities are estimated to be $52,499, which represents 0% of the FYE 2022 Adopted Budget.

Other Revenue - Other Revenue is estimated at $598,956, which represents 0.4% of the FYE 2022 Adopted Budget.

Fund Balance Applied – $2,851,000 of the General Fund unassigned fund balance will be used for FYE 2022. The unassigned Fund Balance is projected to be at 19% of expenditures at the end of 2022.

Summary - As shown in Table 4 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 2013, State/Federal revenues funded 30.5%, Other Revenue funded 2.5% and Property Tax funded 67.0% of all revenues. Over the last nine years, State/Federal and Other Revenue generally declined as a percentage of revenues while the percentage of Property Tax funding of revenues increased. As noted below, for FYE 2022, State/Federal revenue funding is 25.8%, Other Revenue funding is 2.1% and Property Tax funding is 72.1% of the adopted budget.

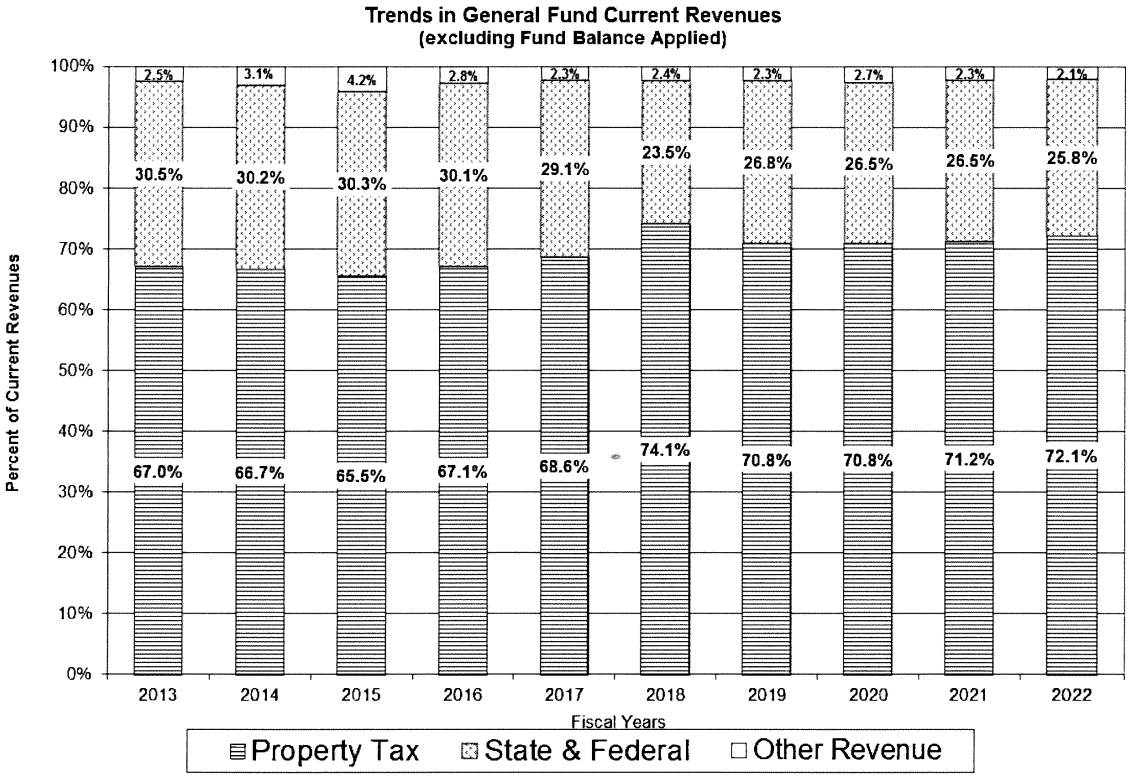


Table 4. Trends in General Fund Current Revenues (excluding Fund Balance Applied)

GAINING SOME PERSPECTIVE

In an effort to help the reader have a better understanding and appreciation of how Groton's mill rate compares to it neighboring communities the regional rates are shown in Table 5 below.

Regional Mill Rates - FY 2021

Municipality	Mill Rate
Groton (Current)	25.11
Ledyard	34.97
New London	38.19
North Stonington	29.50
Stonington	23.36
Waterford	27.87
Average Mill Rate:	29.83

Table 5. Mill rates using FY2021 Mill Rates / 2019 Grand Lists

Source: https://portal.ct.gov/-/media/OPM/IGPP-Data-Grants-Mgmt/2019-GL-2021-Mill-Rates-11102020.pdf

Below is an excerpt from the State of Connecticut/Municipal Fiscal Indicators for Fiscal Years Ended 2015-2019, dated April 2021 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:

- Bonded Debt per Capita / below the average/median; 97 out of 169. The average was $2,639 and the median was $1,800. Groton had debt per capita of $1,629.
- Education Expenditures per Pupil / below the average/median; 127 out of 169. The average was $17,392 and the median of $17,985. Groton's education expenditures per pupil were $16,304.
- Tax Levy per Capita / below the average/median; 135 out of 169. The average was $3,124 and median was $3,014. Groton's tax levy per capita was $2,322.
- Property Tax Revenue as a % of Total Revenue / below the average/median; 134 out of 169. The average was 73.4% and the median was 78.1%. Groton's property tax revenue as a % of total revenue was 66.2%.
- Equalized Mill Rate / below the average/median; 146 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 19.89 and the median was 21.02. Groton's Equalized Mill Rate was 15.51.

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. Groton is beyond cutting significant dollars without either eliminating services or else not maintaining our facilities.

MANAGER PERSPECTIVE/SUMMARY

The adopted budget will result in a mill rate of 25.98, being a 0.87 mill increase over the FYE 2021 mill rate of 25.11.

Increases in the budget are primarily due to the need to fund a deficit in the Health Insurance fund over a ten year period, increasing OPEB funding as a step towards funding it at an appropriate level; an increase in departmental costs mainly associated with Police Department needs along with an addition of a Resilience and Sustainability Manager position, an increase in Capital Reserve to both increase the level from the bare budget minimum used in the FYE 2021 budget but also to incorporate roads which had previously been paid from bond proceeds; an increase in Debt Services related to the Groton 2020 school project, and increase in Outside agencies, and an increase in requests from the Subdivisions.

In FYE 2020 debt service was added for the April 2019 bond sale in an amount of $1,658,198 with an additional $1,808,750 added in FYE 2021 for the April 2020 sale. The FYE 2022 budget includes an expected $1,611,000 for the third bond sale in April 2021. The debt service increases for the Groton 2020 project total for the 3 years is $5,077,948 which is approximately 1.38 mills.

The Town has been collecting higher than expected revenues in recent years, so it is adopted that $2,851,000 of the Fund Balance be used to fund adopted FYE 2022 expenditures which will maintain the Town's Unassigned Fund Balance level at 19%. The Town historically spends approximately $2 million in general fund expenditure for the CIP projects. For FYE 2022 the Town is adding in road projects to the CIP list in the amount of $1 million, and I recommended another $1,351 in CIP expenditures in the proposed budget. In my opinion $2 million has been too little to maintain existing facilities let alone any additions. My reasoning for the $2,851,000 in fund balance use for the proposed budget was the $1,351 in additional CIP expenditures above historic plus roads along with $1.5 million to offset operational cost increases. Although the Town Council and the RTM made reductions to the CIP expenditures, I continued to recommend the $2,851,000 in fund balance for the Adopted budget. The Town should experience revenue growth within the next two years based on current/proposed construction, so the hope is to offset some millage rate increase while leaving some funds for the next couple of years while awaiting anticipated revenue growth.

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 attempt to move costs currently funded by the State to the Towns.
- State grants will likely continue to decline.
- Town health care and retirement costs will continue to increase. The Town has negotiated with the Supervisors union to have new employees moved to a Cash Balance retirement plan rather than a defined benefit plan. The Town will continue to

work to negotiate similar changes with other unions as well as implementing with the new non-union employees.

- It is expected that should Groton Public Schools lose their Alliance District status, approximately $4 million to $5 million in revenue potentially lost.

- The Town has an extensive list of needed projects in the FYE 2022-2027 Capital Improvement Program (CIP). It will need to make some tough decisions on which ones to fund.

- 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. Any cuts that are imposed should be done so in conjunction with selecting services to no longer provide.

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 several years due to the State granting them 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.

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

- My budget included use of $2,851,000 million in fund balance to alleviate some of the increase in the mill rate.

- Either adequately fund the infrastructure that it has or else make the decision to remove/abandon those items.

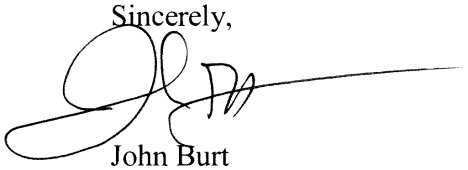
- Prior to cutting Departments, first cut non-Town functions.

- 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 2022 Adopted Budget in fall 2021 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 2022 budget requests, I would like to especially express my sincere gratitude and appreciation to Cindy R. Landry, Finance Director; Lori Watrous, Budget Analyst & Coordinator; Robert Zagami, Human Resources Director/Assistant Town Manager; and Lisa Hylton, Executive Assistant for their commitment and the hard work they put forth in assisting me in the preparation of the FYE 2022 Adopted Budget.

Sincerely,



John Burt
Town Manager

TOWN OF GROTON, CONNECTICUT
PRINCIPAL OFFICIALS

Town Council

Patrice Granatosky, Mayor
Portia Bordelon
Aundré Bumgardner
Rachael Franco
Conrad F. Heede
Juan Melendez, Jr.
Lian Obrey
Juliette Parker
Joe Zeppieri

Representative Town Meeting

Syma Ebbin – Moderator

District 1
Karin Adams
Joe Baril
Kathy Chase
Roscoe Merritt
Sheila Perry
Adam Puccino
Ali Steven Starkley

District 2
Syma Ebbin
Edward Jacome
Beverly Washington
Harry Watson

District 3
Chase Foster
Autumn Hanscom
Jason Rusk
Jill Rusk
Dane W. Stevenson
Ian Thomas

District 4
Robert Bailey
David Gauthier
Lauren Gauthier
Susane Hainline
Kristen Powers
Shawn Powers
Michael Whitehouse

District 5
Melinda Cassiere
Susan Deane-Shinbrot
Roseanne Kotowski
Gary Welles
Michael Whitney

District 6
Jeanne Baker
Katrina Fitzgerald
Bruce Flax
Cindy Fortner
Thomas Frickman
James Gustavson
Kate Richards

District 7
Clarence Casper
Jacqui Copp
Lynn Crockett Hubbard
Bruce Jones
Emily Ray

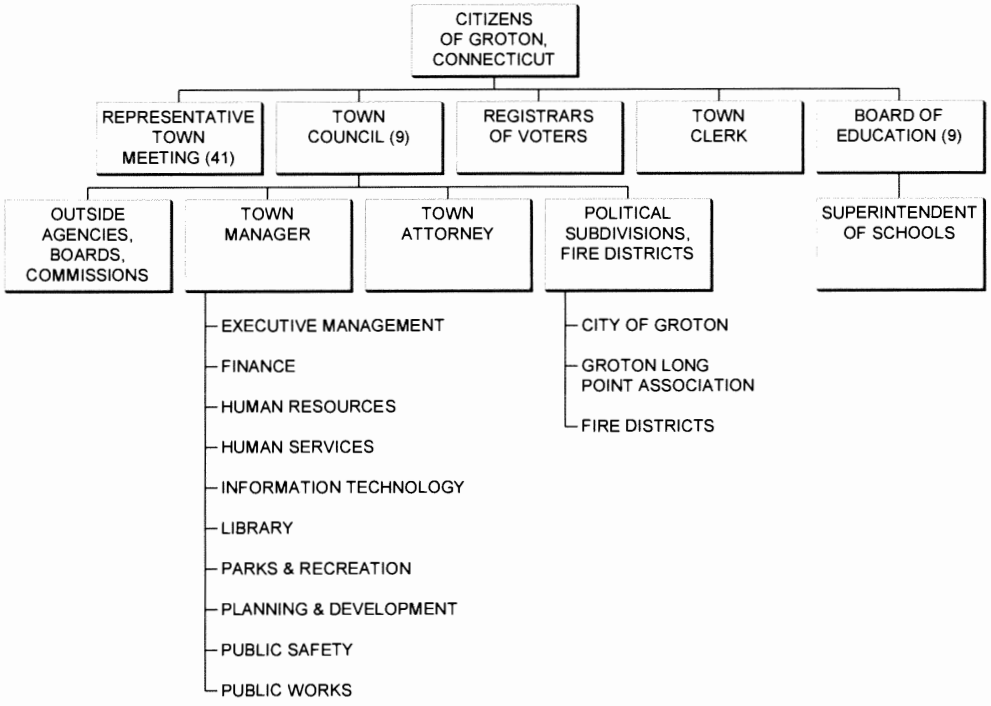
Appointed Officials

John M. Burt:	Town Manager
Susan Austin:	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:	Greg Hanover
Town Clerk:	Betsy Moukawsher

TOWN OF GROTON
ORGANIZATION CHART



FYE 2022

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.

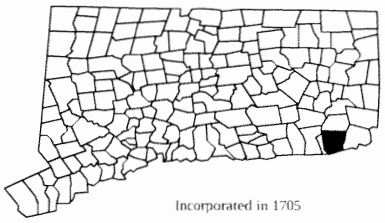
The treasures of Groton's past are retained through the historic homes that are scattered through the Town, the quaint streets of Noank, and the scenic Long Island Sound. The Town is committed to preserving this past, while striving to implement new initiatives as the leader in Southeastern Connecticut.

Groton, Connecticut

CERC Town Profile 2019 *Produced by Connecticut 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
2013-2017	39,492	270,772	3,594,478
2020	40,326	283,665	3,604,591
'17 - '20 Growth / Yr	0.7%	1.5%	0.1%

	Town	County	State
Land Area (sq. miles)	31	665	4,842
Pop./Sq. Mile (2013-2017)	1,273	407	742
Median Age (2013-2017)	33	41	41
Households (2013-2017)	16,002	107,193	1,361,755
Med. HH Inc. (2013-2017)	$63,895	$69,411	$73,781

	Town	State
Veterans (2013-2017)	3,398	180,111

Age Distribution (2013-2017)

	0-4		5-14		15-24		25-44		45-64		65+		Total	
Town	2,694	7%	3,708	9%	7,526	19%	11,232	28%	8,879	22%	5,453	14%	39,492	100%
County	13,625	5%	30,437	11%	38,082	14%	65,254	24%	78,190	29%	45,184	17%	270,772	100%
State	186,188	5%	432,367	12%	495,626	14%	872,640	24%	1,031,900	29%	575,757	16%	3,594,478	100%

Race/Ethnicity (2013-2017)

	Town	County	State
White Non-Hisp	27,841	206,261	2,446,049
Black Non-Hisp	2,581	14,093	350,820
Asian Non-Hisp	2,164	11,128	154,910
Native American Non-Hisp	126	1,221	5,201
Other/Multi-Race Non-Hisp	1,521	10,822	84,917
Hispanic or Latino	5,259	27,186	551,916

	Town	County	State
Poverty Rate (2013-2017)	10.2%	9.9%	10.1%

Educational Attainment (2013-2017)

	Town		State	
High School Graduate	7,231	28%	673,582	27%
Associates Degree	2,099	8%	188,481	8%
Bachelors or Higher	9,347	37%	953,199	38%

Economics

Business Profile (2018)

Sector	Units	Employment
Total - All Industries	1,079	28,125
23 - Construction	58	179
31-33 - Manufacturing	NA	NA
44-45 - Retail Trade	126	1,879
54 - Professional, Scientific, and Technical Services	136	1,697
72 - Accommodation and Food Services	132	2,166
Total Government	55	3,646

Top Five Grand List (2018)

	Amount
Pfizer Inc.,	$322,120,250
Electric Boat Corp	$287,676,760
Ledges Groton #199Y LP	$27,845,860
Exit 88 Hotel LLC	$21,524,220
Groton Development Assoc LTD	$19,920,670
Net Grand List (SFY 2016-2017)	$3,802,539,060

Major Employers (2018)

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

Education

2018-2019 School Year

	Grades	Enrollment
Groton School District	PK-12	4324

Pre-K Enrollment (PSIS)

	2018-2019
Groton School District	190

4-Year Cohort Graduation Rate (2017-2018)

	All	Female	Male
Connecticut	88.3%	91.8%	85.1%
Groton School District	83.7%	90.0%	78.8%

Smarter Balanced Test Percent Above Goal (2017-2018)

	Grade 3		Grade 4		Grade 8	
	Town	State	Town	State	Town	State
Math	54.1%	53.8%	53.1%	51.3%	54.4%	43.0%
ELA	59.5%	53.1%	55.6%	54.9%	66.2%	56.1%

Rate of Chronic Absenteeism (2017-2018)

	All
Connecticut	10.7%
Groton School District	11.6%

Public vs Private Enrollment (2013-2017)

	Town	County	State
Public	88.3%	88.6%	86.8%
Private	11.7%	11.4%	13.2%

NOTE: The 2020 CERC Town Profile was not available at the time of printing.

profiles.ctdata.org

No representation or warranties, expressed or implied, are given regarding the accuracy of this information.

Groton, Connecticut

CERC Town Profile 2019

Connecticut Economic Resource Center

Government

Government Form: Council - Manager

Total Revenue (2017)	$135,088,508	Total Expenditures (2017)	$133,430,459	Annual Debt Service (2017)	$6,215,462
Tax Revenue	$83,180,759	Education	$90,690,477	As % of Expenditures	4.7%
Non-tax Revenue	$51,907,749	Other	$42,739,982	Eq. Net Grand List (2017)	$4,914,736,072
Intergovernmental	$48,964,896	Total Indebtedness (2017)	$45,147,078	Per Capita	$125,777
Per Capita Tax (2017)	$2,109	As % of Expenditures	33.8%	As % of State Average	83.3%
As % of State Average	71.9%	Per Capita	$1,155	Moody's Bond Rating (2017)	Aa2
		As % of State Average	45.9%	Actual Mill Rate (2017)	21.73
				Equalized Mill Rate (2017)	16.77
				% of Net Grand List Com/Ind (2017)	23.6%

Housing/Real Estate

Housing Stock (2013-2017)

	Town	County	State
Total Units	18,073	122,599	1,507,711
% Single Unit (2013-2017)	45.5%	65.5%	59.2%
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 (2017)	293	2,137	21,880
Median Price	$237,500	$238,900	$270,100
Built Pre-1950 share	22.4%	29.0%	29.3%
Owner Occupied Dwellings	7,425	71,447	906,798
As % Total Dwellings	46.4%	66.7%	66.6%
Subsidized Housing (2018)	4,049	13,693	167,879

Distribution of House Sales (2017)

	Town	County	State
Less than $100,000	26	128	536
$100,000-$199,999	55	662	5,237
$200,000-$299,999	106	709	6,681
$300,000-$399,999	41	376	3,863
$400,000 or More	65	262	5,563

Rental (2013-2017)

	Town	County	State
Median Rent	$1,183	$1,071	$1,123
Cost-burdened Renters	45.7%	48.6%	52.3%

Labor Force

	Town	County	State
Residents Employed	17,832	132,032	1,827,070
Residents Unemployed	642	5,431	78,242
Unemployment Rate	3.5%	4.0%	4.1%
Self-Employed Rate	7.1%	8.2%	10.0%
Total Employers	1,079	7,772	122,067
Total Employed	28,125	123,881	1,673,867

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) (2017)

	Town	State
Property	1,535	1,777
Violent	129	228

Disengaged Youth (2013-2017)

	Town	State
Female	17.6%	4.2%
Male	0.4%	5.6%

	Town
Library circulation per capita	9.49

Distance to Major Cities

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

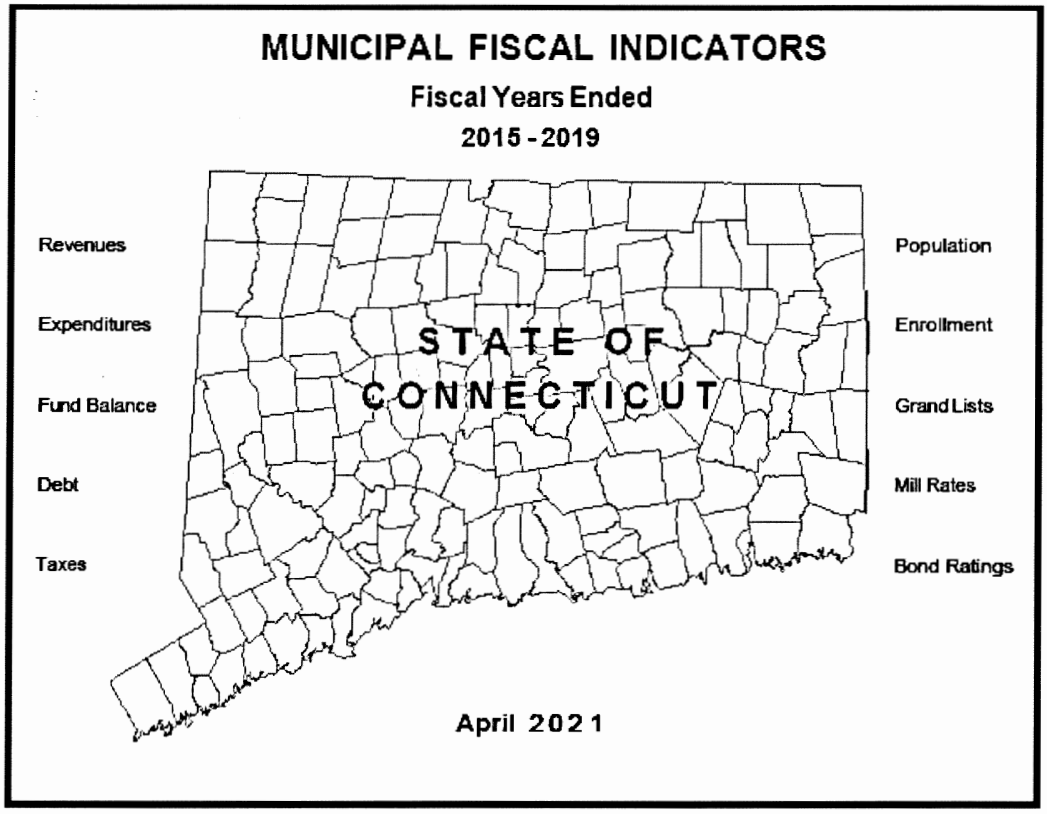
Residential Utilities

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

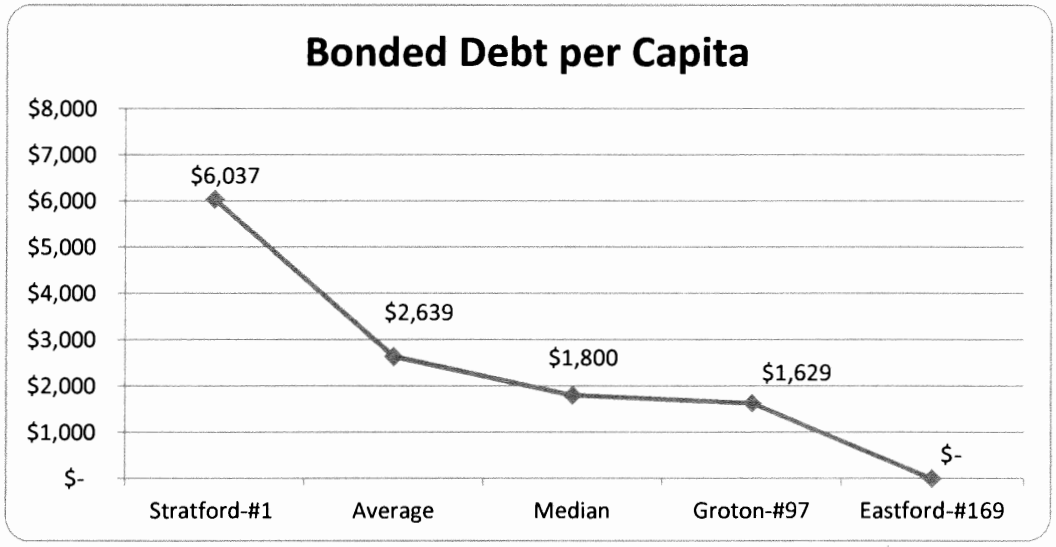
Cable Provider
Thames Valley Communications, Inc
(860) 446-4009

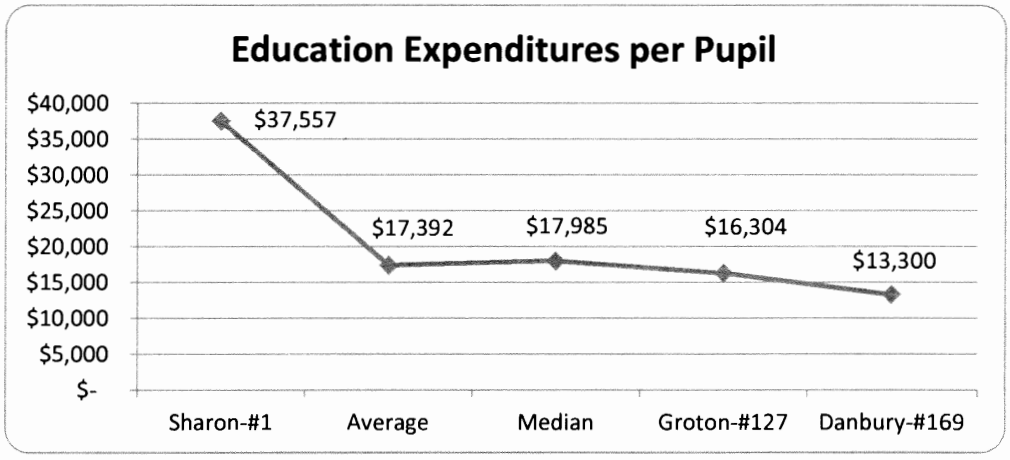


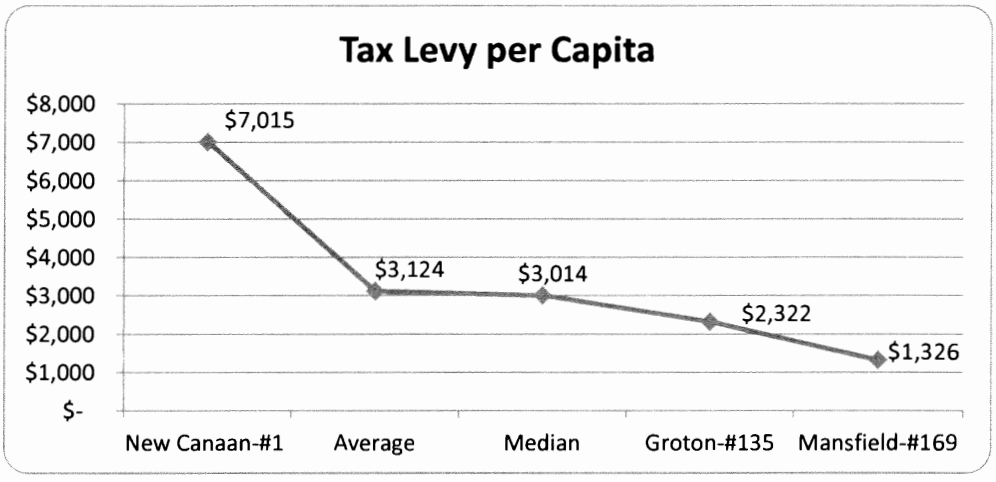
"Municipal Fiscal Indicators" is an annual publication of the Municipal Finance Services Unit of the Office of Policy and Management (OPM).
The publication consists of the most current financial information available for each of Connecticut's 169 municipalities. The majority of the data has been compiled from the audited financial reports of municipalities. The data extracted from these reports pertains primarily to each municipality's General Fund.

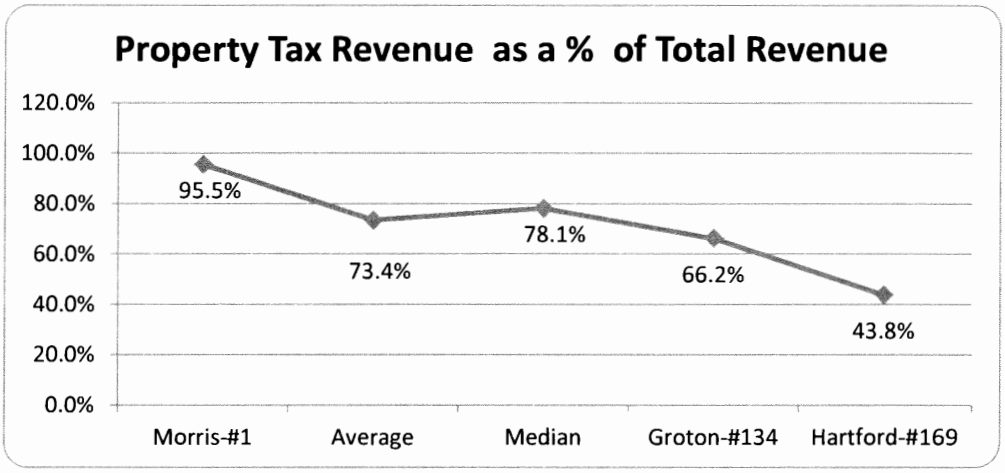
Attached are five (5) Fiscal Indicators that show the State-wide rankings comparing the Town of Groton along with the highest, lowest, average and median indicator for those five fiscal indicators:

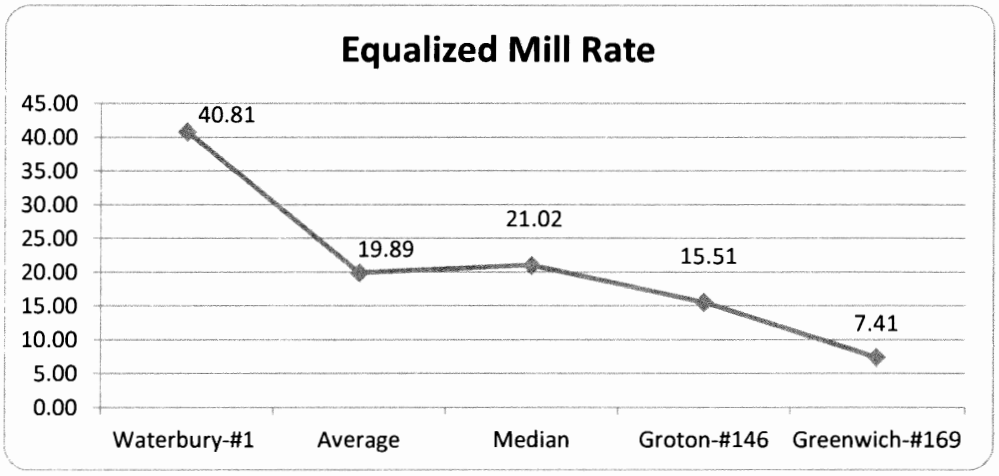
Bonded Debt Per Capita
Education Expenditures per Pupil
Tax Levy per Capita
Property Tax Revenue as a % of Total Revenue
Equalized Mill Rate


Bonded Debt per Capita
$8,000
$7,000
$6,000
$5,000
$4,000
$3,000
$2,000
$1,000
$-
$6,037
$2,639
$1,800
$1,629
$-
Stratford-#1
Average
Median
Groton-#97
Eastford-#169


Education Expenditures per Pupil
$40,000
$35,000
$30,000
$25,000
$20,000
$15,000
$10,000
$5,000
$-
$37,557
$17,392
$17,985
$16,304
$13,300
Sharon-#1
Average
Median
Groton-#127
Danbury-#169


Tax Levy per Capita
$8,000
$7,000
$6,000
$5,000
$4,000
$3,000
$2,000
$1,000
$-
$7,015
$3,124
$3,014
$2,322
$1,326
New Canaan-#1
Average
Median
Groton-#135
Mansfield-#169





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.

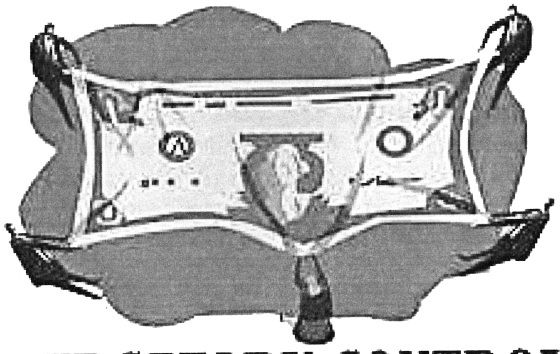
BUDGETARY CONTROL

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 $1,000 require evidence that quotations were received and that the lowest quote, consistent with quality, was selected. The Town's Purchasing Manual requires formal competitive bids for expenditures over $15,000. Funds are recorded as encumbered when the purchase order is issued and expenditures are recorded when the Town issues a check or incurs a liability.

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

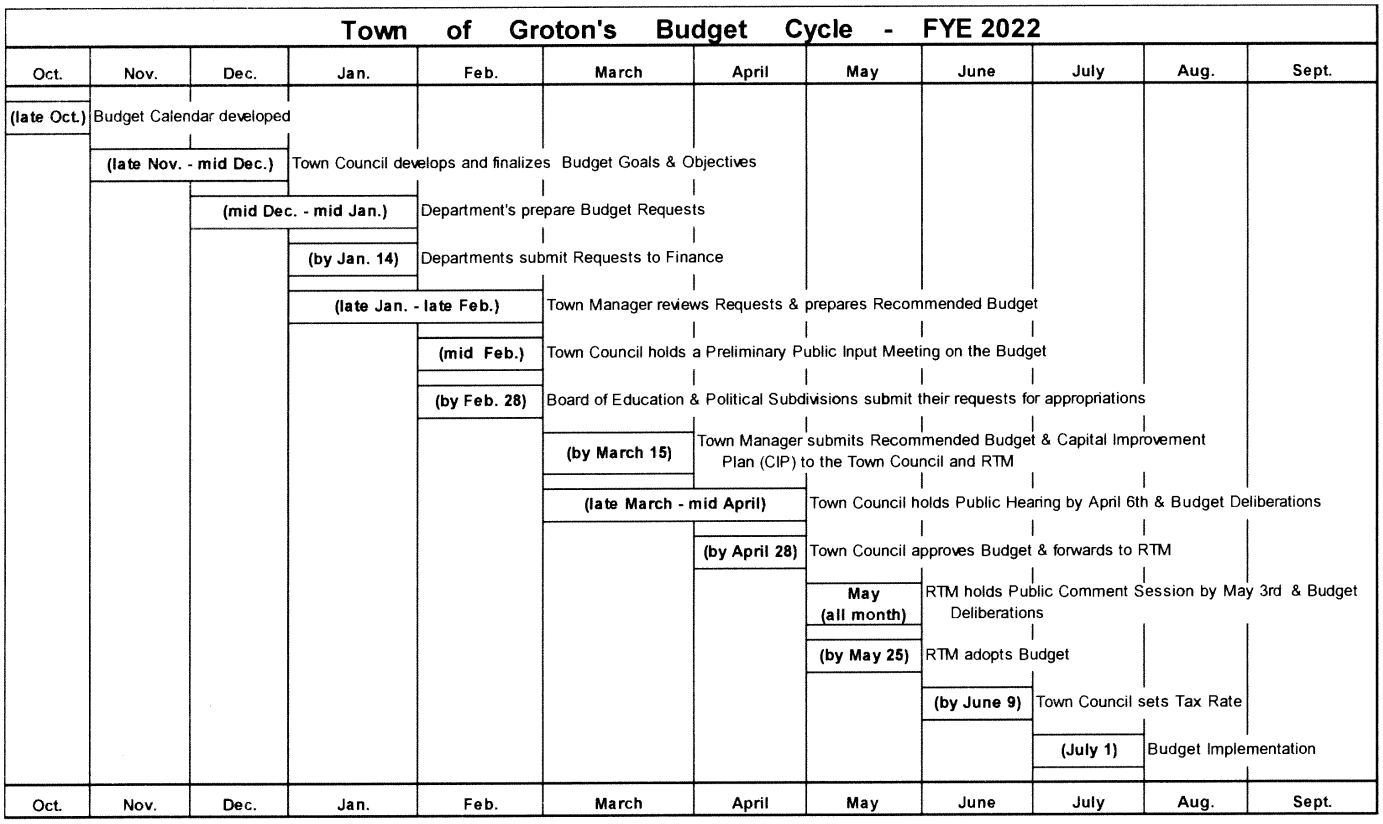


Budgetary Process

The budget process for the Town of Groton begins in October of each year preceding the beginning of the fiscal year (July 1). This process is a time for priority setting: define and prioritize needs, evaluate alternatives, and then budget appropriately to meet those needs. Budget discussions with the Town Manager and Department Directors set the tone for implementation. During the FYE 2022 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 2021 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, 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:
The Town is committed to continuing disclosure of financial and pertinent credit information relevant to the Town's outstanding securities and will abide by the provisions of the Securities and Exchange Commission (SEC), Rule 15c2-12 concerning primary and secondary market disclosure. The Town shall file such information through the Municipal Securities Rulemaking Board's Electronic Municipal Market Access (EMMA) system and where applicable on the Town's web page.

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

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

CHAPTER IX. BUDGET AND FINANCE

9.1 Annual Budget Preparation.

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

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

9.1.3 *Proposed Capital Projects.*

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

9.1.4 *Fiscal Year.*

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

9.2 Duties of the Town Manager on the Budget.

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

9.2.1 *Budget Estimates.*

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

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

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

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

Sec. 9.3 Duties of the Council on the Budget.

9.3.1 *General.*

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

9.3.2 *Tax rate.*

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

Sec. 9.4 Duties of the RTM on the Budget.

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

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

Sec. 9.5 Failure to adopt Budget.

9.5.1 *Council fails to adopt Budget.*

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

9.5.2 *RTM fails to adopt Budget.*

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

9.5.3 *Both Council and RTM fail to adopt Budget.*

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

Sec. 9.6 Financial Powers of the RTM.

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

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

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

Sec. 9.7 Emergency Appropriations.
Emergency appropriations not exceeding fifty thousand dollars ($50,000.00) in any one fiscal year may be made upon the recommendation of the Town Manager and by a vote of not less than seven (7) members of the Council for the purpose of meeting a public emergency threatening either the lives, health or property of citizens; provided a public hearing, at which any elector or taxpayer of the Town shall have an opportunity to be heard, shall be held prior to making such appropriations, notice of which hearing shall be given in a local daily newspaper having circulation in the Town not more than ten (10) days nor less than five (5) days prior to such hearing. Such hearing and notice of hearing may be waived if the Council by an affirmative vote of not less than eight (8) of its members shall decide that a delay in making the emergency appropriation would jeopardize the lives or health or property of citizens.

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

Sec. 9.8 Tax Bills.
It shall be the duty of the Tax Collector to prepare and mail to each taxpayer, before the date when taxes are due and payable, a tax bill the form of which shall be acceptable to the Commissioner of Revenue Services.

Sec. 9.9 Assessment and Collection of Taxes.
Except as specifically provided in the Charter, the assessment of property for taxation and the collection of taxes shall be carried on as provided in the CGS.

Sec. 9.10 Expenditures and Accounting.
9.10.1 *General.*
No purchase shall be made by any department, ABC, or officer of the Town other than the BOE, the Probate Court, except through the Purchasing Agent and such purchases shall be made under such rules and regulations as may be established by the Council. The Director of Finance shall record the amounts of authorized purchases and contracts for future purchases as encumbrances against the appropriation from which they are to be paid.

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

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

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

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

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

9.10.5 *Council Authority for Transfer of Funds.*
Upon the request of the Town Manager, but only within the last three (3) months of the fiscal year, the Council may by resolution transfer any unencumbered appropriations, balance or portion thereof from one department, commission, board or office to another.
In no instance shall appropriations for debt service or other statutory charges be transferred to other purposes. Transfers of ten thousand dollars ($10,000) or more shall become effective only after they have been adopted by the RTM by the vote of the majority of those present and entitled to vote at such meeting.

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

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

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

Sec. 9.11 Contributions.
The annual Budget may include contributions to organizations or private corporations which perform a public function that benefits the Town and/or its residents. Such organizations or private corporations shall properly account for the proposed spending of funds provided by the Town.

Sec. 9.12 Annual Audit.
The Council shall require an annual audit of all accounts of record and all town funds appropriated, nonappropriated and held in trust in accordance with the CGS.

Sec. 9.13 Borrowing.
The Town shall have the power to incur indebtedness by issuing its bonds or notes as provided by the CGS subject to the limitations thereof and the provisions of this section.

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

RESERVE FUND FOR CAPITAL AND NON-RECURRING EXPENDITURES

ARTICLE I. - IN GENERAL

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

(a) Creation of fund. Pursuant to C.G.S. §§ 7-359 through 7-368, there is hereby established a reserve fund for capital and nonrecurring expenditures for the town.

(b) Allocation to reserve fund. The town manager shall include in the proposed annual budget to the town council an allocation of funds to the reserve fund based on the following formula: Calculate the amount of not less than four percent of the general fund budget, subtract the sum necessary to defray general fund obligated annual debt service, the remainder amount to be allocated to the reserve fund for capital and nonrecurring expenditures. The amount so allocated shall be subject to the annual budget and appropriation or supplemental appropriation process as provided in the Charter. No appropriation shall be made to such fund so that the total fund balance exceeds 50 percent of the total general fund budget, or the unappropriated portion of the fund exceeds 12 percent of the total general fund budget.

(c) Appropriation from the fund. The town manager shall annually recommend expenditures from such fund for the purpose of planning, construction, reconstruction, or acquisition of any specific capital improvement or acquisition of any specific item of equipment as provided by statute, such expenditures proposed shall be subject to the annual budget and appropriation or supplemental appropriation process as provided by the Charter. Appropriations from the fund shall be made only for capital assets, projects, or acquisitions of a nonrecurring nature, with a cost of over $25,000.00, and with a useful life expectancy of over five years. Supplemental appropriations from the fund shall require public notice, a public hearing, and simple majority vote of the town council and representative town meeting.

(d) Maintenance of the fund. At least quarterly, the town manager shall report to the town council on the status of the fund and the expended and unexpended balances of each appropriation.

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

TOWN OF GROTON, CONNECTICUT

BASIS OF BUDGETING AND ACCOUNTING

Background

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

Accounting System

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

Internal Control

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

Basis of Budgeting

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

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

FUND DESCRIPTIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

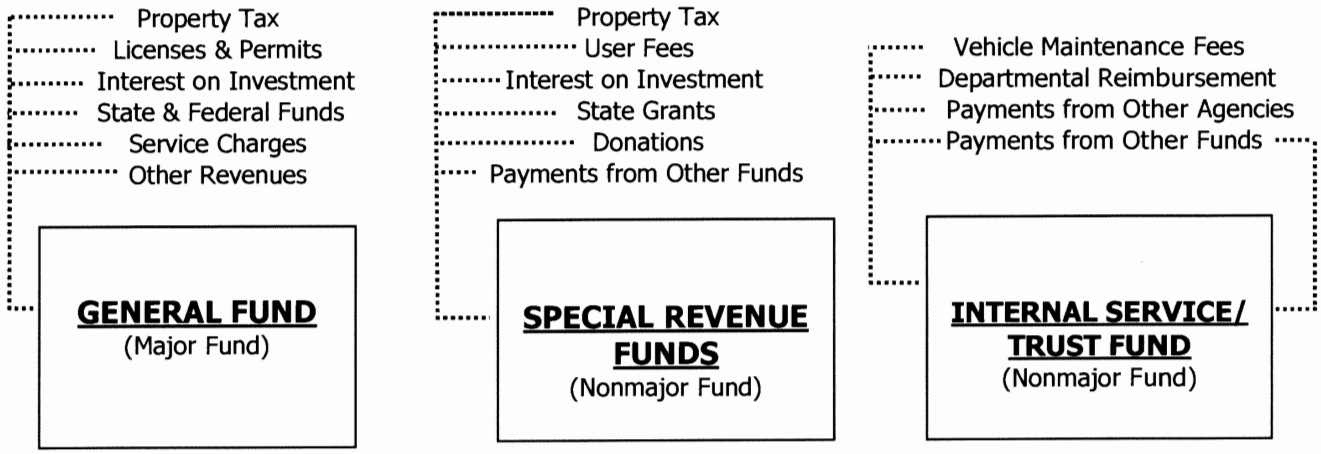
Fleet (Function 6040): This fund accounts for the reservation of funds for the acquisition and maintenance of vehicles, fuel and parts.

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

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

FLOW OF FUNDS STRUCTURE

Funding Sources:



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

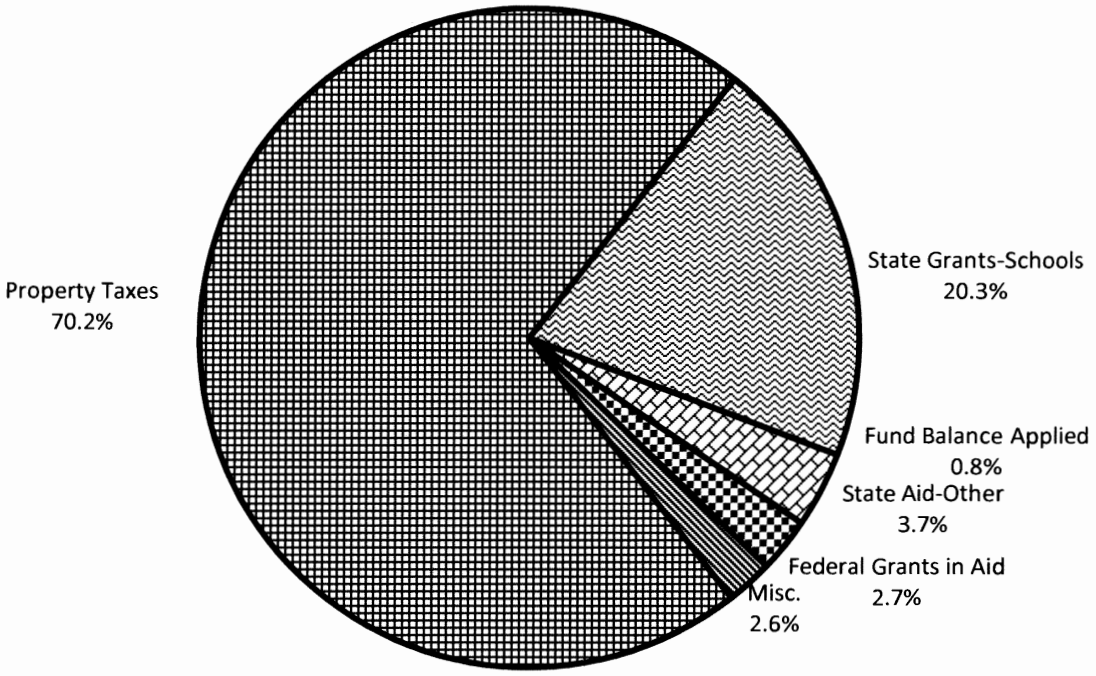
Users:

Fleet
Human Services Assistance

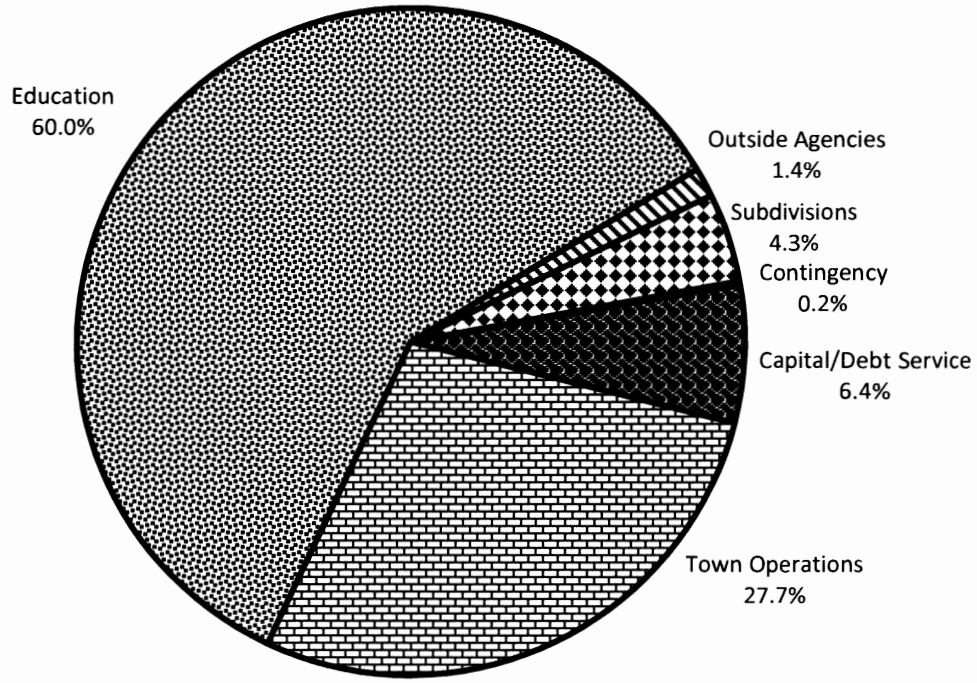
TOWN OF GROTON

ADOPTED/ADJUSTED FYE 2021 Budget

GENERAL FUND REVENUES



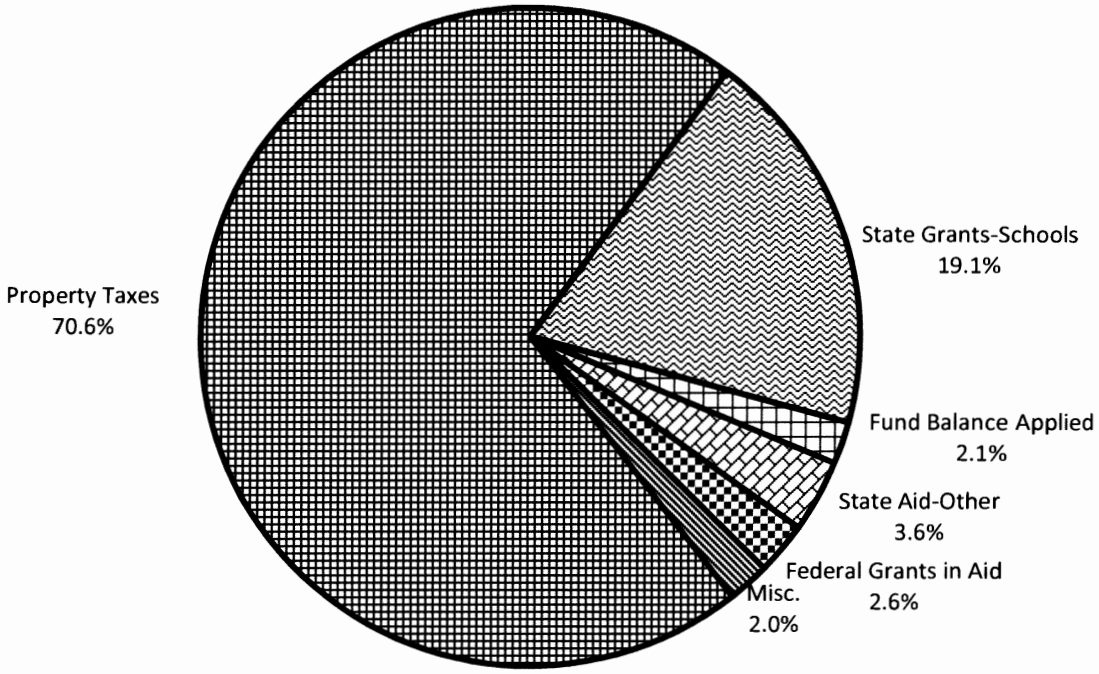
GENERAL FUND EXPENDITURES



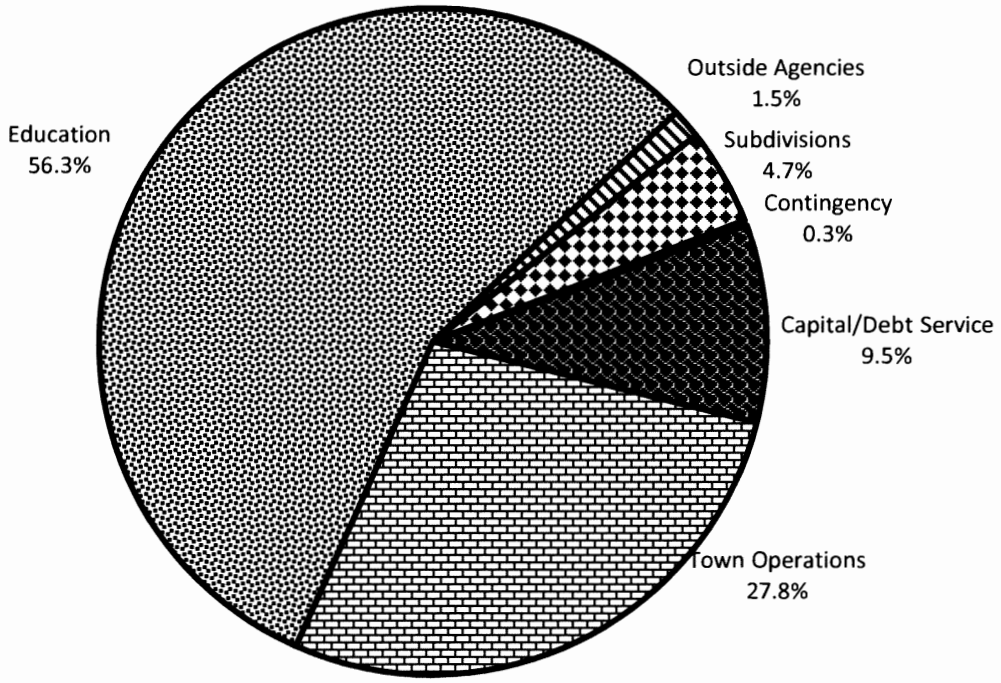
TOWN OF GROTON

ADOPTED FYE 2022 Budget

GENERAL FUND REVENUES



GENERAL FUND EXPENDITURES



TOWN OF GROTON

Reconciliation from Manager's to Council's to RTM's Budget

FYE 2022 Budget - General Fund (#100)

Manager's Budget (as of March 15, 2021):				**$ 138,647,317**
Reductions to Manager's Budget by Town Council:				
1071	Self Funded Plans (4/21/2021)	$ (306,176)		
1012	Human Resources (4/21/2021)	$ (8,000)		
1075	Capital Reserve Contribution (4/21/2021)	$ (651,000)		
	Total Reductions		**$ (965,176)**	
Additions by Town Council:				
10845	Service Agencies (3/27/2021)	$ 9,926		
1064	Parks and Recreation (3/31/2021)	$ 44,300		
	Total Additions		**$ 54,226**	
	Net Change			**$ (910,950)**
Council's Budget (as of April 22, 2021):				**$ 137,736,367**
Additions to Council's Budget by RTM:				
		$ -		
	Total Additions		**$ -**	
Reductions to Council's Budget by RTM:				
1003	Voter Registration	$ (2,000)		
1075	Capital Reserve Contribution (5/24/2021)	$ (90,000)		
	Total Reductions		**$ (92,000)**	
	Net Change			**$ (92,000)**
RTM's Budget (as of 5/24/2021):				**$ 137,644,367**

TOWN OF GROTON
FYE 2022 General Fund
CALCULATION OF GRAND LIST, MILL RATE AND FUND BALANCE

FINAL Mill rate increased from 25.11 to 25.98 mills or 3.5% increase.	6 1 2021

	Based on NET 10/1/20 Grand List Categories	
1	Real Estate	$3,260,398,595
2	Motor Vehicle	$225,122,245
3	Personal Property	$254,140,589
4	Total Grand List (adjusted net)	$ 3,739,661,429
5	(AFTER Board of Assessment Appeals adjustments)	$ 3,739,661,429

	Calculation of Mill Rate			
1	Total Operating Appropriations	$137,644,367		
2	Less: Operating Revenues	$38,979,828		
5	Sub-Total: Appropriations less Operating Revenues & Grants	$98,664,539		
6	Less: (Fund Balance Applied) / needed to maintain minimum FB%	($2,851,000)		
7	Balance To Be Raised From Taxes	**$95,813,539**	Mill Rate	One Mill =
8	divided by Grand list (at 100% collection rate)	0.025621	25.62	
9	Mill Rate Adjusted (at 98.6% Collection Rate)			
10	(based on a 3 year collection rate)	0.025985	25.98	$3,687,306

	Analysis of Unassigned Fund Balance	
1	Unassigned Fund Balance as of June 30, 2020	$27,153,177
2	Less: Supplemental Appropriations during the year 2021	$0
3	Add: FYE 2021 returned to Fund Balance or (additional needed)	**$ 3,011,957**
4	Estimated Unassigned Fund Balance as of June 30, 2021	$30,165,134
5	Less: (Fund Balance Designated for FYE 2022) / additional needed to meet 11%	($2,851,000)
6	Estimated Unassigned Fund Balance as of June 30, 2021	$27,314,134
7	Estimated Unassigned Fund Balance on June 30, 2022 as a % of FYE 2022 Operating Appropriations	19.84%

TOWN OF GROTON
FYE 2022 Adopted Budget
GENERAL FUND REVENUE DETAIL

		ACTUAL FYE 2020	ADJUSTED FYE 2021	ADOPTED ESTIMATE FYE 2021	PROPOSED FYE 2022	COUNCIL FYE 2022	RTM FYE 2022	$ Variance Adjusted to Adopted	% Variance Adjusted to Adopted
	General Property Taxes								
4110	Current Taxes	$ 88,346,429	$ 91,375,662	$ 91,930,000	$ 96,732,144	$ 96,732,144	$ 95,813,539	$ 4,437,877	4.9%
4111	Supplemental MV Tax	$ 645,013	$ 525,000	$ 671,000	$ 575,000	$ 575,000	$ 575,000	$ 50,000	9.5%
4113	Interest & Lien Fees	$ 466,282	$ 355,000	$ 428,000	$ 300,000	$ 300,000	$ 300,000	$ (55,000)	-15.5%
4114	Prior Year Taxes	$ 726,597	$ 600,000	$ 725,000	$ 550,000	$ 550,000	$ 550,000	$ (50,000)	-8.3%
	Total General Property Taxes	$ 90,184,321	$ 92,855,662	$ 93,754,000	$ 98,157,144	$ 98,157,144	$ 97,238,539	$ 4,382,877	4.7%
	Licenses and Permits								
4234	Bldg & Related Permits/C.O.	$ 531,733	$ 525,000	$ 435,000	$ 525,000	$ 525,000	$ 525,000	$ -	0.0%
4236	Sporting Licenses	$ 2,380	$ 280	$ 28	$ -	$ -	$ -	$ (280)	N/A
4238	Dog Licenses	$ 6,622	$ 5,000	$ 4,800	$ 5,000	$ 5,000	$ 5,000	$ -	0.0%
4239	Other Licenses & Permits	$ 14,139	$ 15,550	$ 29,367	$ 11,750	$ 11,750	$ 11,750	$ (3,800)	-24.4%
4242	Building Permits-Education Fee	$ 7,505	$ 750	$ 650	$ 750	$ 750	$ 750	$ -	0.0%
4243	State Land Use Fees	$ 78	$ 100	$ 100	$ 100	$ 100	$ 100	$ -	0.0%
	Total Licenses and Permits	$ 562,457	$ 546,680	$ 469,945	$ 542,600	$ 542,600	$ 542,600	$ (4,080)	-0.7%
	Revenue from Investments								
4412	Interest on Investments	$ 623,943	$ 100,000	$ 130,000	$ 150,000	$ 150,000	$ 125,000	$ 25,000	25.0%
	Total Revenue from Investments	$ 623,943	$ 100,000	$ 130,000	$ 150,000	$ 150,000	$ 125,000	$ 25,000	25.0%
	State Grants in Aid-Education								
4521	Education Cost Sharing	$ 24,969,249	$ 25,040,045	$ 25,006,069	$ 25,040,045	$ 25,040,045	$ 25,040,045	$ -	0.0%
4522	Adult Education	$ 113,451	$ 116,960	$ 116,960	$ 113,451	$ 113,451	$ 113,451	$ (3,509)	-3.0%
4525	Special Education	$ 1,293,954	$ 900,000	$ 900,000	$ 925,000	$ 925,000	$ 925,000	$ 25,000	2.8%
4534A	Magnet School Transportation	$ 189,800	$ 185,000	$ 185,000	$ 185,000	$ 185,000	$ 185,000	$ -	0.0%
4544	Non-Public Pupil Service	$ 26,246	$ 26,246	$ 18,783	$ 26,246	$ 26,246	$ 26,246	$ -	0.0%
	Total State Grants in Aid-Education	$ 26,592,700	$ 26,268,251	$ 26,226,812	$ 26,289,742	$ 26,289,742	$ 26,289,742	$ 21,491	0.1%
	State Grants in Aid-General Gov								
4516	Municipal Project Grant	$ 1,821,456	$ 1,819,768	$ 1,819,768	$ 1,819,768	$ 1,819,768	$ 1,819,768	$ -	0.0%
4551	PILOT: Enterprise Zone	$ 29,270	$ -	$ 123,136	$ -	$ -	$ -	$ -	n/a
4553	PILOT: State & Tax Exempts	$ 603,142	$ 603,030	$ 603,312	$ 602,530	$ 602,530	$ 602,530	$ (500)	-0.1%
4554	Pequot-Mohegan Grant	$ 1,232,069	$ 1,232,069	$ 1,232,069	$ 1,232,069	$ 1,232,069	$ 1,232,069	$ -	0.0%
4555	911 Enhancements	$ 160,440	$ 160,000	$ 223,343	$ 200,000	$ 200,000	$ 200,000	$ 40,000	25.0%
4556	Miscellaneous State Revenue	$ -	$ -	$ 43,680	$ -	$ -	$ -	$ -	N/A
4557	Nuclear Safety Drill	$ 51,708	$ 50,000	$ 50,000	$ 55,100	$ 55,100	$ 55,100	$ 5,100	10.2%
4558	Highway Illumination	$ -	$ 470	$ -	$ -	$ -	$ -	$ (470)	-100.0%
4559	Town Highway Aid	$ 373,106	$ 373,106	$ 371,847	$ 371,847	$ 371,847	$ 371,847	$ (1,259)	-0.3%
4560	Telephone Access	$ 131,137	$ 131,000	$ 137,637	$ 137,000	$ 137,000	$ 137,000	$ 6,000	4.6%
4565A	Municipal Stabilization Grant	$ 466,668	$ 466,668	$ 466,668	$ 466,668	$ 466,668	$ 466,668	$ -	0.0%
4568	Youth Service Bureau	$ 27,699	$ 27,699	$ 27,699	$ 27,888	$ 27,888	$ 27,888	$ 189	0.7%
	Total State Grants in Aid-General Gov	$ 4,896,695	$ 4,863,810	$ 5,099,159	$ 4,912,870	$ 4,912,870	$ 4,912,870	$ 49,060	1.0%
	Federal Grants in Aid								
4508	Federal Funds	$ 117,659	$ 195,311	$ 65,234	$ 192,100	$ 192,100	$ 195,100	$ (211)	-0.1%
4510	FEMA Reimbursement	$ -	$ -	$ 41,627	$ -	$ -	$ -	$ -	N/A
4591	Pupil Impact Aid	$ 3,945,649	$ 3,283,678	$ 4,213,846	$ 3,316,515	$ 3,316,515	$ 3,316,515	$ 32,837	1.0%
4592	Emergency Management (SLA)	$ 19,631	$ 19,000	$ 19,000	$ 19,600	$ 19,600	$ 19,600	$ 600	3.2%
	Total Federal Grants in Aid	$ 4,082,939	$ 3,497,989	$ 4,339,707	$ 3,528,215	$ 3,528,215	$ 3,531,215	$ 33,226	0.9%

TOWN OF GROTON
FYE 2022 Adopted Budget
GENERAL FUND REVENUE DETAIL

		ACTUAL FYE 2020	ADJUSTED FYE 2021	ADOPTED ESTIMATE FYE 2021	PROPOSED FYE 2022	COUNCIL FYE 2022	RTM FYE 2022	$ Variance Adjusted to Adopted	% Variance Adjusted to Adopted
	Charges for Current Services								
4602	Planning Application Fees	$ 8,905	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ -	0.0%
4610	Recording Instruments	$ 149,314	$ 128,000	$ 190,000	$ 120,000	$ 120,000	$ 120,000	$ (8,000)	-6.3%
4611	Conveyance Tax	$ 617,802	$ 600,000	$ 700,000	$ 600,000	$ 600,000	$ 600,000	$ -	0.0%
4616	Golf Course Contribution	$ 46,170	$ -	$ -	$ -	$ -	$ -	$ -	N/A
4617	Maps/Copies/Document Sales	$ 512	$ 500	$ 500	$ 500	$ 500	$ 500	$ -	0.0%
4618	Tax Collection Services	$ 159,674	$ 171,282	$ 171,282	$ 171,282	$ 171,282	$ 171,282	$ -	0.0%
4620	Sewer Fund Contribution	$ 406,361	$ 503,108	$ 503,180	$ 437,969	$ 437,969	$ 430,354	$ (72,754)	-14.5%
4622	Accident Reports	$ 4,119	$ 4,800	$ 4,000	$ 4,800	$ 4,800	$ 4,800	$ -	0.0%
4623	Dispatch/Paramedic Service	$ 2,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ -	0.0%
4624	N Stonington-Dispatch	$ 49,438	$ 52,819	$ 32,000	$ 52,819	$ 52,819	$ 52,819	$ -	0.0%
4629	Coord Medical Emergency Director	$ 21,874	$ 22,000	$ 21,686	$ 22,000	$ 22,000	$ 22,000	$ -	0.0%
4631	BOE-FHS/Ground Mowing	$ 60,111	$ 61,914	$ 61,914	$ 63,771	$ 63,771	$ 63,771	$ 1,857	3.0%
4632	GIS Revenue	$ 360	$ 245	$ 370	$ 450	$ 450	$ 420	$ 175	71.4%
4637	Snow/Ice Control Services	$ 12,534	$ 20,000	$ 42,382	$ 20,000	$ 20,000	$ 20,000	$ -	0.0%
4641	Vital Statistics	$ 6,044	$ 5,300	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ (300)	-5.7%
	Total Charges for Current Services	$ 1,545,218	$ 1,580,968	$ 1,743,314	$ 1,509,591	$ 1,509,591	$ 1,501,946	$ (79,022)	-5.0%
	Schools-Library-Recreation								
4662	Tuition from Other Towns	$ 78,044	$ 64,000	$ 5,000	$ 64,000	$ 64,000	$ 20,000	$ (44,000)	-68.8%
4669	Other School Receipts	$ 26,124	$ 25,000	$ 25,073	$ 25,000	$ 25,000	$ 16,000	$ (9,000)	-36.0%
4670	Library Fines	$ 10,297	$ 10,500	$ 525	$ 5,250	$ 5,250	$ 5,250	$ (5,250)	-50.0%
4671	Library-Lost & Damaged	$ 2,227	$ 2,198	$ 1,554	$ 1,099	$ 1,099	$ 1,099	$ (1,099)	-50.0%
4672	Senior Center Fees	$ 2,504	$ 2,500	$ 1,800	$ 2,500	$ 2,500	$ 2,500	$ -	0.0%
4688	Library Fees	$ 12,267	$ 12,000	$ 6,064	$ 6,000	$ 6,000	$ 6,000	$ (6,000)	-50.0%
4691	Library-Copier Fees	$ 3,236	$ 3,300	$ 3,051	$ 1,650	$ 1,650	$ 1,650	$ (1,650)	-50.0%
	Total Schools-Library-Recreation	$ 134,699	$ 119,498	$ 43,067	$ 105,499	$ 105,499	$ 52,499	$ (66,999)	-56.1%
	Other Revenue								
4310	Court Fines	$ 13,767	$ 14,000	$ 5,100	$ 14,000	$ 14,000	$ 14,000	$ -	0.0%
4311	Parking Tickets	$ 2,493	$ 2,040	$ 300	$ 2,040	$ 2,040	$ 2,040	$ -	0.0%
4702	COG-Climate Resilience Mgr	0	0	$ -	$ 24,894	$ 24,894	$ 24,894	$ 24,894	N/A
4710	Land Record Copies	$ 27,766	$ 28,000	$ 29,000	$ 25,000	$ 25,000	$ 25,000	$ (3,000)	-10.7%
4711	Vital Copies	$ 60,125	$ 58,000	$ 57,000	$ 60,000	$ 60,000	$ 60,000	$ 2,000	3.4%
4712	Finance Dept. Copies	$ 661	$ 600	$ 130	$ 200	$ 200	$ 130	$ (470)	-78.3%
4714	Returned Check Fees	$ 1,085	$ 1,000	$ 788	$ 650	$ 650	$ 650	$ (350)	-35.0%
4715	Aircraft Registrations	$ 22,310	$ 22,000	$ 20,370	$ 22,000	$ 22,000	$ 20,370	$ (1,630)	-7.4%
4716	Delinquent MV Fee	$ 17,814	$ 16,000	$ 12,550	$ 15,000	$ 15,000	$ 15,000	$ (1,000)	-6.3%
4717	PILOT Payments - Other	$ 54,289	$ 50,000	$ 50,253	$ 50,000	$ 50,000	$ 50,000	$ -	0.0%
4731	Sale of Fixed Assets	$ 14,244	$ 10,000	$ 26,192	$ 10,000	$ 10,000	$ 10,000	$ -	0.0%
4733	Misc. Unclassified	$ 39,976	$ 8,700	$ 8,914	$ 5,350	$ 5,350	$ 5,350	$ (3,350)	-38.5%
4734	Animal Control Fees	$ 1,309	$ 2,250	$ 1,500	$ 2,250	$ 2,250	$ 2,250	$ -	0.0%
4740	Disposal Fees	$ 213,917	$ 209,558	$ 230,000	$ 164,402	$ 164,402	$ 164,402	$ (45,156)	-21.5%
4741	Lease Fees	$ 193,667	$ 192,478	$ 198,370	$ 198,370	$ 198,370	$ 198,370	$ 5,892	3.1%
4766	Payments From Other Funds	$ 76,245	$ 6,500	$ 32,319	$ 6,500	$ 6,500	$ 6,500	$ -	0.0%
	Total Other Revenue	$ 739,668	$ 621,126	$ 672,786	$ 600,656	$ 600,656	$ 598,956	$ (22,170)	-3.6%
	Total Revenue	$ 129,362,640	$ 130,453,984	$ 132,478,790	$ 135,796,317	$ 135,796,317	$ 134,793,367	$ 4,339,383	3.3%
4999	Fund Balance Applied	$ 1,095,000	$ -	$ -	$ 2,851,000	$ 2,851,000	$ 2,851,000		
	Total Fund Balance Applied	$ 1,095,000	$ -	$ -	$ 2,851,000	$ 2,851,000	$ 2,851,000		
	Total Revenue with Fund Balance	$ 130,457,640	$ 130,453,984	$ 132,478,790	$ 138,647,317	$ 138,647,317	$ 137,644,367	$ 7,190,383	5.5%

TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2022

The adopted financing plan for the General Fund for Fiscal Year Ending June 30, 2022 totals $137,644,367. This is an increase of 5,5% over the FYE 2021 revenue budget. The following are explanations of the FYE 2022 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 2022 approved by the House & Senate on June 8, 2021. This budget estimates that $27.3 million (19.8%) will remain in the fund balance with $2,851,000 fund balance applied to fund FYE 2022 budget.

*****GENERAL PROPERTY TAXES; 70.6% of the General Fund Budget:**

For FYE 2022, the FYE 2021 mill rate of 25.11 mills is increased by .87 mills to 25.98, a 3.5% increase.

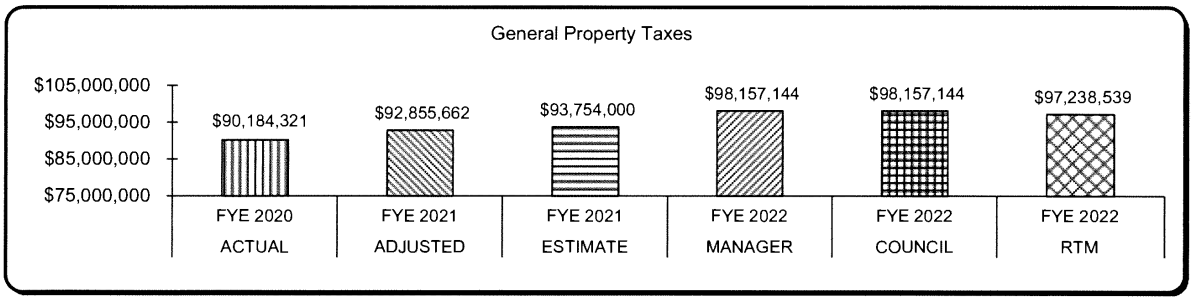
*Current Taxes: The current levy for FYE 2022 is based on all taxable property in the Town as of October 1, 2020, after adjustments by the Board of Assessment Appeals. The total of all taxable property is called the Grand List and consists of real estate, personal property and motor vehicles.
The amount to be raised by taxes is calculated by taking the adopted budget appropriations for FYE 2022 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, 2020 Grand List and the tax collection rate of 98.6%. Current taxes are due July 1 and January 1.
The Grand List which consists of three categories, increased 0.8% after Board of Assessments Appeals. The real estate category rose slightly to $3.260 billion compared to $3.250 billion for the 2019 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 total of all applied assessment (reductions) exemptions for the 2020 real estate grand list such as veterans benefits, PILOT programs, Enterprise Zone exemptions, and fixed assessment agreements total $34 million in assessments.
Personal property increased 0.6%. Both Pfizer and Electric Boat experienced a decrease in personal property when typical depreciation is applied. The depreciation of assets was offset by assessments of construction equipment for large commercial construction sites.
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 $TBD million is assessments are primarily related to the MM&E program.
Motor vehicles increased by 8.8%. 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, 2020 to August 1, 2021; i.e. after the Grand List of October 1, 2020 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 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022	FUNCTION(S) CODE
4110	Current Taxes	$ 88,346,429	$ 91,375,662	$ 91,930,000	$ 96,732,144	$ 96,732,144	$ 95,813,539	1999
4111	Supplemental MV Tax	$ 645,013	$ 525,000	$ 671,000	$ 575,000	$ 575,000	$ 575,000	1999
4113	Interest & Lien Fees	$ 466,282	$ 355,000	$ 428,000	$ 300,000	$ 300,000	$ 300,000	1999
4114	Prior Year Taxes	$ 726,597	$ 600,000	$ 725,000	$ 550,000	$ 550,000	$ 550,000	1999
	Total General Property Taxes	$ 90,184,321	$ 92,855,662	$ 93,754,000	$ 98,157,144	$ 98,157,144	$ 97,238,539	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2022

*****LICENSES & PERMITS;** **0.4% of the General Fund Budget:**

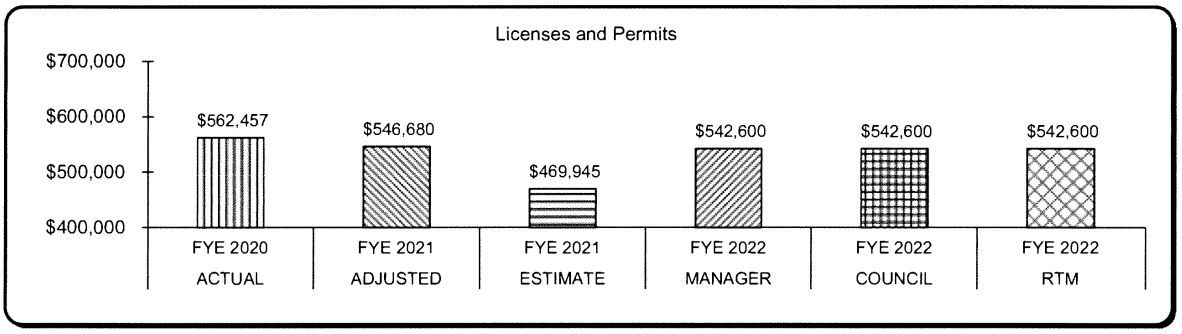
*Building Permits/Certificates of Occupancy: The Town charges $25.00 on the first thousand dollars of construction cost and thereafter a $15.00 fee on each one thousand dollars of construction. The Town also collects an issuance fee of $25 or 2% of the building permit fee, whichever is greater.

*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 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022	FUNCTION(S) CODE
4234	Build and Related Permits/C.O.	$ 531,733	$ 525,000	$ 435,000	$ 525,000	$ 525,000	$ 525,000	1046
4236	Sporting Licenses	$ 2,380	$ 280	$ 28	$ 0	$ 0	$ 0	1005
4238	Dog Licenses	$ 6,622	$ 5,000	$ 4,800	$ 5,000	$ 5,000	$ 5,000	1005
4239	Other Licenses & Permits	$ 14,139	$ 15,550	$ 29,367	$ 11,750	$ 11,750	$ 11,750	1005, 1024
4242	Building Permits-Education Fee	$ 7,505	$ 750	$ 650	$ 750	$ 750	$ 750	1046
4243	State Land Use Fees	$ 78	$ 100	$ 100	$ 100	$ 100	$ 100	1046
	Total Licenses & Permits	$ 562,457	$ 546,680	$ 469,945	$ 542,600	$ 542,600	$ 542,600	

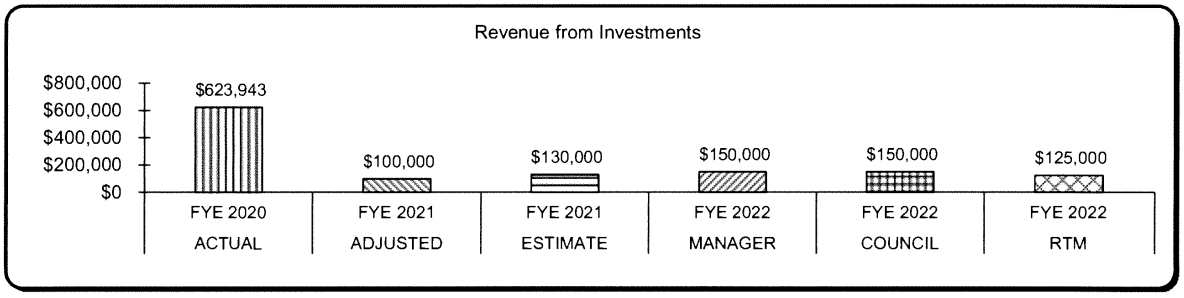


TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2022

*****REVENUE FROM INVESTMENTS;** **0.1% 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 .29% for FYE 2021 while estimates averaged .19% and are now estimated at .16% for FYE 2022. *A significant reduction in the estimated interest rates is a direct result of the COVID-19 Pandemic and its distruption to the economy and financial markets.*

		ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022	FUNCTION(S) CODE
4412	Interest on Investments	$ 623,943	$ 100,000	$ 130,000	$ 150,000	$ 150,000	$ 125,000	1013
	Total Revenue from Investments	$ 623,943	$ 100,000	$ 130,000	$ 150,000	$ 150,000	$ 125,000	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2022

*****STATE GRANTS IN AID-EDUCATION; 19.1% of the General Fund Budget:**

The FYE 2022 revenues designated from the State of Connecticut are based on the Governor's FYE 2022. Adopted budget.
The FYE 2021 revenue estimates are based on the State's Adopted FYE 2022 budget approved by the House & Senate on June 8, 2021.
Special Education and Non-Public Pupil Ssevice 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".

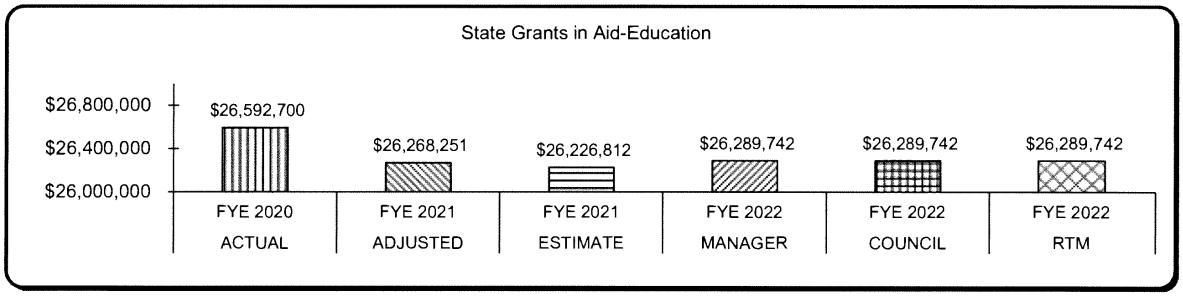
*Adult Education: provides reimbursement of a percentage of eligible costs of providing Adult Education programs.

*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 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022	FUNCTION(S) CODE
4521	Education Cost Sharing	$ 24,969,249	$ 25,040,045	$ 25,006,069	$ 25,040,045	$ 25,040,045	$ 25,040,045	1080
4522	Adult Education	$ 113,451	$ 116,960	$ 116,960	$ 113,451	$ 113,451	$ 113,451	1080
4525	Special Education	$ 1,293,954	$ 900,000	$ 900,000	$ 925,000	$ 925,000	$ 925,000	1080
4534A	Magnet School Transportation	$ 189,800	$ 185,000	$ 185,000	$ 185,000	$ 185,000	$ 185,000	1080
4544	Non-Public Pupil Service	$ 26,246	$ 26,246	$ 18,783	$ 26,246	$ 26,246	$ 26,246	1080
	Total State Grants in Aid-Education	$ 26,592,700	$ 26,268,251	$ 26,226,812	$ 26,289,742	$ 26,289,742	$ 26,289,742	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2022

*****STATE GRANTS IN AID-GENERAL GOVERNMENT; 3.6% of the General Fund Budget:**
The FYE 2022 revenues designated from the State of Connecticut are based on the Governor's FYE 2022 Adopted budget by the House & Senate on June 8, 2021. The FYE 2021 revenue estimates are based on the State's Adopted FYE 2022 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, 2020.

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

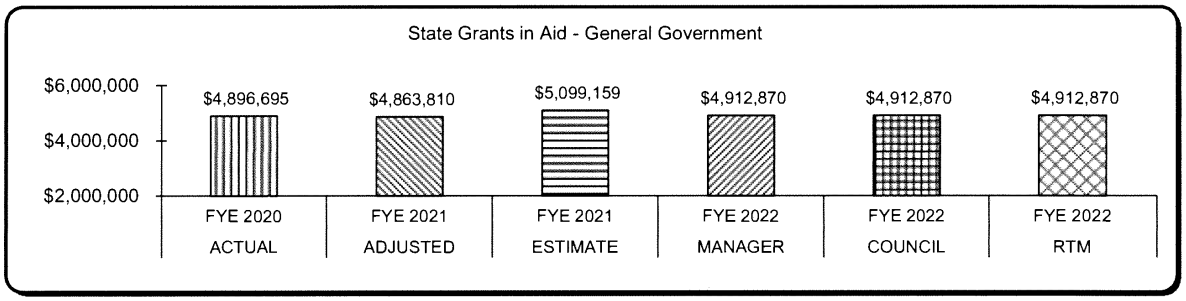
*Youth Service Bureau: represents a grant which enables the Human Services Department to provide counseling and crisis intervention services for at risk children, youth and parents.

(con't)

TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2022

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

		ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022	FUNCTION(S) CODE
4516	Municipal Project Grant	$ 1,821,456	$ 1,819,768	$ 1,819,768	$ 1,819,768	$ 1,819,768	$ 1,819,768	1035
4551	Pilot Enterprise Zone	$ 29,270	$ 0	$ 123,136	$ 0	$ 0	$ 0	1999
4553	PILOT: State & Tax Exempts	$ 603,142	$ 603,030	$ 603,312	$ 602,530	$ 602,530	$ 602,530	1999
4554	Pequot-Mohegan Grant	$ 1,232,069	$ 1,232,069	$ 1,232,069	$ 1,232,069	$ 1,232,069	$ 1,232,069	1999
4555	911 Enhancements	$ 160,440	$ 160,000	$ 223,343	$ 200,000	$ 200,000	$ 200,000	1024
4556	Miscellaneous State Revenue	$ 0	$ 0	$ 43,680	$ 0	$ 0	$ 0	1999
4557	Nuclear Safety Drill	$ 51,708	$ 50,000	$ 50,000	$ 55,100	$ 55,100	$ 55,100	1024
4558	Highway Illumination	$ 0	$ 470	$ 0	$ 0	$ 0	$ 0	1035
4559	Town Highway Aid	$ 373,106	$ 373,106	$ 371,847	$ 371,847	$ 371,847	$ 371,847	1035
4560	Telephone Access	$ 131,137	$ 131,000	$ 137,637	$ 137,000	$ 137,000	$ 137,000	1999
4565A	Municipal Stabilization Grant	$ 466,668	$ 466,668	$ 466,668	$ 466,668	$ 466,668	$ 466,668	1999
4568	Youth Service Bureau	$ 27,699	$ 27,699	$ 27,699	$ 27,888	$ 27,888	$ 27,888	1051
	Total State Grants in Aid-General Govern.	$ 4,896,695	$ 4,863,810	$ 5,099,159	$ 4,912,870	$ 4,912,870	$ 4,912,870	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2022

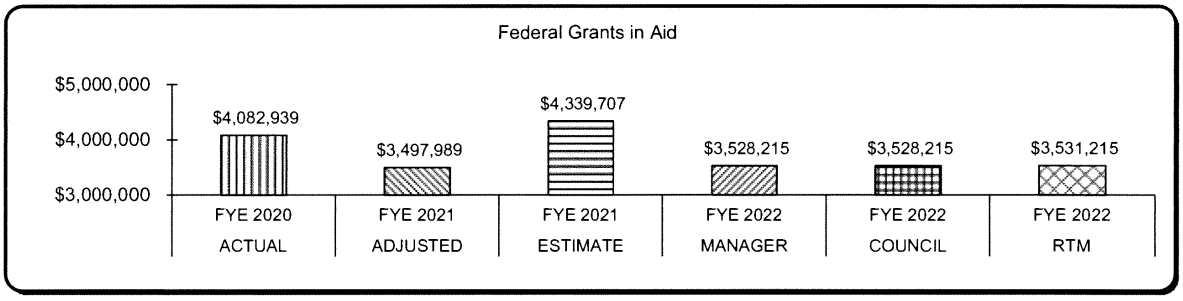
*****FEDERAL GRANTS IN AID;** **2.6% of the General Fund Budget:**

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

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

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

		ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022	FUNCTION(S) CODE
4508	Federal Funds	$ 117,659	$ 195,311	$ 65,234	$ 192,100	$ 192,100	$ 195,100	1080, 1024
4510	FEMA Reimbursement	$ 0	$ 0	$ 41,627	$ 0	$ 0	$ 0	1035
4591	Pupil Impact Aid	$ 3,945,649	$ 3,283,678	$ 4,213,846	$ 3,316,515	$ 3,316,515	$ 3,316,515	1080
4592	Emergency Management (SLA)	$ 19,631	$ 19,000	$ 19,000	$ 19,600	$ 19,600	$ 19,600	1024
	Total Federal Grants in Aid	$ 4,082,939	$ 3,497,989	$ 4,339,707	$ 3,528,215	$ 3,528,215	$ 3,531,215	

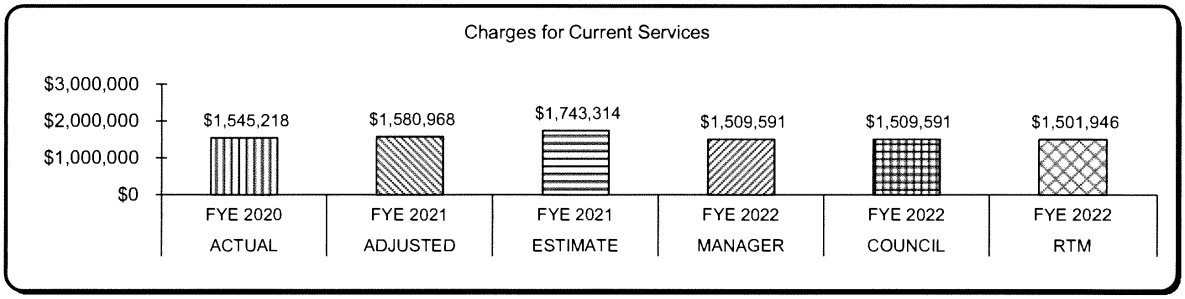


TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2022

*****CHARGES FOR CURRENT SERVICES;** **1.1% 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 catergories 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 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022	FUNCTION(S) CODE
4602	Planning Application Fees	$ 8,905	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	1046
4610	Recording Instruments	$ 149,314	$ 128,000	$ 190,000	$ 120,000	$ 120,000	$ 120,000	1005
4611	Conveyance Tax	$ 617,802	$ 600,000	$ 700,000	$ 600,000	$ 600,000	$ 600,000	1005
4616	Golf Course Contribution	$ 46,170	$ 0	$ 0	$ 0	$ 0	$ 0	1999
4617	Maps/Copies/Document Sales	$ 512	$ 500	$ 500	$ 500	$ 500	$ 500	1046
4618	Tax Collection Services	$ 159,674	$ 171,282	$ 171,282	$ 171,282	$ 171,282	$ 171,282	1013
4620	Sewer Fund Contribution	$ 406,361	$ 503,108	$ 503,180	$ 437,969	$ 437,969	$ 430,354	1999
4622	Accident Reports	$ 4,119	$ 4,800	$ 4,000	$ 4,800	$ 4,800	$ 4,800	1024
4623	Dispatch/Paramedic Service	$ 2,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	1024
4624	N Stonington-Dispatch	$ 49,438	$ 52,819	$ 32,000	$ 52,819	$ 52,819	$ 52,819	1024
4629	Coord Medical Emergency Director	$ 21,874	$ 22,000	$ 21,686	$ 22,000	$ 22,000	$ 22,000	1024
4631	BOE-FHS/Ground Mowing	$ 60,111	$ 61,914	$ 61,914	$ 63,771	$ 63,771	$ 63,771	1064
4632	GIS Revenue	$ 360	$ 245	$ 370	$ 450	$ 450	$ 420	1011, 1013
4637	Snow/Ice Control Services	$ 12,534	$ 20,000	$ 42,382	$ 20,000	$ 20,000	$ 20,000	1035
4641	Vital Statistics	$ 6,044	$ 5,300	$ 5,000	$ 5,000	$ 5,000	$ 5,000	1005
	Total Charges for Current Services	$ 1,545,218	$ 1,580,968	$ 1,743,314	$ 1,509,591	$ 1,509,591	$ 1,501,946	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2022

*****SCHOOLS-LIBRARY-RECREATION;** **0% of the General Fund Budget:**

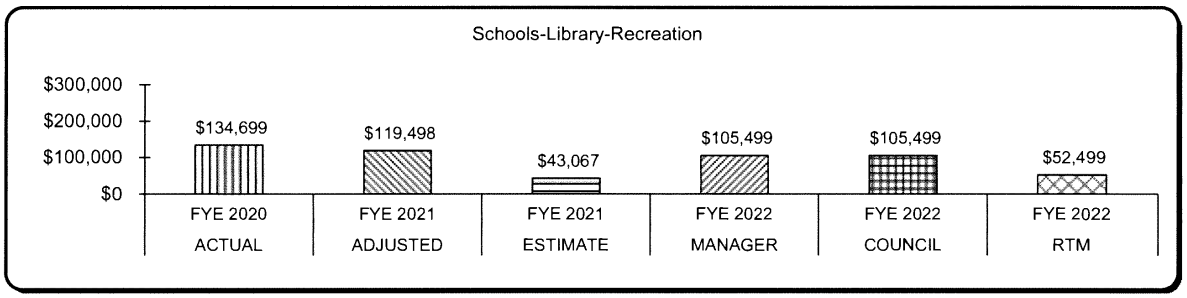
Includes revenues generated from activities provided by the Town and Board of Education of which the major revenue sources are:

*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 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022	FUNCTION(S) CODE
4662	Tuition from Other Towns	$ 78,044	$ 64,000	$ 5,000	$ 64,000	$ 64,000	$ 20,000	1080
4669	Other School Receipts	$ 26,124	$ 25,000	$ 25,073	$ 25,000	$ 25,000	$ 16,000	1080
4670	Library Fines	$ 10,297	$ 10,500	$ 525	$ 5,250	$ 5,250	$ 5,250	1063
4671	Library-Lost & Damaged	$ 2,227	$ 2,198	$ 1,554	$ 1,099	$ 1,099	$ 1,099	1063
4672	Senior Center Fees	$ 2,504	$ 2,500	$ 1,800	$ 2,500	$ 2,500	$ 2,500	1064
4688	Library Fees	$ 12,267	$ 12,000	$ 6,064	$ 6,000	$ 6,000	$ 6,000	1063
4691	Library-Copier Fees	$ 3,236	$ 3,300	$ 3,051	$ 1,650	$ 1,650	$ 1,650	1063
	Total Schools-Library-Recreation	$ 134,699	$ 119,498	$ 43,067	$ 105,499	$ 105,499	$ 52,499	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2022

*****OTHER REVENUE and FUND BALANCE APPLIED:** **2.5% of the General Fund Budget:**

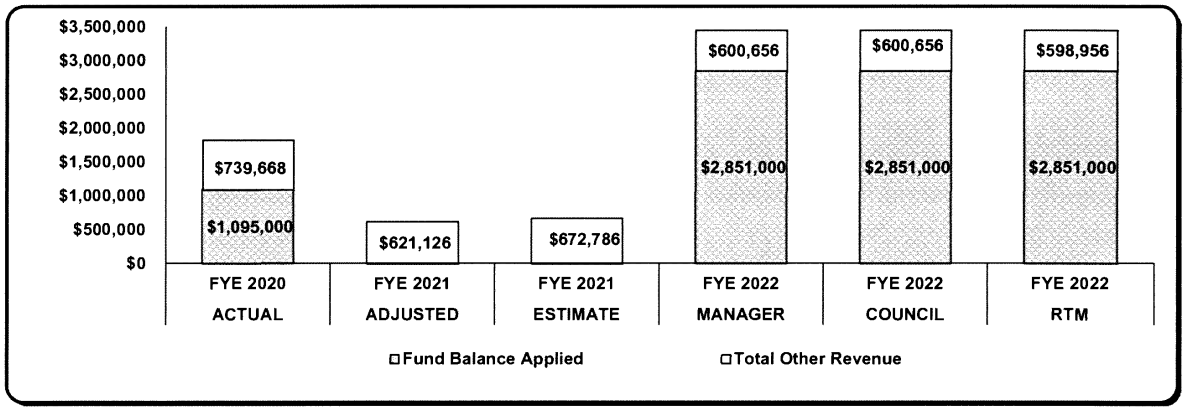
A miscellaneous category which includes fees for copies of vital statistics, land records, delinquent motor vehicle fees, returned checks and income from dogs sold and redeemed from the Animal Control Shelter.

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. $2,851,000 of fund balance will be applied to FYE 2022 and the General Fund's unassigned Fund Balance is projected to be at 19.8% which exceeds the current Town Council policy.

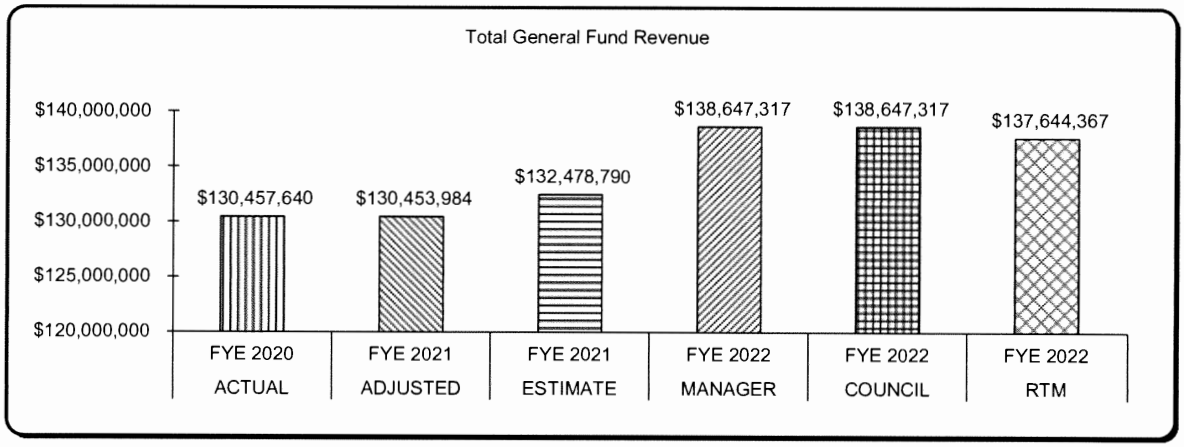
		ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022	CODE
4310	Court Fines	$ 13,767	$ 14,000	$ 5,100	$ 14,000	$ 14,000	$ 14,000	1024
4311	Parking Tickets	$ 2,493	$ 2,040	$ 300	$ 2,040	$ 2,040	$ 2,040	1024
4702	COG-Climate Resilience Mgr	0	0	$ 0	$ 24,894	$ 24,894	$ 24,894	1046
4710	Land Record Copies	$ 27,766	$ 28,000	$ 29,000	$ 25,000	$ 25,000	$ 25,000	1005
4711	Vital Copies	$ 60,125	$ 58,000	$ 57,000	$ 60,000	$ 60,000	$ 60,000	1005
4712	Finance Dept. Copies	$ 661	$ 600	$ 130	$ 200	$ 200	$ 130	1013
4714	Returned Check Fees	$ 1,085	$ 1,000	$ 788	$ 650	$ 650	$ 650	1013
4715	Aircraft Registrations	$ 22,310	$ 22,000	$ 20,370	$ 22,000	$ 22,000	$ 20,370	1013
4716	Delinquent MV Fee	$ 17,814	$ 16,000	$ 12,550	$ 15,000	$ 15,000	$ 15,000	1013
4717	PILOT Payments - Other	$ 54,289	$ 50,000	$ 50,253	$ 50,000	$ 50,000	$ 50,000	1999
4731	Sale of Fixed Assets	$ 14,244	$ 10,000	$ 26,192	$ 10,000	$ 10,000	$ 10,000	1013, 1035
4733	Misc. Unclassified	$ 39,976	$ 8,700	$ 8,914	$ 5,350	$ 5,350	$ 5,350	various
4734	Animal Control Fees	$ 1,309	$ 2,250	$ 1,500	$ 2,250	$ 2,250	$ 2,250	1024
4740	Disposal Fees	$ 213,917	$ 209,558	$ 230,000	$ 164,402	$ 164,402	$ 164,402	1035
4741	Lease Fees	$ 193,667	$ 192,478	$ 198,370	$ 198,370	$ 198,370	$ 198,370	various
4766	Payments From Other Funds	$ 76,245	$ 6,500	$ 32,319	$ 6,500	$ 6,500	$ 6,500	various
	Total Other Revenue	$ 739,668	$ 621,126	$ 672,786	$ 600,656	$ 600,656	$ 598,956	
4999	Fund Balance Applied	$ 1,095,000	$ 0	$ 0	$ 2,851,000	$ 2,851,000	$ 2,851,000	1999
Total Other Revenue & Fund Balance Applied		$ 1,834,668	$ 621,126	$ 672,786	$ 3,451,656	$ 3,451,656	$ 3,449,956	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2022

*****TOTAL GENERAL FUND REVENUE:**

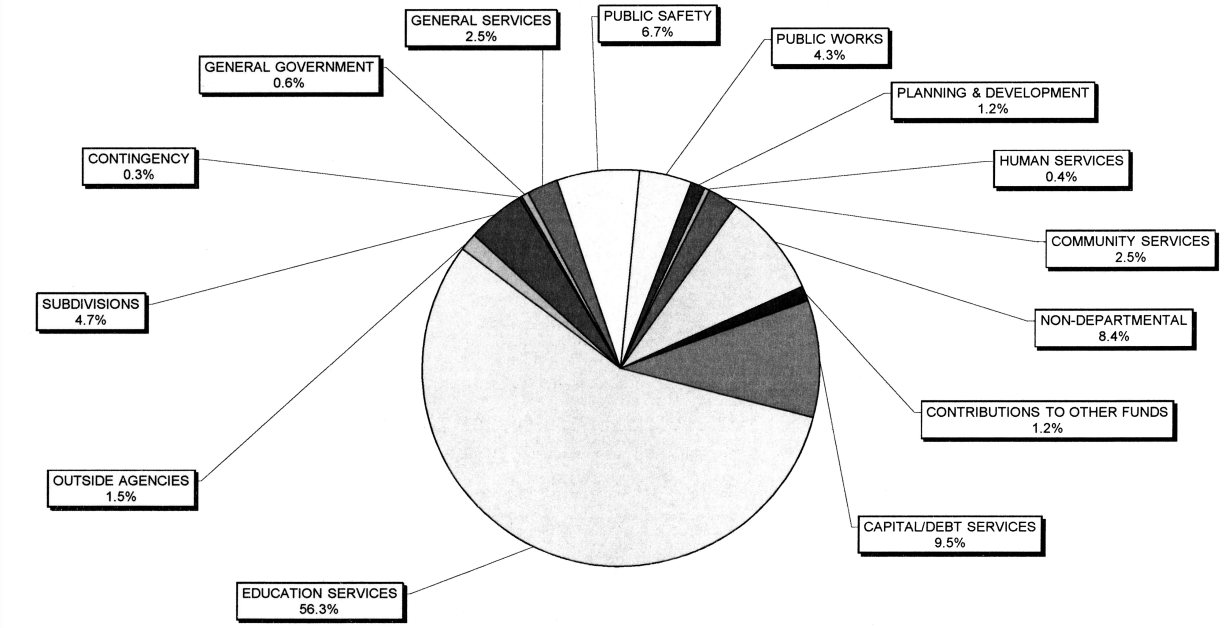
	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
Total Revenues and Fund Balance Applied	$130,457,640	$130,453,984	$132,478,790	$138,647,317	$ 138,647,317	$ 137,644,367



Town of Groton
TOWN OPERATION
FYE 2022 Adopted Budget
Program Summary General Fund

AREA OF SERVICE	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM ADOPTED FYE 2022
GENERAL GOVERNMENT	$ 717,881	$ 850,584	$ 863,032	$ 804,985	$ 804,985	$ 804,985	$ 802,985
GENERAL SERVICES	$ 3,167,071	$ 3,413,786	$ 3,306,027	$ 3,481,867	$ 3,481,867	$ 3,473,867	$ 3,473,867
PUBLIC SAFETY	$ 8,390,492	$ 8,890,208	$ 8,514,775	$ 9,258,908	$ 9,258,908	$ 9,258,908	$ 9,258,908
PUBLIC WORKS	$ 5,416,186	$ 6,003,099	$ 5,726,236	$ 5,864,087	$ 5,864,087	$ 5,864,087	$ 5,864,087
PLANNING & DEVELOPMENT	$ 1,403,337	$ 1,474,027	$ 1,475,528	$ 1,596,094	$ 1,596,094	$ 1,596,094	$ 1,596,094
HUMAN SERVICES	$ 556,820	$ 581,541	$ 544,000	$ 588,909	$ 588,909	$ 588,909	$ 588,909
COMMUNITY SERVICES	$ 3,120,005	$ 3,312,620	$ 3,096,254	$ 3,488,408	$ 3,384,331	$ 3,428,631	$ 3,428,631
SUBTOTAL TOWN DEPARTMENTS	$ 22,771,792	$ 24,525,865	$ 23,525,852	$ 25,083,258	$ 24,979,181	$ 25,015,481	$ 25,013,481
NON-DEPARTMENTAL	$ 10,088,091	$ 11,022,525	$ 11,046,103	$ 13,197,752	$ 11,882,343	$ 11,576,167	$ 11,576,167
CONTRIBUTIONS TO OTHER FUNDS	$ 1,651,951	$ 1,107,341	$ 1,107,341	$ 1,906,195	$ 1,660,620	$ 1,660,620	$ 1,660,620
SUBTOTAL TOWN OTHER	$ 11,740,042	$ 12,129,866	$ 12,153,444	$ 15,103,947	$ 13,542,963	$ 13,236,787	$ 13,236,787
TOWN OPERATIONS	$ 34,511,834	$ 36,655,731	$ 35,679,296	$ 40,187,205	$ 38,522,144	$ 38,252,268	$ 38,250,268
CAPITAL/DEBT SERVICES	$ 8,198,717	$ 8,639,482	$ 8,652,586	$ 13,874,450	$ 13,874,450	$ 13,223,450	$ 13,133,450
EDUCATION SERVICES	$ 77,385,685	$ 77,438,090	$ 77,438,090	$ 77,438,090	$ 77,438,090	$ 77,438,090	$ 77,438,090
OUTSIDE AGENCIES	$ 1,474,297	$ 1,848,101	$ 1,848,101	$ 2,000,849	$ 1,990,923	$ 2,000,849	$ 2,000,849
SUBDIVISIONS	$ 5,488,999	$ 5,654,580	$ 5,630,760	$ 6,471,710	$ 6,471,710	$ 6,471,710	$ 6,471,710
CONTINGENCY	$ -	$ 218,000	$ 218,000	$ 350,000	$ 350,000	$ 350,000	$ 350,000
TOTAL GENERAL FUND	$ 127,059,532	$ 130,453,984	$ 129,466,833	$ 140,322,304	$ 138,647,317	$ 137,736,367	$ 137,644,367

Adopted General Fund Budget by Area of Service



Town of Groton

Comparison By Function

FYE 2021 Adopted/Adjusted Budget to Adopted FYE 2022 Budget

Func. #	Function Description Area of Service	Page Number	Actual FYE 2020	Adopted/ Adjusted FYE 2021	Department's Request FYE 2022	Town Manager's FYE 2022	Adopted Budget FYE 2022	$ Variance Adj. FYE 21 vs. Adopted FYE 22	% Variance Adj. FYE 21 vs. Adopted FYE 22
1001	Legislative Policy	63	$ 42,273	$ 39,200	$ 38,200	$ 38,200	$ 38,200	$ (1,000)	(2.6%)
1003	Voter Registration	66	$ 126,101	$ 183,027	$ 135,485	$ 135,485	$ 133,485	$ (49,542)	(27.1%)
1005	Town Clerk	69	$ 278,247	$ 330,857	$ 333,800	$ 333,800	$ 333,800	$ 2,943	0.9%
1006	Legal Services	73	$ 271,260	$ 297,500	$ 297,500	$ 297,500	$ 297,500	$ -	0.0%
	GENERAL GOVERNMENT		**$ 717,881**	**$ 850,584**	**$ 804,985**	**$ 804,985**	**$ 802,985**	**$ (47,599)**	**(5.6%)**
1010	Executive Management	76	$ 293,430	$ 307,097	$ 318,000	$ 318,000	$ 318,000	$ 10,903	3.6%
1011	Information Technology	80	$ 1,038,665	$ 1,070,561	$ 1,102,733	$ 1,102,733	$ 1,102,733	$ 32,172	3.0%
1012	Human Resources	89	$ 322,757	$ 380,682	$ 379,962	$ 379,962	$ 371,962	$ (8,720)	(2.3%)
1013	Finance	104	$ 1,512,219	$ 1,655,446	$ 1,681,172	$ 1,681,172	$ 1,681,172	$ 25,726	1.6%
	GENERAL SERVICES		**$ 3,167,071**	**$ 3,413,786**	**$ 3,481,867**	**$ 3,481,867**	**$ 3,473,867**	**$ 60,081**	**1.8%**
1024	Public Safety	113	$ 8,390,492	$ 8,890,208	$ 9,258,908	$ 9,258,908	$ 9,258,908	$ 368,700	4.1%
	PUBLIC SAFETY		**$ 8,390,492**	**$ 8,890,208**	**$ 9,258,908**	**$ 9,258,908**	**$ 9,258,908**	**$ 368,700**	**4.1%**
1035	Public Works	118	$ 5,416,186	$ 6,003,099	$ 5,864,087	$ 5,864,087	$ 5,864,087	$ (139,012)	(2.3%)
	PUBLIC WORKS		**$ 5,416,186**	**$ 6,003,099**	**$ 5,864,087**	**$ 5,864,087**	**$ 5,864,087**	**$ (139,012)**	**(2.3%)**
1046	Planning & Development Svcs	139	$ 1,403,337	$ 1,474,027	$ 1,596,094	$ 1,596,094	$ 1,596,094	$ 122,067	8.3%
	PLANNING & DEVELOPMENT		**$ 1,403,337**	**$ 1,474,027**	**$ 1,596,094**	**$ 1,596,094**	**$ 1,596,094**	**$ 122,067**	**8.3%**
1051	Human Services	144	$ 556,820	$ 581,541	$ 588,909	$ 588,909	$ 588,909	$ 7,368	1.3%
	HUMAN SERVICES		**$ 556,820**	**$ 581,541**	**$ 588,909**	**$ 588,909**	**$ 588,909**	**$ 7,368**	**1.3%**
1063	Groton Public Library	152	$ 1,542,730	$ 1,653,248	$ 1,653,056	$ 1,653,056	$ 1,653,056	$ (192)	(0.0%)
1064	Parks & Recreation	160	$ 1,577,275	$ 1,659,372	$ 1,835,352	$ 1,731,275	$ 1,775,575	$ 116,203	7.0%
	COMMUNITY SERVICES		**$ 3,120,005**	**$ 3,312,620**	**$ 3,488,408**	**$ 3,384,331**	**$ 3,428,631**	**$ 116,011**	**3.5%**
	SUBTOTAL TOWN DEPARTMENTS		**$ 22,771,792**	**$ 24,525,865**	**$ 25,083,258**	**$ 24,979,181**	**$ 25,013,481**	**$ 487,616**	**2.0%**
1070	Insurance & Claims	94	$ 707,925	$ 690,581	$ 766,064	$ 766,064	$ 766,064	$ 75,483	10.9%
1071	Self Funded Plans	98	$ 9,380,166	$ 10,331,944	$ 12,431,688	$ 11,116,279	$ 10,810,103	$ 478,159	4.6%
	NON-DEPARTMENTAL		**$ 10,088,091**	**$ 11,022,525**	**$ 13,197,752**	**$ 11,882,343**	**$ 11,576,167**	**$ 553,642**	**5.0%**
1073	Contributions to Other Funds	174	$ 1,651,951	$ 1,107,341	$ 1,906,195	$ 1,660,620	$ 1,660,620	$ 553,279	50.0%
	CONTRIBUTIONS TO OTHER FUNDS		**$ 1,651,951**	**$ 1,107,341**	**$ 1,906,195**	**$ 1,660,620**	**$ 1,660,620**	**$ 553,279**	**50.0%**
	SUBTOTAL TOWN OTHER		**$ 11,740,042**	**$ 12,129,866**	**$ 15,103,947**	**$ 13,542,963**	**$ 13,236,787**	**$ 1,106,921**	**9.1%**
	TOWN OPERATIONS		**$ 34,511,834**	**$ 36,655,731**	**$ 40,187,205**	**$ 38,522,144**	**$ 38,250,268**	**$ 1,594,537**	**4.4%**
1075	Capital Reserve	203	$ 1,621,000	$ 535,000	$ 4,351,000	$ 4,351,000	$ 3,610,000	$ 3,075,000	574.8%
1076	Debt Service	210	$ 6,577,717	$ 8,104,482	$ 9,523,450	$ 9,523,450	$ 9,523,450	$ 1,418,968	17.5%
	CAPITAL/DEBT SERVICES		**$ 8,198,717**	**$ 8,639,482**	**$ 13,874,450**	**$ 13,874,450**	**$ 13,133,450**	**$ 4,493,968**	**52.0%**
1080	Education	177	$ 77,341,082	$ 77,438,090	$ 77,438,090	$ 77,438,090	$ 77,438,090	$ -	0.0%
	EDUCATION SERVICES		**$ 77,341,082**	**$ 77,438,090**	**$ 77,438,090**	**$ 77,438,090**	**$ 77,438,090**	**$ -**	**0.0%**
1083	Regional Agencies	180	$ 134,238	$ 136,499	$ 136,499	$ 136,499	$ 136,499	$ -	0.0%
1084	Health & Service Agencies	183	$ 1,340,059	$ 1,711,602	$ 1,864,350	$ 1,854,424	$ 1,864,350	$ 152,748	8.9%
	OUTSIDE AGENCIES		**$ 1,474,297**	**$ 1,848,101**	**$ 2,000,849**	**$ 1,990,923**	**$ 2,000,849**	**$ 152,748**	**8.3%**
1090	City of Groton	186	$ 4,730,633	$ 4,895,609	$ 5,649,927	$ 5,649,927	$ 5,649,927	$ 754,318	15.4%
1091	Groton Long Point	189	$ 512,366	$ 512,971	$ 575,783	$ 575,783	$ 575,783	$ 62,812	12.2%
1092	Fire Districts PILOT	192	$ 246,000	$ 246,000	$ 246,000	$ 246,000	$ 246,000	$ -	0.0%
	SUBDIVISIONS		**$ 5,488,999**	**$ 5,654,580**	**$ 6,471,710**	**$ 6,471,710**	**$ 6,471,710**	**$ 817,130**	**14.5%**
1094	Contingency	216	$ -	$ 218,000	$ 350,000	$ 350,000	$ 350,000	N/A	N/A
	CONTINGENCY		**$ -**	**$ 218,000**	**$ 350,000**	**$ 350,000**	**$ 350,000**	N/A	N/A
	GENERAL FUND TOTAL		**$ 127,014,929**	**$ 130,453,984**	**$ 140,322,304**	**$ 138,647,317**	**$ 137,644,367**	**$ 7,190,383**	**5.5%**

Town of Groton

Comparison By Fund

FYE 2021 Adopted/Adjusted Budget to Adopted FYE 2022 Budget

Func. #	Function Description Area of Service	Page Number	Actual FYE 2020	Adopted/ Adjusted FYE 2021	Department's Request FYE 2022	Town Manager's FYE 2022	Adopted Budget FYE 2022	$ Variance Adj. FYE 21 vs. Adopted FYE 22	% Variance Adj. FYE 21 vs. Adopted FYE 22
2010	Golf Course Fund	165	$ 1,136,153	$ 1,266,598	$ 1,323,940	$ 1,288,156	$ 1,316,152	$ 49,554	3.9%
2020	Sewer Operating Fund	124	$ 5,513,953	$ 7,690,361	$ 6,694,671	$ 6,578,273	$ 6,578,273	$ (1,112,088)	(14.5%)
2030	Solid Waste Fund	130	$ 1,499,934	$ 1,627,537	$ 1,567,617	$ 1,567,617	$ 1,567,617	$ (59,920)	(3.7%)
2060	Mumford Cove	195	$ 21,102	$ 21,180	$ 21,180	$ 21,180	$ 21,180	$ -	0.0%
2120	Revaluation Fund	108	$ 209,807	$ 502,025	$ 247,235	$ 247,235	$ 247,235	$ (254,790)	(50.8%)
3240	Recreation & Senior Activities	170	$ 880,040	$ 1,308,502	$ 1,225,678	$ 1,251,702	$ 1,251,702	$ (56,800)	(4.3%)
3310	BorrowIT CT	156	$ 17,531	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ -	0.0%
4010	Groton Sewer District	198	$ 791,375	$ 1,398,745	$ 1,396,418	$ 1,396,418	$ 1,396,418	$ (2,327)	(0.2%)
5010	Capital Reserve Fund	206	$ 2,725,500	$ 2,522,500	$ 4,826,000	$ 4,826,000	$ 4,085,000	$ 1,562,500	61.9%
6040	Fleet Fund	134	$ 891,857	$ 712,286	$ 1,381,717	$ 1,110,717	$ 1,110,717	$ 398,431	55.9%
6050	Technology Replacement Fund	85	$ 83,911	$ 90,215	$ 69,340	$ 69,340	$ 69,340	$ (20,875)	(23.1%)
7320	Human Serv. Asst Fund	148	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -	0.0%

TOWN OF GROTON

SUMMARY OF SOURCES AND USES - ALL FUNDS

ADOPTED FYE 2022

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	$ 97,238,539				$ 21,180	
Licenses & Permits	$ 542,600					
Revenue from Investments	$ 125,000		$ 3,000	$ 300		$ 800
State Grants in Aid-General Govt	$ 4,912,870					
State Grants in Aid-Education	$ 26,289,742					
Federal Grants in Aid	$ 3,531,215					
Charges for Current Services	$ 1,501,946					
Schools-Library-Recreation	$ 52,499					
Other Revenue	$ 598,956					
Memberships, Greens Fees, Carts		$ 1,397,433				
Sewer Use Charges			$ 6,879,819			
Disposal Fees, Bldg Lease Pmts				$ 1,577,921		
Payments from Other Funds			$ 101,874			$ 300,000
Total Revenues	$ 134,793,367	$ 1,397,433	$ 6,984,693	$ 1,578,221	$ 21,180	$ 300,800

EXPENDITURES - USE OF FUNDS	GENERAL 100	GOLF COURSE 201	SEWER OPERATING 202	SOLID WASTE 203	MUMFORD COVE SPEC. DISTRICT 206	REVALUATION 212
General Government	$ 802,985					
General Services	$ 3,473,867					$ 247,235
Public Safety	$ 9,258,908					
Public Works	$ 5,864,087		$ 6,578,273	$ 1,567,617		
Planning & Development	$ 1,596,094					
Human Services	$ 588,909					
Community Services	$ 3,428,631	$ 1,316,152				
Non-Departmental	$ 11,576,167					
Contributions To Other Funds	$ 1,660,620					
Capital/Debt Service	$ 13,133,450					
Education	$ 77,438,090					
Outside Agencies	$ 2,000,849					
Subdivisions	$ 6,471,710				$ 21,180	
Contingency	$ 350,000					
Total Expenditures	$ 137,644,367	$ 1,316,152	$ 6,578,273	$ 1,567,617	$ 21,180	$ 247,235

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	$ (2,851,000)	$ 81,281	$ 406,420	$ 10,604	$ -	$ 53,565
Estimated Beginning Fund Balance 7/1/2021	$ 30,165,134	$ 499,109	$ 2,933,776	$ (15,563)	$ 1,339	$ 35,914
Estimated Ending Fund Balance 6/30/2022	$ 27,314,134	$ 580,390	$ 3,340,196	$ (4,959)	$ 1,339	$ 89,479

TOWN OF GROTON

SUMMARY OF SOURCES AND USES - ALL FUNDS

ADOPTED FYE 2022

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
		$ 894,518					$ 98,154,237
		$ 800	$ 10,000	$ 2,000	$ 600	$ 50	$ 556,050
	$ 50						$ 129,150
	$ 25,000						$ 4,937,870
							$ 26,289,742
							$ 3,531,215
$ 1,141,034			$ 9,500				$ 2,652,480
							$ 52,499
		$ 1,100			$ 2,565	$ 2,000	$ 604,621
							$ 1,397,433
							$ 6,879,819
							$ 1,577,921
			$ 4,085,000	$ 1,122,773	$ 66,855		$ 5,676,502
$ 1,141,034	$ 25,050	$ 896,418	$ 4,104,500	$ 1,124,773	$ 70,020	$ 2,050	$ 152,439,539

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
							$ 802,985
		$ 1,396,418			$ 69,340		$ 5,186,860
							$ 9,258,908
				$ 1,110,717			$ 15,120,694
							$ 1,596,094
						$ 10,000	$ 598,909
$ 1,251,702	$ 25,000						$ 6,021,485
							$ 11,576,167
							$ 1,660,620
			$ 4,085,000				$ 17,218,450
							$ 77,438,090
							$ 2,000,849
							$ 6,492,890
							$ 350,000
$ 1,251,702	$ 25,000	$ 1,396,418	$ 4,085,000	$ 1,110,717	$ 69,340	$ 10,000	$ 155,323,001

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
$ (110,668)	$ 50	$ (500,000)	$ 19,500	$ 14,056	$ 680	$ (7,950)	$ (2,883,462)
$ (880)	$ 51,958	$ 1,274,246	$ 1,987,156	$ 1,264,939	$ 330,939	$ 30,104	$ 38,558,171
$ (111,548)	$ 52,008	$ 774,246	$ 2,006,656	$ 1,278,995	$ 331,619	$ 22,154	$ 35,674,709

TOWN OF GROTON

Fiscal Year Ending June 30, 2022

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 2020	ADJUSTED FYE 2021	ESTIMATED FYE 2021	ADOPTED FYE 2022
General Fund (100)	$ 129,362,638	$ 130,453,984	$ 132,478,790	$ 134,793,367
Golf Course (201)	$ 1,258,027	$ 1,211,950	$ 1,434,518	$ 1,397,433
Sewer Operating Fund (202)	$ 6,574,318	$ 6,952,464	$ 7,000,334	$ 6,984,693
Solid Waste (203)	$ 1,420,266	$ 1,515,104	$ 1,367,426	$ 1,578,221
Mumford Cove Taxing District (206)	$ 21,670	$ 20,480	$ 20,740	$ 21,180
Revaluation Fund (212)	$ 245,062	$ 280,800	$ 410,800	$ 300,800
Recreation & Senior Activities (324)	$ 642,904	$ 1,068,000	$ 302,359	$ 1,141,034
BorrowIT CT (331)	$ 25,386	$ 80	$ 23,234	$ 25,050
Sewer District (401)	$ 680,533	$ 1,348,745	$ 2,051,701	$ 896,418
Capital Reserve Fund (501)	$ 2,125,650	$ 2,028,000	$ 2,089,392	$ 4,104,500
Fleet Fund (604)	$ 1,522,653	$ 668,411	$ 676,211	$ 1,124,773
Technology Replacement Fund (605)	$ 88,707	$ 69,620	$ 69,248	$ 70,020
Human Services Asst Fund (732)	$ 2,651	$ 2,120	$ 2,065	$ 2,050
Total Revenue By Fund Without Fund Balance Applied	**$ 143,970,465**	**$ 145,619,758**	**$ 147,926,818**	**$ 152,439,539**

EXPENDITURES BY FUND	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATED FYE 2021	ADOPTED FYE 2022
General Fund (100)	$ 127,014,929	$ 130,453,984	$ 129,466,833	$ 137,644,367
Golf Course (201)	$ 1,136,153	$ 1,266,598	$ 1,226,949	$ 1,316,152
Sewer Operating Fund (202)	$ 5,513,953	$ 7,690,361	$ 7,606,242	$ 6,578,273
Solid Waste (203)	$ 1,499,934	$ 1,627,537	$ 1,585,537	$ 1,567,617
Mumford Cove Taxing District (206)	$ 21,102	$ 21,180	$ 21,180	$ 21,180
Revaluation Fund (212)	$ 209,807	$ 502,025	$ 631,650	$ 247,235
Recreation & Senior Activities (324)	$ 880,040	$ 1,308,502	$ 452,521	$ 1,251,702
BorrowIT CT (331)	$ 17,531	$ 25,000	$ 25,000	$ 25,000
Sewer District (401)	$ 791,375	$ 1,398,745	$ 926,891	$ 1,396,418
Capital Reserve Fund (501)	$ 2,725,500	$ 2,522,500	$ 2,522,500	$ 4,085,000
Fleet Fund (604)	$ 891,857	$ 712,286	$ 712,286	$ 1,110,717
Technology Replacement Fund (605)	$ 83,911	$ 90,215	$ 88,217	$ 69,340
Human Services Asst Fund (732)	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Total Expenditures By Fund	**$ 140,796,092**	**$ 147,628,933**	**$ 145,275,806**	**$ 155,323,001**

TOWN OF GROTON

Fiscal Year Ending 2022

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 2020	Estimated Fund Balance FYE 2021	FYE 2022 Adopted Revenues	FYE 2022 Adopted Expenditures	Estimated Fund Balance FYE 2022	Fund Balance as a % of Expenditures
General (100)	$27,153,177	$30,165,134	$134,793,367	$137,644,367	$27,314,134	19.84%
Golf Course (201)	$291,540	$499,109	$1,397,433	$1,316,152	$580,390	44.10%
Sewer Operating (202)	$3,539,684	$2,933,776	$6,984,693	$6,578,273	$3,340,196	50.78%
Solid Waste (203)	$202,548	($15,563)	$1,578,221	$1,567,617	($4,959)	-0.32%
Mumford Cove (206)	$1,779	$1,339	$21,180	$21,180	$1,339	6.32%
Revaluation (212)	$256,764	$35,914	$300,800	$247,235	$89,479	36.19%
Rec & Senior Activities (324)	$149,282	($880)	$1,141,034	$1,251,702	($111,548)	-8.91%
BorrowIt CT (331)	$53,724	$51,958	$25,050	$25,000	$52,008	208.03%
Sewer District (401)	$149,436	$1,274,246	$896,418	$1,396,418	$774,246	55.45%
Capital Reserve (501)	$2,420,264	$1,987,156	$4,104,500	$4,085,000	$2,006,656	49.12%
Fleet Reserve (604)	$1,301,014	$1,264,939	$1,124,773	$1,110,717	$1,278,995	115.15%
Technology Replacement (605)	$349,908	$330,939	$70,020	$69,340	$331,619	478.25%
Human Serv Asst fund (732)	$38,039	$30,104	$2,050	$10,000	$22,154	221.54%
Total All Funds	$35,907,159	$38,558,171	$152,439,539	$155,323,001	$35,674,709	22.97%

Town of Groton

Full Time Employees

FYE 2021 ADJUSTED vs FYE 2022 ADOPTED

FUNCTION NUMBER & DESCRIPTION	LAST YEAR FYE 2020 ACTUAL	THIS YEAR FYE 2021 ADJUSTED	THIS YEAR FYE 2021 ESTIMATE	NEXT YEAR FYE 2022 MANAGER	NEXT YEAR FYE 2022 ADOPTED	THIS | NEXT YEAR | YEAR FYE 2021 | FYE 2022 ADJ VS. ADOPTED # DIFFERENCE	CHANGE DESCRIPTION FYE 2021
1005-TOWN CLERK	5.00	5.00	5.00	5.00	5.00	0.00	
1010-EXECUTIVE MANAGEMENT	2.10	2.10	2.10	2.10	2.10	0.00	
1011-INFORMATION TECHNOLOGY	6.00	6.00	6.00	6.00	6.00	0.00	
1012-HUMAN RESOURCES	3.90	3.90	3.90	3.90	3.90	0.00	
1013-FINANCE	20.00	20.00	20.00	20.00	20.00	0.00	
1024-PUBLIC SAFETY	86.00	88.00	88.00	90.00	90.00	2.00	+Captain -Lieutenant +Patrol Officer (Community Service) +Social Worker
1035-PUBLIC WORKS	43.00	43.00	43.00	43.00	43.00	0.00	
1046-PLANNING & DEVELOPMENT	15.00	15.00	15.00	16.00	16.00	1.00	-1 Planner I +1 Planner II +1 Climate Resilience Program Manager
1051-HUMAN SERVICES	8.00	8.00	8.00	8.00	8.00	0.00	
1063-LIBRARY	19.00	17.00	17.00	17.00	17.00	0.00	
1064-PARKS & RECREATION	18.75	18.75	18.75	18.75	18.75	0.00	
GENERAL FUND: SUB-TOTAL	**226.75**	**226.75**	**226.75**	**229.75**	**229.75**	**3.00**	
2010-GOLF COURSE FUND	6.25	6.25	6.25	6.25	6.25	0.00	
2020-SEWER FUND	19.00	19.00	19.00	19.00	19.00	0.00	
5000-SCHOOL PROJECTS	1.00	1.00	1.00	1.00	1.00	0.00	
OTHER FUNDS: SUB-TOTAL	**26.25**	**26.25**	**26.25**	**26.25**	**26.25**	**0.00**	
T O T A L S - ALL FUNDS	**253.00**	**253.00**	**253.00**	**256.00**	**256.00**	**3.00**	

LEGISLATIVE POLICY #1001

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

The overall decrease in this budget is $1,000 or 2.6%.

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 the 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.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

2-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Operating Expenses	42,274	39,200	37,200	38,200	38,200	38,200	38,200
Total Appropriation	$42,274	$39,200	$37,200	$38,200	$38,200	$38,200	$38,200
COST CENTERS							
10010 TOWN COUNCIL	31,119	34,000	34,000	34,000	34,000	34,000	34,000
10012 RTM	72	250	250	250	250	250	250
10013 JABEZ SMITH HOUSE	292	2,850	850	1,850	1,850	1,850	1,850
10015 VETERANS & MILITARY	791	2,100	2,100	2,100	2,100	2,100	2,100
10017 INITIATIVES	10,000	0	0	0	0	0	0
Total Cost Centers	$42,274	$39,200	$37,200	$38,200	$38,200	$38,200	$38,200
FINANCING PLAN							
MISC-UNCLASSIFIED	314	0	0	0	0	0	0
GENERAL FUND	41,960	39,200	37,200	38,200	38,200	38,200	38,200
Total Financing Plan	$42,274	$39,200	$37,200	$38,200	$38,200	$38,200	$38,200

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

2-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	731	2,350	2,350	2,350	2,350	2,350	2,350
5210 PROFESS DEVELOP/TRAI	30,070	31,500	31,500	31,500	31,500	31,500	31,500
5220 UTILITIES/FUEL/MILEA	0	2,100	100	1,100	1,100	1,100	1,100
5230 PYMNTS/CONTRIBUTIONS	11,181	2,500	2,500	2,500	2,500	2,500	2,500
5300 MATERIALS & SUPPLIES	292	750	750	750	750	750	750
Total Operating Expenses	$42,274	$39,200	$37,200	$38,200	$38,200	$38,200	$38,200
GRAND TOTAL	$42,274	$39,200	$37,200	$38,200	$38,200	$38,200	$38,200

VOTER REGISTRATION #1003

Final FYE 2022 Budget Result: During budget deliberations, the RTM reduced this function by $2,000.

The overall decrease in this budget is $49,542 or 27.1%. Personnel Services are down $30,392 and operating expenses are down $19,150.

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 the ROV needs 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.

General Information from the Registrar of Voters

Office Hours: Monday - Friday 8:30 a.m. - 12:30 p.m.

Office Phone: (860) 441-6650

Registrars of Voters: Kristen Venditti (R) – Available anytime
Jeanne Rogers (D) – Available anytime
Both Registrars are available at any time day or evenings 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 2022 ADOPTED BUDGET

1-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Personnel Services	98,155	134,407	156,849	106,015	106,015	106,015	104,015
Operating Expenses	27,947	48,620	52,150	29,470	29,470	29,470	29,470
Total Appropriation	$126,102	$183,027	$208,999	$135,485	$135,485	$135,485	$133,485
COST CENTERS							
10033 GENERAL SUPPORT	95,638	102,471	99,965	97,410	97,410	97,410	95,410
10034 MUNICIPAL ELECTION	30,325	0	0	38,075	38,075	38,075	38,075
10036 PRIMARY ELECTIONS	139	34,050	49,350	0	0	0	0
10037 PRESIDENTIAL ELECTIO	0	46,506	59,684	0	0	0	0
Total Cost Centers	$126,102	$183,027	$208,999	$135,485	$135,485	$135,485	$133,485
FINANCING PLAN							
MISC STATE REVENUE	0	0	18,633	0	0	0	0
GENERAL FUND	126,102	183,027	190,366	135,485	135,485	135,485	133,485
Total Financing Plan	$126,102	$183,027	$208,999	$135,485	$135,485	$135,485	$133,485

TOWN OF GROTON 1-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
PERSONNEL SERVICES							
5102 PART TIME PERSONNEL	40,000	40,000	40,000	42,000	42,000	42,000	40,000
5103 SEASONAL PERSONNEL	26,628	59,750	83,878	29,175	29,175	29,175	29,175
5104 OVERTIME PAY	466	1,806	306	1,060	1,060	1,060	1,060
5110 REGULAR PART TIME	25,836	26,480	26,480	27,560	27,560	27,560	27,560
5151 SOCIAL SECURITY	5,225	6,371	6,185	6,220	6,220	6,220	6,220
Total Personnel Services	$98,155	$134,407	$156,849	$106,015	$106,015	$106,015	$104,015
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	11,640	24,000	26,584	11,500	11,500	11,500	11,500
5210 PROFESS DEVELOP/TRAI	2,439	1,820	1,710	1,520	1,520	1,520	1,520
5220 UTILITIES/FUEL/MILEA	1,667	1,900	1,752	2,200	2,200	2,200	2,200
5260 REPAIRS & MAINT-FAC/	3,750	4,800	4,800	3,600	3,600	3,600	3,600
5281 OCCUPATIONAL HEALTH	1,578	0	0	0	0	0	0
5290 PROFESS/TECHNICAL SE	2,886	7,100	5,544	3,500	3,500	3,500	3,500
5300 MATERIALS & SUPPLIES	3,112	6,100	8,150	6,150	6,150	6,150	6,150
5400 EQUIP/MACHINRY& FURN	875	2,900	3,610	1,000	1,000	1,000	1,000
Total Operating Expenses	$27,947	$48,620	$52,150	$29,470	$29,470	$29,470	$29,470
GRAND TOTAL	$126,102	$183,027	$208,999	$135,485	$135,485	$135,485	$133,485

TOWN CLERK #1005

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is $2,943 or .9%. Personnel Services are up $2,232 and operating expenses are up $711.

Cost Center 0 – Leadership & General Support

Included in this cost center are Town Clerk Association dues, Town Clerk Educational Conferences and schools, and support for the Town Council and the Representative Town Meeting. We offer most notarization services to the public. We respond to requests for both historical and current Town records, Council and RTM action, and all Boards and Commissions, reports, contracts, trade names, liens, memberships, etc., from Federal, State and Town departments, and from elected officials and the general public.

Cost Center 2 – Legislative Service

By Town Charter 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 enacted 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 the preservation of 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 for this service. We compile and report all statistics and information that is required for the State on a monthly basis.

Cost Center 4 – Elections

This office is responsible for certifying elections, primaries, referenda questions, and issuing all Absentee Ballots for the Town. The election reports that we provide to the Secretary of the State must be concurrent with the Registrar of Voters and Master Moderators reports. All election records are recorded for permanent record.

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 through a vendor for a fee.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

2-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Personnel Services	258,197	296,369	289,233	298,601	298,601	298,601	298,601
Operating Expenses	20,051	34,488	30,100	35,199	35,199	35,199	35,199
Total Appropriation	$278,248	$330,857	$319,333	$333,800	$333,800	$333,800	$333,800
COST CENTERS							
10050 LEADERSHIP/GEN SUPPT	102,991	107,720	107,027	110,556	110,556	110,556	110,556
10051 LICENSING & PERMITS	1	0	0	0	0	0	0
10052 LEGISLATIVE SERVICE	30,507	48,055	19,660	21,842	21,842	21,842	21,842
10053 VITAL STATISTICS	51,331	58,723	81,223	86,203	86,203	86,203	86,203
10054 ELECTIONS	23,623	31,597	52,334	58,140	58,140	58,140	58,140
10056 RECORD LEGAL DOCUMEN	69,795	84,762	59,089	57,059	57,059	57,059	57,059
Total Cost Centers	$278,248	$330,857	$319,333	$333,800	$333,800	$333,800	$333,800
FINANCING PLAN							
SPORTING LICENSES	2,380	280	28	0	0	0	0
DOG LICENSES (GF)	6,622	5,000	4,800	5,000	5,000	5,000	5,000
OTHER LICENSES/PERMITS	5,269	5,000	1,807	1,200	1,200	1,200	1,200
MISC STATE REVENUE	0	0	10,685	0	0	0	0
RECORDING INSTRUMENTS	149,314	128,000	190,000	120,000	120,000	120,000	120,000
CONVEYANCE TAX	617,802	600,000	700,000	600,000	600,000	600,000	600,000
VITAL STATISTICS	6,044	5,300	5,000	5,000	5,000	5,000	5,000
LAND RECORD COPIES	27,766	28,000	29,000	25,000	25,000	25,000	25,000
VITALS COPIES	60,125	58,000	57,000	60,000	60,000	60,000	60,000
PAYMENTS FROM OTHER FUNDS	6,500	6,500	7,500	6,500	6,500	6,500	6,500
GENERAL FUND	(603,574)	(505,223)	(686,487)	(488,900)	(488,900)	(488,900)	(488,900)
Total Financing Plan	$278,248	$330,857	$319,333	$333,800	$333,800	$333,800	$333,800

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

2-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	240,385	272,807	264,823	274,881	274,881	274,881	274,881
5104 OVERTIME PAY	607	2,500	1,880	2,500	2,500	2,500	2,500
5109 SALARY ADJUSTMENTS	0	0	1,976	0	0	0	0
5151 SOCIAL SECURITY	17,205	21,062	20,554	21,220	21,220	21,220	21,220
Total Personnel Services	$258,197	$296,369	$289,233	$298,601	$298,601	$298,601	$298,601
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	7,307	16,340	12,750	16,900	16,900	16,900	16,900
5210 PROFESS DEVELOP/TRAI	440	1,595	800	1,670	1,670	1,670	1,670
5230 PYMNTS/CONTRIBUTIONS	396	500	500	500	500	500	500
5260 REPAIRS & MAINT-FAC/	489	803	800	829	829	829	829
5290 PROFESS/TECHNICAL SE	6,568	9,200	9,250	9,250	9,250	9,250	9,250
5300 MATERIALS & SUPPLIES	4,705	6,050	6,000	6,050	6,050	6,050	6,050
5400 EQUIP/MACHINRY& FURN	146	0	0	0	0	0	0
Total Operating Expenses	$20,051	$34,488	$30,100	$35,199	$35,199	$35,199	$35,199
GRAND TOTAL	$278,248	$330,857	$319,333	$333,800	$333,800	$333,800	$333,800

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

2-Jun-2021

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

	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
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	3.00	3.00	3.00	3.00	3.00
OFFICE ASSISTANT II (35)	1.00	0.00	0.00	0.00	0.00	0.00
Total FTE Personnel	5.00	5.00	5.00	5.00	5.00	5.00
FTE SALARIES & WAGES						
TOWN CLERK	69,000	69,000	70,380	70,380	70,380	70,380
DEPUTY TOWN CLERK	53,961	53,966	56,146	56,146	56,146	56,146
ASSISTANT TOWN CLERK	102,600	141,858	148,355	148,355	148,355	148,355
OFFICE ASSISTANT II (35)	47,245	0	0	0	0	0
Total FTE Salaries & Wages	$272,806	$264,824	$274,881	$274,881	$274,881	$274,881

LEGAL SERVICES #1006

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

The overall budget is flat with no change in requested expenditures.

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 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 2022 ADOPTED BUDGET

2-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Operating Expenses	271,261	297,500	297,500	297,500	297,500	297,500	297,500
Total Appropriation	$271,261	$297,500	$297,500	$297,500	$297,500	$297,500	$297,500
COST CENTERS							
10060 TOWN ATTORNEY	257,002	227,500	227,500	227,500	227,500	227,500	227,500
10061 MISC LITIGATION	0	0	10,000	10,000	10,000	10,000	10,000
10062 SPECIAL ATTORNEY	413	10,000	0	0	0	0	0
10064 GENERAL SUPPORT	13,846	60,000	60,000	60,000	60,000	60,000	60,000
Total Cost Centers	$271,261	$297,500	$297,500	$297,500	$297,500	$297,500	$297,500
FINANCING PLAN							
FEMA REIMBURSEMENT	0	0	11,319	0	0	0	0
MISC STATE REVENUE	0	0	3,773	0	0	0	0
GENERAL FUND	271,261	297,500	282,408	297,500	297,500	297,500	297,500
Total Financing Plan	$271,261	$297,500	$297,500	$297,500	$297,500	$297,500	$297,500

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

2-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
OPERATING EXPENSES							
5290 PROFESS/TECHNICAL SE	271,261	297,500	297,500	297,500	297,500	297,500	297,500
Total Operating Expenses	$271,261	$297,500	$297,500	$297,500	$297,500	$297,500	$297,500
GRAND TOTAL	$271,261	$297,500	$297,500	$297,500	$297,500	$297,500	$297,500

EXECUTIVE MANAGEMENT #1010

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is $10,903 or 3.6%. Personnel Services are up $6,909 and operating expenses are up $3,994.

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 2022 ADOPTED BUDGET

1-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Personnel Services	276,508	279,901	281,263	286,810	286,810	286,810	286,810
Operating Expenses	16,924	27,196	31,190	31,190	31,190	31,190	31,190
Total Appropriation	$293,432	$307,097	$312,453	$318,000	$318,000	$318,000	$318,000
COST CENTERS							
10100 LEADERSHIP/GEN SUPPT	136,911	150,912	155,519	157,959	157,959	157,959	157,959
10101 LEGISLATIVE SUPPORT	107,045	105,807	106,420	108,607	108,607	108,607	108,607
10102 BUDGET PREPARATION	49,476	50,378	50,514	51,434	51,434	51,434	51,434
Total Cost Centers	$293,432	$307,097	$312,453	$318,000	$318,000	$318,000	$318,000
FINANCING PLAN							
FEMA REIMBURSEMENT	0	0	74	0	0	0	0
MISC STATE REVENUE	0	0	702	0	0	0	0
MISC-UNCLASSIFIED	900	0	0	0	0	0	0
GENERAL FUND	292,532	307,097	311,677	318,000	318,000	318,000	318,000
Total Financing Plan	$293,432	$307,097	$312,453	$318,000	$318,000	$318,000	$318,000

TOWN OF GROTON 1-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	254,563	251,758	253,025	258,086	258,086	258,086	258,086
5117 ALLOWANCES	4,800	11,300	11,300	11,300	11,300	11,300	11,300
5151 SOCIAL SECURITY	17,145	16,843	16,938	17,424	17,424	17,424	17,424
Total Personnel Services	$276,508	$279,901	$281,263	$286,810	$286,810	$286,810	$286,810
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	5,376	10,000	10,000	10,000	10,000	10,000	10,000
5210 PROFESS DEVELOP/TRAI	6,630	10,500	14,500	14,500	14,500	14,500	14,500
5220 UTILITIES/FUEL/MILEA	433	696	690	690	690	690	690
5260 REPAIRS & MAINT-FAC/	0	400	400	400	400	400	400
5281 OCCUPATIONAL HEALTH	100	0	0	0	0	0	0
5290 PROFESS/TECHNICAL SE	2,400	2,500	2,500	2,500	2,500	2,500	2,500
5300 MATERIALS & SUPPLIES	1,550	2,600	2,600	2,600	2,600	2,600	2,600
5400 EQUIP/MACHINRY& FURN	435	500	500	500	500	500	500
Total Operating Expenses	$16,924	$27,196	$31,190	$31,190	$31,190	$31,190	$31,190
GRAND TOTAL	$293,432	$307,097	$312,453	$318,000	$318,000	$318,000	$318,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

1-Jun-2021

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

	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
FULL TIME EMPLOYEE (FTE) ANALYSIS						
TOWN MANAGER	1.00	1.00	1.00	1.00	1.00	1.00
ASST TOWN MGR/DIRECTOR HR	0.10	0.10	0.10	0.10	0.10	0.10
EXECUTIVE ASSISTANT	1.00	1.00	1.00	1.00	1.00	1.00
Total FTE Personnel	2.10	2.10	2.10	2.10	2.10	2.10
FTE SALARIES & WAGES						
TOWN MANAGER	176,690	176,690	180,224	180,224	180,224	180,224
ASST TOWN MGR/DIRECTOR HR	11,713	11,713	11,947	11,947	11,947	11,947
EXECUTIVE ASSISTANT	63,355	64,622	65,915	65,915	65,915	65,915
Total FTE Salaries & Wages	$251,758	$253,026	$258,086	$258,086	$258,086	$258,086

INFORMATION TECHNOLOGY #1011

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is $32,172 or 3%. Personnel Services are up $12,000 and operating expenses are up $20,172.

The Town's webpage was completely redesigned and rebranded with a new logon. The new webpage went live on 11/18/2020.

We have completed the installation of the wireless access points at the Groton Community Center. The remaining locations are Animal Control, Parks, Parks & Recreation, Transfer Station and Parks Maintenance.

We are continuing to work with Tyler on the EFP phase 1 financial software installation. We have completed the General Ledger, Budgeting, Purchasing, Accounts Payable and Tyler Content Management. We are working on Capital Assets, P-cards and Cashiering. The remaining modules are Contract Management, Grants Management Bid Management, cashiering, eProcurement, forms, reporting and grant accounting.

Phase 2 will be starting soon and will include Payroll, HR, Employee Self-service, Recruiting, ExecuTime Time & Attendance (w/ Mobile) and Risk Management. Currently HR has been extracting data for conversion.

The department is currently in the process of updating the Town's GIS data for the Town's revaluation. The new Orthophotography, Planimetric and Contours data was received in early 2021. The GIS Viewer and other GIS applications have been updated with the new data. This will assist the Assessor's division with their 2021 Revaluation of Real Estate Property.

The department is continuously working with the Groton Police Dispatchers to keep their Police Computer Aid Dispatch (CAD) program in sync with the Town's GIS data. Address points, Road Centerline, and Intersections layers our regularly updated to have the most current and accurate data.

We are planning to upgrade the current GIS servers to the most current operating system and SQL Server software.

We have completed the installation of the new Palo Alto end point firewalls at the Golf Course, Golf Maintenance, Police Radio Room, Library (public/SIRSI network) and GMTV.

We have completed the replacement of all of the Town's Network Switches that were at end of life. During the upgrade we reviewed the switches against "Hardening Juniper Devices" checklist.

Two-factor authentication – working with the Police Department on how the officers will be receiving the two-factor authentication information via cell phone or token. This is a major step toward being CJIS compliant.

The Library has received a grant for a major network overhaul of the Groton Library's three networks and wireless system. This will replace the firewall, network switches, wireless access points, web filtering and purchase UPS systems.

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 use the GIS software to assist numerous Town departments and the public in achieving their strategies and goals, with regard to all aspects of GIS related data preparation, building geodatabases and maintaining well over 1,200+ layers of data and templates. We are responsible for managing and maintaining the 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. Of these applications up for maintenance renewal, three new applications have been added to the budget. The new systems are Charity Tracker (Human Services), Archive Social and Revize (New Website).

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 1-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Personnel Services	508,050	535,889	539,487	547,889	547,889	547,889	547,889
Operating Expenses	530,614	534,672	517,400	554,844	554,844	554,844	554,844
Total Appropriation	$1,038,664	$1,070,561	$1,056,887	$1,102,733	$1,102,733	$1,102,733	$1,102,733
COST CENTERS							
10113 INFORMATION TECHNOLO	586,914	618,944	641,447	630,613	630,613	630,613	630,613
10114 SOFTWARE MAINTENANCE	417,998	415,963	379,786	433,355	433,355	433,355	433,355
10117 TELECOMMUNICATIONS	33,752	35,654	35,654	38,765	38,765	38,765	38,765
Total Cost Centers	$1,038,664	$1,070,561	$1,056,887	$1,102,733	$1,102,733	$1,102,733	$1,102,733
FINANCING PLAN							
GIS REVENUE	114	0	200	250	250	250	250
GENERAL FUND	1,038,550	1,070,561	1,056,687	1,102,483	1,102,483	1,102,483	1,102,483
Total Financing Plan	$1,038,664	$1,070,561	$1,056,887	$1,102,733	$1,102,733	$1,102,733	$1,102,733

TOWN OF GROTON 1-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	472,742	496,652	497,439	507,729	507,729	507,729	507,729
5105 LONGEVITY PAY	1,085	1,155	1,155	1,225	1,225	1,225	1,225
5109 SALARY ADJUSTMENTS	0	0	2,555	0	0	0	0
5151 SOCIAL SECURITY	34,223	38,082	38,338	38,935	38,935	38,935	38,935
Total Personnel Services	$508,050	$535,889	$539,487	$547,889	$547,889	$547,889	$547,889
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	64	275	250	275	275	275	275
5210 PROFESS DEVELOP/TRAI	235	1,835	885	1,835	1,835	1,835	1,835
5220 UTILITIES/FUEL/MILEA	68,882	69,680	69,560	69,935	69,935	69,935	69,935
5260 REPAIRS & MAINT-FAC/	1,299	1,395	1,395	1,699	1,699	1,699	1,699
5261 SOFTWARE MAINT FEES	417,998	415,963	379,786	433,355	433,355	433,355	433,355
5290 PROFESS/TECHNICAL SE	40,517	43,474	63,474	45,695	45,695	45,695	45,695
5300 MATERIALS & SUPPLIES	1,619	2,050	2,050	2,050	2,050	2,050	2,050
Total Operating Expenses	$530,614	$534,672	$517,400	$554,844	$554,844	$554,844	$554,844
GRAND TOTAL	$1,038,664	$1,070,561	$1,056,887	$1,102,733	$1,102,733	$1,102,733	$1,102,733

TOWN OF GROTON 1-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

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

	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
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	104,763	105,810	107,926	107,926	107,926	107,926
GIS COORDINATOR	81,092	80,833	82,791	82,791	82,791	82,791
IT SYSTEMS ADMINISTRATOR	78,674	78,674	80,247	80,247	80,247	80,247
PC/NETWORK SUPPORT II	232,124	232,122	236,764	236,764	236,764	236,764
Total FTE Salaries & Wages	$496,652	$497,439	$507,729	$507,729	$507,729	$507,729

TECHNOLOGY REPLACEMENT #6050

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

The overall decrease in this budget is $20,875 or 23.1%.

Computer Equipment scheduled for replacement this fiscal year:

- 55 Desktop PCs
- 1 GIS user's PC
- 9 laptops
- 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 for the repair or replacement, 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 (4) 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 1-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Operating Expenses	83,911	90,215	88,217	69,340	69,340	69,340	69,340
Total Appropriation	$83,911	$90,215	$88,217	$69,340	$69,340	$69,340	$69,340
COST CENTERS							
60500 COMPUTER REPLACEMENT	75,213	70,175	69,677	54,100	54,100	54,100	54,100
60501 PRINTER REPLACEMENT	3,931	9,600	9,600	4,800	4,800	4,800	4,800
60502 SOFTWARE MAINTENANCE	3,888	1,440	1,440	1,440	1,440	1,440	1,440
60504 MAINTENANCE	879	9,000	7,500	9,000	9,000	9,000	9,000
Total Cost Centers	$83,911	$90,215	$88,217	$69,340	$69,340	$69,340	$69,340
FINANCING PLAN							
INTEREST INCOME	3,416	700	600	600	600	600	600
OTHER AGENCIES	1,170	1,125	1,125	1,125	1,125	1,125	1,125
OUTSIDE AGENCIES - MDT	3,655	1,440	1,168	1,440	1,440	1,440	1,440
PAYMENTS FROM OTHER FUNDS	80,466	66,355	66,355	66,855	66,855	66,855	66,855
FUND BALANCE APPLIED	0	20,595	18,969	0	0	0	0
Total Financing Plan	$88,707	$90,215	$88,217	$70,020	$70,020	$70,020	$70,020

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

1-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
OPERATING EXPENSES							
5220 UTILITIES/FUEL/MILEA	600	600	600	600	600	600	600
5260 REPAIRS & MAINT-FAC/	879	9,000	7,500	9,000	9,000	9,000	9,000
5261 SOFTWARE MAINT FEES	2,448	0	0	0	0	0	0
5290 PROFESS/TECHNICAL SE	840	840	840	840	840	840	840
5410 COMPUTER EQUIPMENT	79,144	79,775	79,277	58,900	58,900	58,900	58,900
Total Operating Expenses	$83,911	$90,215	$88,217	$69,340	$69,340	$69,340	$69,340
GRAND TOTAL	$83,911	$90,215	$88,217	$69,340	$69,340	$69,340	$69,340

TOWN OF GROTON, CT
FYE 2022 Adopted 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.

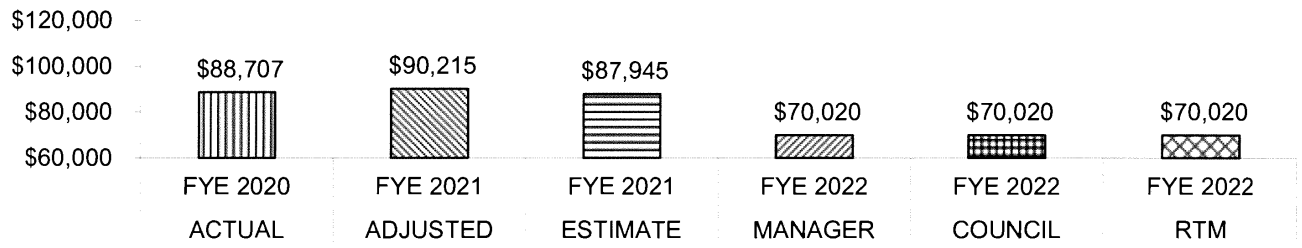
Other Agencies - MDT: represents the amount received from outside agencies for purchases of mobile data terminals.

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 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
4412	Interest Income	$ 3,416	$ 700	$ 600	$ 600	$ 600	$ 600
4625	Other Agencies	$ 1,170	$ 1,125	$ 1,125	$ 1,125	$ 1,125	$ 1,125
4625A	Outside Agencies - MDT	$ 3,655	$ 1,440	$ 1,168	$ 1,440	$ 1,440	$ 1,440
4766	Payments from Other Funds	$ 80,466	$ 66,355	$ 66,355	$ 66,855	$ 66,855	$ 66,855
4999	Fund Balance Applied	$ 0	$ 20,595	$ 18,697	$ 0	$ 0	$ 0
	Total	$ 88,707	$ 90,215	$ 87,945	$ 70,020	$ 70,020	$ 70,020

Technology Replacement Fund Revenues



Audit Fund Balance as of 6/30/2020	$ 349,908
Estimated Fund Balance as of 6/30/21	$ 330,939
Estimated Fund Balance as of 6/30/22	$ 331,619
Fund Balance as a % of 2022 Expenditures	478.25%

HUMAN RESOURCES #1012

Final FYE 2022 Budget Result: During budget deliberations, the Town Council reduced this function by $8,000 and the RTM sustained this action.

The overall decrease in this budget is $8,720 or 2.3%. Personnel Services are up $9,412 and operating expenses are down $18,132.

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

- Total Personnel Management record maintenance
- Recruiting and total onboarding
- Training and Compliance
- Review insurance certificate requirements
- Customer service (both internal and external)
- Oversight of consultation services
- Diversity, Equality and Inclusion
- COVID-19 Administration and tracking
- Benefit Administration
- Employee Relations
- Investigations
- Conflict Resolution
- Retirement
- Risk and Safety (OSHA)
- ADA
- Purchasing, distributing and maintaining PPE inventory

List of targeted tasks for FYE 2022:

1. Review of retirement plan for new employees.
2. Negotiations for five (5) successor collective bargaining agreements.
3. Continuing development of safety culture:
    a. Training
    b. Complete re-write of manuals
    c. Retrain Safety Committee in regards to incentive program
4. Continue to work on completion of Enterprise Resource Planning (ERP) (HRIS).
5. Continue implementation of 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. Finalize the revamping of the "Onboarding Process".
7. Work through sub-committees to expand Diversity, Equality and Inclusion within all functional areas.

Cost Center 0 - Leadership/General Support

- Continue the conversion of all data to the Tyler system.
- As a member of the "Budget Committee", participate in deliberation of all Town budgets.
- Provide training in both compliance and performance enhancement.
- Retrain leadership in the methodology of 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 diverse, qualified candidates.
- Provide orientation and training for hired, transferred and promoted employees.
- Authorized Full-Time positions are 253 in FYE 2021, and are anticipated to be 256 in FYE 2022.

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 Town attorney.
- 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:
GrEATS: July 1, 2019 – June 30, 2022
Telecommunicators: July 1, 2019 – June 30, 2022
AFSCME: July 1, 2019 – June 30, 2022
Police: July 1, 2016 – June 30, 2020
USWA: July 1, 2017 – June 30, 2020

General Wage/Salary Increases	FYE 17	FYE 18	FYE 19	FYE 20	FYE21	FYE22	Step Increases
GMEA/CILU (Clerical/Professional)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Police	2.00%	3.00%	2.50%	2.50%	n/a	n/a	4.00%
Telecommunicators	2.00%	3.00%	2.00%	2.00%	2.00%	2.00%	2.00%
USWA (Steelworkers)	2.25%	2.00%	2.50%	2.00%	n/a	n/a	4.00%
AFSCME (Supervisory)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Non-union	0.00%	2.50%	2.00%	2.00%	2.00%	2.00%	n/a

Cost Center 3 – Benefits

- Total review with the healthcare consultants to maintain 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.
- Encourage reporting to identify exposures to risk.
- Expedite reporting and investigations relative to accidents.

	FYE 2020	**FYE 2021**
Accidents	9	1
Liability Claims	1	1
Citizen Injury	0	3
Property Damage	1	2

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

1-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Personnel Services	302,884	308,877	309,414	318,289	318,289	318,289	318,289
Operating Expenses	19,874	71,805	60,473	61,673	61,673	53,673	53,673
Total Appropriation	$322,758	$380,682	$369,887	$379,962	$379,962	$371,962	$371,962
COST CENTERS							
10120 LEADERSHIP/GEN SUPPT	316,206	369,192	351,287	358,882	358,882	358,882	358,882
10121 RECRUITING & SELECTI	2,488	5,225	4,000	6,000	6,000	6,000	6,000
10122 EMPLOYEE/LABOR RELAT	3,235	0	0	0	0	0	0
10123 BENEFITS	0	5,600	5,600	7,080	7,080	7,080	7,080
10124 RISK MANAGEMENT	829	665	9,000	8,000	8,000	0	0
Total Cost Centers	$322,758	$380,682	$369,887	$379,962	$379,962	$371,962	$371,962
FINANCING PLAN							
FEMA REIMBURSEMENT	0	0	30	0	0	0	0
MISC STATE REVENUE	0	0	10	0	0	0	0
MISC-UNCLASSIFIED	32	0	15	0	0	0	0
GENERAL FUND	322,726	380,682	369,832	379,962	379,962	371,962	371,962
Total Financing Plan	$322,758	$380,682	$369,887	$379,962	$379,962	$371,962	$371,962

TOWN OF GROTON 1-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	271,679	286,927	287,426	295,670	295,670	295,670	295,670
5109 SALARY ADJUSTMENTS	8,703	0	0	0	0	0	0
5112 SICK INCENTIVE	1,354	0	0	0	0	0	0
5151 SOCIAL SECURITY	21,148	21,950	21,988	22,619	22,619	22,619	22,619
Total Personnel Services	$302,884	$308,877	$309,414	$318,289	$318,289	$318,289	$318,289
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	2,514	4,500	4,450	4,500	4,500	4,500	4,500
5210 PROFESS DEVELOP/TRAI	285	47,155	43,800	25,750	25,750	25,750	25,750
5220 UTILITIES/FUEL/MILEA	471	797	600	600	600	600	600
5260 REPAIRS & MAINT-FAC/	998	998	1,023	1,023	1,023	1,023	1,023
5281 OCCUPATIONAL HEALTH	829	280	9,000	8,000	8,000	0	0
5290 PROFESS/TECHNICAL SE	13,898	16,725	500	17,500	17,500	17,500	17,500
5300 MATERIALS & SUPPLIES	879	1,350	1,100	1,300	1,300	1,300	1,300
5400 EQUIP/MACHINRY& FURN	0	0	0	3,000	3,000	3,000	3,000
Total Operating Expenses	$19,874	$71,805	$60,473	$61,673	$61,673	$53,673	$53,673
GRAND TOTAL	$322,758	$380,682	$369,887	$379,962	$379,962	$371,962	$371,962

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

1-Jun-2021

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

	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
FULL TIME EMPLOYEE (FTE) ANALYSIS						
ASST TOWN MGR/DIRECTOR HR	0.90	0.90	0.90	0.90	0.90	0.90
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	3.90	3.90	3.90	3.90	3.90	3.90
FTE SALARIES & WAGES						
ASST TOWN MGR/DIRECTOR HR	105,419	105,419	107,527	107,527	107,527	107,527
SUPERVISOR, ADMIN HR	71,813	71,813	74,714	74,714	74,714	74,714
EMPLOYEE BENEFITS COORD	59,715	59,715	60,909	60,909	60,909	60,909
HUMAN RESOURCES ASST	49,980	50,480	52,519	52,519	52,519	52,519
Total FTE Salaries & Wages	$286,927	$287,426	$295,670	$295,670	$295,670	$295,670

INSURANCE & CLAIMS #1070

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is $75,483 or 10.9%. Personnel Services are up $7,000 and operating expenses are up $68,483.

FYE 22 Insurance liability represents a 15% increase over FYE 21 in Property/Boiler and a 7% increase in the other insurances.

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	2020 - 2021 Premium	2021 - 2022 Projected Total
Property/Boiler	$182,581	$209,968
Inland Marine	$22,086	$23,632
Hull/Boat	$10,823	$11,581
General Liability	$122,166	$130,718
Law Enforcement	$60,143	$64,353
Umbrella	$69,228	$74,074
Fiduciary Liability	$6,055	$6,479
Crime	$3,596	$3,848
Poll. Storage Tank	$1,687	$1,805
GLib Drone	$760	$813
Totals:	$479,125	$527,271

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	2020 - 2021 Premium	2021 - 2022 Projected Total
Auto	$99,256	$106,204
Totals:	$99,256	$106,204

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	2020 - 2021 Premium	2021 - 2022 Projected Total
Public Officials Liability	$18,170	$19,442
Public Officials EPLI	$53,287	$57,017
Bond - Tax Collector	400	$400
Bond- Treasurer	$1,000	$1,000
Totals:	$72,857	$77,859

Cost Center 3 – Shellfish Commission

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

10703 Policy	2020 - 2021 Premium	2021 - 2022 Projected Total
Hull/Boat	$4,421	$4,730
Totals:	$4,421	$4,730

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.

Unemployment charges			
	FY20	***FY21***	***FY22***
Budget	12,000	18,000	25,000

TOWN OF GROTON 1-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Personnel Services	45,929	18,000	46,000	25,000	25,000	25,000	25,000
Operating Expenses	661,996	672,581	668,159	741,064	741,064	741,064	741,064
Total Appropriation	$707,925	$690,581	$714,159	$766,064	$766,064	$766,064	$766,064
COST CENTERS							
10700 GENERAL LIABILITY	439,767	470,485	479,125	527,271	527,271	527,271	527,271
10701 MV LIA & PHY DAMAGE	89,209	94,542	99,256	106,204	106,204	106,204	106,204
10702 PUBLIC OFFICIAL LIAB	73,466	77,499	72,857	77,859	77,859	77,859	77,859
10703 SHELLFISH COMMISSION	5,394	5,772	4,421	4,730	4,730	4,730	4,730
10705 ADMIN & CLAIM PAYMEN	54,160	24,283	12,500	25,000	25,000	25,000	25,000
10706 UNEMPLOYMENT	45,929	18,000	46,000	25,000	25,000	25,000	25,000
Total Cost Centers	$707,925	$690,581	$714,159	$766,064	$766,064	$766,064	$766,064
FINANCING PLAN							
GENERAL FUND	707,925	690,581	714,159	766,064	766,064	766,064	766,064
Total Financing Plan	$707,925	$690,581	$714,159	$766,064	$766,064	$766,064	$766,064

TOWN OF GROTON 1-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
PERSONNEL SERVICES							
5154 UNEMPLOYMENT COMPENS	45,929	18,000	46,000	25,000	25,000	25,000	25,000
Total Personnel Services	$45,929	$18,000	$46,000	$25,000	$25,000	$25,000	$25,000
OPERATING EXPENSES							
5280 INSURANCE/RISK MGMT	607,836	648,298	655,659	716,064	716,064	716,064	716,064
5289 INSURANCE CLAIM PAYM	54,160	24,283	12,500	25,000	25,000	25,000	25,000
Total Operating Expenses	$661,996	$672,581	$668,159	$741,064	$741,064	$741,064	$741,064
GRAND TOTAL	$707,925	$690,581	$714,159	$766,064	$766,064	$766,064	$766,064

SELF-FUNDED PLANS #1071

Final FYE 2022 Budget Result: During budget deliberations, the Town Council reduced this function $306,176 and the RTM sustained this action.

The overall increase in this budget is $478,159 or 4.6%.

Cost Center 0 – Employee Benefits

Retirement 5152

An actuarial evaluation is completed annually to measure actuarial gains and losses from the previous year in order to determine recommended employer contributions to the retirement fund. The Retirement Fund's Market Value was $126 million as of June 30, 2020, up from $123 million in 2019, a 2.3% increase. Actuarial liabilities continue to grow as active members earn additional benefits. Liabilities now exceed assets by $30.2 million up from $26.0 million in 2019. This resulting Funded Ratio of 80.8% is down from 82.6% in 2019.

While the market value of investment return for 2020 was 5.6%, the actuarial value was 6.0%, 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	2015	2016	2017	2018	2019	2020
Market Value Return	3.6%	-0.1%	10.3%	7.5%	7.2%	5.6%
Actuarial Value Return	8.8%	6.8%	6.7%	6.9%	5.4%	6.0%
Actuarial Assumption	7.75%	7.5%	7.5%	7.25%	7.25%	7.25%

Health Insurance 5153 ($6,323,240)

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 2022 built off of the November 2020 claims. It should also be noted that the BOE also utilizes projections from the same document.

The total combined health insurance costs are representative of the following funds: General Fund, Golf Course Fund, Sewer Operating Fund and the School Project for FYE 2021 totaling $7,864,507. 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 which has been reduced. For FYE 2022, we are projecting a net cost increase from $6,843,508 to $7,053,375, inclusive of $327,199 which is a calculated 10 year amortization for fund balance deficit and corridor. The General Fund contribution for active and retired employees will see an increase from $6,133,460 in FYE 2021 to $6,323,240 in FYE 2022.

Explanation for increased Health Care Costs

- Anthem's self-funded plan renewal projections are based on claims and enrollment data through November 2020.
- Anthem's underwriting formula calls for a 9.98% annual trend inflation on medical costs and 11.78% on RX costs.

- Unique to this year, Anthem's underwriting formula also includes a 10% COVID adjustment to expected Medical and Rx costs along with a 20% COVID adjustment to expected dental costs.
- The current year's claims are running well at 77.7% through December.
- The Town has less employees enrolled in the self-funded plan than last year, at 281 this year compared to 290 last year. As a result, while overall Town self-funded plan costs are increasing by 0.1%, the total plan cost is divided among a smaller number of enrolled employees. The projection per employee per month cost is an increase of 3.3%.
- The town continues to move retirees enrolled in the self-funded plan to fully insured plan alternatives to eliminate risk of high-cost catastrophic claims. Retirees tend to have a greater likelihood of high claim costs. We feel confident this transition of risk away from the Town's self-funded plan towards the fully insured plans will continue to benefit the Town's budget in the short and long term. The fully insured plan costs are increasing 4.36% per enrolled retiree.

Life Insurance 5158 ($17,114)

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 is guaranteed through January 1, 2022. Our carrier also provides the Employee Assistance Program (EAP) at no cost, which was previously funded at $4,900/year.

Worker's Compensation General Fund Contribution 5155 ($476,292)

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 2022, based on the July 1, 2020 actuarial evaluation, is $423,961, decreased from $441,220 for FYE 2021. As of that date, the Town's portion of the Worker's Compensation Fund Balance stands at $491,161, up from $288,856 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 2021, this results in a fund balance deficit of $106,750, with a three year amortization of $35,583. Coupled with the recommended contribution, this results in a total contribution of $530,711 of which $476,292 is to the General Fund.

FYE	2017	2018	2019	2020	2021	2022
Claims	$262,173	$349,857	$405,625	$308,450	TBD	TBD
Total WC Cost	$399,991	$426,416	$536,166	$404,075	TBD	TBD
Recommended Annual Contribution	$400,030	$419,578	$407,391	$485,930	$441,220	$423.961
WC Fund Bal	($7,888)	($200,582)	$53,095	$236,530	$288,856	$491,961
IBNR	$630,473	$565,706	$741,699	$732,347	$726,828	$598,711
Available Assets	($638,361)	($766,288)	($688,604)	($495,817)	($437,972)	($106,750)
*5 Yr. Amortization	($212,787)	($153,258)	($137,721)	($99,163)	($145,991)	($35,583)
Fund Balance Applied	$0	$0	$0	$0	$0	$0
Actual Contribution – All Funds	$612,817	$572,836	$545,112	$585,093	$587,211	$530,711
Actual Contribution – General Fund	$555,004	$515,552	$488,103	$524,387	$526,285	$476,292

* 5 year amortization commencing in 2018; prior years were 3 year amortization. Returned to 3 year amortization in 2021.

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 46% decrease, from $93,089 to $50,227.

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, 2019 was $51,720,472 as compared to July 1, 2020 which increased to $59,807,000. This was an increase of $8,086,528. The Actuarial Value of Assets of July 1, 201 $20,630,676 and July 1, 2020 $22,566,000, resulted in an increase in Unfunded Liabilities from $31,089,796 to $37,241,000, for an increase of $6,151,204 in Unfunded Accrued Liabilities.

The Town determined that it would fund a total of $448,730 for FYE 2022.

Annual Required Contribution – Summary of Town

	Based on 7/1/19 Actuarial Valuation	**Based on 7/1/20 Actuarial Valuation**
Accrued Liability	$51,720,472	$59,807,000
Actuarial Value of Assets	20,630,676	22,566,000
Unfunded Accrued Liability	31,089,796	37,241,000
Amortization Period	18	17
Amortization Growth Rate	3.75%	3.75%
Past Service Cost	2,256,361	2,772,000
Total Normal Cost	1,180,799	1,384,200
Employee Contributions	0	0
Net Normal Cost	1,180,799	1,384,200
Interest	249,193	290,900
ADC	3,686,353	4,447,100
Expected Benefit Payouts	2,288,777	2,481,400
Net Budget Impacts	1,397,576	1,965,700

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

1-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Personnel Services	9,380,166	10,331,944	10,331,944	12,431,688	11,116,279	10,810,103	10,810,103
Total Appropriation	$9,380,166	$10,331,944	$10,331,944	$12,431,688	$11,116,279	$10,810,103	$10,810,103
COST CENTERS							
10710 EMPLOYEE BENEFITS	7,590,685	8,439,095	8,439,095	8,818,843	8,818,843	8,512,667	8,512,667
10711 RETIREE HEALTH BENEF	1,245,815	1,351,637	1,351,637	1,798,479	1,798,479	1,798,479	1,798,479
10712 HEART & HYPERTENSION	95,543	93,089	93,089	50,227	50,227	50,227	50,227
10713 OPEB LIABILITY	448,123	448,123	448,123	1,764,139	448,730	448,730	448,730
Total Cost Centers	$9,380,166	$10,331,944	$10,331,944	$12,431,688	$11,116,279	$10,810,103	$10,810,103
FINANCING PLAN							
GENERAL FUND	9,380,166	10,331,944	10,331,944	12,431,688	11,116,279	10,810,103	10,810,103
Total Financing Plan	$9,380,166	$10,331,944	$10,331,944	$12,431,688	$11,116,279	$10,810,103	$10,810,103

TOWN OF GROTON 1-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
PERSONNEL SERVICES							
5152 RETIREMENT	2,918,748	3,114,710	3,114,710	3,800,676	3,800,676	3,494,500	3,494,500
5153 HEALTH INSURANCE	4,131,272	4,781,823	4,781,823	4,524,761	4,524,761	4,524,761	4,524,761
5155 WORKER'S COMP	524,387	526,285	526,285	476,292	476,292	476,292	476,292
5158 LIFE INSURANCE	16,278	16,277	16,277	17,114	17,114	17,114	17,114
5159 HEART & HYPERTENSION	95,543	93,089	93,089	50,227	50,227	50,227	50,227
5160 HEALTH-RETIREE-CURRE	1,245,815	1,351,637	1,351,637	1,798,479	1,798,479	1,798,479	1,798,479
5170 OTHER POSTEMPLOY BEN	448,123	448,123	448,123	1,764,139	448,730	448,730	448,730
Total Personnel Services	$9,380,166	$10,331,944	$10,331,944	$12,431,688	$11,116,279	$10,810,103	$10,810,103
GRAND TOTAL	$9,380,166	$10,331,944	$10,331,944	$12,431,688	$11,116,279	$10,810,103	$10,810,103

Benefit Allocation by Function and Employee Affiliation

FUNCTION NUMBER & DESCRIPTION	# of FTEs	Non-Union		AFSCME	GrEATS	Telecommunicators	Steelworkers	Police Union	Pol Non-Union	Employee Benefits							TOTAL BENEFITS
		Town Plan	ICMA							Retirement #5152 $3,785,800	ICMA #5152 $18,619	Health #5153 & #5160 $27,522	Life #5158 $74	Work. Comp #5155 $2,073	OPEB #5170 $1,953	Heart & Hyper. #5159 $50,227	
										$3,785,800	$18,619	$6,323,240	$19,070	$530,711	$500,000	$50,227	
GENERAL FUND :																	
1005-TOWN CLERK	5.00	1.00			4.00					$48,206		$137,611	$372	$10,365	$9,766		**$206,321**
1010-EXECUTIVE MANAGEMENT	2.10	2.10								$47,958		$57,797	$156	$4,353	$4,102		**$114,366**
1011-INFORMATION TECHNOLOGY	6.00	2.00			4.00					$71,043		$165,134	$447	$12,439	$11,719		**$260,781**
1012-HUMAN RESOURCES	3.90	2.90	1.00							$66,228	$2,989	$107,337	$291	$8,085	$7,617		**$192,547**
1013-FINANCE	20.00	4.00	1.00	2.00	13.00					$209,596	$3,429	$550,445	$1,490	$41,462	$39,063		**$845,484**
1024-PUBLIC SAFETY	90.00	2.00			3.00	13.00		68.00	4.00	$1,997,301		$2,477,004	$6,704	$186,578	$175,781	$50,227	**$4,893,595**
1035-PUBLIC WORKS	43.00	3.75		3.00	9.25		27.00			$458,500		$1,183,457	$3,203	$89,143	$83,984		**$1,818,288**
1046-PLANNING & DEVELOPMENT	16.00	6.00	1.00		9.00					$194,102	$3,321	$440,356	$1,192	$33,169	$31,250		**$703,391**
1051-HUMAN SERVICES	8.00	1.00			7.00					$67,232		$220,178	$596	$16,585	$15,625		**$320,216**
1063-LIBRARY	17.00	2.00			15.00					$140,806		$467,878	$1,266	$35,243	$33,203		**$678,396**
1064-PARKS & RECREATION	18.75	3.00	1.25		9.00		5.50			$178,654	$5,137	$516,042	$1,397	$38,870	$36,621		**$776,722**
GENERAL FUND: SUB-TOTAL: FYE 2022	**229.75**	**29.75**	**4.25**	**5.00**	**73.25**	**13.00**	**32.50**	**68.00**	**4.00**	**$3,479,624**	**$14,876**	**$6,323,240**	**$17,114**	**$476,292**	**$448,730**	**$50,227**	**$10,810,103**
OTHER FUNDS:																	
2010-GOLF COURSE FUND	6.25	1.00	0.75				4.50			$66,253	$2,785	$172,202	$466	$12,956	$12,207		**$266,869**
3240-REC & SENIOR ACTIVITIES											$958						**$958**
2020-SEWER FUND	19.00	3.25			2.75		13.00			$217,086		$530,381	$1,415	$39,389	$37,109		**$825,381**
5000-SCHOOL PROJECTS	1.00	1.00								$22,837		$27,552	$75	$2,073	$1,953		**$54,491**
OTHER FUNDS: SUB-TOTAL: FYE 2022	**26.25**	**5.25**	**0.75**	**0.00**	**2.75**	**0.00**	**17.50**	**0.00**	**0.00**	**$306,176**	**$3,743**	**$730,135**	**$1,956**	**$54,418**	**$51,270**		**$1,147,697**
T O T A L S - ALL FUNDS------FYE 2022	**256.00**	**35.00**	**5.00**	**5.00**	**76.00**	**13.00**	**50.00**	**68.00**	**4.00**	**$3,785,800**	**$18,619**	**$7,053,375**	**$19,070**	**$530,711**	**$500,000**	**$50,227**	**$11,957,802**
FYE 2021 Adopted Budget: General & Other										**$3,361,100**	**$18,049**	**$6,843,508**	**$18,162**	**$587,211**	**$593,129**	**$93,089**	**$11,514,246**
$ Change from FYE 2021 to FYE 2022	---------->									**$424,700**	**$570**	**$209,867**	**$908**	**($56,501)**	**($93,129)**	**($42,862)**	**$443,556**
% Change from FYE 2021 to FYE 2022	---------->									**12.6%**	**3.2%**	**3.1%**	**5.0%**	**-9.6%**	**-15.7%**	**-46.0%**	**3.9%**

FINANCE #1013

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is $25,726 or 1.6%. Personnel Services are up $10,256 and operating expenses are up $15,470.

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). Management of Procurement card (P-Card) program. 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 throughout the year utilizing an on-line surplus property website.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

1-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Personnel Services	1,386,254	1,526,817	1,426,823	1,537,073	1,537,073	1,537,073	1,537,073
Operating Expenses	125,966	128,629	139,977	144,099	144,099	144,099	144,099
Total Appropriation	$1,512,220	$1,655,446	$1,566,800	$1,681,172	$1,681,172	$1,681,172	$1,681,172
COST CENTERS							
10130 LEADERSHIP/GEN SUPPT	355,096	389,852	324,151	390,294	390,294	390,294	390,294
10131 ACCOUNTING/TREASURY	330,827	335,112	385,982	401,588	401,588	401,588	401,588
10133 ASSESSMENT	350,437	384,533	383,198	405,195	405,195	405,195	405,195
10135 REVENUE COLLECTION	340,568	360,503	319,814	324,145	324,145	324,145	324,145
10137 PURCHASING	135,292	185,446	153,655	159,950	159,950	159,950	159,950
Total Cost Centers	$1,512,220	$1,655,446	$1,566,800	$1,681,172	$1,681,172	$1,681,172	$1,681,172
FINANCING PLAN							
INTEREST INCOME	623,943	100,000	130,000	150,000	150,000	150,000	125,000
FEMA REIMBURSEMENT	0	0	2,161	0	0	0	0
MISC STATE REVENUE	0	0	275	0	0	0	0
TAX COLLECTION SERVICES	159,674	171,282	171,282	171,282	171,282	171,282	171,282
GIS REVENUE	246	245	170	200	200	200	170
FINANCE DEPT COPIES	661	600	130	200	200	200	130
RETURNED CHECK FEES	1,085	1,000	788	650	650	650	650
AIRCRAFT REGISTRATIONS	22,310	22,000	20,370	22,000	22,000	22,000	20,370
DELINQUENT MV FEE	17,814	16,000	12,550	15,000	15,000	15,000	15,000
SALE OF FIXED ASSETS	14,244	10,000	25,904	10,000	10,000	10,000	10,000
MISC-UNCLASSIFIED	2,785	0	1,620	0	0	0	0
GENERAL FUND	669,458	1,334,319	1,201,550	1,311,840	1,311,840	1,311,840	1,338,570
Total Financing Plan	$1,512,220	$1,655,446	$1,566,800	$1,681,172	$1,681,172	$1,681,172	$1,681,172

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

1-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	1,216,632	1,386,093	1,307,592	1,419,135	1,419,135	1,419,135	1,419,135
5102 PART TIME PERSONNEL	50,731	0	9,962	2,748	2,748	2,748	2,748
5104 OVERTIME PAY	2,625	3,300	1,975	3,505	3,505	3,505	3,505
5105 LONGEVITY PAY	1,030	1,095	1,095	1,160	1,160	1,160	1,160
5109 SALARY ADJUSTMENTS	18,892	0	3,646	0	0	0	0
5110 REGULAR PART TIME	0	26,288	0	0	0	0	0
5112 SICK INCENTIVE	1,532	1,570	1,100	1,200	1,200	1,200	1,200
5116 WAGE CONTINUATION	319	0	0	0	0	0	0
5117 ALLOWANCES	0	100	100	100	100	100	100
5151 SOCIAL SECURITY	94,493	108,371	101,353	109,225	109,225	109,225	109,225
Total Personnel Services	$1,386,254	$1,526,817	$1,426,823	$1,537,073	$1,537,073	$1,537,073	$1,537,073
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	52,851	53,440	55,807	62,299	62,299	62,299	62,299
5210 PROFESS DEVELOP/TRAI	4,590	13,565	9,264	20,755	20,755	20,755	20,755
5220 UTILITIES/FUEL/MILEA	153	830	622	770	770	770	770
5240 BOARDS & COMMISSIONS	80	350	350	350	350	350	350
5260 REPAIRS & MAINT-FAC/	2,804	4,308	3,492	3,769	3,769	3,769	3,769
5281 OCCUPATIONAL HEALTH	1,511	350	350	350	350	350	350
5290 PROFESS/TECHNICAL SE	41,922	42,212	56,265	41,972	41,972	41,972	41,972
5300 MATERIALS & SUPPLIES	9,900	12,119	12,227	12,584	12,584	12,584	12,584
5400 EQUIP/MACHINRY& FURN	9,689	1,025	1,050	800	800	800	800
5410 COMPUTER EQUIPMENT	2,466	430	550	450	450	450	450
Total Operating Expenses	$125,966	$128,629	$139,977	$144,099	$144,099	$144,099	$144,099
GRAND TOTAL	$1,512,220	$1,655,446	$1,566,800	$1,681,172	$1,681,172	$1,681,172	$1,681,172

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

1-Jun-2021

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

	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
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	1.00	1.00	1.00	1.00	1.00	1.00
PURCHASING AGENT	1.00	1.00	1.00	1.00	1.00	1.00
ACCOUNTANT	1.00	1.00	1.00	1.00	1.00	1.00
BUDGET ANALYST & COORD.	1.00	1.00	1.00	1.00	1.00	1.00
ASSISTANT ASSESSOR	1.00	1.00	1.00	1.00	1.00	1.00
DEPUTY TAX COLLECTOR	1.00	1.00	1.00	1.00	1.00	1.00
ASSESS ANALYST ASSOCIATE	1.00	1.00	1.00	1.00	1.00	1.00
ASSESSMENT TECHNICIAN	1.00	1.00	1.00	1.00	1.00	1.00
FINANCIAL ASST I 35 HRS	3.00	3.00	3.00	3.00	3.00	3.00
FINANCIAL ASST I 40 HRS	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
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	20.00	20.00	20.00	20.00	20.00	20.00
FTE SALARIES & WAGES						
DIRECTOR OF FINANCE	129,603	129,603	132,195	132,195	132,195	132,195
TAX COLLECTOR	87,415	87,415	90,947	90,947	90,947	90,947
TREASURER/ACCT MGR	82,162	71,440	83,805	83,805	83,805	83,805
ASSESSOR	105,935	105,935	108,054	108,054	108,054	108,054
DEPUTY FINANCE DIRECTOR	95,880	99,715	101,710	101,710	101,710	101,710
PURCHASING AGENT	84,044	84,044	85,725	85,725	85,725	85,725
ACCOUNTANT	70,754	70,746	73,604	73,604	73,604	73,604
BUDGET ANALYST & COORD.	71,718	67,179	68,523	68,523	68,523	68,523
ASSISTANT ASSESSOR	68,002	67,747	72,133	72,133	72,133	72,133
DEPUTY TAX COLLECTOR	59,745	59,745	62,159	62,159	62,159	62,159
ASSESS ANALYST ASSOCIATE	53,429	53,441	55,593	55,593	55,593	55,593
ASSESSMENT TECHNICIAN	56,739	56,747	57,882	57,882	57,882	57,882
FINANCIAL ASST I 35 HRS	139,131	130,833	144,424	144,424	144,424	144,424
FINANCIAL ASST I 40 HRS	54,550	52,561	54,684	54,684	54,684	54,684
FINANCIAL ASST II 35 HRS	56,558	0	50,370	50,370	50,370	50,370
FINANCIAL ASST II 40 HRS	122,295	122,308	127,249	127,249	127,249	127,249
OFFICE ASSISTANT II (35)	48,132	48,135	50,079	50,079	50,079	50,079
Total FTE Salaries & Wages	$1,386,092	$1,307,593	$1,419,135	$1,419,135	$1,419,135	$1,419,135

REVALUATION FUND #2120

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

The overall decrease in this budget is $254,790 or 50.8%.

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.

Tyler Technologies has been contracted to conduct the 2021 revaluation, and is expected to begin in early 2021. The 2021 revaluation is a full measure and list project which requires that every improved parcel of real estate is physically measured and all attributes are listed, such as story height, condition, use, quality of construction. Section 12-62(4) allows a data mailer program in lieu of physical inspections as long as a quality assurance process is adopted by the assessor. In FYE 2018 a data mailer program was implemented which resulted in a $46,000 cost reduction from Tyler Technologies. Public relations related to the revaluation process will include news releases, informal hearings, website postings and a public presentation of preliminary results of the project. The project is expected to be finalized in January 2022.

Unexpected increases in expenses in legal fees and aerial mapping require an increase in the contribution to the fund for FYE 2022. The FYE 2021 contribution includes an expected 4th quarter transfer from the General fund due to increased costs.

Revaluation Fund		Appropriation		Balance
Fiscal Year	Contribution to Fund	Revaluation	Mapping	Cumulative $$ at end of fiscal year
2020 Balance				$ 256,764
2021 Estimate	$ 410,000	$ 631,650	$ -	$ 35,114
2022 Adopted	$ 300,000	$ 247,235	$ -	$ 87,879
2023	$ 150,000	$ 100,000	$ -	$ 137,879
2024	$ 150,000	$ 100,000	$ -	$ 187,879
2025	$ 200,000	$ 50,000	$ -	$ 337,879
2026	$ 200,000	$ 450,000	$ -	$ 87,879
2027	$ 150,000	$ 100,000	$ 32,000	$ 105,879
2028	$ 150,000	$ 100,000	$ -	$ 155,879
2029	$ 150,000	$ 50,000	$ -	$ 255,879
2030	$ 200,000	$ 50,000	$ -	$ 405,879
2031	$ 200,000	$ 500,000	$ -	$ 105,879
2032	$ 150,000	$ 50,000	$ -	$ 205,879
2033	$ 150,000	$ 50,000	$ -	$ 305,879

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 the results will be reflected in 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 2020. The planimetric and contour data is currently being reviewed for quality control and is expected to be uploaded to the GIS system in FYE 2021. Regular updates of aerial mapping were anticipated when the revaluation fund was established on a five year schedule. The supplemental imagery update will need to be flown in April 2025 to coincide with the interim revaluation. The full imagery and planimetric updates will again coincide with the full measure and list revaluation.

TOWN OF GROTON 1-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Operating Expenses	209,807	502,025	631,650	247,235	247,235	247,235	247,235
Total Appropriation	$209,807	$502,025	$631,650	$247,235	$247,235	$247,235	$247,235
COST CENTERS							
21200 PROPERTY REVALUATION	44,789	502,025	631,650	247,235	247,235	247,235	247,235
21201 AERIAL MAPPING	165,018	0	0	0	0	0	0
Total Cost Centers	$209,807	$502,025	$631,650	$247,235	$247,235	$247,235	$247,235
FINANCING PLAN							
INTEREST INCOME	5,062	800	800	800	800	800	800
PAYMENTS FROM OTHER FUNDS	240,000	280,000	410,000	300,000	300,000	300,000	300,000
FUND BALANCE APPLIED	0	221,225	220,850	0	0	0	0
Total Financing Plan	$245,062	$502,025	$631,650	$300,800	$300,800	$300,800	$300,800

TOWN OF GROTON 1-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	1,998	1,830	7,590	5,660	5,660	5,660	5,660
5290 PROFESS/TECHNICAL SE	207,809	500,000	624,060	241,500	241,500	241,500	241,500
5300 MATERIALS & SUPPLIES	0	195	0	75	75	75	75
Total Operating Expenses	$209,807	$502,025	$631,650	$247,235	$247,235	$247,235	$247,235
GRAND TOTAL	$209,807	$502,025	$631,650	$247,235	$247,235	$247,235	$247,235

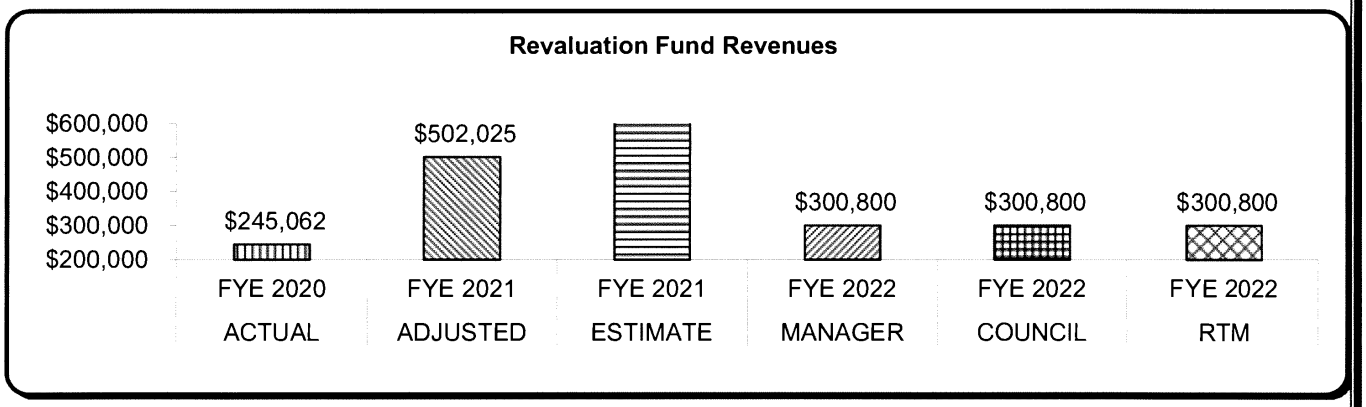
TOWN OF GROTON, CT
FYE 2022 Adopted Budget

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 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
4412	Interest Income	$ 5,062	$ 800	$ 800	$ 800	$ 800	$ 800
4766	Payments from Other Funds	$ 240,000	$ 280,000	$ 410,000	$ 300,000	$ 300,000	$ 300,000
4999	Fund Balance Applied	$ 0	$ 221,225	$ 220,850	$ 0	$ 0	$ 0
	Total	$ 245,062	$ 502,025	$ 631,650	$ 300,800	$ 300,800	$ 300,800



Audit Fund Balance as of 6/30/2020	$ 256,764
Estimated Fund Balance as of 6/30/21	$ 35,914
Estimated Fund Balance as of 6/30/22	$ 89,479
Fund Balance as a % of 2022 Expenditures	36.19%

PUBLIC SAFETY #1024

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is $368,700 or 4.1%. Personnel Services are up $339,279 and operating expenses are up $29,421.

The most notable impacts to the Public Safety budget are related to Public Act 20-01*, "*An Act Concerning Police Accountability.*" Additionally, the department is responsive to the desire for enhanced community policing and staffing considerations in the dispatch center.

Personnel Service Highlights:

- Enhance Community Policing with 1 additional f/t Community Policing Officer.
- Dedicated Police Social Worker*
- Part time Community Service Officer Program.
- Costs associated with additional training (use of force, de-escalation, fair and impartial policing)*
- Contractual raises for personnel

Operational Highlights:

- Continue process towards Agency Accreditation through CALEA.*
- Officer drug testing and psychological wellness testing.*
- Document Management System enhancements for accreditation and publically available policies.*
- Implement a integrated in-car "Dash Cam" video system*

Goals for this year:

- Continue process towards Agency Accreditation through CALEA.
- Complete department policy re-write.
- Continue forward leaning approach to community policing.
- Continue efforts to enhance recruiting and diversity.

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 through the School Resource Officers.

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 B – Major Events

There is no budgeted amount for this cost center because the frequency of these types of events 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 2022 ADOPTED BUDGET

2-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Personnel Services	7,855,386	8,307,013	7,947,658	8,646,292	8,646,292	8,646,292	8,646,292
Operating Expenses	535,109	583,195	567,117	612,616	612,616	612,616	612,616
Total Appropriation	$8,390,495	$8,890,208	$8,514,775	$9,258,908	$9,258,908	$9,258,908	$9,258,908
COST CENTERS							
10240 LEADERSHIP/GEN SUPPO	740,327	716,256	708,652	834,786	834,786	834,786	834,786
10241 TRAINING	211,161	213,732	202,219	237,106	237,106	237,106	237,106
10242 SPECIAL SERVICES BUR	452,020	484,153	489,073	419,355	419,355	419,355	419,355
10243 PATROL	4,815,666	5,088,544	4,891,999	5,096,738	5,096,738	5,096,738	5,096,738
10244 ASSEMBLY SAFETY	27,067	39,114	8,915	39,114	39,114	39,114	39,114
10246 POLICE CANINE	60,997	57,300	52,535	58,233	58,233	58,233	58,233
10247 COMM ORIENTED POLICI	95,808	82,259	92,215	390,897	390,897	390,897	390,897
10248 CRIMINAL INVEST/EVID	394,176	519,266	475,273	521,306	521,306	521,306	521,306
10249 ANIMAL CONTROL	142,528	161,575	152,639	162,566	162,566	162,566	162,566
1024B MAJOR EVENTS	4,115	0	5,497	0	0	0	0
1024C EMERGENCY COMMUNICAT	1,443,435	1,523,274	1,432,683	1,494,072	1,494,072	1,494,072	1,494,072
1024D EMERGENCY MANAGEMENT	3,195	4,735	3,075	4,735	4,735	4,735	4,735
Total Cost Centers	$8,390,495	$8,890,208	$8,514,775	$9,258,908	$9,258,908	$9,258,908	$9,258,908
FINANCING PLAN							
OTHER LICENSES/PERMITS	8,870	10,550	27,560	10,550	10,550	10,550	10,550
COURT FINES	13,767	14,000	5,100	14,000	14,000	14,000	14,000
PARKING TICKETS	2,493	2,040	300	2,040	2,040	2,040	2,040
FEDERAL FUNDS	3,212	3,211	3,211	3,000	3,000	3,000	3,000
FEMA REIMBURSEMENT	0	0	5,882	0	0	0	0
911 ENHANCEMENT	160,440	160,000	223,343	200,000	200,000	200,000	200,000
MISC STATE REVENUE	0	0	1,960	0	0	0	0
NUCLEAR SAFETY DRILL	51,708	50,000	50,000	55,100	55,100	55,100	55,100
EMERGENCY MGMTG (SLA)	19,631	19,000	19,000	19,600	19,600	19,600	19,600
ACCIDENT REPORTS	4,119	4,800	4,000	4,800	4,800	4,800	4,800
DISPATCH-PARAMEDIC SERV	2,000	3,000	3,000	3,000	3,000	3,000	3,000
N STONINGTON-DISPATCH	49,438	52,819	32,000	52,819	52,819	52,819	52,819
COORD MEDICAL EMERG DIREC	21,874	22,000	21,686	22,000	22,000	22,000	22,000
MISC-UNCLASSIFIED	11,513	200	202	500	500	500	500
ANIMAL CONTROL FEES	1,309	2,250	1,500	2,250	2,250	2,250	2,250
LEASE FEES	33,950	33,950	33,950	33,950	33,950	33,950	33,950
PAYMENTS FROM OTHER FUNDS	23,284	0	24,819	0	0	0	0
GENERAL FUND	7,982,887	8,512,388	8,057,262	8,835,299	8,835,299	8,835,299	8,835,299
Total Financing Plan	$8,390,495	$8,890,208	$8,514,775	$9,258,908	$9,258,908	$9,258,908	$9,258,908

TOWN OF GROTON 2-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	6,109,308	6,765,627	6,569,743	6,980,939	6,980,939	6,980,939	6,980,939
5102 PART TIME PERSONNEL	72,652	73,194	89,798	137,280	137,280	137,280	137,280
5104 OVERTIME PAY	643,041	725,831	647,604	772,530	772,530	772,530	772,530
5105 LONGEVITY PAY	32,325	36,875	31,390	31,160	31,160	31,160	31,160
5106 COLLEGE INCENTIVE PA	99,389	113,119	108,639	118,485	118,485	118,485	118,485
5107 SHIFT REPLACEMENT OT	322,020	347,430	288,397	348,519	348,519	348,519	348,519
5109 SALARY ADJUSTMENTS	116,589	(100,000)	(86,109)	(100,000)	(100,000)	(100,000)	(100,000)
5111 PREMIUM PAY/OUT OF C	93,659	100,145	92,651	103,426	103,426	103,426	103,426
5112 SICK INCENTIVE	62,484	56,501	42,015	58,702	58,702	58,702	58,702
5115 SHIFT PREMIUM	67,659	78,352	65,544	79,226	79,226	79,226	79,226
5116 WAGE CONTINUATION	17,829	0	0	0	0	0	0
5117 ALLOWANCES	26,553	26,400	28,362	31,400	31,400	31,400	31,400
5119 SALARY REIMBURSEMENT	0	(135,000)	(135,000)	(134,000)	(134,000)	(134,000)	(134,000)
5151 SOCIAL SECURITY	191,878	218,539	204,624	218,625	218,625	218,625	218,625
Total Personnel Services	$7,855,386	$8,307,013	$7,947,658	$8,646,292	$8,646,292	$8,646,292	$8,646,292
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	8,713	10,950	9,636	10,950	10,950	10,950	10,950
5210 PROFESS DEVELOP/TRAI	53,911	66,687	59,911	66,687	66,687	66,687	66,687
5220 UTILITIES/FUEL/MILEA	101,311	155,014	148,347	155,014	155,014	155,014	155,014
5260 REPAIRS & MAINT-FAC/	113,219	153,868	145,673	153,864	153,864	153,864	153,864
5261 SOFTWARE MAINT FEES	12,168	12,400	12,635	12,850	12,850	12,850	12,850
5281 OCCUPATIONAL HEALTH	4,675	7,035	7,925	7,035	7,035	7,035	7,035
5290 PROFESS/TECHNICAL SE	105,645	52,361	54,774	81,336	81,336	81,336	81,336
5300 MATERIALS & SUPPLIES	118,107	121,880	125,336	121,880	121,880	121,880	121,880
5310 VEHICLE OPER/MAINT	2,880	3,000	2,880	3,000	3,000	3,000	3,000
5400 EQUIP/MACHINRY& FURN	9,800	0	0	0	0	0	0
5410 COMPUTER EQUIPMENT	3,511	0	0	0	0	0	0
5420 VEHICLES	1,169	0	0	0	0	0	0
Total Operating Expenses	$535,109	$583,195	$567,117	$612,616	$612,616	$612,616	$612,616
GRAND TOTAL	$8,390,495	$8,890,208	$8,514,775	$9,258,908	$9,258,908	$9,258,908	$9,258,908

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

2-Jun-2021

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

	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
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	2.00	2.00	2.00	2.00	2.00
POLICE LIEUTENANT	5.00	4.00	4.00	4.00	4.00	4.00
SOCIAL WORKER I	0.00	0.00	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	44.00	44.00	45.00	45.00	45.00	45.00
DETECTIVE	4.00	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
EXECUTIVE ASST POLICE	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
Total FTE Personnel	88.00	88.00	90.00	90.00	90.00	90.00
FTE SALARIES & WAGES						
CHIEF OF POLICE	141,180	141,180	144,003	144,003	144,003	144,003
DEPUTY CHIEF	116,021	120,662	123,076	123,076	123,076	123,076
POLICE CAPTAIN	113,878	117,418	208,328	208,328	208,328	208,328
POLICE LIEUTENANT	486,884	448,391	395,847	395,847	395,847	395,847
SOCIAL WORKER I	0	0	55,029	55,029	55,029	55,029
PATROL SERGEANT	807,598	804,701	819,208	819,208	819,208	819,208
TELECOMMUNICATOR III	709,848	634,272	675,082	675,082	675,082	675,082
TELECOMMUNICATOR IV	144,057	108,956	144,778	144,778	144,778	144,778
PATROL OFFICER	3,209,193	3,171,048	3,360,910	3,360,910	3,360,910	3,360,910
DETECTIVE	321,824	319,672	326,065	326,065	326,065	326,065
INVESTIGATOR	333,606	333,606	340,278	340,278	340,278	340,278
ANIMAL CONTROL OFFICER	70,335	70,334	72,796	72,796	72,796	72,796
ASST. ANIMAL CONTROL OFCR	63,814	63,819	67,699	67,699	67,699	67,699
EXECUTIVE ASST POLICE	65,215	65,215	66,520	66,520	66,520	66,520
POLICE SUPPORT SPECIALIST	64,309	64,952	66,251	66,251	66,251	66,251
OFFICE ASSISTANT II (40)	117,864	105,516	115,069	115,069	115,069	115,069
Total FTE Salaries & Wages	$6,765,627	$6,569,743	$6,980,938	$6,980,938	$6,980,938	$6,980,938

PUBLIC WORKS #1035

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

The overall decrease in this budget is $139,012 or 2.3%. Personnel Services are down $38,637 and operating expenses are down $100,375.

Personnel Service Highlights:

There are no changes in personnel proposed.

The decrease in personnel expenses are due to a $24,000 decrease in overtime, based on historical data from previous years snow callouts, and several retirements of senior employees.

Operational Highlights:

- $66,000 decrease in utilities and heating oil for all Town Buildings due to locked in lower heating oil price
- $64,000 decrease in street lighting due to loan repayment
- $27,000 increase in Building Maintenance for two larger repair items (Esker Point Beach House Reroofing and Town Hall Annex Radon Mitigation System)
- $22,000 increase in equipment replacement for needed replacement of loader forks for use at the Transfer Station
- $14,000 increase in MS4 for Stormwater Permit Fee
- Restructure the user fees at the Transfer Station. In FYE 19 there was a large increase in the permit fees to offset some of the operational budget for this function. In order to provide more reasonable permit fees and to be more in line with surrounding communities the following fee structure is proposed. These reduced fees are projected to lower the revenue by about $40,000. Since expenditures will remain essentially the same, the impact to the general fund will be an increase of $40,000.

Proposed Transfer Station Fees

Description	*Current Fee*	*Proposed Fee*
Annual Permit	$140	$100
Annual Permit (65 and older)	Not available	$75
Day Pass	$25	$20
Trip Ticket	$60	$50
Appliances	$20	$15
Tires	$3	$5

Cost Center 0 – Leadership & General Support

Provides overall administrative 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. Provides public outreach and interactions with citizens.

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 fifty (50) 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

Under this cost center are included all activities associated with the State mandated stormwater permit requirements. Activities such as catch basin cleaning, street sweeping and the water quality testing program are included. 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 snow removal services to 98 centerline miles of road and three schools (Fitch High School, Groton Middle School and Kolnaski)
- Clears over 8 miles of sidewalks
- Clears Town parking lots totaling over 36 acres of paved surface
- Provides materials and overtime for Parks Maintenance personnel to clear walks around town facilities

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. All of the streetlights in the Eversource area have been converted to LED lights. In the Groton Utilities service area, the utility owns the streetlights and is responsible for the maintenance of the recently converted LED streetlights. 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) establishes 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 continually monitor and maintain 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 for 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 bare minimum operations of facilities (Groton Heights and Colonel Ledyard) that are turned over to the Town from the Board of Education. Beginning in the fall of 2021, the Town will also be responsible for Claude Chester and S.B. Butler as these schools will be closing as part of Groton 2020

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 2022 ADOPTED BUDGET

1-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Personnel Services	3,116,398	3,452,177	3,262,764	3,413,540	3,413,540	3,413,540	3,413,540
Operating Expenses	2,299,793	2,550,922	2,463,472	2,450,547	2,450,547	2,450,547	2,450,547
Total Appropriation	$5,416,191	$6,003,099	$5,726,236	$5,864,087	$5,864,087	$5,864,087	$5,864,087
COST CENTERS							
10350 LEADERSHIP/GEN SUPPT	506,961	453,898	402,096	460,323	460,323	460,323	460,323
10351 ENGINEERING	345,637	467,709	391,883	448,456	448,456	448,456	448,456
10352 PUBLIC BUILDINGS	1,139,843	1,266,117	1,210,396	1,295,521	1,295,521	1,295,521	1,295,521
10354 STORMWATER MS4	210,215	223,589	259,806	226,017	226,017	226,017	226,017
10355 ROADS & STREETS	1,363,222	1,426,116	1,349,586	1,409,906	1,409,906	1,409,906	1,409,906
10356 SNOW/ICE CONTROL	163,090	275,102	275,102	237,515	237,515	237,515	237,515
10357 STREET LIGHTING	348,350	307,975	297,331	239,848	239,848	239,848	239,848
10358 POST CLOSURE MAINTEN	25,311	35,523	30,735	39,800	39,800	39,800	39,800
10359 RESIDENTIAL TRANSFER	244,244	288,508	277,431	308,753	308,753	308,753	308,753
1035A FLEET MAINTENANCE	427,960	480,589	488,812	487,492	487,492	487,492	487,492
1035B VACATED SCHOOL STRUC	10,756	10,925	11,958	11,400	11,400	11,400	11,400
1035C UTILITIES	630,602	767,048	731,100	699,056	699,056	699,056	699,056
Total Cost Centers	$5,416,191	$6,003,099	$5,726,236	$5,864,087	$5,864,087	$5,864,087	$5,864,087
FINANCING PLAN							
FEMA REIMBURSEMENT	0	0	20,726	0	0	0	0
MUNICIPAL PROJECT GRANT	1,821,456	1,819,768	1,819,768	1,819,768	1,819,768	1,819,768	1,819,768
MISC STATE REVENUE	0	0	6,892	0	0	0	0
HIGHWAY ILLUMINATION	0	470	0	0	0	0	0
TOWN HIGHWAY AID	373,106	373,106	371,847	371,847	371,847	371,847	371,847
SNOW/ICE CONTROL SVCS	12,534	20,000	42,382	20,000	20,000	20,000	20,000
SALE OF FIXED ASSETS	0	0	28	0	0	0	0
MISC-UNCLASSIFIED	4,618	0	202	0	0	0	0
DISPOSAL FEES	213,917	209,558	230,000	164,402	164,402	164,402	164,402
LEASE FEES	155,232	157,978	164,020	164,020	164,020	164,020	164,020
GENERAL FUND	2,835,328	3,422,219	3,070,371	3,324,050	3,324,050	3,324,050	3,324,050
Total Financing Plan	$5,416,191	$6,003,099	$5,726,236	$5,864,087	$5,864,087	$5,864,087	$5,864,087

TOWN OF GROTON 1-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	2,673,186	3,056,792	2,879,268	3,052,880	3,052,880	3,052,880	3,052,880
5104 OVERTIME PAY	97,116	184,444	187,283	160,643	160,643	160,643	160,643
5105 LONGEVITY PAY	16,481	17,050	14,610	14,670	14,670	14,670	14,670
5109 SALARY ADJUSTMENTS	82,290	0	0	0	0	0	0
5111 PREMIUM PAY/OUT OF C	29,396	28,877	28,577	25,107	25,107	25,107	25,107
5112 SICK INCENTIVE	1,638	2,205	2,205	2,959	2,959	2,959	2,959
5116 WAGE CONTINUATION	1,739	0	0	0	0	0	0
5117 ALLOWANCES	7,546	11,694	11,694	9,297	9,297	9,297	9,297
5119 SALARY REIMBURSEMENT	0	(99,832)	(99,832)	(101,829)	(101,829)	(101,829)	(101,829)
5151 SOCIAL SECURITY	207,006	250,947	238,959	249,813	249,813	249,813	249,813
Total Personnel Services	$3,116,398	$3,452,177	$3,262,764	$3,413,540	$3,413,540	$3,413,540	$3,413,540
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	6,877	7,376	5,605	7,976	7,976	7,976	7,976
5210 PROFESS DEVELOP/TRAI	8,291	17,263	11,989	13,300	13,300	13,300	13,300
5220 UTILITIES/FUEL/MILEA	1,033,786	1,138,085	1,094,826	1,007,042	1,007,042	1,007,042	1,007,042
5230 PYMNTS/CONTRIBUTIONS	2,266	7,758	7,458	20,958	20,958	20,958	20,958
5260 REPAIRS & MAINT-FAC/	196,529	215,561	197,872	213,566	213,566	213,566	213,566
5261 SOFTWARE MAINT FEES	7,317	12,030	16,451	16,519	16,519	16,519	16,519
5281 OCCUPATIONAL HEALTH	57,656	85,432	77,151	84,012	84,012	84,012	84,012
5290 PROFESS/TECHNICAL SE	623,971	751,072	744,068	747,392	747,392	747,392	747,392
5300 MATERIALS & SUPPLIES	299,982	299,595	290,660	293,833	293,833	293,833	293,833
5400 EQUIP/MACHINRY& FURN	60,740	15,750	16,392	37,549	37,549	37,549	37,549
5410 COMPUTER EQUIPMENT	2,378	1,000	1,000	8,400	8,400	8,400	8,400
Total Operating Expenses	$2,299,793	$2,550,922	$2,463,472	$2,450,547	$2,450,547	$2,450,547	$2,450,547
GRAND TOTAL	$5,416,191	$6,003,099	$5,726,236	$5,864,087	$5,864,087	$5,864,087	$5,864,087

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

1-Jun-2021

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

	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
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	0.75	0.75	0.75	0.75	0.75
CIVIL ENGINEER	0.00	1.00	1.00	1.00	1.00	1.00
PROJECT MGMT SPECIALIST	2.00	2.00	2.00	2.00	2.00	2.00
ENGINEERING TECH II	1.00	1.00	1.00	1.00	1.00	1.00
INSPECTOR I	1.00	1.00	1.00	1.00	1.00	1.00
MATERIAL CONTROL SPEC	1.00	1.00	1.00	1.00	1.00	1.00
FINANCIAL 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	2.00	2.00	2.00	2.00	2.00	2.00
PUBLIC WORKS SUPER R&S	1.00	1.00	1.00	1.00	1.00	1.00
TRANSF STATION WORKING LD	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
EQUIPMENT OPERATOR	15.00	15.00	15.00	15.00	15.00	15.00
Total FTE Personnel	44.00	44.00	44.00	44.00	44.00	44.00
FTE SALARIES & WAGES						
DIRECTOR OF PUBLIC WORKS	89,315	89,315	91,102	91,102	91,102	91,102
SUPER TECHNICAL SERVICES	103,046	97,415	99,364	99,364	99,364	99,364
SUSTAINABILITY PROJ/MANAG	92,737	92,737	94,592	94,592	94,592	94,592
SUPERVISOR, ADMIN PW	76,089	32,114	79,162	79,162	79,162	79,162
CIVIL ENGINEER PE	156,936	62,837	65,429	65,429	65,429	65,429
CIVIL ENGINEER	0	61,050	72,675	72,675	72,675	72,675
PROJECT MGMT SPECIALIST	132,595	132,575	136,503	136,503	136,503	136,503
ENGINEERING TECH II	71,762	71,757	74,656	74,656	74,656	74,656
INSPECTOR I	64,018	34,389	64,722	64,722	64,722	64,722
MATERIAL CONTROL SPEC	64,845	64,853	66,150	66,150	66,150	66,150
FINANCIAL ASST I 35 HRS	46,710	46,712	48,599	48,599	48,599	48,599
FINANCIAL ASST II 40 HRS	64,845	64,853	66,150	66,150	66,150	66,150
OFFICE ASSISTANT II (35)	26,203	26,208	26,732	26,732	26,732	26,732
PUBLIC BLDG & FLEET SUPV	95,306	95,306	97,212	97,212	97,212	97,212
FOREMAN	147,583	140,361	150,960	150,960	150,960	150,960
PUBLIC WORKS SUPER R&S	91,604	91,604	93,436	93,436	93,436	93,436
TRANSF STATION WORKING LD	63,228	65,310	69,281	69,281	69,281	69,281
FLOOR LEADER	81,442	81,442	83,071	83,071	83,071	83,071
CHIEF EQUIPMENT MECHANIC	225,041	225,030	229,531	229,531	229,531	229,531
SKILLED BUILDING TECH	135,272	134,965	140,228	140,228	140,228	140,228
HEAVY EQUIP OPERATOR	205,112	197,522	198,073	198,073	198,073	198,073
MAINTENANCE WORKER	129,045	128,552	131,123	131,123	131,123	131,123
EQUIPMENT OPERATOR	894,057	842,356	874,128	874,128	874,128	874,128
Total FTE Salaries & Wages	$3,056,792	$2,879,266	$3,052,881	$3,052,881	$3,052,881	$3,052,881

SEWER OPERATING #2020

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

The overall decrease in this budget is $1,112,088 or 14.5%. Personnel Services are down $9,676 and operating expenses are down $1,102,412.

There are no changes to personnel proposed. Cost increase due to contractual salary and benefits are being offset by a reduction in the contribution to Other Post-Employment Benefits, resulting in a small overall decrease in personnel services.

The $1,102,412 reduction in the operating expense is primarily due to the reduction of CIP project funding. In FYE21, a CIP project was approved for $1.3 million for a major upgrade of the Goss Cove Pump Station. In FYE22 the CIP project request has been reduced by $1,000,000 as there are no major projects. This reduction in the operating expense will allow the sewer user fees to remain at their current levels and avoid the use of any fund balance.

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 2022
Sewer Operating Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/20	FYE 2021 Principal Payment	FYE 2021 Interest Payment	FYE 2022 Principal Payment	FYE 2022 Interest Payment
2029	2,710,000.00	12/13/2011	18	Fort Hill Homes (refunding)	1,505,000.00	190,000.00	44,362.50	185,000.00	39,912.50
2028	2,020,000.00	3/12/2013	16	Fort Hill Homes (refunding)	1,215,000.00	160,000.00	32,187.50	155,000.00	27,462.50
				Totals	2,720,000.00	350,000.00	76,550.00	340,000.00	67,375.00

Debt Service Payment FYE 2022 through FYE 2029
Fort Hill Homes Sewer Rehab

Function #20205-Sewer Operating			
FYE	**Principal**	**Interest**	**FYE Total**
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 2022 ADOPTED BUDGET

2-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Personnel Services	2,218,155	2,512,274	2,461,767	2,611,381	2,502,598	2,502,598	2,502,598
Operating Expenses	3,295,801	5,178,087	5,144,475	4,083,290	4,075,675	4,075,675	4,075,675
Total Appropriation	$5,513,956	$7,690,361	$7,606,242	$6,694,671	$6,578,273	$6,578,273	$6,578,273
COST CENTERS							
20200 LEADERSHIP/GEN SUPPT	851,989	1,107,851	1,733,698	1,797,208	1,680,810	1,680,810	1,680,810
20202 RENEWAL & REPLACEMEN	394,762	1,705,385	1,737,000	687,385	687,385	687,385	687,385
20203 WASTE WATER TREATMEN	2,318,153	2,588,853	2,290,023	2,339,897	2,339,897	2,339,897	2,339,897
20204 WASTE WATER COLLECTI	1,513,664	1,861,722	1,418,971	1,462,806	1,462,806	1,462,806	1,462,806
20205 DEBT SERVICE	435,388	426,550	426,550	407,375	407,375	407,375	407,375
Total Cost Centers	$5,513,956	$7,690,361	$7,606,242	$6,694,671	$6,578,273	$6,578,273	$6,578,273
FINANCING PLAN							
MIU PERMIT FEES	0	0	5,400	0	0		0
INTEREST INCOME	22,186	1,000	2,500	3,000	3,000	3,000	3,000
FEMA REIMBURSEMENT	0	0	3,736	0	0	0	0
MISC STATE REVENUE	0	0	1,245	0	0	0	0
MISC-UNCLASSIFIED	5,648	0	9,752	0	0	0	0
SEWER USE CHARGES	6,448,601	6,879,819	6,879,819	6,879,819	6,879,819	6,879,819	6,879,819
PAYMENTS FROM OTHER FUNDS	97,883	71,645	97,882	101,874	101,874	101,874	101,874
FUND BALANCE APPLIED	0	737,897	605,908	0	0	0	0
Total Financing Plan	$6,574,318	$7,690,361	$7,606,242	$6,984,693	$6,984,693	$6,984,693	$6,984,693

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

2-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	1,220,567	1,370,541	1,324,268	1,373,363	1,373,363	1,373,363	1,373,363
5102 PART TIME PERSONNEL	8,680	0	0	0	0	0	0
5104 OVERTIME PAY	136,773	155,708	154,876	158,833	158,833	158,833	158,833
5105 LONGEVITY PAY	5,545	4,980	4,980	5,070	5,070	5,070	5,070
5109 SALARY ADJUSTMENTS	31,570	0	0	0	0	0	0
5111 PREMIUM PAY/OUT OF C	12,194	8,802	8,530	15,898	15,898	15,898	15,898
5112 SICK INCENTIVE	918	1,586	1,763	1,763	1,763	1,763	1,763
5117 ALLOWANCES	1,530	3,100	2,740	3,100	3,100	3,100	3,100
5151 SOCIAL SECURITY	102,976	117,480	114,533	119,191	119,191	119,191	119,191
5152 RETIREMENT	163,988	185,719	185,719	217,086	217,086	217,086	217,086
5153 HEALTH INSURANCE	450,561	513,939	513,939	530,381	530,381	530,381	530,381
5155 WORKER'S COMP	43,940	44,099	44,099	39,389	39,389	39,389	39,389
5158 LIFE INSURANCE	1,364	1,364	1,364	1,415	1,415	1,415	1,415
5170 OTHER POSTEMPLOY BEN	37,549	104,956	104,956	145,892	37,109	37,109	37,109
Total Personnel Services	$2,218,155	$2,512,274	$2,461,767	$2,611,381	$2,502,598	$2,502,598	$2,502,598
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	1,477	1,625	1,700	1,625	1,625	1,625	1,625
5210 PROFESS DEVELOP/TRAI	1,904	19,310	12,080	19,360	19,360	19,360	19,360
5220 UTILITIES/FUEL/MILEA	699,053	778,541	755,891	744,194	744,194	744,194	744,194
5230 PYMNTS/CONTRIBUTIONS	436,905	528,191	506,643	467,802	460,187	460,187	460,187
5260 REPAIRS & MAINT-FAC/	94,345	308,050	298,747	308,147	308,147	308,147	308,147
5261 SOFTWARE MAINT FEES	19,044	18,682	20,286	19,040	19,040	19,040	19,040
5280 INSURANCE/RISK MGMT	64,171	66,068	66,068	71,354	71,354	71,354	71,354
5281 OCCUPATIONAL HEALTH	20,175	27,740	26,465	29,847	29,847	29,847	29,847
5290 PROFESS/TECHNICAL SE	702,676	778,595	808,469	810,192	810,192	810,192	810,192
5300 MATERIALS & SUPPLIES	336,672	454,062	421,900	454,062	454,062	454,062	454,062
5316 VEHICLE MAINT FEE	16,150	16,150	16,150	16,500	16,500	16,500	16,500
5317 VEHICLE FUEL	14,615	14,786	14,786	12,055	12,055	12,055	12,055
5318 COMPUTER REPLMNT FEE	1,770	1,740	1,740	1,740	1,740	1,740	1,740
5400 EQUIP/MACHINRY& FURN	60,636	242,997	237,000	242,997	242,997	242,997	242,997
5410 COMPUTER EQUIPMENT	1,747	2,000	4,000	2,000	2,000	2,000	2,000
5420 VEHICLES	51,073	18,000	51,000	0	0	0	0
5450 DEBT SERVICE	435,388	426,550	426,550	407,375	407,375	407,375	407,375
5460 RESERVE FUND/EQUIPME	338,000	1,475,000	1,475,000	475,000	475,000	475,000	475,000
Total Operating Expenses	$3,295,801	$5,178,087	$5,144,475	$4,083,290	$4,075,675	$4,075,675	$4,075,675
GRAND TOTAL	$5,513,956	$7,690,361	$7,606,242	$6,694,671	$6,578,273	$6,578,273	$6,578,273

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

2-Jun-2021

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

	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
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	1.00	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
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	4.00	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	1.00	1.00	1.00	1.00	1.00	1.00
Total FTE Personnel	19.00	19.00	19.00	19.00	19.00	19.00
FTE SALARIES & WAGES						
DIRECTOR OF PUBLIC WORKS	29,772	29,772	30,367	30,367	30,367	30,367
ASSIST DIR PUBLIC WORKS	90,000	92,082	100,588	100,588	100,588	100,588
CIVIL ENGINEER PE	20,945	20,946	21,810	21,810	21,810	21,810
PROCURE & LOGISTICS ASST	62,977	62,995	65,540	65,540	65,540	65,540
LABORATORY TECH	72,135	72,135	73,578	73,578	73,578	73,578
WPCF TECHNICIAN	71,269	71,930	74,836	74,836	74,836	74,836
OFFICE ASSISTANT II (35)	26,203	26,208	26,732	26,732	26,732	26,732
FACILITIES & MAINT SUPV	83,005	83,005	84,665	84,665	84,665	84,665
OPERATIONS SUPER WPCD	100,305	100,305	102,311	102,311	102,311	102,311
OPERATOR WPCD	285,742	270,062	275,016	275,016	275,016	275,016
MECHANIC WPCD	203,118	202,508	208,934	208,934	208,934	208,934
SHIFT OPERATOR	81,754	81,442	83,071	83,071	83,071	83,071
CHIEF MECHANIC	75,298	75,010	76,510	76,510	76,510	76,510
MAINTAINER	54,509	45,032	47,770	47,770	47,770	47,770
EQUIPMENT OPERATOR	58,462	49,585	50,704	50,704	50,704	50,704
MECH/OPERATOR TRAINEE	55,048	41,252	50,930	50,930	50,930	50,930
Total FTE Salaries & Wages	$1,370,541	$1,324,268	$1,373,363	$1,373,363	$1,373,363	$1,373,363

TOWN OF GROTON, CT
FYE 2022 Adopted Budget

SEWER OPERATING FUND REVENUES: #2020

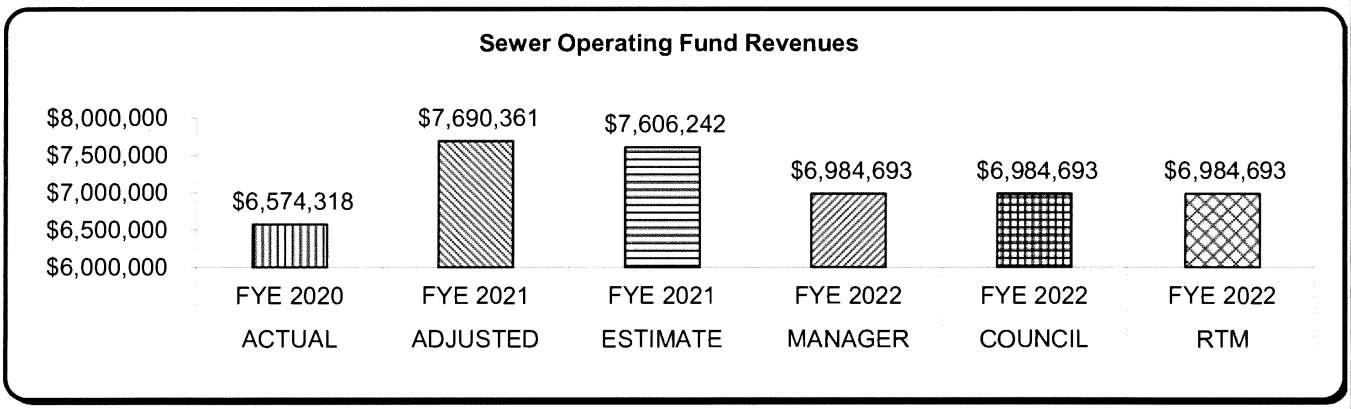
Interest Income - represents income earned on the short-term investment of funds not required for immediate expenses.

Sewer Use Charges - users of the sanitary sewer services are assessed a sewer use charge.
At their February 9, 2021 meeting, the Water Pollution Control Authority approved the expenditure side of the budget. With this proposed budget, the Authority does not anticipate changing the current sewer user fees, nor using any fund balance.

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.

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

		ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
4237	MIU Permit Fees	$ 0	$ 0	$ 5,400	$ 0	$ 0	$ 0
4412	Interest Income	$ 22,186	$ 1,000	$ 2,500	$ 3,000	$ 3,000	$ 3,000
4510	FEMA Reimbursement	$ 0	$ 0	$ 3,736	$ 0	$ 0	$ 0
4556	Misc State Revenue	$ 0	$ 0	$ 1,245	$ 0	$ 0	$ 0
4733	Misc. Unclassified	$ 5,648	$ 0	$ 9,752	$ 0	$ 0	$ 0
4735	Sewer Use Charges	$ 6,448,601	$ 6,879,819	$ 6,879,819	$ 6,879,819	$ 6,879,819	$ 6,879,819
4766	Payments from Other Funds	$ 97,883	$ 71,645	$ 97,882	$ 101,874	$ 101,874	$ 101,874
4999	Fund Balance Applied	$ 0	$ 737,897	$ 605,908	$ 0	$ 0	$ 0
	Total	$ 6,574,318	$ 7,690,361	$ 7,606,242	$ 6,984,693	$ 6,984,693	$ 6,984,693



Audit Fund Balance as of 6/30/2020	$ 3,539,684
Estimated Fund Balance as of 6/30/21	$ 2,933,776
Estimated Fund Balance as of 6/30/22	$ 3,340,196
Fund Balance as a % of 2022 Expenditures	50.78%

SOLID WASTE #2030

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

The overall decrease in this budget is $59,920 or 3.7%.

- Included in this year's budget is a pilot program to install a couple of solar trash can compactors in downtown Mystic. The abundance of visitors in downtown Mystic creates a fairly significant amount of trash. To solve this problem more cans have been added and pickup frequency has increased. In an effort to reduce the number of unsightly trash cans and reduce staff time, including overtime, the Department proposes the purchase and installation of solar powered trash can compactors (known by the tradename: "Big Belly"). The cost for this pilot program ($20,000) would be funded by a change in how SCRRRA awards the transportation subsidy that the Town receives.

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 Wheelabrator Waste-to-Energy Facility located in Lisbon, CT. SCRRRA has negotiated a new 10-year agreement with Wheelabrator and will continue to subsidize the tipping fee to maintain the $58/ton rate that has held steady for years.

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 with the Town.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

1-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Operating Expenses	1,499,934	1,627,537	1,585,537	1,567,617	1,567,617	1,567,617	1,567,617
Total Appropriation	$1,499,934	$1,627,537	$1,585,537	$1,567,617	$1,567,617	$1,567,617	$1,567,617
COST CENTERS							
20300 LEADERSHIP/GEN. SUPP	7,527	49,616	7,616	27,705	27,705	27,705	27,705
20302 RESIDENTIAL/GOV. MSW	1,492,407	1,577,921	1,577,921	1,539,912	1,539,912	1,539,912	1,539,912
Total Cost Centers	$1,499,934	$1,627,537	$1,585,537	$1,567,617	$1,567,617	$1,567,617	$1,567,617
FINANCING PLAN							
INTEREST INCOME	567	300	0	300	300	300	300
DISPOSAL FEES	1,405,729	1,514,804	1,367,426	1,577,921	1,577,921	1,577,921	1,577,921
COMMERCIAL COLLECTIONS	(348)	0	0	0	0	0	0
SCRRRA TRANS SUB/E-WASTE	14,319	0	0	0	0	0	0
FUND BALANCE APPLIED	79,667	112,433	218,111	0	0	0	0
Total Financing Plan	$1,499,934	$1,627,537	$1,585,537	$1,578,221	$1,578,221	$1,578,221	$1,578,221

TOWN OF GROTON 1-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
OPERATING EXPENSES							
5220 UTILITIES/FUEL/MILEA	1,492,407	1,577,921	1,577,921	1,539,912	1,539,912	1,539,912	1,539,912
5290 PROFESS/TECHNICAL SE	7,527	49,616	7,616	27,705	27,705	27,705	27,705
Total Operating Expenses	$1,499,934	$1,627,537	$1,585,537	$1,567,617	$1,567,617	$1,567,617	$1,567,617
GRAND TOTAL	$1,499,934	$1,627,537	$1,585,537	$1,567,617	$1,567,617	$1,567,617	$1,567,617

TOWN OF GROTON, CT
FYE 2022 Adopted Budget

SOLID WASTE FUND REVENUES: #2030

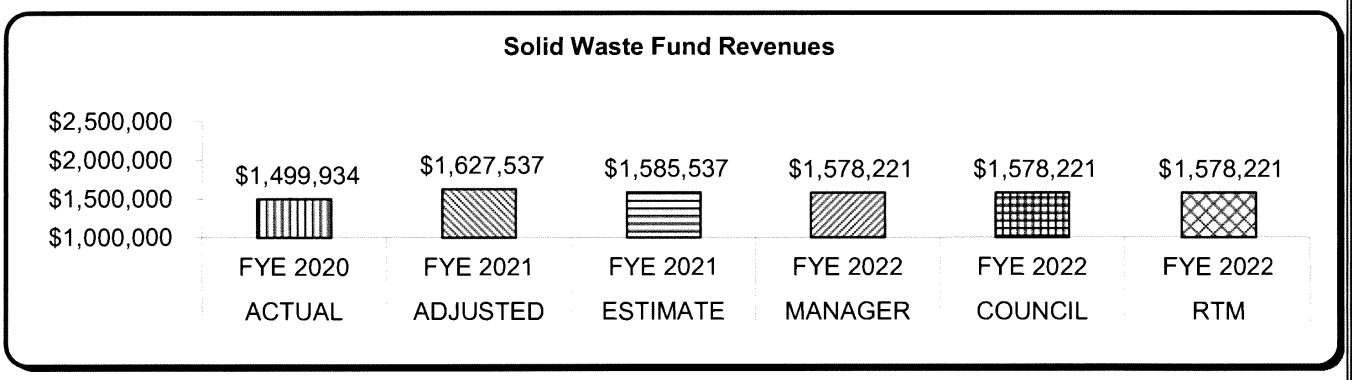
	FYE 2020	FYE 2021
SCRRRA Tipping Fee	$ 58.00/ton	$ 58.00/ton

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.

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.

		ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
4412	Interest Income	$ 567	$ 300	$ 0	$ 300	$ 300	$ 300
4740	Disposal Fees	$ 1,405,729	$ 1,514,804	$ 1,367,426	$ 1,577,921	$ 1,577,921	$ 1,577,921
4753	Commercial Collections	$ (348)	$ 0	$ 0	$ 0	$ 0	$ 0
4769	SCRRRA Trsp Subsidy/E-Waste	$ 14,319	$ 0	$ 0	$ 0	$ 0	$ 0
4999	Fund Balance Applied	$ 79,667	$ 112,433	$ 218,111	$ 0	$ 0	$ 0
	Total	$ 1,499,934	$ 1,627,537	$ 1,585,537	$ 1,578,221	$ 1,578,221	$ 1,578,221



Audit Fund Balance as of 6/30/2020	$ 202,548
Estimated Fund Balance as of 6/30/21	$ (15,563)
Estimated Fund Balance as of 6/30/22	$ (4,959)
Fund Balance as a % of 2022 Expenditures	-0.32%

Fleet #6040

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is $398,431 or 55.9%.

During the FYE 21 budget deliberations, the Town Council cut the requested vehicle replacement budget of $596,000 to $0. The RTM sustained this cut. The FYE 22 requested vehicle replacement cost is $433,000 above the adopted FYE 21 budget of $0. The overall increase is slightly less than the vehicle replacement cost due to reduced fuel costs

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. Some of the proposed vehicle replacement costs for FYE 22 are offset by equipment trade-ins at time of purchase.

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 2022 ADOPTED BUDGET

1-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Operating Expenses	891,858	712,286	712,286	1,381,717	1,110,717	1,110,717	1,110,717
Total Appropriation	$891,858	$712,286	$712,286	$1,381,717	$1,110,717	$1,110,717	$1,110,717
COST CENTERS							
60400 VEHICLE REPLACEMENT	303,717	0	0	704,000	433,000	433,000	433,000
60401 VEHICLE MAINTENANCE	384,152	411,650	411,650	480,575	480,575	480,575	480,575
60402 VEHICLE FUEL	203,989	300,636	300,636	197,142	197,142	197,142	197,142
Total Cost Centers	$891,858	$712,286	$712,286	$1,381,717	$1,110,717	$1,110,717	$1,110,717
FINANCING PLAN							
INTEREST INCOME	15,876	2,400	1,400	2,000	2,000	2,000	2,000
STATE GRANTS	48,800	0	0	0	0	0	0
SALE OF FIXED ASSETS	6,359	0	0	0	0	0	0
MISC-UNCLASSIFIED	0	0	8,800	0	0	0	0
PAYMENTS FROM OTHER FUNDS	1,451,618	666,011	666,011	1,393,773	1,122,773	1,122,773	1,122,773
FUND BALANCE APPLIED	0	43,875	36,075	0	0	0	0
Total Financing Plan	$1,522,653	$712,286	$712,286	$1,395,773	$1,124,773	$1,124,773	$1,124,773

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

1-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
OPERATING EXPENSES							
5220 UTILITIES/FUEL/MILEA	203,989	300,636	300,636	197,142	197,142	197,142	197,142
5230 PYMNTS/CONTRIBUTIONS	97,883	0	0	0	0	0	0
5260 REPAIRS & MAINT-FAC/	85,302	49,398	49,398	52,767	52,767	52,767	52,767
5300 MATERIALS & SUPPLIES	240	0	0	0	0	0	0
5310 VEHICLE OPER/MAINT	298,610	362,252	362,252	427,808	427,808	427,808	427,808
5420 VEHICLES	205,834	0	0	704,000	433,000	433,000	433,000
Total Operating Expenses	$891,858	$712,286	$712,286	$1,381,717	$1,110,717	$1,110,717	$1,110,717
GRAND TOTAL	$891,858	$712,286	$712,286	$1,381,717	$1,110,717	$1,110,717	$1,110,717

TOWN OF GROTON, CT
FYE 2022 Adopted Budget

FLEET FUND REVENUES: #6040

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

State Grants - represents a state grant towards the purchase of van for the Senior Center.

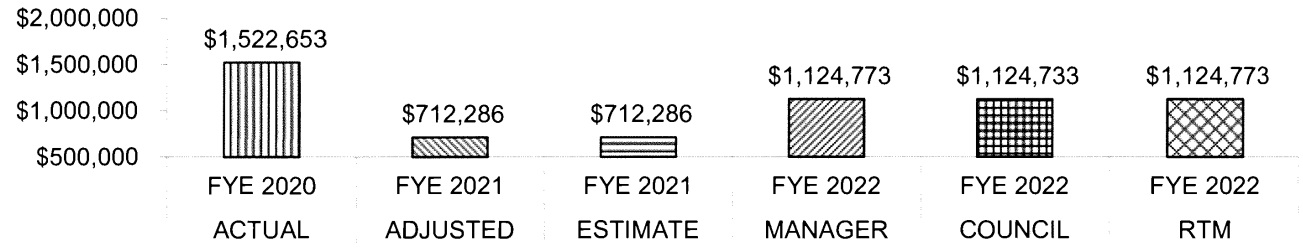
Sale of Fixed Assets – represents revenues generated from the sale of obsolete equipment.

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 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
4412	Interest Income	$ 15,876	$ 2,400	$ 1,400	$ 2,000	$ 2,000	$ 2,000
4507	State Grants	$ 48,800	$ 0	$ 0	$ 0	$ 0	$ 0
4731	Sale of Fixed Assets	$ 6,359	$ 0	$ 0	$ 0	$ 0	$ 0
4733	Misc. - Unclassified	$ 0	$ 0	$ 8,800	$ 0	$ 0	$ 0
4766	Payments from Other Funds	$ 1,451,618	$ 666,011	$ 666,011	$ 1,122,773	$ 1,122,733	$ 1,122,773
4999	Fund Balance Applied	$ 0	$ 43,875	$ 36,075	$ 0	$ 0	$ 0
	Total	$ 1,522,653	$ 712,286	$ 712,286	$ 1,124,773	$ 1,124,733	$ 1,124,773

Fleet Fund Revenues



Audit Fund Balance as of 6/30/2020	$ 1,301,014
Estimated Fund Balance as of 6/30/21	$ 1,264,939
Estimated Fund Balance as of 6/30/22	$ 1,278,995
Fund Balance as a % of 2022 Expenditures	115.15%

FYE 2022 FLEET FUND - Programmed Vehicle Replacement Schedule

				Adjusted Replacement Price	Department	YEAR	MAKE	MODEL	IN-SERVICE	Years in Service	Years Past Due
$4,095,325	$3,662,325	Vehicles not recommended for replacement		$150,000	PW R&S	1987	INTERNATIONAL	S2674	2006	15	-11
				$165,000	PW R&S	1987	JOHN DEERE	690D	1987	34	-10
				$25,000	Parks Maintenance	2004	TORO	325D	2004	17	-8
				$26,000	Recreation	2003	CHEVY	VENTURE	2003	18	-7
				$27,000	Social Services	2003	CHEVY	BLAZER	2003	18	-7
				$205,000	PW R&S 75-GRO	1993	INTERNATIONAL	4900	1994	27	-7
				$215,000	PW R&S	2006	SCHWARZE	A8000	2006	15	-6
				$26,206	PW Transfer Station	2005	FORD	F250	2004	17	-6
				$149,000	PW R&S	2002	STERLING	LT9500	2002	19	-4
				$32,000	Building Inspection	2010	FORD	ESCAPE	2010	11	-4
				$197,000	PW R&S 358-GRO	2003	STERLING	LT9501	2003	18	-4
				$41,478	Parks Maintenance	2003	FORD	F550	2003	18	-4
				$27,500	Police Detectives	2005	FORD	CR VIC	2006	15	-4
				$27,500	Police Detectives	2006	FORD	CR VIC	2006	15	-4
				$42,500	Police Patrol	2014	FORD	INTERCEPTOR	2014	7	-4
				$42,500	Police Patrol	2014	FORD	EXPLORER AWD	2014	7	-4
				$42,500	Police Patrol	2014	FORD	EXPLORER AWD	2014	7	-4
				$35,750	Police Patrol	2008	FORD	F-250	2008	13	-4
				$49,338	PW Public Bldgs	1993	FORD	F350	1993	28	-4
				$253,603	PW R&S	2003	STERLING	LT9500	2003	18	-4
				$82,781	PW Transfer Station	2003	INTERNATIONAL	9100 I	2003	18	-4
				$35,000	Building Inspection	2011	FORD	ESCAPE	2011	10	-3
				$31,800	PW Facilities	2007	FORD	F150	2007	14	-3
				$35,000	Library	2009	FORD	ESCAPE-HYBRID	2009	12	-3
				$25,000	OPDS - Planning	2009	FORD	ESCAPE	2009	12	-3
				$25,500	Parks Maintenance	2009	FORD	F-250	2009	12	-3
				$28,500	Parks Maintenance	2008	TORO	325D	2009	12	-3
				$28,500	Police Admin	2007	FORD	CR VIC	2007	14	-3
				$42,500	Police Patrol	2015	FORD	EXPLORER AWD	2015	6	-2
				$45,494	PW R&S	2005	INGERSOL	DD34HF	2004	17	-3
				$18,000	PW Transfer Station	2007	FORD	RANGER	2007	14	-3
				$35,000	Recreation	2009	FORD	ESCAPE-HYBRID	2009	12	-3
				$35,000	Senior Center	2009	FORD	ESCAPE-HYBRID	2009	12	-3
				$25,000	Admin-IT	2008	FORD	ESCAPE	2008	13	-2
				$25,000	Admin-IT	2008	FORD	ESCAPE	2008	13	-2
				$25,000	Econ Development	2008	FORD	ESCAPE	2008	13	-2
				$27,500	Finance	2010	TOYOTA	PRIUS	2010	11	-2
				$42,500	Parks Maintenance 147-GRO	1997	GMC	SIERRA	2012	9	-2
				$42,500	Parks Maintenance 48-GRO	1997	GMC	TC31003	2012	9	-2
				$47,000	Parks Maintenance	2010	FORD	F-350	2010	11	-2
				$28,800	Police Admin	2008	DODGE	CHARGER	2008	13	-2
				$28,800	Police Admin	2008	DODGE	CHARGER	2008	13	-2
				$28,800	Police Detectives	2008	DODGE	CHARGER	2008	13	-2
				$42,500	Police Patrol	2015	FORD	INTERCEPTOR	2016	5	-2
				$42,500	Police Patrol	2015	FORD	INTERCEPTOR	2016	5	-2
				$42,500	Police Patrol	2016	FORD	EXPLORER AWD	2016	5	-2
				$42,500	Police Patrol	2015	FORD	EXPLORER AWD	2016	5	-2
				$18,000	PW Engineering -3	2008	FORD	FOCUS	2008	13	-2
				$39,706	PW R&S	1995	FORD	F800	1995	26	-2
				$84,500	PW R&S	1997	CAT	CB-543C	2000	21	-2
				$258,271	PW Transfer Station	2000	CAT	M318	2000	21	-2
				$55,000	Police Patrol	2016	FORD	TAHOE	2016	5	-1
				$42,500	Police Patrol	2017	FORD	EXPLORER AWD	2017	4	-1
				$42,500	Police Patrol	2017	FORD	EXPLORER AWD	2017	4	-1
				$42,500	Police Patrol	2017	FORD	EXPLORER AWD	2017	4	-1
				$42,500	Police Patrol	2017	FORD	INTERCEPTOR	2017	4	-1
				$42,500	Police Patrol	2017	FORD	EXPLORER AWD	2017	4	-1
				$22,500	PW Engineering -3	2009	FORD	E-150	2009	12	-1
				$48,000	PW R&S	2006	FORD	E-350	2006	15	-1
				$185,000	PW R&S	2006	JOHN DEERE	444J	2006	15	-1
	$433,000	Vehicles Approved by the Town Council and RTM		$30,000	Parks Maintenance	2007	TORO	325D	2007	14	-4
				$207,000	PW Transfer Station - 359-GRO	2004	STERLING	LT9500	2004	17	-2
				$55,000	Parks Maintenance	2001	FORD	F550	2001	20	-5
				$48,000	PW R&S 148-GRO	2008	FORD	F-350	2008	13	-1
				$48,000	PW R&S 58-GRO	2008	FORD	F-350	2008	13	-1
				$45,000	PW R&S 255-GRO	2000	New Holland	Backhoe	2000	22	-2

PLANNING & DEVELOPMENT SERVICES #1046

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is $122,067 or 8.3%. Personnel Services are up $143,525 and operating expenses are down $21,458.

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 Economic Development Strategy and the market analysis;
- Implement the zoning regulatory changes;
- Develop a sustainability and resiliency strategy for the Town of Groton; and
- Focus on the key growth areas identified in the Great Blue Survey.

For FYE 2022 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 2022, 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, establish Tax Increment Financing Districts, implement the new Zoning Regulations, create guidelines for our Tax Abatement Program, and 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 ongoing in FYE 2022 include:

- Utilize the new Economic Development website;
- Create additional development process guidance materials to assist growing and new business development;
- Implement the signage and wayfinding program;
- Implement the Mystic coastal access signage plan;
- Continue to oversee and manage the $1,500,000 2019 Community Development Block Grant project for Mystic River Homes;
- Marketing, promotion of and ultimately the disposition of excess public property including the Mystic Education Center, Groton Heights, the Seely School, Pleasant Valley School, 517 and 529 Gold Star Highway, and Col. Ledyard School;
- Establish a new TIF District in conjunction with the Mystic Education Center development;
- Development of new marketing strategies and efforts to promote Groton;
- Develop an economic development outreach program outside of Connecticut and continue to develop and expand our social media presence to showcase Groton; and
- Work 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 in 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, plastics ordinance 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 2022 ADOPTED BUDGET

2-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Personnel Services	1,213,177	1,283,373	1,239,211	1,426,898	1,426,898	1,426,898	1,426,898
Operating Expenses	190,159	190,654	236,317	169,196	169,196	169,196	169,196
Total Appropriation	$1,403,336	$1,474,027	$1,475,528	$1,596,094	$1,596,094	$1,596,094	$1,596,094
COST CENTERS							
10460 LEADERSHIP/GEN SUPPT	318,938	342,213	347,648	445,342	445,342	445,342	445,342
10461 DEV & PLAN REVIEW	226,175	217,748	214,974	222,196	222,196	222,196	222,196
10462 INSPECTION SERVICES	303,619	385,686	329,264	371,413	371,413	371,413	371,413
10463 ENFORCEMENT	56,147	58,490	58,495	60,846	60,846	60,846	60,846
10464 COMMUNITY DEVELOPMEN	83,709	91,775	66,717	92,321	92,321	92,321	92,321
10465 ECON DEV/MARKETING	350,353	307,769	382,076	333,548	333,548	333,548	333,548
10466 LONG RANGE PLANNING	5,680	2,000	11,000	1,000	1,000	1,000	1,000
10468 LAND USE & DEV COM S	58,715	68,346	65,354	69,428	69,428	69,428	69,428
Total Cost Centers	$1,403,336	$1,474,027	$1,475,528	$1,596,094	$1,596,094	$1,596,094	$1,596,094
FINANCING PLAN							
BLDG AND RELATED PERMITS	531,733	525,000	435,000	525,000	525,000	525,000	525,000
BLDG PERMITS-EDUC FEE	7,505	750	650	750	750	750	750
STATE LAND USE-PLNG	78	100	100	100	100	100	100
PLANNING APPLICATION FEES	8,905	8,000	8,000	8,000	8,000	8,000	8,000
MAPS/COPIES/DOCUMENTS	512	500	500	500	500	500	500
COG-CLIMAT RESILIENCE MGR	0	0	0	24,894	24,894	24,894	24,894
GENERAL FUND	854,603	939,677	1,031,278	1,036,850	1,036,850	1,036,850	1,036,850
Total Financing Plan	$1,403,336	$1,474,027	$1,475,528	$1,596,094	$1,596,094	$1,596,094	$1,596,094

TOWN OF GROTON 2-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	1,107,000	1,172,660	1,139,008	1,309,650	1,309,650	1,309,650	1,309,650
5104 OVERTIME PAY	7,231	18,058	8,932	15,076	15,076	15,076	15,076
5105 LONGEVITY PAY	1,400	1,470	735	770	770	770	770
5109 SALARY ADJUSTMENTS	15,074	0	1,531	0	0	0	0
5116 WAGE CONTINUATION	0	0	1,065	0	0	0	0
5151 SOCIAL SECURITY	82,472	91,185	87,940	101,402	101,402	101,402	101,402
Total Personnel Services	$1,213,177	$1,283,373	$1,239,211	$1,426,898	$1,426,898	$1,426,898	$1,426,898
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	23,374	32,213	31,452	32,509	32,509	32,509	32,509
5210 PROFESS DEVELOP/TRAI	21,112	34,312	21,910	25,932	25,932	25,932	25,932
5220 UTILITIES/FUEL/MILEA	2,865	4,216	3,300	3,380	3,380	3,380	3,380
5260 REPAIRS & MAINT-FAC/	220	220	220	220	220	220	220
5261 SOFTWARE MAINT FEES	10,595	1,525	1,630	1,650	1,650	1,650	1,650
5281 OCCUPATIONAL HEALTH	512	1,375	1,050	1,225	1,225	1,225	1,225
5290 PROFESS/TECHNICAL SE	121,059	109,593	160,751	98,280	98,280	98,280	98,280
5300 MATERIALS & SUPPLIES	5,646	5,900	8,767	6,000	6,000	6,000	6,000
5400 EQUIP/MACHINRY& FURN	1,508	1,000	1,356	0	0	0	0
5410 COMPUTER EQUIPMENT	3,268	300	5,881	0	0	0	0
Total Operating Expenses	$190,159	$190,654	$236,317	$169,196	$169,196	$169,196	$169,196
GRAND TOTAL	$1,403,336	$1,474,027	$1,475,528	$1,596,094	$1,596,094	$1,596,094	$1,596,094

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

2-Jun-2021

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

	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
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
CLIMATE RESILIENCE PR MGR	0.00	0.00	1.00	1.00	1.00	1.00
INSPECTOR I -CONSTRUCTION	2.00	1.00	1.00	1.00	1.00	1.00
PLANNER I	1.00	1.00	0.00	0.00	0.00	0.00
PLANNER II - NEIGHBORHOOD	1.00	1.00	1.00	1.00	1.00	1.00
PLANNER II - LAND	1.00	1.00	2.00	2.00	2.00	2.00
CODE ENFORCEMNT PLANNER I	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
ECONOMIC DEVELOPMENT TECH	1.00	1.00	1.00	1.00	1.00	1.00
BUILDING PERMIT TECH	1.00	1.00	1.00	1.00	1.00	1.00
INSPECTOR II	0.00	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)	1.00	1.00	1.00	1.00	1.00	1.00
Total FTE Personnel	15.00	15.00	16.00	16.00	16.00	16.00
FTE SALARIES & WAGES						
DIR PLANNING & DEV	126,603	126,603	129,135	129,135	129,135	129,135
ASST DIR PLANNING & DEV	107,970	107,970	110,129	110,129	110,129	110,129
ECON & COM DEV MANAGER	105,852	105,852	107,969	107,969	107,969	107,969
MGR INSPECTION SERVICES	93,840	93,840	95,717	95,717	95,717	95,717
CLIMATE RESILIENCE PR MGR	0	0	92,500	92,500	92,500	92,500
INSPECTOR I -CONSTRUCTION	128,936	66,162	68,835	68,835	68,835	68,835
PLANNER I	69,748	72,538	0	0	0	0
PLANNER II - NEIGHBORHOOD	83,752	61,976	85,017	85,017	85,017	85,017
PLANNER II - LAND	83,752	83,752	159,797	159,797	159,797	159,797
CODE ENFORCEMNT PLANNER I	72,074	72,079	74,991	74,991	74,991	74,991
ECONOMIC DEVEL SPECIALIST	78,263	81,393	83,021	83,021	83,021	83,021
ECONOMIC DEVELOPMENT TECH	50,602	50,602	52,646	52,646	52,646	52,646
BUILDING PERMIT TECH	54,520	54,536	55,627	55,627	55,627	55,627
INSPECTOR II	0	45,027	74,459	74,459	74,459	74,459
EXECUTIVE ASSISTNT OPDS	69,213	69,213	70,598	70,598	70,598	70,598
OFFICE ASSISTANT II (35)	47,536	47,465	49,209	49,209	49,209	49,209
Total FTE Salaries & Wages	$1,172,660	$1,139,009	$1,309,649	$1,309,649	$1,309,649	$1,309,649

HUMAN SERVICES #1051

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is $7,368 or 1.3%. Personnel Services are up $7,128 and operating expenses are up $240.

- The staffing level in the department is 7 full time employees; a position of Youth Counselor II remains unfilled due to a current reduction in counseling and programs that is directly the result of the Covid-19 pandemic. (A major source of referrals to YFS is the Groton Public Schools and the current hybrid teaching model has eliminated the majority of school referrals.)
- All department programs and services are funded by donations, grants and trust funds. No financial assistance to clients is funded by the General Fund. The department receives on-going donations from individuals and community groups and provides financial assistance, food and other resources valued at more than $400,000 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 numerous regional social services programs and offers space at its Fort Hill Road location to agencies which might otherwise be difficult to access for local residents. Agencies such as Always Home, WIC and SNAP/food stamps have weekly office hours at the department's building. The department also offers State and regionally administered programs at its Groton location, making it easier for local residents to benefit from services such as 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/RSVP Veterans' Coffeehouse.

Cost Center 0 – Leadership & General Support

This includes the Director's membership in CT Local Administrators of Social Services (CLASS), 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

Human Services staff represent the Department at community events throughout the year, oversee the Groton Food Locker, coordinate 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

Department staff provides intervention and prevention services via Groton Youth and Family Services (GYFS) for children ages 5-18 who reside in Groton. Short-term (3 month duration) counseling is offered as well as case management for Juvenile Review Board cases and Student Support Referrals from Fitch High School. Staff offers programs that promote community awareness of child abuse prevention and increase participants' self-esteem, communication skills and ability to interact with others.

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

Department staff work with Groton 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 2022 ADOPTED BUDGET

1-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Personnel Services	552,893	576,590	538,809	583,718	583,718	583,718	583,718
Operating Expenses	3,928	4,951	5,191	5,191	5,191	5,191	5,191
Total Appropriation	$556,821	$581,541	$544,000	$588,909	$588,909	$588,909	$588,909
COST CENTERS							
10510 LEADERSHIP/GEN SUPPT	224,830	231,426	231,675	237,242	237,242	237,242	237,242
10511 CASE MGMT/FIN ASSIST	208,094	213,547	196,852	211,625	211,625	211,625	211,625
10514 CRISIS INTER/COUNSEL	110,898	120,651	104,830	123,625	123,625	123,625	123,625
10515 SUPPORT SERV/COM ED/	12,999	15,917	10,643	16,417	16,417	16,417	16,417
Total Cost Centers	$556,821	$581,541	$544,000	$588,909	$588,909	$588,909	$588,909
FINANCING PLAN							
MISC STATE REVENUE	0	0	155	0	0	0	0
YOUTH SERVICE BUREAU	27,699	27,699	27,699	27,888	27,888	27,888	27,888
MISC-UNCLASSIFIED	150	500	850	850	850	850	850
LEASE FEES	550	550	400	400	400	400	400
GENERAL FUND	528,422	552,792	514,896	559,771	559,771	559,771	559,771
Total Financing Plan	$556,821	$581,541	$544,000	$588,909	$588,909	$588,909	$588,909

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

1-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	512,960	533,796	490,977	540,347	540,347	540,347	540,347
5102 PART TIME PERSONNEL	0	0	2,204	0	0	0	0
5105 LONGEVITY PAY	1,750	1,820	1,820	1,890	1,890	1,890	1,890
5109 SALARY ADJUSTMENTS	207	0	5,518	0	0	0	0
5112 SICK INCENTIVE	222	0	0	0	0	0	0
5116 WAGE CONTINUATION	62	0	0	0	0	0	0
5151 SOCIAL SECURITY	37,692	40,974	38,290	41,481	41,481	41,481	41,481
Total Personnel Services	$552,893	$576,590	$538,809	$583,718	$583,718	$583,718	$583,718
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	1,988	2,352	2,552	2,552	2,552	2,552	2,552
5210 PROFESS DEVELOP/TRAI	179	130	80	80	80	80	80
5260 REPAIRS & MAINT-FAC/	809	809	559	559	559	559	559
5290 PROFESS/TECHNICAL SE	30	0	0	0	0	0	0
5300 MATERIALS & SUPPLIES	922	1,660	2,000	2,000	2,000	2,000	2,000
Total Operating Expenses	$3,928	$4,951	$5,191	$5,191	$5,191	$5,191	$5,191
GRAND TOTAL	$556,821	$581,541	$544,000	$588,909	$588,909	$588,909	$588,909

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

1-Jun-2021

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

	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
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	106,339	106,339	108,466	108,466	108,466	108,466
SOCIAL WORKER II	198,372	175,141	196,586	196,586	196,586	196,586
YFS COUNSELOR II	125,954	106,357	129,146	129,146	129,146	129,146
FINANCIAL ASST II 35 HRS	56,739	56,747	57,882	57,882	57,882	57,882
OFFICE ASSISTANT II (35)	46,392	46,393	48,268	48,268	48,268	48,268
Total FTE Salaries & Wages	$533,797	$490,977	$540,347	$540,347	$540,347	$540,347

HUMAN SERVICES ASSISTANCE FUND #7320

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

The overall budget is flat with no change in requested expenditures.

- The fund remains solvent.
- Financial assistance (rent assistance) to eligible families with children is provided @ a max of $400 annually per client household.
- The requested authorization of $10,000 will be utilized in its entirety to assist with partial rent payments to families with children residing in the Town of Groton.

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 2022 ADOPTED BUDGET

1-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Operating Expenses	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Appropriation	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000
COST CENTERS							
73202 FLORA PERKINS TRUST	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Cost Centers	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000
FINANCING PLAN							
INTEREST INCOME	651	120	65	50	50	50	50
DONATIONS	2,000	2,000	2,000	2,000	2,000	2,000	2,000
FUND BALANCE APPLIED	7,349	7,880	7,935	7,950	7,950	7,950	7,950
Total Financing Plan	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000

TOWN OF GROTON 1-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
OPERATING EXPENSES							
5617 RENTALS	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Operating Expenses	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000
GRAND TOTAL	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000

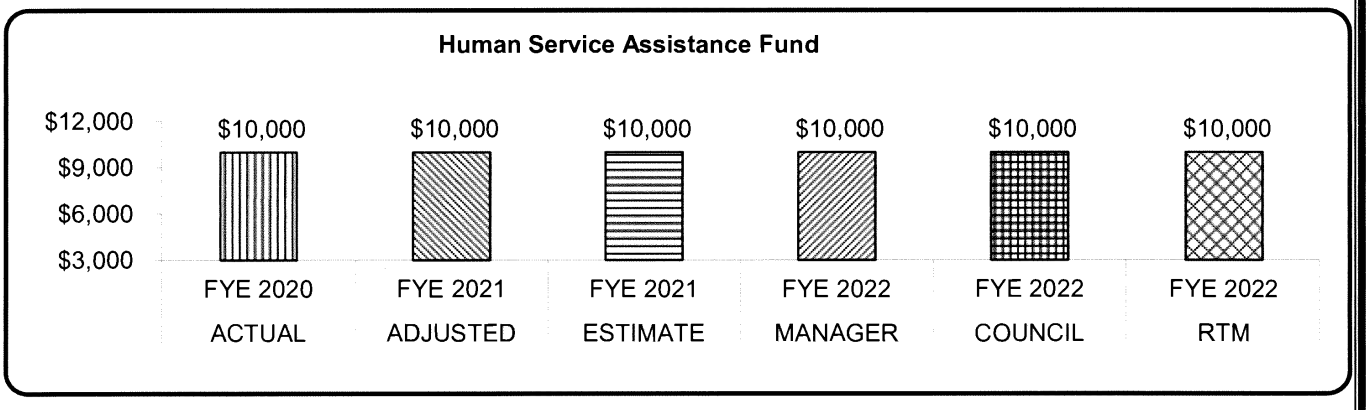
TOWN OF GROTON, CT
FYE 2022 Adopted Budget

HUMAN SERVICE ASSISTANCE FUND: #7320

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

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

		ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
4412	Interest Income	$ 651	$ 120	$ 65	$ 50	$ 50	$ 50
4750	Donations	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
4999	Fund Balance Applied	$ 7,349	$ 7,880	$ 7,935	$ 7,950	$ 7,950	$ 7,950
	Total	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000



Audit Fund Balance as of 6/30/2020	$ 38,039
Estimated Fund Balance as of 6/30/21	$ 30,104
Estimated Fund Balance as of 6/30/22	$ 22,154
Fund Balance as a % of 2022 Expenditures	221.54%

GROTON PUBLIC LIBRARY #1063

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

The overall decrease in this budget is $192 or 0%. Personnel Services are up $308 and operating expenses are down $500.

Goals

- Complete a three year strategic plan including new branding, values, and vision
- Continue building and developing technology upgrades: library website and self-check software
- Plan and implement new outreach, partner collaborations, and community services

Highlights

- Implemented services in relation to COVID-19: curbside pickup, virtual programming, all ages Grab & Go crafts program, book delivery service, StoryWalk outdoor installation
- Reinvented new library spaces, completed building upgrades (including tech infrastructure, expanded wireless, and new printing services), executed a full collection inventory, conducted Census 2020, celebrated 10 years of *teenscape* and *Take Your Child to Library Day*, accepted a national award for recognition of a GPL volunteer
- Expanded school collaboration – supported e-book services; initiated One Card, One Community program

Cost Center 0 – Leadership & General Support

- Oversee all aspects of library services, staffing, collections, facilities, public relations.
- Establish and implement library policies and departmental planning.
- Develop and manage the budget and library finances.

Cost Center 2 – Circulation & Technical Services

- Circulation services: Manages the day-to-day customer service business of lending and returning of library materials, billing, public relations, shelving materials, meeting room bookings, and processing reserves.
- Technical services: Conduct the "behind the scenes" activities to 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.

- Viewable on Comcast, TVC, Frontier, YouTube and the Town of Groton website.
- Provides Groton residents with vital town information through meeting coverage and programming.
- 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. Story times and playgroups, outreach services to our local schools, preschools, and daycares, non-profits, town departments, homebound and assisted living facilities.
- Professional research: local history & genealogy, job search & resume writing, reader services, information literacy to students and general public.
- Information services including technology literacy classes, one-on-one tech services, referrals, passports, proctoring, printing/faxing/photocopying, wireless printing, Wi-Fi, and volunteer opportunities.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

1-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Personnel Services	1,348,817	1,411,298	1,283,143	1,411,606	1,411,606	1,411,606	1,411,606
Operating Expenses	193,913	241,950	238,865	241,450	241,450	241,450	241,450
Total Appropriation	$1,542,730	$1,653,248	$1,522,008	$1,653,056	$1,653,056	$1,653,056	$1,653,056
COST CENTERS							
10630 LEADERSHIP/GEN SUPPT	211,582	320,920	313,824	319,958	319,958	319,958	319,958
10632 CIRCULATION/TECHNICA	423,988	368,944	339,655	371,194	371,194	371,194	371,194
10633 AV/VIDEO SVCS	132,976	160,667	142,042	174,083	174,083	174,083	174,083
10635 PUBLIC SERVICES	774,184	802,717	726,487	787,821	787,821	787,821	787,821
Total Cost Centers	$1,542,730	$1,653,248	$1,522,008	$1,653,056	$1,653,056	$1,653,056	$1,653,056
FINANCING PLAN							
MISC STATE REVENUE	0	0	117	0	0	0	0
LIBRARY FINES	10,297	10,500	525	5,250	5,250	5,250	5,250
LIBR LOST & DAMAGED	2,227	2,198	1,554	1,099	1,099	1,099	1,099
LIBRARY FEES	12,267	12,000	6,064	6,000	6,000	6,000	6,000
LIBRARY COPIER FEES	3,236	3,300	3,051	1,650	1,650	1,650	1,650
MISC-UNCLASSIFIED	5,180	8,000	630	4,000	4,000	4,000	4,000
GENERAL FUND	1,509,523	1,617,250	1,510,067	1,635,057	1,635,057	1,635,057	1,635,057
Total Financing Plan	$1,542,730	$1,653,248	$1,522,008	$1,653,056	$1,653,056	$1,653,056	$1,653,056

TOWN OF GROTON 1-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	1,069,475	1,084,607	1,076,474	1,105,699	1,105,699	1,105,699	1,105,699
5102 PART TIME PERSONNEL	122,237	217,782	105,300	196,776	196,776	196,776	196,776
5104 OVERTIME PAY	3,551	3,681	5,248	3,706	3,706	3,706	3,706
5105 LONGEVITY PAY	4,760	4,935	4,935	5,110	5,110	5,110	5,110
5109 SALARY ADJUSTMENTS	37,105	0	0	0	0	0	0
5110 REGULAR PART TIME	20,748	0	0	0	0	0	0
5151 SOCIAL SECURITY	90,941	100,293	91,186	100,315	100,315	100,315	100,315
Total Personnel Services	$1,348,817	$1,411,298	$1,283,143	$1,411,606	$1,411,606	$1,411,606	$1,411,606
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	3,175	6,750	6,000	6,250	6,250	6,250	6,250
5210 PROFESS DEVELOP/TRAI	2,576	3,350	2,850	3,350	3,350	3,350	3,350
5220 UTILITIES/FUEL/MILEA	121	300	0	300	300	300	300
5260 REPAIRS & MAINT-FAC/	949	3,000	1,500	3,000	3,000	3,000	3,000
5261 SOFTWARE MAINT FEES	9,496	42,350	42,350	42,350	42,350	42,350	42,350
5281 OCCUPATIONAL HEALTH	794	0	0	0	0	0	0
5290 PROFESS/TECHNICAL SE	22,166	23,800	23,765	17,800	17,800	17,800	17,800
5300 MATERIALS & SUPPLIES	154,043	162,400	162,400	168,400	168,400	168,400	168,400
5400 EQUIP/MACHINRY& FURN	358	0	0	0	0	0	0
5410 COMPUTER EQUIPMENT	235	0	0	0	0	0	0
Total Operating Expenses	$193,913	$241,950	$238,865	$241,450	$241,450	$241,450	$241,450
GRAND TOTAL	$1,542,730	$1,653,248	$1,522,008	$1,653,056	$1,653,056	$1,653,056	$1,653,056

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

1-Jun-2021

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

	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
FULL TIME EMPLOYEE (FTE) ANALYSIS						
DIR OF LIBRARY SERVICES	1.00	1.00	1.00	1.00	1.00	1.00
ASST. DIR OF LIBRARY SERV	1.00	1.00	1.00	1.00	1.00	1.00
LIBRARIAN II	4.00	4.00	4.00	4.00	4.00	4.00
LIBRARIAN I - CIRCULATION	1.00	1.00	1.00	1.00	1.00	1.00
LIBRARIAN I - PUBLIC SERV	4.00	4.00	4.00	4.00	4.00	4.00
MUNICIPAL VIDEO SPECIALST	1.00	1.00	1.00	1.00	1.00	1.00
LIBRARY ASSISTANT I	1.00	1.00	1.00	1.00	1.00	1.00
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	17.00	17.00	17.00	17.00	17.00	17.00
FTE SALARIES & WAGES						
DIR OF LIBRARY SERVICES	94,614	94,614	96,507	96,507	96,507	96,507
ASST. DIR OF LIBRARY SERV	86,101	87,458	89,207	89,207	89,207	89,207
LIBRARIAN II	279,191	279,166	284,749	284,749	284,749	284,749
LIBRARIAN I - CIRCULATION	61,807	61,809	63,221	63,221	63,221	63,221
LIBRARIAN I - PUBLIC SERV	230,652	230,810	240,081	240,081	240,081	240,081
MUNICIPAL VIDEO SPECIALST	77,375	77,374	78,921	78,921	78,921	78,921
LIBRARY ASSISTANT I	44,756	44,756	46,564	46,564	46,564	46,564
MUNICIPAL VIDEO TECH	48,561	45,889	47,743	47,743	47,743	47,743
FINANCIAL ASST II 35 HRS	56,739	49,766	51,777	51,777	51,777	51,777
OFFICE ASSISTANT II (35)	104,811	104,833	106,930	106,930	106,930	106,930
Total FTE Salaries & Wages	$1,084,608	$1,076,475	$1,105,699	$1,105,699	$1,105,699	$1,105,699

BorrowIT CT #3310

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

The overall budget is flat with no change in requested expenditures.

Goals

Should the library receive funding from the State of CT through the BorrowIt CT program, the Library will pursue a new, upgraded self-checkout software system. This system allows patrons to check out their own library materials at computer kiosks within the building. The self-checkout system is necessary as the current vendor will not support upgrades to Windows 10 and beyond.

Highlights

The Library used this funding this year to complete a critical technology upgrade necessary for the integrity of library's network and infrastructure. Some additions included enhanced security (firewall), increase in wireless bandwidth, installation of multiple wireless access points, including outside access in the courtyard and front entryway of the library building.

Cost Center 0 – BorrowIT CT

BorrowIT CT, formerly known as Connecticard, provides for the disbursement of state aid received by the Town through its participation in the BorrowIT CT program.

- BorrowIT CT allows residents of any town in the state to use their library cards to borrow materials from any participating library.
- Funds received can only be used for general library purposes.
- State funding for this program has declined in recent years and future funding continues to be uncertain.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

1-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Operating Expenses	17,531	25,000	25,000	25,000	25,000	25,000	25,000
Total Appropriation	$17,531	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
COST CENTERS							
33100 BORROWIT CT	17,531	25,000	25,000	25,000	25,000	25,000	25,000
Total Cost Centers	$17,531	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
FINANCING PLAN							
INTEREST INCOME	384	80	50	50	50	50	50
CONNECTICARD GRANT	25,002	0	23,184	25,000	25,000	25,000	25,000
FUND BALANCE APPLIED	0	24,920	1,766	0	0	0	0
Total Financing Plan	$25,386	$25,000	$25,000	$25,050	$25,050	$25,050	$25,050

TOWN OF GROTON 1-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
OPERATING EXPENSES							
5261 SOFTWARE MAINT FEES	17,531	25,000	25,000	25,000	25,000	25,000	25,000
Total Operating Expenses	$17,531	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
GRAND TOTAL	$17,531	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000

TOWN OF GROTON, CT
FYE 2022 Adopted Budget

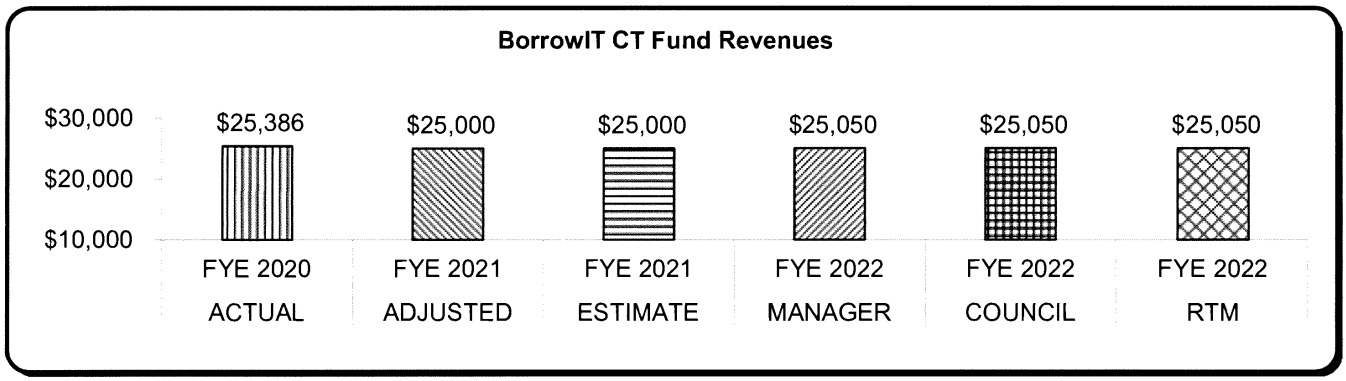
BorrowIT CT FUND REVENUES: #3310

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. It is unknown if this grant will be received in FYE 2022.

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 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
4412	Interest Income	$ 384	$ 80	$ 50	$ 50	$ 50	$ 50
4745	BorrowIT CT Grant	$ 25,002	$ 0	$ 23,184	$ 25,000	$ 25,000	$ 25,000
4999	Fund Balance Applied	$ 0	$ 24,920	$ 1,766	$ 0	$ 0	$ 0
	Total	$ 25,386	$ 25,000	$ 25,000	$ 25,050	$ 25,050	$ 25,050



Audit Fund Balance as of 6/30/2020	$ 53,724
Estimated Fund Balance as of 6/30/21	$ 51,958
Estimated Fund Balance as of 6/30/22	$ 52,008
Fund Balance as a % of 2022 Expenditures	208.03%

PARKS & RECREATION #1064

Final FYE 2022 Budget Result: During budget deliberations, the Town Council increased this function by $44,300 and the RTM sustained the action.

The overall increase in this budget is $116,203 or 7%. Personnel Services are up $63,134 and operating expenses are up $53,069.

Goals for this year

- Receive Agency Accreditation through National Recreation & Parks Association.
- Develop plans to meet recreational needs identified in the Community Needs Assessment.
- Expand native beach grass planting at Esker Point Beach further protecting the beach.
- Relocate recreation division staff into A-wing of community center.

Highlights

- Addressed food insecurity issues for residents 5-18 by providing after-school meal program at the Groton Community Center.
- Remains fully committed to increasing equitable outcomes for citizens by leading in diversity, equity and inclusion.
- Created Community First meals program to address food insecurity, raising over $20,000 and serving over 6,000 meals
- Adapted programming to meet Covid compliance, including virtual and outdoor programing and outdoor special events.

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. 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 2022 ADOPTED BUDGET

2-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Personnel Services	1,423,939	1,497,142	1,433,442	1,647,553	1,555,976	1,560,276	1,560,276
Operating Expenses	153,340	162,230	140,804	187,799	175,299	215,299	215,299
Total Appropriation	$1,577,279	$1,659,372	$1,574,246	$1,835,352	$1,731,275	$1,775,575	$1,775,575
COST CENTERS							
10640 LEADERSHIP/GEN SUPPT	243,423	251,520	244,909	182,551	182,551	182,551	182,551
10642 PROGRAMS & EVENTS	279,565	289,946	287,657	441,216	375,663	419,963	419,963
10644 SR FOOD CONCESSION	73,474	75,327	75,331	103,395	77,371	77,371	77,371
10645 SR TRANSPORTATION PR	147,741	167,665	114,182	174,801	174,801	174,801	174,801
10646 SR PROGRAMS & SERVIC	281,910	293,532	277,205	300,675	300,675	300,675	300,675
10648 PARKS MAINTENANCE	543,555	570,202	573,912	606,244	606,244	606,244	606,244
1064A COMMUNITY EVENTS	7,611	11,180	1,050	26,470	13,970	13,970	13,970
Total Cost Centers	$1,577,279	$1,659,372	$1,574,246	$1,835,352	$1,731,275	$1,775,575	$1,775,575
FINANCING PLAN							
FEMA REIMBURSEMENT	0	0	1,435	0	0	0	0
MISC STATE REVENUE	0	0	478	0	0	0	0
BOE-FHS/GRND MOWING	60,111	61,914	61,914	63,771	63,771	63,771	63,771
SENIOR CTR FEES	2,504	2,500	1,800	2,500	2,500	2,500	2,500
MISC-UNCLASSIFIED	0	0	18	0	0	0	0
LEASE FEES	3,935	0	0	0	0	0	0
GENERAL FUND	1,510,729	1,594,958	1,508,601	1,769,081	1,665,004	1,709,304	1,709,304
Total Financing Plan	$1,577,279	$1,659,372	$1,574,246	$1,835,352	$1,731,275	$1,775,575	$1,775,575

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

2-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	1,184,342	1,215,591	1,214,413	1,251,845	1,251,845	1,251,845	1,251,845
5102 PART TIME PERSONNEL	58,443	51,861	18,154	52,042	52,042	56,342	56,342
5103 SEASONAL PERSONNEL	27,130	45,888	45,888	51,744	51,744	51,744	51,744
5104 OVERTIME PAY	10,542	10,850	10,050	14,300	14,300	14,300	14,300
5105 LONGEVITY PAY	2,669	2,798	2,798	2,908	2,908	2,908	2,908
5109 SALARY ADJUSTMENTS	302	0	0	65,553	0	0	0
5110 REGULAR PART TIME	40,639	66,087	39,000	95,286	71,112	71,112	71,112
5111 PREMIUM PAY/OUT OF C	80	250	250	250	250	250	250
5117 ALLOWANCES	1,190	1,430	1,250	1,250	1,250	1,250	1,250
5151 SOCIAL SECURITY	98,602	102,387	101,639	112,375	110,525	110,525	110,525
Total Personnel Services	$1,423,939	$1,497,142	$1,433,442	$1,647,553	$1,555,976	$1,560,276	$1,560,276
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	2,838	4,290	2,280	3,402	3,402	3,402	3,402
5210 PROFESS DEVELOP/TRAI	7,264	12,000	5,705	10,455	10,455	10,455	10,455
5220 UTILITIES/FUEL/MILEA	4,298	8,140	7,460	7,460	7,460	7,460	7,460
5230 PYMNTS/CONTRIBUTIONS	0	0	0	0	0	40,000	40,000
5260 REPAIRS & MAINT-FAC/	376	2,110	1,605	2,105	2,105	2,105	2,105
5261 SOFTWARE MAINT FEES	4,971	4,845	5,195	5,374	5,374	5,374	5,374
5281 OCCUPATIONAL HEALTH	4,154	3,950	3,600	3,950	3,950	3,950	3,950
5290 PROFESS/TECHNICAL SE	54,847	42,775	32,899	55,753	43,253	43,253	43,253
5300 MATERIALS & SUPPLIES	59,635	68,730	66,580	72,750	72,750	72,750	72,750
5310 VEHICLE OPER/MAINT	12,837	11,400	12,000	12,600	12,600	12,600	12,600
5400 EQUIP/MACHINRY& FURN	2,020	3,990	3,480	13,950	13,950	13,950	13,950
5410 COMPUTER EQUIPMENT	100	0	0	0	0	0	0
Total Operating Expenses	$153,340	$162,230	$140,804	$187,799	$175,299	$215,299	$215,299
GRAND TOTAL	$1,577,279	$1,659,372	$1,574,246	$1,835,352	$1,731,275	$1,775,575	$1,775,575

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

2-Jun-2021

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

	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
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.	1.00	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
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
GROUNDSKEEPER	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	111,300	111,300	113,526	113,526	113,526	113,526
MGR GOLF COURSE & PARKS	22,753	22,753	23,208	23,208	23,208	23,208
MGR RECREATION SERVICES	86,885	86,885	88,623	88,623	88,623	88,623
SR CENTER SUPERVISOR	81,648	81,648	83,281	83,281	83,281	83,281
PROGRAM SUPER SR CENTER	122,418	122,423	127,369	127,369	127,369	127,369
PROGRAM SUPER REC	128,427	128,428	130,997	130,997	130,997	130,997
COMMUNITY OUTREACH COORD.	69,306	69,306	72,106	72,106	72,106	72,106
FOOD SERVICE SUPERVISOR	45,670	45,670	46,583	46,583	46,583	46,583
FINANCIAL ASST I 35 HRS	48,609	48,616	50,580	50,580	50,580	50,580
OFFICE ASSISTANT II (35)	148,348	147,699	153,666	153,666	153,666	153,666
PARKS LEADER	77,469	77,470	82,180	82,180	82,180	82,180
EQUIPMENT MECHANIC	70,793	70,793	72,209	72,209	72,209	72,209
GROUNDSKEEPER	63,368	63,126	64,389	64,389	64,389	64,389
MAINTAINER	138,598	138,296	143,128	143,128	143,128	143,128
Total FTE Salaries & Wages	$1,215,592	$1,214,413	$1,251,844	$1,251,844	$1,251,844	$1,251,844

Shennecossett Golf Course #2010

Final FYE 2022 Budget Result: During budget deliberations, the Town Council increased this function by $27,996 and the RTM sustained this action.

The overall increase in this budget is $49,554 or 3.9%. Personnel Services are down $9,201 and operating expenses are up $58,755.

Goals

- Expand Pollinator Project on the course to improve habitat for pollinators (native bees, butterflies, moths, and hummingbirds)
- Continue to expand membership among 21-35 age brackets, through social media and targeted ads.
- Host CT Senior Open
- Sustain season pass numbers and green fee rounds.

Highlights

- Recertified as an Audubon Cooperative Sanctuary
- Recognized by Links magazine as one of the Northeast American Dream Courses.
- Attained record numbers of rounds played while maintaining proper Covid protocol.

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 the golf course operation, including insurance, and credit card processing fees.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

1-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Personnel Services	774,826	882,064	850,004	908,647	872,863	872,863	872,863
Operating Expenses	361,327	384,534	376,945	415,293	415,293	443,289	443,289
Total Appropriation	$1,136,153	$1,266,598	$1,226,949	$1,323,940	$1,288,156	$1,316,152	$1,316,152
COST CENTERS							
20100 GROUNDS MAINTENANCE	721,454	867,097	607,089	700,011	700,011	700,011	700,011
20101 CUSTOMER SERVICE	288,450	318,317	275,334	278,461	278,461	278,461	278,461
20102 LEADERSHIP/GEN SUPPT	126,249	81,184	344,526	345,468	309,684	337,680	337,680
Total Cost Centers	$1,136,153	$1,266,598	$1,226,949	$1,323,940	$1,288,156	$1,316,152	$1,316,152
FINANCING PLAN							
FEMA REIMBURSEMENT	0	0	130	0	0		0
MISC STATE REVENUE	0	0	43	0	0		0
SEASON MEMBERSHIPS	307,450	286,221	369,950	338,795	338,795	338,795	338,795
GREENS FEES	723,290	676,519	794,564	802,207	802,207	802,207	802,207
CART RENTALS	189,487	211,010	231,631	217,631	217,631	217,631	217,631
LEASE FEES	37,800	38,200	38,200	38,800	38,800	38,800	38,800
FUND BALANCE APPLIED	0	54,648	0	0	0	0	0
Total Financing Plan	$1,258,027	$1,266,598	$1,434,518	$1,397,433	$1,397,433	$1,397,433	$1,397,433

TOWN OF GROTON 1-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	400,961	421,746	404,967	417,382	417,382	417,382	417,382
5102 PART TIME PERSONNEL	42,327	45,808	45,808	46,718	46,718	46,718	46,718
5103 SEASONAL PERSONNEL	29,377	46,265	36,693	51,792	51,792	51,792	51,792
5104 OVERTIME PAY	29,479	39,825	35,400	39,300	39,300	39,300	39,300
5105 LONGEVITY PAY	1,268	1,363	1,363	1,438	1,438	1,438	1,438
5109 SALARY ADJUSTMENTS	623	0	0	0	0	0	0
5111 PREMIUM PAY/OUT OF C	100	250	250	250	250	250	250
5117 ALLOWANCES	5,990	6,050	6,050	6,050	6,050	6,050	6,050
5151 SOCIAL SECURITY	37,107	43,045	41,761	43,064	43,064	43,064	43,064
5152 RETIREMENT	51,841	59,173	59,173	69,038	69,038	69,038	69,038
5153 HEALTH INSURANCE	148,211	169,059	169,059	172,202	172,202	172,202	172,202
5154 UNEMPLOYMENT COMPENS	287	0	0	0	0	0	0
5155 WORKER'S COMP	14,454	14,506	14,506	12,956	12,956	12,956	12,956
5158 LIFE INSURANCE	449	449	449	466	466	466	466
5170 OTHER POSTEMPLOY BEN	12,352	34,525	34,525	47,991	12,207	12,207	12,207
Total Personnel Services	$774,826	$882,064	$850,004	$908,647	$872,863	$872,863	$872,863
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	240	2,000	2,000	2,000	2,000	2,000	2,000
5210 PROFESS DEVELOP/TRAI	2,726	3,505	4,255	3,525	3,525	3,525	3,525
5220 UTILITIES/FUEL/MILEA	112,197	124,240	141,240	124,514	124,514	124,514	124,514
5230 PYMNTS/CONTRIBUTIONS	46,170	250	250	250	250	250	250
5260 REPAIRS & MAINT-FAC/	691	500	2,610	2,610	2,610	2,610	2,610
5261 SOFTWARE MAINT FEES	2,275	3,840	3,840	3,840	3,840	3,840	3,840
5280 INSURANCE/RISK MGMT	23,531	23,531	24,488	0	0	27,996	27,996
5281 OCCUPATIONAL HEALTH	1,451	2,500	2,800	2,800	2,800	2,800	2,800
5290 PROFESS/TECHNICAL SE	80,836	76,018	73,522	73,522	73,522	73,522	73,522
5300 MATERIALS & SUPPLIES	60,883	70,300	70,600	72,600	72,600	72,600	72,600
5310 VEHICLE OPER/MAINT	12,209	15,000	16,086	15,000	15,000	15,000	15,000
5316 VEHICLE MAINT FEE	1,750	1,750	1,750	1,750	1,750	1,750	1,750
5318 COMPUTER REPLMNT FEE	605	600	600	600	600	600	600
5400 EQUIP/MACHINRY& FURN	1,787	2,500	2,500	82,282	82,282	82,282	82,282
5410 COMPUTER EQUIPMENT	0	0	404	0	0	0	0
5420 VEHICLES	13,976	28,000	0	0	0	0	0
5460 RESERVE FUND/EQUIPME	0	30,000	30,000	30,000	30,000	30,000	30,000
Total Operating Expenses	$361,327	$384,534	$376,945	$415,293	$415,293	$443,289	$443,289
GRAND TOTAL	$1,136,153	$1,266,598	$1,226,949	$1,323,940	$1,288,156	$1,316,152	$1,316,152

TOWN OF GROTON 1-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

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

	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
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
GROUNDSKEEPER	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	68,260	68,260	69,625	69,625	69,625	69,625
GOLF PROFESSIONAL	75,427	75,427	76,935	76,935	76,935	76,935
EQUIPMENT MECHANIC	70,793	54,595	57,914	57,914	57,914	57,914
GROUNDSKEEPER	126,736	126,252	128,777	128,777	128,777	128,777
MAINTAINER	80,530	80,433	84,131	84,131	84,131	84,131
Total FTE Salaries & Wages	$421,746	$404,967	$417,383	$417,383	$417,383	$417,383

TOWN OF GROTON, CT
FYE 2022 Adopted Budget

GOLF COURSE FUND REVENUES: #2010

Revenues for FYE 2022 golf course operations reflect the 2021 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.

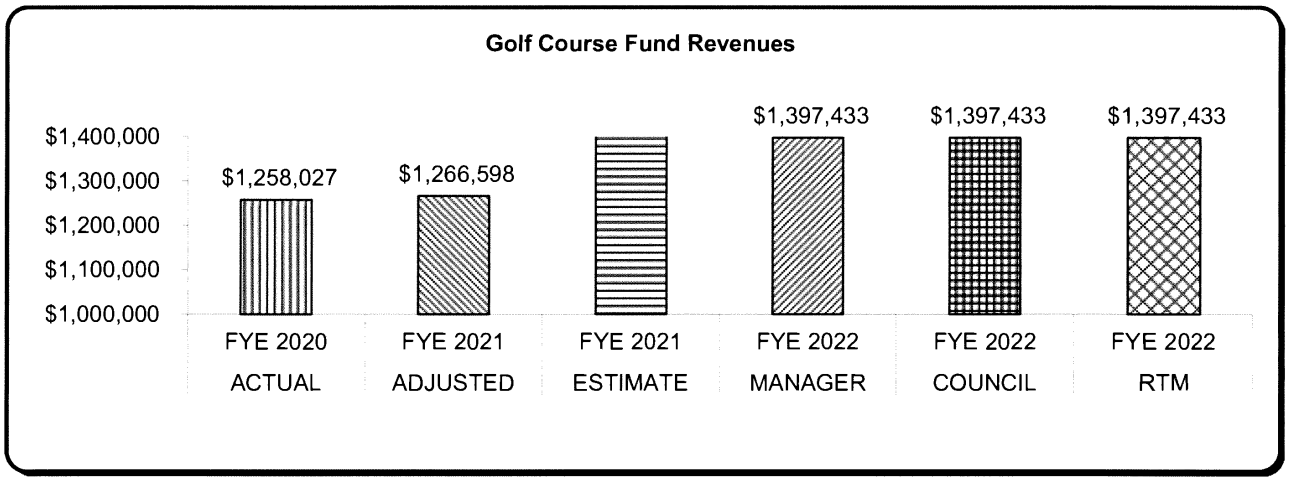
Greens Fees - represents the cost of one round of nine or eighteen holes of golf. The rates range from a $20 youth rate to a $52 rate for weekend non-resident eighteen holes. Additionally, there are Twilight and Winter rates of $21 - $33.

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.

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

		ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
4510	FEMA Reimbursement	$ 0	$ 0	$ 130	$ 0	$ 0	$ 0
4556	Misc State Revenue	$ 0	$ 0	$ 43	$ 0	$ 0	$ 0
4736	Season Memberships	$ 307,450	$ 286,221	$ 369,950	$ 338,795	$ 338,795	$ 338,795
4737	Greens Fees	$ 723,290	$ 676,519	$ 794,564	$ 802,207	$ 802,207	$ 802,207
4738	Cart Rentals	$ 189,487	$ 211,010	$ 231,631	$ 217,631	$ 217,631	$ 217,631
4741	Lease Fees	$ 37,800	$ 38,200	$ 38,200	$ 38,800	$ 38,800	$ 38,800
4766	Payments from Other Funds	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
4999	Fund Balance Applied	$ 0	$ 54,648	$ 0	$ 0	$ 0	$ 0
	Total	$ 1,258,027	$ 1,266,598	$ 1,434,518	$ 1,397,433	$ 1,397,433	$ 1,397,433



Audit Fund Balance as of 6/30/2020	$ 291,540
Estimated Fund Balance as of 6/30/21	$ 499,109
Estimated Fund Balance as of 6/30/22	$ 580,390
Fund Balance as a % of 2022 Expenditures	44.10%

REC & SENIOR ACTIVITIES #3240

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

The overall decrease in this budget is $56,800 or 4.3%. Personnel Services are down $25,261 and operating expenses are down $31,539.

Goals for this year

- Increase utilization of Groton Community Center to become an integral part of the community.
- Introduce mobile recreation program to reach underserved neighborhoods throughout the community.
- Implement strategies to bring new customers to the Senior Center including marketing and programming that targets groups that are underserved.
- Repurposing some spaces within the Senior Center to increase use.

Highlights

- Provides employment opportunities for young adults entering the job market.
- Provides drop-in programming to provide safe, structured activity for middle and high school students and to increase equitable outcomes for people with different financial means.
- Provide diverse programming to meet a variety of interests.

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. Programs are offered for people of all ages, interests and abilities.

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 2022 ADOPTED BUDGET

1-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Personnel Services	477,264	735,772	250,630	684,487	710,511	710,511	710,511
Operating Expenses	402,777	572,730	201,891	541,191	541,191	541,191	541,191
Total Appropriation	$880,041	$1,308,502	$452,521	$1,225,678	$1,251,702	$1,251,702	$1,251,702
COST CENTERS							
32401 RECREATION PROGRAMS	604,871	889,301	261,182	856,216	856,216	856,216	856,216
32405 SENIOR PROGRAMS	170,218	302,226	103,503	281,465	281,465	281,465	281,465
32406 SENIOR FOOD CONCESSI	104,952	116,975	87,836	87,997	114,021	114,021	114,021
Total Cost Centers	$880,041	$1,308,502	$452,521	$1,225,678	$1,251,702	$1,251,702	$1,251,702
FINANCING PLAN							
FEMA REIMBURSEMENT	0	0	2,317	0	0		0
MISC STATE REVENUE	0	0	1,485	0	0		0
SENIOR PROGRAMS	133,854	160,000	25,000	260,320	260,320	260,320	260,320
SR CTR FOOD CONCESSION	85,124	83,000	47,657	82,000	82,000	82,000	82,000
RECREATION PROGRAMS	423,927	825,000	225,000	798,714	798,714	798,714	798,714
MISC-UNCLASSIFIED	0	0	900	0	0	0	0
FUND BALANCE APPLIED	237,136	240,502	150,162	84,644	110,668	110,668	110,668
Total Financing Plan	$880,041	$1,308,502	$452,521	$1,225,678	$1,251,702	$1,251,702	$1,251,702

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

1-Jun-2021

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

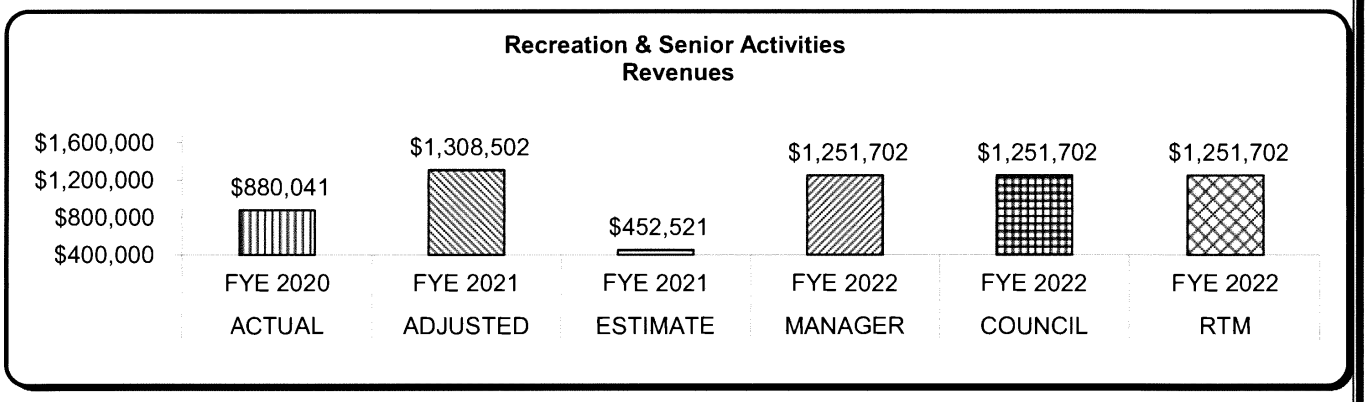
	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	28	0	0	0	0	0	0
5102 PART TIME PERSONNEL	290,201	430,777	128,629	413,337	413,337	413,337	413,337
5103 SEASONAL PERSONNEL	127,348	227,661	83,313	196,439	196,439	196,439	196,439
5104 OVERTIME PAY	667	500	150	500	500	500	500
5110 REGULAR PART TIME	24,149	23,700	23,700	24,679	48,853	48,853	48,853
5151 SOCIAL SECURITY	33,917	52,222	13,926	48,574	50,424	50,424	50,424
5152 RETIREMENT	954	912	912	958	958	958	958
Total Personnel Services	$477,264	$735,772	$250,630	$684,487	$710,511	$710,511	$710,511
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	15,111	23,678	7,126	20,900	20,900	20,900	20,900
5210 PROFESS DEVELOP/TRAI	1,229	5,230	2,650	4,810	4,810	4,810	4,810
5220 UTILITIES/FUEL/MILEA	550	0	0	0	0	0	0
5230 PYMNTS/CONTRIBUTIONS	1,227	0	0	0	0	0	0
5260 REPAIRS & MAINT-FAC/	4,753	6,380	1,650	8,760	8,760	8,760	8,760
5261 SOFTWARE MAINT FEES	11,105	9,260	9,260	9,491	9,491	9,491	9,491
5281 OCCUPATIONAL HEALTH	3,472	0	0	0	0	0	0
5290 PROFESS/TECHNICAL SE	210,709	367,357	107,905	339,165	339,165	339,165	339,165
5300 MATERIALS & SUPPLIES	129,075	149,250	69,000	149,500	149,500	149,500	149,500
5400 EQUIP/MACHINRY& FURN	24,658	11,575	4,300	8,565	8,565	8,565	8,565
5410 COMPUTER EQUIPMENT	888	0	0	0	0	0	0
Total Operating Expenses	$402,777	$572,730	$201,891	$541,191	$541,191	$541,191	$541,191
GRAND TOTAL	$880,041	$1,308,502	$452,521	$1,225,678	$1,251,702	$1,251,702	$1,251,702

TOWN OF GROTON, CT
FYE 2022 Adopted Budget

RECREATION & SENIOR ACTIVITIES REVENUES: #3240

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

		ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
4510	FEMA Reimbursement	$ 0	$ 0	$ 2,317	$ 0	$ 0	$ 0
4556	Misc State Revenue	$ 0	$ 0	$ 1,485	$ 0	$ 0	$ 0
4672B	Senior Programs	$ 133,854	$ 160,000	$ 25,000	$ 260,320	$ 260,320	$ 260,320
4672D	Senior Center Food Concession	$ 85,124	$ 83,000	$ 47,657	$ 82,000	$ 82,000	$ 82,000
4684B	Recreation Programs	$ 423,927	$ 825,000	$ 225,000	$ 798,714	$ 798,714	$ 798,714
4733	Misc-Unclassified	$ 0	$ 0	$ 900	$ 0	$ 0	$ 0
4999	Fund Balance Applied	$ 237,136	$ 240,502	$ 150,162	$ 110,668	$ 110,668	$ 110,668
	Total	$ 880,041	$ 1,308,502	$ 452,521	$ 1,251,702	$ 1,251,702	$ 1,251,702



Audit Fund Balance as of 6/30/2020	$ 149,282
Estimated Fund Balance as of 6/30/21	$ (880)
Estimated Fund Balance as of 6/30/22	$ (111,548)
Fund Balance as a % of 2022 Expenditures	-8.91%

CONTRIBUTIONS TO OTHER FUNDS #1073

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is $553,279 or 50%.

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 4 – TIF Fund

This is a contribution from the general fund to the Tax Increment Financing District Master Plan Fund (TIF) as required per the Tax Increment Financing Policy adopted by the Town Council on March 6, 2018 and amended on November 4, 2020 and the Downtown Groton TIF District Master Plan adopted by the Town Council on August 6, 2019 and the City & Town of Groton Joint TIF District Master Plan adopted by the City Council on September 3, 2019 and the Town Council on September 10, 2019.

Cost Center 6 – Fleet Vehicles

For FYE 2022 the department requested $878,575 for vehicle contributions and was reduced to $633,000 by the Town Manager.

In FYE 2021 $878,524 was requested which was reduced to $566,000 by the Town Manager. This amount was reduced further to $0 by the Town Council and the cut was sustained by the RTM.

In FYE 2020 $874,651 was requested for vehicle contributions which were 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 2022 ADOPTED BUDGET

1-Jun-2021

AREA OF SERVICE: CONTR. TO OTHER FUNDS
DEPARTMENT: CONTR. TO OTHER FUNDS
FUNCTION: CONTR. TO OTHER FUNDS 1073

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Operating Expenses	1,651,951	1,107,341	1,107,341	1,906,195	1,660,620	1,660,620	1,660,620
Total Appropriation	$1,651,951	$1,107,341	$1,107,341	$1,906,195	$1,660,620	$1,660,620	$1,660,620
COST CENTERS							
10731 REVALUATION FUND	240,000	410,000	410,000	300,000	300,000	300,000	300,000
10733 COMPUTER REPLACEMENT	78,091	64,015	64,015	64,515	64,515	64,515	64,515
10734 TIF FUND	0	0	0	3,638	3,638	3,638	3,638
10736 FLEET VEHICLES	706,280	0	0	878,575	633,000	633,000	633,000
10737 FLEET MAINTENANCE	387,600	393,750	393,750	462,325	462,325	462,325	462,325
10738 FLEET FUEL	239,980	239,576	239,576	197,142	197,142	197,142	197,142
Total Cost Centers	$1,651,951	$1,107,341	$1,107,341	$1,906,195	$1,660,620	$1,660,620	$1,660,620
FINANCING PLAN							
GENERAL FUND	1,651,951	1,107,341	1,107,341	1,906,195	1,660,620	1,660,620	1,660,620
Total Financing Plan	$1,651,951	$1,107,341	$1,107,341	$1,906,195	$1,660,620	$1,660,620	$1,660,620

TOWN OF GROTON 1-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

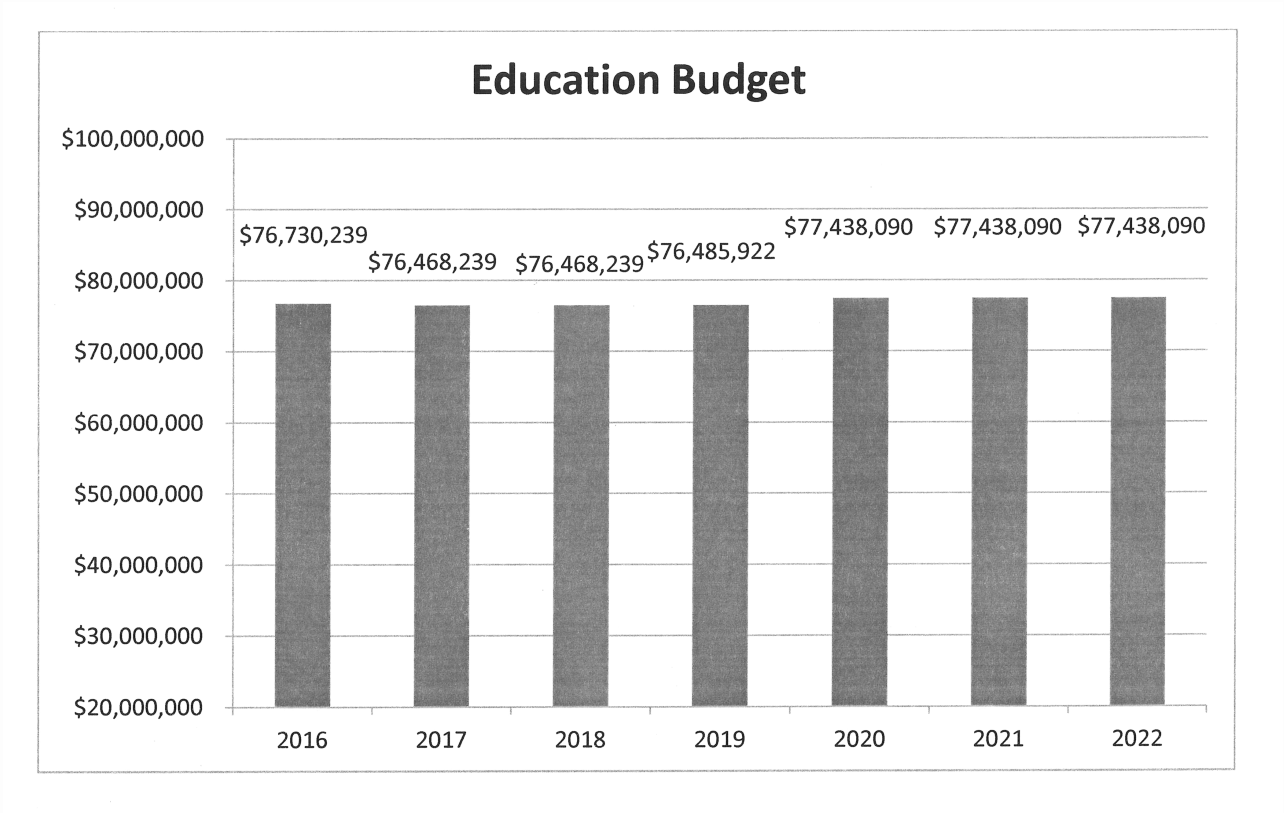
AREA OF SERVICE: CONTR. TO OTHER FUNDS
DEPARTMENT: CONTR. TO OTHER FUNDS
FUNCTION: CONTR. TO OTHER FUNDS 1073

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
OPERATING EXPENSES							
5230 PYMNTS/CONTRIBUTIONS	1,651,951	1,107,341	1,107,341	1,906,195	1,660,620	1,660,620	1,660,620
Total Operating Expenses	$1,651,951	$1,107,341	$1,107,341	$1,906,195	$1,660,620	$1,660,620	$1,660,620
GRAND TOTAL	$1,651,951	$1,107,341	$1,107,341	$1,906,195	$1,660,620	$1,660,620	$1,660,620

EDUCATION #1080

Final FYE 2022 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 2022 ADOPTED BUDGET

2-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Operating Expenses	77,341,082	77,438,090	77,438,090	77,438,090	77,438,090	77,438,090	77,438,090
Total Appropriation	$77,341,082	$77,438,090	$77,438,090	$77,438,090	$77,438,090	$77,438,090	$77,438,090
COST CENTERS							
10800 EDUCATION SERVICES	77,341,082	77,438,090	77,438,090	77,438,090	77,438,090	77,438,090	77,438,090
Total Cost Centers	$77,341,082	$77,438,090	$77,438,090	$77,438,090	$77,438,090	$77,438,090	$77,438,090
FINANCING PLAN							
FEDERAL FUNDS	114,447	192,100	62,023	189,100	189,100	189,100	192,100
EDUC COST SHARING	24,969,249	25,040,045	25,006,069	25,040,045	25,040,045	25,040,045	25,040,045
ADULT EDUCATION	113,451	116,960	116,960	113,451	113,451	113,451	113,451
SPECIAL EDUCATION	1,293,954	900,000	900,000	925,000	925,000	925,000	925,000
MAGNET SCHL TRANSPORTATIN	189,800	185,000	185,000	185,000	185,000	185,000	185,000
NON PUBLIC PUPIL SERVICE	26,246	26,246	18,783	26,246	26,246	26,246	26,246
PUPIL IMPACT AID	3,945,649	3,283,678	4,213,846	3,316,515	3,316,515	3,316,515	3,316,515
TUITION-FR OTHR TOWNS	78,044	64,000	5,000	64,000	64,000	64,000	20,000
OTHR SCHOOL RECEIPTS	26,124	25,000	25,073	25,000	25,000	25,000	16,000
MISC-UNCLASSIFIED	7,147	0	5,377	0	0	0	0
GENERAL FUND	46,576,971	47,605,061	46,899,959	47,553,733	47,553,733	47,553,733	47,603,733
Total Financing Plan	$77,341,082	$77,438,090	$77,438,090	$77,438,090	$77,438,090	$77,438,090	$77,438,090

TOWN OF GROTON 2-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
OPERATING EXPENSES							
5230 PYMNTS/CONTRIBUTIONS	77,341,082	77,438,090	77,438,090	77,438,090	77,438,090	77,438,090	77,438,090
Total Operating Expenses	$77,341,082	$77,438,090	$77,438,090	$77,438,090	$77,438,090	$77,438,090	$77,438,090
GRAND TOTAL	$77,341,082	$77,438,090	$77,438,090	$77,438,090	$77,438,090	$77,438,090	$77,438,090

Regional Agencies #1083

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

The overall budget is flat with no change in requested expenditures.

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 2022 ADOPTED BUDGET

2-Jun-2021

AREA OF SERVICE: OUTSIDE AGENCIES
DEPARTMENT: REGIONAL AGENCIES
FUNCTION: REGIONAL AGENCIES 1083

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Operating Expenses	134,238	136,499	136,499	136,499	136,499	136,499	136,499
Total Appropriation	$134,238	$136,499	$136,499	$136,499	$136,499	$136,499	$136,499
COST CENTERS							
10830 SE CT COG	16,349	16,349	16,349	16,349	16,349	16,349	16,349
10831 SECTER	14,040	14,041	14,041	14,041	14,041	14,041	14,041
10832 SEAT	90,416	92,676	92,676	92,676	92,676	92,676	92,676
10833 SE CT PROBATE COURT	13,433	13,433	13,433	13,433	13,433	13,433	13,433
Total Cost Centers	$134,238	$136,499	$136,499	$136,499	$136,499	$136,499	$136,499
FINANCING PLAN							
GENERAL FUND	134,238	136,499	136,499	136,499	136,499	136,499	136,499
Total Financing Plan	$134,238	$136,499	$136,499	$136,499	$136,499	$136,499	$136,499

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

2-Jun-2021

AREA OF SERVICE: OUTSIDE AGENCIES
DEPARTMENT: REGIONAL AGENCIES
FUNCTION: REGIONAL AGENCIES 1083

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
OPERATING EXPENSES							
5230 PYMNTS/CONTRIBUTIONS	134,238	136,499	136,499	136,499	136,499	136,499	136,499
Total Operating Expenses	$134,238	$136,499	$136,499	$136,499	$136,499	$136,499	$136,499
GRAND TOTAL	$134,238	$136,499	$136,499	$136,499	$136,499	$136,499	$136,499

HEALTH & SERVICE AGENCIES #1084

Final FYE 2022 Budget Result: During budget deliberations, the Town Council increased this function by $9,926 and the RTM sustained this action.

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.

Cost Center 5 – Service Agencies

Service/Outside Agency requests forwarded to the Town Manager. The summary table on the following page shows the final approved amounts.

Cost Center 7 – Marine Sewage Disposal

Marine sewage disposal pertains to expenses related to providing pump out boat service along our coastal waters.

Cost Center 8 – Mystic River Ambulance

Mystic River Ambulance has provided emergency medical services to the residents of Groton and Stonington since 1981.

Cost Center 9 – Mystic Noank Library

The Mystic & Noank Library is located in Mystic and serves the citizens of both Groton and Stonington.

Cost Center 9A – Bill Memorial Library

The Bill Memorial Library is located in the City of Groton.

TOWN OF GROTON 2-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

AREA OF SERVICE: OUTSIDE AGENCIES
DEPARTMENT: HEALTH & SERVICE AGENCIES
FUNCTION: HEALTH & SERVICE AGENCIES 1084

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Operating Expenses	1,340,059	1,711,602	1,711,602	1,864,350	1,854,424	1,864,350	1,864,350
Total Appropriation	$1,340,059	$1,711,602	$1,711,602	$1,864,350	$1,854,424	$1,864,350	$1,864,350
COST CENTERS							
10840 LEDGELIGHT HEALTH	287,983	285,160	285,160	291,729	291,729	291,729	291,729
10841 VNA (SCHOOL HEALTH)	722,064	1,081,278	1,081,278	1,132,493	1,132,493	1,132,493	1,132,493
10842 VNA (HEALTH PROMO)	29,556	32,708	32,708	33,375	33,375	33,375	33,375
10843 GROTON AMBULANCE	52,976	52,976	52,976	105,952	105,952	105,952	105,952
10845 SERVICE AGENCIES	62,500	74,500	74,500	85,821	75,895	85,821	85,821
10847 MARINE SEWAGE DISP.	19,980	19,980	19,980	19,980	19,980	19,980	19,980
10848 MYSTIC RIVER AMBULAN	25,000	25,000	25,000	50,000	50,000	50,000	50,000
10849 MYSTIC NOANK LIBRARY	115,000	115,000	115,000	115,000	115,000	115,000	115,000
10849A BILL MEMORIAL LIBRAR	25,000	25,000	25,000	30,000	30,000	30,000	30,000
Total Cost Centers	$1,340,059	$1,711,602	$1,711,602	$1,864,350	$1,854,424	$1,864,350	$1,864,350
FINANCING PLAN							
GENERAL FUND	1,340,059	1,711,602	1,711,602	1,864,350	1,854,424	1,864,350	1,864,350
Total Financing Plan	$1,340,059	$1,711,602	$1,711,602	$1,864,350	$1,854,424	$1,864,350	$1,864,350

TOWN OF GROTON 2-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

AREA OF SERVICE: OUTSIDE AGENCIES
DEPARTMENT: HEALTH & SERVICE AGENCIES
FUNCTION: HEALTH & SERVICE AGENCIES 1084

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
OPERATING EXPENSES							
5230 PYMNTS/CONTRIBUTIONS	1,340,059	1,711,602	1,711,602	1,864,350	1,854,424	1,864,350	1,864,350
Total Operating Expenses	$1,340,059	$1,711,602	$1,711,602	$1,864,350	$1,854,424	$1,864,350	$1,864,350
GRAND TOTAL	$1,340,059	$1,711,602	$1,711,602	$1,864,350	$1,854,424	$1,864,350	$1,864,350

SUMMARY OF OUTSIDE AGENCIES					
AGENCY	Adjusted FYE 2021	Requested FYE 2022	Town Manager FYE 2022	Town Council FYE 2022	RTM FYE 2022
New London Homeless Hospitality Center, Inc.	$ 7,125	$ 7,125	$ 7,125	$ 7,125	$ 7,125
SCADD	$ 3,705	$ 4,000	$ 4,000	$ 4,000	$ 4,000
Safe Futures, Inc.	$ 10,500	$ 9,600	$ 9,600	$ 9,600	$ 9,600
ARC of New London County Inc.	$ 1,000	$ 1,500	$ 1,500	$ 1,500	$ 1,500
Connecticut Legal Services	$ 7,260	$ 7,260	$ 7,260	$ 7,260	$ 7,260
UCFS Inc.,Behavioral Health Services	$ 1,000	$ 4,000	$ 1,500	$ 4,000	$ 4,000
Always Home, Inc.	$ 4,750	$ 4,750	$ 4,750	$ 4,750	$ 4,750
Sexual Assault Crisis Center of Eastern CT, Inc.	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
Meals on Wheels/TVCCA, Inc.	$ 23,660	$ 29,586	$ 24,160	$ 29,586	$ 29,586
Children First Groton (CFG)	$ 2,500	$ 5,000	$ 3,000	$ 5,000	$ 5,000
Thames River Heritage Park	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Southeastern CT Cultural Coalition	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
TOTAL - GRANTS	**$ 74,500**	**$ 85,821**	**$ 75,895**	**$ 85,821**	**$ 85,821**

CITY OF GROTON #1090

Final FYE 2022 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

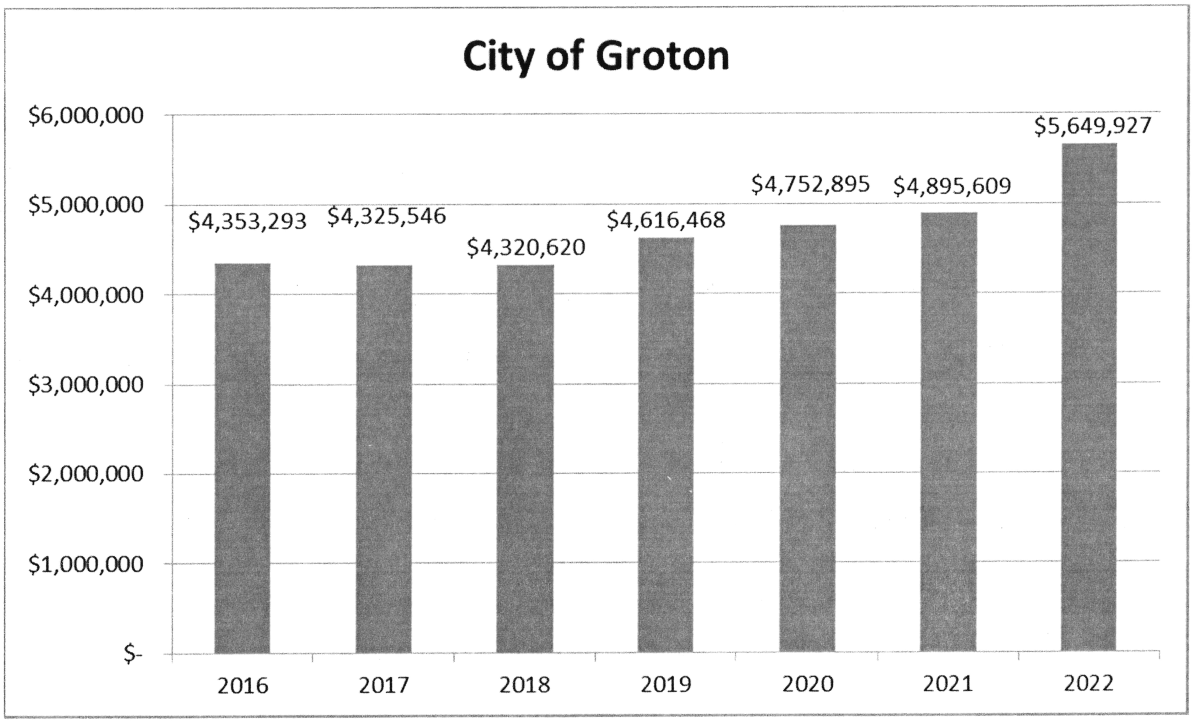
The City of Groton's budget request for Police represents an increase of $106,311 or 4.1% from their FYE 2021 appropriation.

Cost Center 1 – Highway Maintenance

Their request for Highway services has increased $669,161 or 30.6% from their FYE 2021 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 2022 ADOPTED BUDGET

2-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Operating Expenses	4,730,632	4,895,609	4,872,444	5,649,927	5,649,927	5,649,927	5,649,927
Total Appropriation	$4,730,632	$4,895,609	$4,872,444	$5,649,927	$5,649,927	$5,649,927	$5,649,927
COST CENTERS							
10900 POLICE	2,564,443	2,581,945	2,581,945	2,688,256	2,688,256	2,688,256	2,688,256
10901 HIGHWAY MAINTENANCE	2,065,469	2,189,946	2,189,946	2,859,107	2,859,107	2,859,107	2,859,107
10904 STREET LIGHTING	100,720	123,718	100,553	102,564	102,564	102,564	102,564
Total Cost Centers	$4,730,632	$4,895,609	$4,872,444	$5,649,927	$5,649,927	$5,649,927	$5,649,927
FINANCING PLAN							
GENERAL FUND	4,730,632	4,895,609	4,872,444	5,649,927	5,649,927	5,649,927	5,649,927
Total Financing Plan	$4,730,632	$4,895,609	$4,872,444	$5,649,927	$5,649,927	$5,649,927	$5,649,927

TOWN OF GROTON 2-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
OPERATING EXPENSES							
5220 UTILITIES/FUEL/MILEA	100,720	123,718	100,553	102,564	102,564	102,564	102,564
5230 PYMNTS/CONTRIBUTIONS	4,629,912	4,771,891	4,771,891	5,547,363	5,547,363	5,547,363	5,547,363
Total Operating Expenses	$4,730,632	$4,895,609	$4,872,444	$5,649,927	$5,649,927	$5,649,927	$5,649,927
GRAND TOTAL	$4,730,632	$4,895,609	$4,872,444	$5,649,927	$5,649,927	$5,649,927	$5,649,927

GROTON LONG POINT #1091

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

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

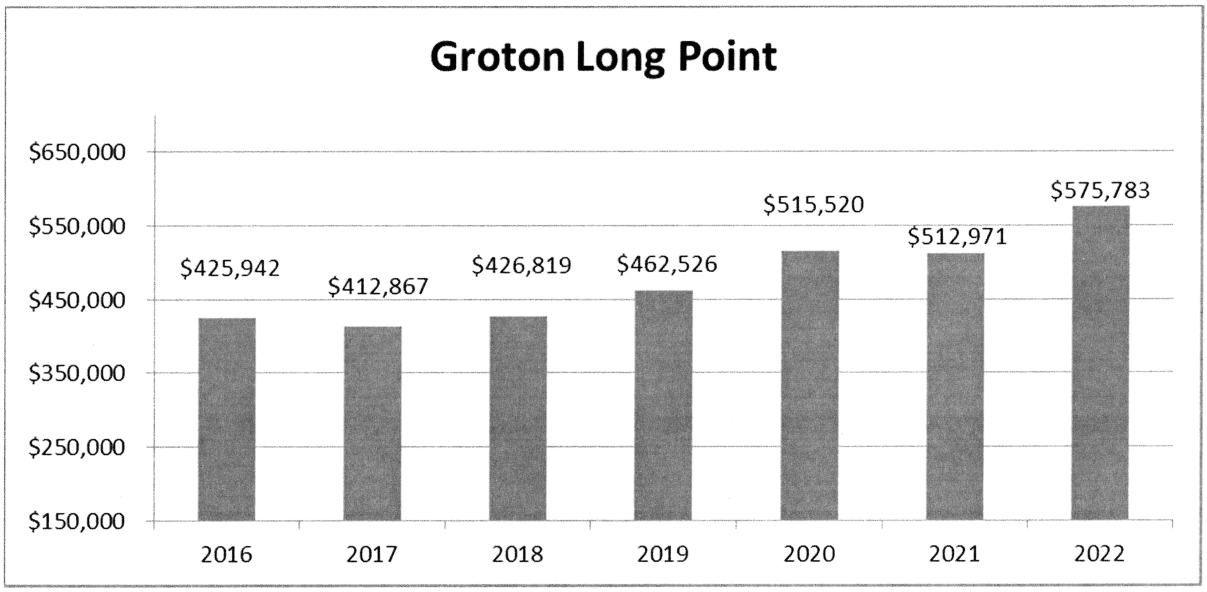
The Groton Long Point Police budget request of $331,000 represents an increase of $43,000 or 14.9% more than the FYE 2021 appropriation.

Cost Center 1 – Highway Maintenance

The Highway budget request of $230,000 is an increase of $19,499 or 9.3% more than the FYE 2021 appropriation.

Cost Center 2 – Street Lighting

The Town pays for Street Lighting expenses associated with Groton Long Point and the expenditures will be charged here.



TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

1-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Operating Expenses	512,366	512,971	512,316	575,783	575,783	575,783	575,783
Total Appropriation	$512,366	$512,971	$512,316	$575,783	$575,783	$575,783	$575,783
COST CENTERS							
10910 POLICE	288,000	288,000	288,000	331,000	331,000	331,000	331,000
10911 HIGHWAY MAINTENANCE	210,501	210,501	210,501	230,000	230,000	230,000	230,000
10912 STREET LIGHTING	13,865	14,470	13,815	14,783	14,783	14,783	14,783
Total Cost Centers	$512,366	$512,971	$512,316	$575,783	$575,783	$575,783	$575,783
FINANCING PLAN							
GENERAL FUND	512,366	512,971	512,316	575,783	575,783	575,783	575,783
Total Financing Plan	$512,366	$512,971	$512,316	$575,783	$575,783	$575,783	$575,783

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

1-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
OPERATING EXPENSES							
5220 UTILITIES/FUEL/MILEA	13,865	14,470	13,815	14,783	14,783	14,783	14,783
5230 PYMNTS/CONTRIBUTIONS	498,501	498,501	498,501	561,000	561,000	561,000	561,000
Total Operating Expenses	$512,366	$512,971	$512,316	$575,783	$575,783	$575,783	$575,783
GRAND TOTAL	$512,366	$512,971	$512,316	$575,783	$575,783	$575,783	$575,783

FIRE DISTRICTS PILOT #1092

Final FYE 2022 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 2022 the overall payment is the same as FYE 2021 $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 2022 the overall payment is the same as FYE 2021 $125,000.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

2-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
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 2022 ADOPTED BUDGET

2-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
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 2022 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 .33 mills for FYE 2022.

FYE 2022 Tax rate calculation is as follows:

- Amount to be raised by taxes $21,180
- Divided by the 10/1/20 Grand list $63,601,987
- Equals .00033
- Divided by 99.5% collection rate = .00033
- Multiplied by 1000 = mill rate .33

Fund Balance as of 6/30/2020	$1,779
Estimated Fund Balance as of 6/30/21	$1,339
Estimated Fund Balance as of 6/30/22	$1,339
Fund Balance as a % of 2022 Expenditures	6.32%

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

2-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Operating Expenses	21,102	21,180	21,180	21,180	21,180	21,180	21,180
Total Appropriation	$21,102	$21,180	$21,180	$21,180	$21,180	$21,180	$21,180
COST CENTERS							
20600 FIRE PROTECTION	21,102	21,180	21,180	21,180	21,180	21,180	21,180
Total Cost Centers	$21,102	$21,180	$21,180	$21,180	$21,180	$21,180	$21,180
FINANCING PLAN							
CURRENT TAXES	21,334	20,480	20,728	21,180	21,180	21,180	21,180
PRIOR YEAR TAXES	336	0	12	0	0	0	0
FUND BALANCE APPLIED	0	700	440	0	0	0	0
Total Financing Plan	$21,670	$21,180	$21,180	$21,180	$21,180	$21,180	$21,180

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

2-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
OPERATING EXPENSES							
5230 PYMNTS/CONTRIBUTIONS	1,082	1,160	1,160	1,160	1,160	1,160	1,160
5290 PROFESS/TECHNICAL SE	20,020	20,020	20,020	20,020	20,020	20,020	20,020
Total Operating Expenses	$21,102	$21,180	$21,180	$21,180	$21,180	$21,180	$21,180
GRAND TOTAL	$21,102	$21,180	$21,180	$21,180	$21,180	$21,180	$21,180

GROTON SEWER DISTRICT #4010

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

The overall decrease in this budget is $2,327 or .2%.

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 and bonds are expected to be issued for this project in FYE2021. The increase in debt service will require an increase in the mill rate. The principal source of revenue is the Sewer District tax.

The proposed mill rate is decreased to .37 mills for FYE 2022.

FYE 2022 Tax rate calculation is as follows:

- Amount to be raised by taxes $890,218
- Divided by the 10/1/20 Grand list $2,418,453,161
- Equals .000368
- Divided by 99.4% collection rate = .000370
- Multiplied by 1000 = mill rate .37

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 and estimated debt service for bonds to be issued in FYE 2022 for the $8,230,000 sewer project.

TOWN OF GROTON
FYE 2022
Sewer Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/20	FYE 2021 Principal Payment	FYE 2021 Interest Payment	FYE 2022 Principal Payment	FYE 2022 Interest Payment
2030	12,121,022.05	11/1/2009	20	Clean Water Funds	5,706,981.06	606,051.12	108,584.16	606,051.12	96,463.14
2030	114,143.22	11/1/2011	19	Clean Water Funds	59,438.18	6,312.12	1,130.90	6,312.12	1,004.66
2041	7,045,000.00	tbd	tbd	Sewer Fund (Pump Stations)	0.00	0.00	0.00	355,000.00	267,088.00
				Totals	5,766,419.24	612,363.24	109,715.06	967,363.24	364,555.80

Debt Service Payment FYE 2022 through FYE 2041

Function #40101-Sewer District			
FYE	**Principal**	**Interest**	**FYE Total**
2022	967,363.24	364,555.80	1,331,919.04
2023	967,363.24	346,170.53	1,313,533.77
2024	967,363.24	316,173.27	1,283,536.51
2025	967,363.24	286,176.00	1,253,539.24
2026	967,363.24	256,178.75	1,223,541.99
2027	967,363.24	226,181.48	1,193,544.72
2028	967,363.24	196,184.23	1,163,547.47
2029	967,363.24	166,186.96	1,133,550.20
2030	610,151.35	137,975.76	748,127.11
2031	350,000.00	122,500.00	472,500.00
2032	350,000.00	108,500.00	458,500.00
2033	350,000.00	94,500.00	444,500.00
2034	350,000.00	84,000.00	434,000.00
2035	350,000.00	73,500.00	423,500.00
2036	350,000.00	63,000.00	413,000.00
2037	350,000.00	52,500.00	402,500.00
2038	350,000.00	42,000.00	392,000.00
2039	350,000.00	31,500.00	381,500.00
2040	350,000.00	21,000.00	371,000.00
2041	350,000.00	10,500.00	360,500.00
			0.00

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

2-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Operating Expenses	791,376	1,398,745	926,891	1,396,418	1,396,418	1,396,418	1,396,418
Total Appropriation	$791,376	$1,398,745	$926,891	$1,396,418	$1,396,418	$1,396,418	$1,396,418
COST CENTERS							
40100 OPERATING EXPENSE	57,050	64,404	64,304	64,499	64,499	64,499	64,499
40101 DEBT SERVICE	734,326	1,334,341	862,587	1,331,919	1,331,919	1,331,919	1,331,919
Total Cost Centers	$791,376	$1,398,745	$926,891	$1,396,418	$1,396,418	$1,396,418	$1,396,418
FINANCING PLAN							
CURRENT TAXES	669,066	1,342,845	1,341,000	1,265,218	1,265,218	1,265,218	890,218
INTEREST & LIEN FEES	4,756	3,300	5,200	3,000	3,000	3,000	3,000
PRIOR YEAR TAXES	1,288	1,200	2,650	1,300	1,300	1,300	1,300
INTEREST INCOME	4,170	800	120	800	800	800	800
PILOT:ENTERPRISE ZONE	338	0	0	0	0	0	0
PILOT PAYMENT-OTHER	606	600	1,120	1,100	1,100	1,100	1,100
BOND PREMIUM	0	0	701,611	0	0		0
SEWER ASSESSMENTS	309	0	0	0	0	0	0
FUND BALANCE APPLIED	110,843	50,000	0	125,000	125,000	125,000	500,000
Total Financing Plan	$791,376	$1,398,745	$2,051,701	$1,396,418	$1,396,418	$1,396,418	$1,396,418

TOWN OF GROTON 2-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	6,531	9,890	9,890	9,940	9,940	9,940	9,940
5210 PROFESS DEVELOP/TRAI	728	925	825	945	945	945	945
5230 PYMNTS/CONTRIBUTIONS	47,782	51,256	51,256	51,256	51,256	51,256	51,256
5290 PROFESS/TECHNICAL SE	852	933	933	933	933	933	933
5300 MATERIALS & SUPPLIES	1,116	1,400	1,400	1,425	1,425	1,425	1,425
5400 EQUIP/MACHINRY& FURN	41	0	0	0	0	0	0
5450 DEBT SERVICE	734,326	1,334,341	862,587	1,331,919	1,331,919	1,331,919	1,331,919
Total Operating Expenses	$791,376	$1,398,745	$926,891	$1,396,418	$1,396,418	$1,396,418	$1,396,418
GRAND TOTAL	$791,376	$1,398,745	$926,891	$1,396,418	$1,396,418	$1,396,418	$1,396,418

TOWN OF GROTON, CT
FYE 2022 Adopted Budget

SEWER DISTRICT FUND REVENUES: #4010

Current Taxes - The current levy for FYE 2022 is based on all taxable property in the Town (excluding the political sub-division of the City) as of October 1, 2020, after adjustments by the Board of Assessment Appeals.
The amount to be raised by taxes is calculated by taking the proposed budget appropriations for FYE 2022 less estimated receipts from non-tax resources. The Grand List pertaining to the Sewer District increased 0.7% as of October 1, 2020. The proposed mill rate for FYE 2022 will be 0.37 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.

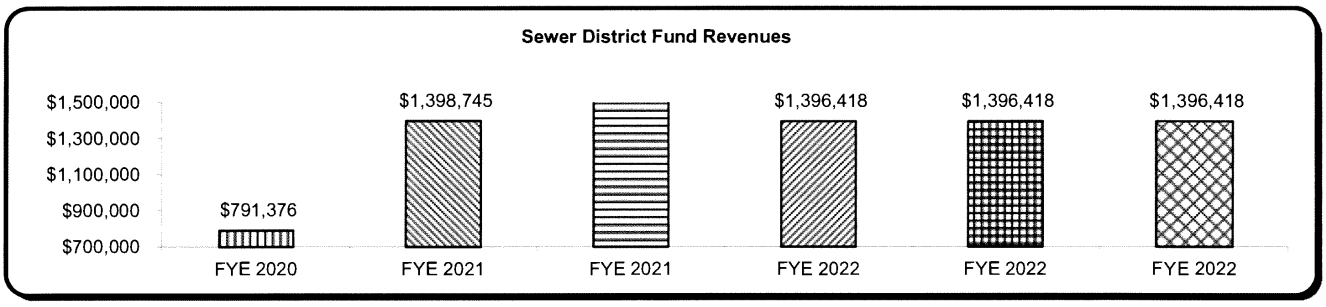
Interest Income - reflects the income earned from temporary investments made when funds in a given period exceed the immediate disbursement needs of the Fund.

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 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
4110	Current Taxes	$ 669,066	$ 1,342,845	$ 1,341,000	$ 1,265,218	$ 1,265,218	$ 890,218
4113	Interest & Lien Fees	$ 4,756	$ 3,300	$ 5,200	$ 3,000	$ 3,000	$ 3,000
4114	Prior Year Taxes	$ 1,288	$ 1,200	$ 2,650	$ 1,300	$ 1,300	$ 1,300
4412	Interest Income	$ 4,170	$ 800	$ 120	$ 800	$ 800	$ 800
4551	PILOT: Enterprise Zone	$ 338	$ 0	$ 0	$ 0	$ 0	$ 0
4717	PILOT Payments - Other	$ 606	$ 600	$ 1,120	$ 1,100	$ 1,100	$ 1,100
4739	Bond Premium	$ 0	$ 0	$ 701,611	$ 0	$ 0	$ 0
4747	Sewer Assessments	$ 309	$ 0	$ 0	$ 0	$ 0	$ 0
4999	Fund Balance Applied	$ 110,843	$ 50,000	$ 0	$ 125,000	$ 125,000	$ 500,000
	Total	$ 791,376	$ 1,398,745	$ 2,051,701	$ 1,396,418	$ 1,396,418	$ 1,396,418



Audit Fund Balance as of 6/30/2020	$ 149,436
Estimated Fund Balance as of 6/30/21	$ 1,274,246
Estimated Fund Balance as of 6/30/22	$ 774,246
Fund Balance as a % of 2022 Expenditures	55.45%

CAPITAL RESERVES/CONTRIBUTIONS #1075

Final FYE 2022 Budget Result: During budget deliberations, the Town Council reduced this function $651,000 and the RTM reduced this function by an additional $90,000.

The overall increase in this budget is $3,075,000 or 574.8%.

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 2020)
Proposed Budget	$ 137,644,367	
50% of General Fund	$ 68,822,184	
Total Fund Balance	---------->	$4,499,266
12% of General Fund	$ 16,517,324	
Unappropriated Fund Balance	---------->	$1,690,534

Cost Center 0 – Capital Reserve Fund

This represents the contribution amount to fund proposed capital projects.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

2-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Operating Expenses	1,621,000	535,000	535,000	4,351,000	4,351,000	3,700,000	3,610,000
Total Appropriation	$1,621,000	$535,000	$535,000	$4,351,000	$4,351,000	$3,700,000	$3,610,000
COST CENTERS							
10750 CAPITAL RESERVE FUND	1,621,000	535,000	535,000	4,351,000	4,351,000	3,700,000	3,610,000
Total Cost Centers	$1,621,000	$535,000	$535,000	$4,351,000	$4,351,000	$3,700,000	$3,610,000
FINANCING PLAN							
GENERAL FUND	1,621,000	535,000	535,000	4,351,000	4,351,000	3,700,000	3,610,000
Total Financing Plan	$1,621,000	$535,000	$535,000	$4,351,000	$4,351,000	$3,700,000	$3,610,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

2-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
OPERATING EXPENSES							
5230 PYMNTS/CONTRIBUTIONS	1,621,000	535,000	535,000	4,351,000	4,351,000	3,700,000	3,610,000
Total Operating Expenses	$1,621,000	$535,000	$535,000	$4,351,000	$4,351,000	$3,700,000	$3,610,000
GRAND TOTAL	$1,621,000	$535,000	$535,000	$4,351,000	$4,351,000	$3,700,000	$3,610,000

CAPITAL RESERVE #5010

Final FYE 2022 Budget Result: During budget deliberations, the Town Council reduced this function $651,000 and the RTM reduced an additional $90,000.

The overall increase in this budget is $1,562,500 or 61.9%.

This function includes funds to be appropriated for capital improvements.

Payments From Other Funds – represents the contribution from:

General Fund (#10750)	$ 3,610,000
Sewer Operating (#2020)	$ 475,000
	$ 4,085,000

The Estimated Fund Balance for FYE 2021 is $1,987,155 and represents an unexpended appropriation from the Sewer Operating fund of $737,729 and the General Fund of $1,249,426.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

2-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Operating Expenses	2,725,500	2,522,500	2,522,500	4,826,000	4,826,000	4,175,000	4,085,000
Total Appropriation	$2,725,500	$2,522,500	$2,522,500	$4,826,000	$4,826,000	$4,175,000	$4,085,000
COST CENTERS							
501010 FYE 2022 CIP	2,725,500	2,522,500	2,522,500	4,826,000	4,826,000	4,175,000	4,085,000
Total Cost Centers	$2,725,500	$2,522,500	$2,522,500	$4,826,000	$4,826,000	$4,175,000	$4,085,000
FINANCING PLAN							
INTEREST INCOME	32,253	6,000	8,000	5,000	5,000	5,000	5,000
INTEREST INCOME-WPCF	22,389	4,000	8,000	5,000	5,000	5,000	5,000
STATE GRANTS	70,321	0	0	0	0	0	0
MISC STATE REVENUE	0	0	53,392	0	0	0	0
RECORDING INSTRUMENTS	10,102	8,000	10,000	9,500	9,500	9,500	9,500
MISC-UNCLASSIFIED	1,000	0	0	0	0	0	0
WATER ASSESSMENTS	586	0	0	0	0	0	0
PAYMENTS FROM OTHER FUNDS	1,989,000	2,010,000	2,010,000	4,826,000	4,826,000	4,175,000	4,085,000
FUND BALANCE APPLIED	599,849	494,500	433,108	0	0	0	0
Total Financing Plan	$2,725,500	$2,522,500	$2,522,500	$4,845,500	$4,845,500	$4,194,500	$4,104,500

TOWN OF GROTON 2-Jun-2021
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
OPERATING EXPENSES							
5460 RESERVE FUND/EQUIPME	2,725,500	2,522,500	2,522,500	4,826,000	4,826,000	4,175,000	4,085,000
Total Operating Expenses	$2,725,500	$2,522,500	$2,522,500	$4,826,000	$4,826,000	$4,175,000	$4,085,000
GRAND TOTAL	$2,725,500	$2,522,500	$2,522,500	$4,826,000	$4,826,000	$4,175,000	$4,085,000

TOWN OF GROTON, CT
FYE 2022 Adopted Budget

CAPITAL RESERVE FUND REVENUES: #5010

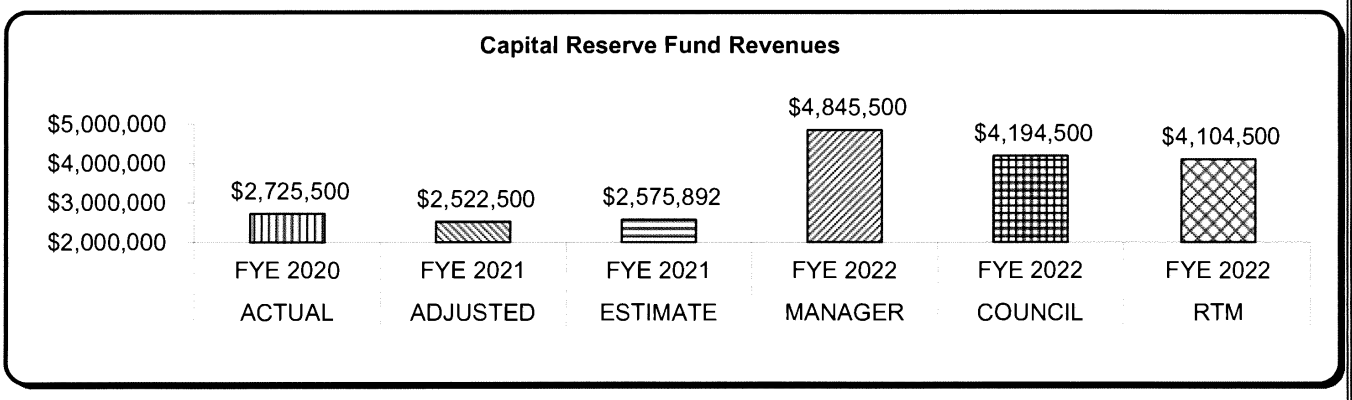
Interest Income - represents income earned on the short-term investment of funds not required for immediate expenses.

Recording Instruments - PA 05-228 instituted a new $30.00 fee for document recording effective 7/1/05. The Clerk retains $4.00 of this, $3.00 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 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
4412	Interest Income	$ 32,253	$ 6,000	$ 8,000	$ 5,000	$ 5,000	$ 5,000
4412A	Interest Income - WPCF	$ 22,389	$ 4,000	$ 8,000	$ 5,000	$ 5,000	$ 5,000
4507	State Grants	$ 70,321	$ 0	$ 0	$ 0	$ 0	$ 0
4556	Misc. State Revenue	$ 0	$ 0	$ 53,392	$ 0	$ 0	$ 0
4610	Recording Instruments	$ 10,102	$ 8,000	$ 10,000	$ 9,500	$ 9,500	$ 9,500
4733	Misc. - Unclassified	$ 1,000	$ 0	$ 0	$ 0	$ 0	$ 0
4746	Water Assessments	$ 586	$ 0	$ 0	$ 0	$ 0	$ 0
4766	Payments from Other Funds	$ 1,989,000	$ 2,010,000	$ 2,010,000	$ 4,826,000	$ 4,175,000	$ 4,085,000
4999	Fund Balance Applied	$ 599,849	$ 494,500	$ 486,500	$ 0	$ 0	$ 0
	Total	$ 2,725,500	$ 2,522,500	$ 2,575,892	$ 4,845,500	$ 4,194,500	$ 4,104,500



Audit Fund Balance as of 6/30/2020	$ 2,420,264
Estimated Fund Balance as of 6/30/21	$ 1,987,156
Estimated Fund Balance as of 6/30/22	$ 2,006,656
Fund Balance as a % of 2022 Expenditures	49.12%

Debt Service #1076

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

The overall increase in this budget is $1,418,968 or 17.5%.

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

Two bond sales (April 2019 and April 2020) have been held for the Groton 2020 School project. A third bond issue for this project is scheduled for April 2021. An estimate for the principal and interest payment due for the April 2021 long term bonds is included in FYE 2022.

Cost Center 0 – General Government

TOWN OF GROTON
FYE 2022
Town Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/20	FYE 2021 Principal Payment	FYE 2021 Interest Payment	FYE 2022 Principal Payment	FYE 2022 Interest Payment
2030	6,752,000.00	3/12/2013	18	General Purpose (Mar. 2013 refunding)	4,535,000.00	427,000.00	160,000.00	432,000.00	142,820.00
2028	6,690,000.00	4/18/2018	10	General Purpose Road Maint & Rehab	5,350,000.00	670,000.00	207,400.00	670,000.00	173,900.00
2034	5,648,000.00	4/30/2020	14	General Purpose Bond Issue of 2020 (Refunding)	5,648,000.00	792,000.00	244,220.83	796,000.00	216,000.00
				Totals	15,533,000.00	1,889,000.00	611,620.83	1,898,000.00	532,720.00

Debt Service Payment FYE 2022 through FYE 2034

Function #10760-General Government			
FYE	**Principal**	**Interest**	**FYE Total**
2022	1,898,000.00	532,720.00	2,430,720.00
2023	1,917,000.00	441,685.00	2,358,685.00
2024	1,934,000.00	349,770.00	2,283,770.00
2025	1,461,000.00	276,305.00	1,737,305.00
2026	1,424,000.00	222,640.00	1,646,640.00
2027	1,419,000.00	170,025.00	1,589,025.00
2028	1,335,000.00	121,125.00	1,456,125.00
2029	679,000.00	76,065.00	755,065.00
2030	657,000.00	51,255.00	708,255.00
2031	230,000.00	33,350.00	263,350.00
2032	230,000.00	23,000.00	253,000.00
2033	230,000.00	13,800.00	243,800.00
2034	230,000.00	4,600.00	234,600.00

Cost Center 1 – Education

TOWN OF GROTON
FYE 2022
Education Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/20	FYE 2021 Principal Payment	FYE 2021 Interest Payment	FYE 2022 Principal Payment	FYE 2022 Interest Payment
2030	12,308,000.00	3/12/2013	18	Schools (refunding)	8,430,000.00	768,000.00	313,600.00	768,000.00	282,880.00
2039	20,000,000.00	5/8/2019	20	Schools (School 2020 Construction)	19,000,000.00	1,000,000.00	621,250.00	1,000,000.00	571,250.00
2029	4,337,000.00	4/30/2020	9	Schools (refunding)	4,337,000.00	918,000.00	184,864.58	914,000.00	148,100.00
2040	20,000,000.00	4/30/2020	20	Schools (School 2020 Construction)	20,000,000.00	1,000,000.00	808,750.00	1,000,000.00	795,000.00
2041	18,000,000.00	tbd	20	Schools 2021 (School 2020 Construction)	0.00	0.00	0.00	900,000.00	711,000.00
				Totals	51,767,000.00	3,686,000.00	1,928,464.58	4,582,000.00	2,508,230.00

Debt Service Payment FYE 2022 through FYE 2041

Function #10761-Board of Education FYE 2022			
FYE	**Principal**	**Interest**	**FYE Total**
2022	4,582,000.00	2,508,230.00	7,090,230.00
2023	4,578,000.00	2,286,890.00	6,864,890.00
2024	4,586,000.00	2,065,430.00	6,651,430.00
2025	4,699,000.00	1,844,695.00	6,543,695.00
2026	4,541,000.00	1,648,835.00	6,189,835.00
2027	4,501,000.00	1,467,925.00	5,968,925.00
2028	3,745,000.00	1,296,925.00	5,041,925.00
2029	3,016,000.00	1,155,810.00	4,171,810.00
2030	2,933,000.00	1,035,245.00	3,968,245.00
2031	2,900,000.00	918,750.00	3,818,750.00
2032	2,900,000.00	812,750.00	3,712,750.00
2033	2,900,000.00	710,500.00	3,610,500.00
2034	2,900,000.00	613,500.00	3,513,500.00
2035	2,900,000.00	519,000.00	3,419,000.00
2036	2,900,000.00	422,000.00	3,322,000.00
2037	2,900,000.00	330,000.00	3,230,000.00
2038	2,900,000.00	243,000.00	3,143,000.00
2039	2,900,000.00	156,000.00	3,056,000.00
2040	1,900,000.00	69,000.00	1,969,000.00
2041	900,000.00	27,000.00	927,000.00

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

2-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Operating Expenses	6,577,717	8,104,482	8,117,586	9,523,450	9,523,450	9,523,450	9,523,450
Total Appropriation	$6,577,717	$8,104,482	$8,117,586	$9,523,450	$9,523,450	$9,523,450	$9,523,450
COST CENTERS							
10760 GENERAL GOVERNMENT	2,640,085	2,552,782	2,503,121	2,433,220	2,433,220	2,433,220	2,433,220
10761 EDUCATION	3,937,632	5,551,700	5,614,465	7,090,230	7,090,230	7,090,230	7,090,230
Total Cost Centers	$6,577,717	$8,104,482	$8,117,586	$9,523,450	$9,523,450	$9,523,450	$9,523,450
FINANCING PLAN							
GENERAL FUND	6,577,717	8,104,482	8,117,586	9,523,450	9,523,450	9,523,450	9,523,450
Total Financing Plan	$6,577,717	$8,104,482	$8,117,586	$9,523,450	$9,523,450	$9,523,450	$9,523,450

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

2-Jun-2021

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

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
OPERATING EXPENSES							
5290 PROFESS/TECHNICAL SE	750	2,500	2,500	2,500	2,500	2,500	2,500
5450 DEBT SERVICE	6,576,967	8,101,982	8,115,086	9,520,950	9,520,950	9,520,950	9,520,950
Total Operating Expenses	$6,577,717	$8,104,482	$8,117,586	$9,523,450	$9,523,450	$9,523,450	$9,523,450
GRAND TOTAL	$6,577,717	$8,104,482	$8,117,586	$9,523,450	$9,523,450	$9,523,450	$9,523,450

TOWN OF GROTON, CT
JUNE 30, 2020
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)	$89,971,247
Total Tax Collections (including interest and lien fees) of coterminous municipalities	$13,646,315
Base for Establishing Debt Limit (per State Statute)	$103,617,562

Debt Limits	General			Urban	Unfunded	Total
(per State Statute):	Purpose	Schools	Sewers	Renewal	Pension	Debt
General Purpose						
(2.25 times base)	$233,139,515					
Schools						
(4.50 times base)		$466,279,029				
Sewers						
(3.75 times base)			$388,565,858			
Urban Renewal						
(3.25 times base)				$336,757,077		
Unfunded Pension						
(3.00 times base)					$310,852,686	
Total Debt						
(7.0 times base)						$725,322,934
Less Indebtedness:						
Bonds	$15,533,000	$51,767,000	$2,720,000	$0	$0	$70,020,000
Bond anticipation notes payable		$56,000,000	$7,045,000			$63,045,000
Clean Water Fund Loans			$5,766,420			$5,766,420
Authorized & Unissued	$3,221	$62,331,839	$1,185,000	$0	$0	$63,520,060
Underlying Debt:						
Bonds & Serial Notes	$4,121,452	$0	$5,685,000	$0	$0	$9,806,452
Authorized & Unissued	$854,189	$0	$106,000	$0	$0	$960,189
School Buildings Grants		-$35,840,807			$0	($35,840,807)
Total Indebtedness	$20,511,862	$134,258,032	$22,507,420	$0	$0	$177,277,314
Excess of State Limit Over Outstanding and Amortized Debt	$212,627,653	$332,020,997	$366,058,438	$336,757,077	$310,852,686	$548,045,620
	8.8%	28.8%	5.8%	0.0%	0.0%	24.44%

* * 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 below the statutory debt limits at its current 24.44% 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 2022 will be at 6.9% of expenditures.

TOWN OF GROTON

FYE 2022

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 2022 Adopted
Total General Fund Budget (GFB)		$137,644,367
Calculate 4% of GFB		$5,505,775
B) DEBT & CAPITAL % CALCULATION		FYE 2022 Adopted
B1) Outstanding Debt Payments:		
Total Debt Payments (#1076)		$9,523,450
Total Debt payments		$9,523,450
B2) Capital Reserve Contribution:		
Capital Reserve (#10750)		$3,610,000
Total Capital Reserve		$3,610,000
Total Debt & Capital		$13,133,450
% of Debt Payments & Contribution to Capital Reserve to GFB		9.5%
	$ Amount over 4% allocation	$ 7,627,675
C) CONTINGENCY & % CALCULATION		FYE 2022 Adopted
Contingency (#10941)		$350,000
% of Contingency to GFB (= or < 2%)		0.25%

CONTINGENCY #1094

Final FYE 2022 Budget Result: During budget deliberations, there were no changes made to this function.

The overall budget is flat with no change in requested expenditures.

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 approximately .3% of the General Fund Operating Budget.

Recent Contingency Experience:

FYE 2021: $350,000 was appropriated. Transfers in the amount of $169,104 were approved for a donation to Southeastern CT Cultural Coalition, a donation to Safe Futures Inc., Voter Registration for Presidential primary, Debt service for additional amount over FYE 2021 bond sale estimate, unanticipated unemployment charges & Contributions to Other Funds for the Revaluation Fund.

FYE 2020: $350,000 was appropriated. Transfers in the amount of $110,519 were approved for an automatic transfer switch for the Groton ambulance generator; partial reimbursement for portion of reconstruction of Thames Street due to flash flooding, OPDS sick/vacation payout, parcel appraisal for grant application; general liability increase in coastal property insurance coverage, public official liability increase and unanticipated unemployment charges.

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 2022 ADOPTED BUDGET

2-Jun-2021

AREA OF SERVICE: CONTINGENCY
DEPARTMENT: CONTINGENCY
FUNCTION: CONTINGENCY 1094

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
APPROPRIATION							
Operating Expenses	0	218,000	218,000	350,000	350,000	350,000	350,000
Total Appropriation	$0	$218,000	$218,000	$350,000	$350,000	$350,000	$350,000
COST CENTERS							
10941 GENERAL CONTINGENCY	0	218,000	218,000	350,000	350,000	350,000	350,000
Total Cost Centers	$0	$218,000	$218,000	$350,000	$350,000	$350,000	$350,000
FINANCING PLAN							
GENERAL FUND	0	218,000	218,000	350,000	350,000	350,000	350,000
Total Financing Plan	$0	$218,000	$218,000	$350,000	$350,000	$350,000	$350,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2022 ADOPTED BUDGET

2-Jun-2021

AREA OF SERVICE: CONTINGENCY
DEPARTMENT: CONTINGENCY
FUNCTION: CONTINGENCY 1094

	ACTUAL FYE 2020	ADJUSTED FYE 2021	ESTIMATE FYE 2021	REQUEST FYE 2022	MANAGER FYE 2022	COUNCIL FYE 2022	RTM FYE 2022
OPERATING EXPENSES							
5499 CONTINGENCY	0	218,000	218,000	350,000	350,000	350,000	350,000
Total Operating Expenses	$0	$218,000	$218,000	$350,000	$350,000	$350,000	$350,000
GRAND TOTAL	$0	$218,000	$218,000	$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 2022 Capital Projects Budget

		Capital Reserve Fund (501)
Manager's Budget (as of 3/15/2021):		**$ 4,351,000**
Additions to Manager's Budget by Town Council:		
Reductions to Manager's Budget by Town Council:		
6C	Town Hall Complex (4/7/2021)	$ (345,000)
6C	Town Hall Complex $80,000 to be funded by LoCIP (4/7/2021)	$ (80,000)
6D	Groton Public Library $151,000 to be funded by LoCIP (4/17/2021)	$ (151,000)
8B	Open Space Acquisition (4/17/2021)	$ (15,000)
8F	Downtown Mystic Parking Management (4/17/2021)	$ (60,000)
Council's Budget (as of 4/27/2021):		**$ 3,700,000**
Reductions to Council's Budget by RTM:		
4A	Facilities Improvements (5/3/2021)	$ (90,000)
RTM's Budget (as of 5/24/2021):		**$ 3,610,000**
	Add WPCF Projects	**$ 475,000**
	Total Capital Projects	**$ 4,085,000**

CAPITAL PROJECTS - FYE 2022 (000)						
PROJECT	Page #	Source of Funds			Other Funding Source	Total Costs
		Capital Reserve Fund	General Obligation Bonds	Other		
1) ROADS						
A) TOWN PAVEMENT MANAGEMENT PROGRAM	222	$ 810				
B) TRAFFIC SIGNAL REPLACEMENT AND UPGRADE	223	$ 30				
H) BRIDGE REPAIR	224	$ 45				$ 45
I) GLP PAVEMENT MANAGEMENT PROGRAM	225	$ 95				
SUBTOTAL		**$ 980**		**$ -**		**$ 980**
2) DRAINAGE AND WATERSHED PROTECTION						
B) LOCAL DRAINAGE IMPROVEMENTS/ NEW INSTALLATIONS	226	$ 35				$ 35
SUBTOTAL		**$ 35**		**$ -**		**$ 35**
3) SIDEWALKS						
B) REPLACEMENT SIDEWALK CONSTRUCTION	227	$ 75				$ 75
C) INFILL SIDEWALK CONSTRUCTION	228	$ 200				$ 200
SUBTOTAL		**$ 275**		**$ -**		**$ 275**
4) PARKS AND RECREATION						
A) FACILITIES IMPROVEMENTS	229	$ 200		$ 15	Fundraising	$ 215
H) ATHLETIC FIELDS DESIGN SERVICES	230	$ 200				$ 200
SUBTOTAL		**$ 400**		**$ 15**		**$ 415**
5) EDUCATION						
C) NORTHEAST ACADEMY AIR QUALITY	231	$ 215				$ 215
D) S.B. BUTLER FUEL TANK REMOVAL	232	$ 50				$ 50
SUBTOTAL		**$ 265**		**$ -**		**$ 265**
6) PUBLIC BUILDINGS						
A) SENIOR CENTER	233	$ 40				$ 40
C) TOWN HALL COMPLEX	234	$ 45		$ 80	LoCIP funding	$ 125
D) GROTON PUBLIC LIBRARY	235	$ 189		$ 151	LoCIP funding	$ 340
F) VACANT SCHOOL PROPERTIES	236	$ 100				$ 100
I) GOLF COURSE FACILITIES - MAINTENANCE BUILDING	237	$ 50				$ 50
K) GOLF COURSE FACILITIES - CLUB HOUSE	238	$ 285				$ 285
P) TOWN HALL ANNEX FIRE TRAINING FACILITY	239	$ 95				$ 95
SUBTOTAL		**$ 804**		**$ 231**	**$ -**	**$ 1,035**
7) TECHNOLOGY						
A) INFORMATION TECHNOLOGY INFRASTRUCTURE	240	$ 206				$ 206
C) ENTERPRISE INFORMATION MANAGEMENT SYSTEM (EIMS) ACQUISITION	241	$ 380				$ 380
F) SQUAD CAR/BODY CAMS - PUBLIC SAFETY	242	$ 66				$ 66
J) LIBRARY AND GMTV SERVERS REPLACEMENT/UPGRADE	243	$ 39				$ 39
SUBTOTAL		**$ 691**		**$ -**		**$ 691**
8) PLANNING AND ECONOMIC DEVELOPMENT						
A) ECONOMIC ASSISTANCE FUND	244	$ 50				$ 50
B) OPEN SPACE ACQUISITION	245	$ 10				$ 10
D) STRATEGIC RESILIENCY PLAN	246	$ 85				$ 85
F) DOWNTOWN MYSTIC PARKING MANAGEMENT	247	$ 15				$ 15
SUBTOTAL		**$ 160**		**$ -**		**$ 160**
9) ENERGY EFFICIENCY AND CONSERVATION						
SUBTOTAL		**$ -**		**$ -**		**$ -**
10) WATER POLLUTION CONTROL FACILITY						
B) PUMP STATIONS (REVISED)	248			$ 400	WPCF User Fees	$ 400
C) TREATMENT FACILITY	249			$ 75	WPCF User Fees	$ 75
SUBTOTAL		**$ -**		**$ 475**		**$ 475**
TOTAL		**$ 3,610**	**$ -**	**$ 721**		**$ 4,331**

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
A) TOWN PAVEMENT MANAGEMENT PROGRAM	1) ROADS

DESCRIPTION/PURPOSE/JUSTIFICATION

The Town is responsible for funding the maintenance of 132 miles of roads in the Town, City and Groton Long Point. An updated pavement management study was completed for the entire road network in March 2020. This study inspected the pavement surface of all of the roads and assigned a pavement condition index (PCI) which is a rating of 0-100 with 100 being perfect. The generally accepted industry standard is to maintain roads at a PCI of 70 or above. The current average PCI for all Town roads is 71. Based on the methods the Town uses to rehabilitate paved surfaces, the Town needs to fund $1.2 million per year to maintain this current PCI level for its roads.

In November 2012, voters approved a bond referendum of $11.2 million to fund road rehabilitation for the Town, City and Groton Long Point. These funds expire in 2022. The Town Council has elected not to fund road resurfacing through bonding but rather revert to placing funds in the CIP, as was done prior to 2012.

The Town has approximately $390,000 remaining from the 2012 bond funds that will be used in 2021.

Requested for FYE 22 are funds ($810,000) to make up the difference for the $1.2 million required to maintain the current PCI level.

Roads scheduled to be repaired in FYE 22:
- Flanders Road (I-95 to Gold Star Hwy) - $550,000
- Sandy Hollow Road (Cow Hill Road to Pequot) - $100,000
- Military Highway (Horizon Drive to Crystal Lake Road) - $300,000
- Conrad & Morgan cul-de-sac - $30,000
- Bridge Street (Kings Hwy. to Clarence B. Sharp) - $100,000
- New London Road - $50,000

Programmed for FYE 23 through 27 are funds ($1,200,000) per year.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	810	1200	1200	1200	1200	1200	6810
D. Equipment								0
E. Other Costs								0
Total	C	810	1200	1200	1200	1200	1200	6810

*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
B) TRAFFIC SIGNAL REPLACEMENT AND UPGRADE	1) ROADS

DESCRIPTION/PURPOSE/JUSTIFICATION

The Town is responsible for traffic signals installed at the intersections of Town roads; locations that control traffic from a private driveway onto a town road, or a town driveway onto a State road, installed at the Town's request. All other locations are the responsibility of the State DOT. Currently, the Town has four locations where traffic signals are town owned. Those are Military Highway/Crystal Lake Road, Gungywamp Road/Briar Hill Road, Poquonnock Road/Village Lane, and Route 1/Harry Day Drive.

Funds were approved in FYE 09 for a traffic engineer to review each of the intersections and prepare a report of the condition of existing equipment, the continuing need for the traffic signals, a recommended replacement schedule, and cost estimates. This report identified Military Highway at Crystal Lake Road (completed), Gungywamp Road at Briar Hill Road (completed), Poquonnock Road at Village Lane, Route 1 at Harry Day Drive (completed), and the elimination of a signal at Bridge Street at Kings Highway (completed).

Requested for FYE 22 are funds ($30,000) for the design of a traffic signal replacement at the intersection of Poquonnock Road and Village Lane.

Programmed for FYE 23 are funds ($270,000) for the traffic signal replacement at Poquonnock Road and Village Lane. This will complete the upgrade to Town owned traffic signals.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering	C	30						30
B. Land and Right of Way								0
C. Construction	C		270					270
D. Equipment								0
E. Other Costs								0
Total	C	30	270	0	0	0	0	300

*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
H) BRIDGE REPAIR	1) ROADS

DESCRIPTION/PURPOSE/JUSTIFICATION

The Town is responsible for the maintenance of 12 bridges that consist of boxed culverts, concrete slabs and multiple beams with concrete slabs. Many of these structures were addressed in the 1980's and 90's with major renovations or replacements.

In 2016 the State Department of Transportation completed inspections of municipal bridges under 20 feet. Two of the structures were rated in the "Fair or Worse" category:

- North Stonington Road Bridge (separate project see 1)G)
- Thomas Road over Birch Plain Creek

DOT's recommendations are to retain the services of a qualified engineering firm to fully inspect those structures and perform the rehabilitation.

Other previous State inspections have noted bridge joint deterioration of the Meridian Street Extension Bridge which crosses the Amtrak rail line.

Requested for FYE 22 are funds ($45,000) to hire a bridge engineering firm to conduct the inspection and make recommendations for repair of the Thomas Road over Birch Plain Creek and the Meridian Street Extension Bridge.

Programmed for FYE 23 are funds (TBD) to address the Meridian Street Extension Bridge and the Thomas Road Bridge.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering	C	45						45
B. Land and Right of Way								0
C. Construction	C		TBD					TBD
D. Equipment								0
E. Other Costs								0
Total	C	45	TBD	0	0	0	0	45

*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
I) GLP PAVEMENT MANAGEMENT PROGRAM PUBLIC WORKS-SOUTH SHORE AVE. PAVING	1) ROADS

DESCRIPTION/PURPOSE/JUSTIFICATION

The Groton Long Point Association plans to pave South Shore Avenue in the Fall of 2021 or Spring of 2022 depending on the availability of the paving crew. According to the Pavement Study conducted by the Town of Groton last year, sections of South Shore Avenue have GLP's lowest Pavement Condition Index (PCI) at 28 which is a rating of very poor.

Requested for FYE 22 are funds ($95,000) to pave South Shore Avenue.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	95						95
D. Equipment								0
E. Other Costs								0
Total	C	95	0	0	0	0	0	95

*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
B) LOCAL DRAINAGE IMPROVEMENTS/ NEW INSTALLATIONS	2) DRAINAGE AND WATERSHED PROTECTION

DESCRIPTION/PURPOSE/JUSTIFICATION

Drainage systems are installed to control flooding, prevent erosion, improve water quality, and protect public and private property from damage. All new systems are designed to current Town of Groton Road and Drainage Standards. This project funds local drainage system improvements consisting of 1) installation of new local drainage systems, 2) retrofits of existing systems and 3) mandated modifications required by current Federal and State permit requirements for MS4s.

Mandated by the Department of Energy and Environmental Protection's Small Municipal Separate Storm Sewer Systems (MS4s) General Permit, the Town must develop, implement and enforce best management practices for 6 minimum control measures. While some of these are administrative in nature and the cost will be programmed in the annual operating budget, several will require modification to the drainage system and the impervious areas that drain into the system.

Requested for FYE 22 are funds ($35,000) to study, design and permit drainage improvements to eliminate flooding occurring to private properties adjacent to the 16th hole at the Shennecossett Golf Course.

Programmed for FYE 23 are funds ($45,000) to study the repeated flooding of roads in West Mystic. Projections of sea level rise in this area show water over the road impacts to the road occurring monthly. This study will identify options and costs to improve the drainage.

Programmed for FYE 24 are funds ($25,000) for design and permitting of new a new drainage system in response to a citizen's concern regarding the lack of drainage on the developed section of Lambtown Road. During moderate rains, the water flows in the gutter up to 4 feet wide and exits overland at the low point flooding yards. Construction will be done in either FYE 25 or FYE 26 if funding is provided.

Programmed for FYE 25 through FYE 26 are funds (TBD) to implement the mandates of the MS4s permit.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering	C	35	45	25				105
B. Land and Right of Way								0
C. Construction	C				TBD	TBD		TBD
D. Equipment								0
E. Other Costs								0
Total	C	35	45	25	TBD	0	0	105

*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
B) REPLACEMENT SIDEWALK CONSTRUCTION	3) SIDEWALKS

DESCRIPTION/PURPOSE/JUSTIFICATION

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.

This project also addresses the numerous tripping hazards (lifted sidewalk panels) that exist throughout the sidewalk network.

Requested for FYE 22 and programmed for subsequent years are funds ($75,000/yr.) to continue addressing the over 150 distressed areas identified on our existing sidewalk network that need attention.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	75	75	75	75	75	75	450
D. Equipment								0
E. Other Costs								0
Total	C	75	75	75	75	75	75	450

*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) INFILL SIDEWALK CONSTRUCTION	3) SIDEWALKS

DESCRIPTION/PURPOSE/JUSTIFICATION

The Town's 2005 Groton Bicycle, Pedestrian & Trails Master Plan identified a number of areas where infill or new sidewalks are needed. Areas were prioritized and over the years a few of these areas have been addressed either through the CIP, DOT projects or by private site development.

This project is a multiyear plan to address those remaining high priority areas with a phased approach. Areas to address include:

- Route 1 (Downtown Groton to Route 12) - $400,000
- Gaps along the north side of Route 1 from Route 117 to downtown Groton - $300,000
- Poquonnock Plains Park frontage - $125,000
- Route 1 (Groton Long Point Road to Judson Avenue) - $500,000
- Groton Long Point Road (Brook Street to Esker Point Beach) - $300,000
- Fishtown Road (Cutler Elementary School to Noank Road) - $800,000

Requested for FYE 22 and programmed for FYE 23-27 are funds ($200,000 per year) to construct sidewalks in these high priority areas.

Sidewalk designs for each area will consider: traditional 5' wide concrete/asphalt sidewalks, 10' wide multi-use paths, ADA accessibility, crosswalks and other mobility issues.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	200	200	200	200	200	200	1200
D. Equipment								0
E. Other Costs								0
Total	C	200	200	200	200	200	200	1200

*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

Sutton Park is Groton's community park and serves a diversity of users. The disinvestment in this park has resulted in a neglected facility. Requested for FYE 22 are funds ($275,000) to construct an energy efficient bathroom to replace the port-o-let that currently serves the community park. Construction of the bathroom will help address the equity disparity in the Town's community park. The engineering and design will be done in-house.

Requested for FYE 22 are funds ($15,000) to construct a fence around the perimeter of the playground would provide safer experience for families juggling two or more children and families with children with special needs. The fully accessible Tercentennial Playground at Poquonnock Plains Park is the communities most heavily used playground. It attracts a diversity of users some with special needs.

Also programmed for FYE 22 are funds ($15,000) to install wall padding in the community center gym to protect gym users. Currently there is only gym padding behind the two of the basketball courts.

Programmed for FYE 23 are funds (395,000) to revitalize Sutton Park, based on improvements identified in the 2009 Sutton Park Master Plan to complete the conversion of the asphalt surfacing in the skate park to concrete, replacement of the "bowl" which was improperly designed when originally built, patching and replacing seams within the park to address safety concerns and removing portions of the fence around the skate park, ($160,000) to install proper lighting to expand available skate park use. ($210,000) Replacing the existing playground that was installed in 1996, installing new safety surface material increasing ADA accessibility. ($85,000) Implementing landscaping changes to create a more open, safe and inviting park. ($25,000) Re-roofing pavilion. ($175,000) Removing, redesigning and repaving the front parking lot.

Programmed for FYE 23 are funds ($90,000) to replace the Poquonnock Plains parking lot. The project would include installing geogrid in the parking lot to stabilize the ground and paving around the roundabout. Geogrids are recognized as Low Impact Developments and help filter contaminants. Stabilizing the parking lot will reduce repeated closing of the park to fill grade and roll the parking lot.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering								0
B. Land and Right of Way								0
	O	15						15
C. Construction	C	200	1140					1340
D. Equipment								0
E. Other Costs								0
Total	C,O	215	1140	0	0	0	0	1355

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds
(O) Other Fund Raising

During budget deliberations the RTM reduced this CIP by $90,000.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
H) ATHLETIC FIELDS DESIGN SERVICES	4) PARKS AND RECREATION

DESCRIPTION/PURPOSE/JUSTIFICATION

A Fields Needs Assessment was completed in in FYE 2015 and identified the need for four full size multi-purpose fields to meet the needs of the community. The assessment was updated in 2019 to reflect changes in the number of fields based on new school construction. In 2020, The Athletic Fields Task Force (AFTF) was created to develop a recommendation to meet the needs for both school properties and community use. The AFTF reviewed prior studies, updated the results for current use, met with stakeholders for each of the fields, researched locations, and obtained community feedback. These steps led to development of a list of recommended fields and associated amenities to be renovated or constructed at Fitch High School, Sutton Park, Claude Chester School, as well as improvements to other field amenities at other locations to meet the identified needs.

Requested for FYE 22 are funds ($200,000) for surveying, architect services, conceptual design development, final design development, cost estimates, and marketing for each of the field areas identified by the AFTF.

Programmed for FYE 23 are funds (TBD) for construction of athletic fields and support amenities called for in the recommendations of the Athletic Fields Task Force

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering	C	200						200
B. Land and Right of Way								0
C. Construction	C		TBD					0
D. Equipment								0
E. Other Costs								0
Total	C	200	0	0	0	0	0	200

*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) NORTHEAST ACADEMY AIR QUALITY	5) EDUCATION

DESCRIPTION/PURPOSE/JUSTIFICATION

There have been concerns about excessive humidity in the Northeast Academy. The district contracted with the engineering firm Fuss & O'Neill to determine the cause and possible remedy for this issue. The study concluded with recommendations for both short and long term solutions.

The long-term recommendation in the engineering report is the replacement of the air handling units.

The initial work from the short-term equipment upgrades were completed during the spring of 2020.

Requested for FYE 22 are funds ($215,000) for site improvements.

The Board recommends postponing the replacement of the air handling units until FYE 23 and beyond. During the spring of 2020 the maintenance staff has implemented an active dehumidification program that mitigated the humidity problem. The HVAC technician will continue to monitor the air quality of the building.

Programmed for FYE 23-26 are funds ($200,000/year) for replacement of the air handling units.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	215						215
D. Equipment	C		200	200	200	200	200	1000
E. Other Costs								0
Total	C	215	200	200	200	200	200	1215

*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
D) S.B. BUTLER FUEL TANK REMOVAL	5) EDUCATION

DESCRIPTION/PURPOSE/JUSTIFICATION

Requested for FYE 22 are funds ($50,000) for the removal of an underground oil tank at S.B. Butler. The tank reaches its end of life in September 2021.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	50						50
D. Equipment								0
E. Other Costs								0
Total	C	50	0	0	0	0	0	50

*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) SENIOR CENTER	6) PUBLIC BUILDINGS

DESCRIPTION/PURPOSE/JUSTIFICATION

The Senior Center was reconstructed in 2009 and some routine repairs and upgrades are necessary.

Approved in FYE 21 were funds ($40,000) to install a Closed Circuit Television (CCTV) system to monitor public areas at the Senior Center.

Also approved in FYE 21 were funds ($15,000) to replace the carpet in the music room with a Vinyl Composition Tile (VCT) floor to make use of the space more flexible and allow exercise and other programs to take place in this room.

Requested for FYE 22 are funds ($40,000) to remove peeling wallpaper, prepare and paint the walls in public areas.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	40						40
D. Equipment								0
E. Other Costs								0
Total	C	40	0	0	0	0	0	40

*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) TOWN HALL COMPLEX	6) PUBLIC BUILDINGS

DESCRIPTION/PURPOSE/JUSTIFICATION

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. Groton Community Center Wings B, C and D have been brought up to code allowing the recreation programs and storage once at the former 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.

Approved in the FYE 20 CIP was $185,000 to design and renovate a portion of wing "A" in order to relocate the Parks and Recreation offices from the Spicer House to the Groton Community Center. An architect was hired and plans and an updated cost estimate has been completed. The estimated cost to renovate this space is $530,000. Requested for FYE 22 is the additional funds ($345,000) needed to complete the project.

Requested for FYE 22 are funds ($45,000) to design the replacement of the two oil fired boilers with natural gas fired units and develop a plan to condition the air throughout the entire Community Center building.

Also requested for FYE 22 are funds (Design: $10,000; Construction $70,000) for CCTV cameras.

Programmed for FYE 23 are funds ($650,000) for the replacement of the boilers and the air handling modifications.

Programmed for FYE 24 are funds ($825,000) for HVAC system improvements,

Programmed for FYE 25 are funds ($635,000) for asbestos floor removal, parking lot modifications and auditorium renovations.

Programmed for FYE 26 are funds ($520,000) for window, door and curtain wall replacement.

Programmed for FYE 27 are funds ($550,000) to move the IT Department from the basement of Town Hall to the second floor of the Groton Community Center.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering	O	10						10
	C	45		75	75	70	50	315
B. Land and Right of Way								0
C. Construction	O	70						70
	C		650	750	560	450	500	2910
D. Equipment								0
E. Other Costs								0
Total	C,O	125	650	825	635	520	550	3305

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds
(O) Other LoCIP

The Town Council reduced this CIP by $345,000, and changed $80,000 of the funding to LoCIP funding. The RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
D) GROTON PUBLIC LIBRARY	6) PUBLIC BUILDINGS

DESCRIPTION/PURPOSE/JUSTIFICATION

Approved in FYE 21 were funds ($55,000) to address the deteriorated brick retaining walls and to replace six windows on the south side of the building. No work had 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.

Also approved in FYE 21 were funds ($35,000) for the design for the replacement of the cooling tower (installed in 1979) that is reaching the end of its useful life and to address the replacement of heat pumps throughout the building. These are critical components of the building HVAC system as there are no operable windows in this building.

Requested for FYE 22 are funds ($275,000) for replacement of the cooling tower and heat pumps.

Also requested for FYE 22 are funds ($65,000) for the brick repairs.

Programmed for FYE 23 are funds ($30,000) to renovate the plumbing system in the two public restrooms.

Also programmed for FYE 23 are funds ($60,000) to replace the original windows.

Also programmed for FYE 23 are funds ($35,000) to design the boiler conversion to natural gas. The underground oil tank will have reached its life use in November 2024.

Programmed for FYE 24 are funds ($175,000) for the conversion to natural gas and the underground tank removal.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering	C		35					35
B. Land and Right of Way								0
	O	151						151
C. Construction	C	189	90	175				454
D. Equipment								0
E. Other Costs								0
Total	C	340	125	175	0	0	0	640

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds
(O) Other LoCIP

The Town Council changed $151,000 of the funding of this project to LoCIP funding. The RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
F) VACANT SCHOOL PROPERTIES	6) PUBLIC BUILDINGS

DESCRIPTION/PURPOSE/JUSTIFICATION

A number of schools have been closed and declared surplus. These schools have been marketed for sale by OPDS and preferred developers have been selected for Groton Heights, William Seely School and Colonel Ledyard School. Pleasant Valley School is being actively marketed. Phase I and II environmental assessments provide potential developers with valuable information.

Requested for FYE 22 are funds ($100,000) to complete Phase I and Phase II environmental site assessments at two of the three 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.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering	C	100						100
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs								0
Total	C	100	0	0	0	0	0	100

*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
I) GOLF COURSE FACILITIES - MAINTENANCE BUILDING	6) PUBLIC BUILDINGS

DESCRIPTION/PURPOSE/JUSTIFICATION

The maintenance building exterior metal surfaces (walls, roof, windows and doors) are in poor condition. Many panels have rusted through, have holes and are loose. These surfaces need to be either repaired or replaced.

There has been a need for a public bathroom in the area of the golf course where this maintenance building is located. As part of the exterior surface repair/replacement project, it makes sense to design and build an addition to the maintenance building for public accessible restrooms.

Requested for FYE 22 are funds ($50,000) for the design and construction documents to rehabilitate the exterior of the maintenance building and construct an addition for public restrooms.

Programmed for FYE 23 are funds ($200,000) for construction of the restroom addition and to complete the exterior envelope rehabilitation work.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering	C	50						50
B. Land and Right of Way								0
C. Construction	C		200					200
D. Equipment								0
E. Other Costs								0
Total	C	50	200	0	0	0	0	250

*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
K) GOLF COURSE FACILITIES - CLUB HOUSE	6) PUBLIC BUILDINGS

DESCRIPTION/PURPOSE/JUSTIFICATION

The 15,800 sq. ft. Shennecosset Golf Course clubhouse was constructed in 1932. The town currently leases the restaurant space to a private vendor. The remaining parts of the building house the Pro shop, public restrooms and a storage room. Repairs and upgrades have been made to the building over the years. Most recently renovations included:
- New main entrance to the restaurant with an accessible ramp and stairway - 2019
- Exterior painting - 2014
- Reroofing - 2014
- Window and awning replacements - 2012
- Fuel tank replacement - 2012
- HVAC upgrades - 2002

As with any older building, constant maintenance and upgrades are needed to meet today's accessibility codes and energy standards.

Funds approved in FYE 21 were to upgrade the HVAC system in the restaurant area.

The current configuration of the public restrooms does not allow golfers access to them when the restaurant is closed (i.e. early morning). The restrooms also do not meet current ADA accessibility codes.

Requested for FYE 22 are funds ($285,000) to complete final design and construction for new ADA accessible restrooms that are accessible during all operating hours of the golf course and restaurant.

Projects programmed out for future years include:
- Landscape planting around the front (golf course side) of the building (FYE 23 - $50,000)
- Repainting the cart building (FYE 23 - $30,000)
- Replacing the exterior rubber floor tiles (FYE 23 - $20,000)
- Asbestos encapsulation of the crawl space (FYE 24 - $175,000)
- Repainting the clubhouse building (FYE 24 - $75,000)

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering	C	45						45
B. Land and Right of Way								0
C. Construction	C	240	100	250				590
D. Equipment								0
E. Other Costs								0
Total	C	285	100	250	0	0	0	635

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other

There were no changes made during budget deliberations.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
P) TOWN HALL ANNEX FIRE TRAINING FACILITY	6) PUBLIC BUILDINGS

DESCRIPTION/PURPOSE/JUSTIFICATION

A fire training facility to be used by local fire departments will be located behind the Town Hall Annex in the area that Public Works currently uses as a pipe yard. A new pipe yard will be created just north of the salt shed, behind the animal shelter.

Requested for FYE 22 are funds ($95,000) to construct the improvements shown on the approved site plan for the fire training site. The components are resurfacing of the fire training site (leased area), and clearing and construction of the new pipe yard.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	95						95
D. Equipment								0
E. Other Costs								0
Total	C	95	0	0	0	0	0	95

*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) INFORMATION TECHNOLOGY INFRASTRUCTURE	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 2022 are funds ($206,000) for the scheduled replacement of hardware appliances hosting critical applications and services. These appliances currently support the datacenter which will soon be unsupported by their manufacturers. They also include Public Safety Network Core Switch, Town Hall Network Core Switch, Datacenter Hosting Servers, and the software associated with this hardware. The e-mail archiving system must be replaced and additional hard drive storage space must be added to the Storage Area Network (SAN) at Town Hall and Public Safety building.
Programmed for FYE 23 are funds ($125,000) for infrastructure improvements and initiatives recommended in the draft Public Safety Information Technology Master Plan by ClientFirst. The initiatives include assessment of the public safety structured connectivity and on-going server software maintenance. Assessment of Public Safety fiber infrastructure, computer room improvements, Technology support for the Town's EOC facility and Town video surveillance consolidation are also included in this project.
Programmed for FYE 24 are funds ($238,000) for ongoing public safety infrastructure improvements, network redesign to address Criminal Justice Information Service (CJIS) compliance and software maintenance, public safety building structured connectivity, server software upgrades, installation of the Public Safety fiber infrastructure, Technology support for the Town's EOC facility and Town video surveillance consolidation.
Programmed for FYE 25 are funds ($218,000) to replace the network switches, server software upgrades, server hardware replacement, upgrade network storage for SAN, server software upgrades, server hardware replacement, and wireless hardware upgrade.
Programmed for FYE 26 are funds ($133,000) to replace the remaining end-of-life network switches, server software upgrades, computer room UPS replacement, server hardware replacement, DMZ assessment and upgrade.
Programmed for FYE 27 are funds ($330,000) to set up and install a Virtual Desktop Infrastructure (VDI) project providing a comprehensive desktop environment management system, replace core network switches, Public Safety Network Core Switch, and Town Hall Network Core Switch.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs	C	206	125	238	218	133	330	1250
Total	C	206	125	238	218	133	330	1250

*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) ENTERPRISE INFORMATION MANAGEMENT SYSTEM (EIMS) ACQUISITION	7) TECHNOLOGY

DESCRIPTION/PURPOSE/JUSTIFICATION

As noted in the cover sheet for this activity/department, this project represents the next phase of the multi-year effort to address Enterprise Resource Planning (ERP) with the goal of integrating major Town software systems. Phase I of the project addressed financial and human resources modules in the Enterprise Information Management System (EIMS).

Requested for FYE 22 are funds ($380,000) to purchase and implement the next phase of the EIMS project which is Land Management (Planning, Permitting, Inspections, Code Enforcement and Mobile). Four mobile data terminals are required and will be included in the computer replacement fund in the FYE 22 budget.

Programmed for FYE 23 are funds ($263,000) for the third phase of the EIMS project which is the Work Orders and Asset Management module.

Programmed for FYE 24 are funds ($400,000) for the fourth phase of the EIMS project which is the Board of Education implementation.

Note that this project covers only software acquisition costs. Other costs that support this effort (training) are included in project 7)B).

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs	C	380	263	400				1043
Total	C	380	263	400	0	0	0	1043

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other

There were no changes made during budget deliberations.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
F) SQUAD CAR/BODY CAMS - PUBLIC SAFETY	7) TECHNOLOGY

DESCRIPTION/PURPOSE/JUSTIFICATION

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.

Programmed for FYE 22 are funds ($66,000) to upgrade and purchase squad cameras (squad cams).

Programmed for FYE 23 through FYE 26 are funds ($38,000/year) for ongoing upgrades/purchases and maintenance/storage costs.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering								
B. Land and Right of Way								0
C. Construction								0
D. Equipment	C	66	38	38	38	38		218
E. Other Costs								0
Total	C	66	38	38	38	38	0	218

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other

There were no changes made during budget deliberations.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
J) LIBRARY AND GMTV SERVERS REPLACEMENT/UPGRADE	7) TECHNOLOGY

DESCRIPTION/PURPOSE/JUSTIFICATION

Approved in FYE 19 were funds to replace two GMTV servers with a new Telvue IP server system. The new Telvue handles recording, storage, scheduling, playback and emergency messaging for all GMTV Town programming as well as on air and in-house digital signage. Currently, in-house digital signage is limited to the library and senior center because of a lack of WiFi Telvue Players and monitors at other town buildings.

The library also operates two additional servers for library services, a SIRSI server for Integrated Library System (ILS) and a public internet server. The SIRSI server is necessary to provide access to the ILS for the library staff and the online catalog. The library's public internet server is necessary to provide access to the internet and printers that the patrons use at the library.

Requested for FYE 22 are funds ($39,000) to expand digital signage to buildings that do not currently offer it by purchasing and installing corresponding TelVue players and monitors for each of those locations as well as maintaining necessary licensing fees for 5 years.

Programmed for FYE 23 are funds ($6,000) to replace the public internet server which will be eight years old.

Programmed for FYE 24 are funds ($6,000) to replace the SIRSI ILS server which will be eight years old.

RECOMMENDED FINANCING (000)

	Source of Funds	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering								
B. Land and Right of Way								0
C. Construction	C	1						1
D. Equipment	C	18	6	6				30
E. Other Costs	C	20						20
Total	C	39	6	6				51

*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) ECONOMIC ASSISTANCE FUND	8) PLANNING AND ECONOMIC DEVELOPMENT

DESCRIPTION/PURPOSE/JUSTIFICATION

This program provides funding for the construction of necessary public infrastructure improvements associated with new job-creating development opportunities. The goal is to retain, support, and entice new job-creating businesses to Groton by paying for public infrastructure improvements that are extraordinary in nature, and usually beyond the business' ability to pay. Public improvements that would support these businesses can include water and sewer line extensions, electric and telephone extensions, public sidewalks, road improvements, installation of traffic control devices, street lighting, and downstream drainage improvements. Contributions to the fund are requested annually with appropriations made as-needed. Program guidelines were established by the Town Council, which authorizes all expenditures.

A number of projects have been funded using this program including infrastructure improvements at SIFT Bake Shop, Grand Wine and Spirits, and Bluff Point Village. Additional large applicants are pending for private development in Mystic and other areas of town.

As of January 11, 2021, the uncommitted fund balance is $134,011.07. Additional funding may be required for Pleasant Valley School after it has been transferred to the preferred developers.

Requested for FYE 22 and programmed through FYE 27 are funds ($50,000/year) to continue the program and develop a reserve fund to enable the Town to provide assistance for a larger project, or to assist multiple projects in a short time period should they arise.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	50	50	50	50	50	50	300
D. Equipment								0
E. Other Costs								0
Total	C	50	50	50	50	50	50	300

*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
B) OPEN SPACE ACQUISITION	8) PLANNING AND ECONOMIC DEVELOPMENT

DESCRIPTION/PURPOSE/JUSTIFICATION

The Conservation Commission and the Planning Commission through the Plan of Conservation and Development have identified a number of parcels of land that would be worthy of acquisition as town open space. This would allow the town to protect natural resources, make trail connections, allow for marsh advancement due to climate change, and fill gaps in and around existing open space. Funds from this project were most recently used to leverage the purchase of the Sparkle Lake Conservation Area on Thomas Road by applying them to the required 25% match for a State Open Space and Watershed Land Acquisition (OSWLA) grant. These funds will be used as part of the required match if the town's current OSWLA grant application is successful. Connecting our open space resources creates more recreation opportunities, contributes to a higher quality of life and will benefit the economy.

Requested for FYE 22 and programmed for FYE 23 through FYE 27 are funds ($25,000/year) to investigate potential open space acquisition through required surveys and environmental assessments, to fund negotiations for property acquisition, and to provide matching funds for open space grants. The Open Space Acquisition Fund balance as of June 30, 2020 is $74,546.58. Fees collected in lieu of open space dedication through the Planning Commission's subdivision process are also used toward the purchase of open space.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering								0
B. Land and Right of Way	C	10	25	25	25	25	25	135
C. Construction								0
D. Equipment								0
E. Other Costs								0
Total	C	10	25	25	25	25	25	135

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other

The Town Council reduced this CIP by $15,000. The RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
D) STRATEGIC RESILIENCY PLAN	8) PLANNING AND ECONOMIC DEVELOPMENT

DESCRIPTION/PURPOSE/JUSTIFICATION

In 2011 Groton completed an EPA funded coastal climate change project. A key recommendation was to conduct a vulnerability assessment and to develop strategies to mitigate the impacts of climate change. Groton's Hazard Mitigation Plan has identified a number of vulnerable areas that will be impacted by coastal hazards as the climate continues to change. The town, working with The Nature Conservancy, has mapped out areas that will be impacted by sea level rise and climate change. Building upon this work, the Office of Planning and Development Services will develop strategies to address neighborhood, village and commercial development resilience options for responding to the threats of climate change and sea level rise. This project will produce a strategic plan with a focus on public outreach and the implementation of low cost options. The strategies will be used by homeowners, businesses, and the town to address the impacts of these changes to the natural environment and will focus on Poquonnock Bridge and downtown Mystic.

Requested for FYE 22 are funds ($85,000) to develop a strategic resiliency plan.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
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
F) DOWNTOWN MYSTIC PARKING MANAGEMENT	8) PLANNING AND ECONOMIC DEVELOPMENT

DESCRIPTION/PURPOSE/JUSTIFICATION

The successful completion of the Mystic Streetscape project improvements and the expansion of restaurants on Water Street has renewed interest in the management of parking in Mystic on both sides of the Mystic River. Representatives of Groton, Stonington and the Mystic Merchants Association have been meeting regularly to address parking concerns of residents and businesses. The Towns of Groton and Stonington have jointly funded a parking management study for Mystic, which is currently underway.

Requested for FYE 22 are funds ($75,000) for the first phase of implementation for the project on the Groton side of Mystic to manage parking in Mystic.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering	C	15						15
B. Land and Right of Way								0
C. Construction	C	0						0
D. Equipment								0
E. Other Costs								0
Total	C	15	0	0	0	0	0	15

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other

The Town Council reduced this CIP by $60,000. The RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
B) PUMP STATIONS **(REVISED)**	10) WATER POLLUTION CONTROL AUTHORITY

DESCRIPTION/PURPOSE/JUSTIFICATION

Approved for FYE 21 were funds ($125,000) for the design, bidding documents and cost estimates to provide remote Supervisory Control and Data Acquisition (SCADA) to the 21 remote pump stations. Also approved for FYE 21 were funds ($1,300,000) for construction costs for mechanical and electrical modernization and planned replacement of equipment at the Goss Cove Pump Station.

Requested for FYE 22 are funds ($200,000) for the design and bid documents for the electrical and mechanical modernization of the Mumford Cove pump stations.

Also requested for FYE 22 are funds ($200,000) for the replacement of the emergency generators at the Lestertown Road and Burgess Park pump stations.

Programmed for FYE 23 are funds ($1,400,0000) to install the SCADA in the pump stations.

Programmed for FYE 24 are funds ($1,673,000) for Mumford Cove pump station modernization construction and ($54,000) for Beebe Cove pump station for P&E costs for elec. and mech. modernization and replacement.

Programmed for FYE 25 are funds ($399,000) for construction costs for Beebe Cove pump station major electrical and mechanical modernization and replacement.

Programmed for FYE 26 are funds ($187,000) for P&E costs for Little Gibraltar pump station major electrical and mechanical modernization and replacement.

Programmed for FYE 27 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)

REVISED	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering	O	200		54		187		441
B. Land and Right of Way								0
C. Construction	O	200	1400	1673	399		1663	5335
D. Equipment								0
E. Other Costs								0
Total	O	400	1400	1727	399	187	1663	5776

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds
(O) Other (WPCF User Fees)

Per staff recommendation, the Town Council added $200,000 to this CIP. The RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
C) TREATMENT FACILITY	10) WATER POLLUTION CONTROL FACILITY

DESCRIPTION/PURPOSE/JUSTIFICATION

Requested for FYE 22 are funds ($200,000) to perform a major repair of the service "A" emergency generator. This generator is currently out of service.

Also requested for FYE 22 are funds ($75,000) to design the equipment replacement and upgrades to the chlorine contact system.

Programmed for FYE 23 are funds ($543,000) for modernization and rehabilitation of the laboratory.

Programmed for FYE24 are funds ($385,000) to rehabilitate primary clarifier #1 and the distribution box/gates.

Programmed for FYE 25 are funds ($358,000) to build a heavy equipment and storage building.

Programmed for FYE 26 are funds ($531,000) to replace two aeration blowers at the end of service life.

Programmed for FYE27 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
		FYE2022	FYE2023	FYE2024	FYE2025	FYE2026	FYE2027	
A. Planning and Engineering	O	75	43	36	36	15	35	240
B. Land and Right of Way								0
C. Construction	O	0	500	349	322	30	418	1619
D. Equipment	O					486		486
E. Other Costs								0
Total	O	75	543	385	358	531	453	2345

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other (WPCF User Fees)

Per staff recommendatoin, the Town Council reduced this CIP by $200,000. The RTM sustained this action.

TOWN OF GROTON
FYE 2022 ADOPTED BUDGET

APPENDICES

Glossary
Acronyms
Accounts with Descriptions

TOWN OF GROTON, CONNECTICUT
GLOSSARY OF TERMS
FYE 2022

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 2022", means the fiscal year which began on July 1, 2021 and ends on June 30, 2022.

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 2022 Adopted Budget is 25.98 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 2022 budget, this means that $25.98 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 un-liquidated 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 that 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 2022

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
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
ERP	-Enterprise Resource Planning
FOI	-Freedom of Information
FTE	-Full Time Employee
FYE	-Fiscal Year End
GAAP	-Generally Accepted Accounting Principles
GASB	-Governmental Accounting Standards Board
GFOA	-Government Finance Officers Association
GIS	-Geographic Information System
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
MSW	-Municipal Solid Waste
OPDS	-Office of Planning and Development Services
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
SCRRRA	-Southeastern Connecticut Regional Resources Recovery Authority
SLA	-State and Local Assistance
SRO	-School Resource Officer
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
WPCA/WPCF	-Water Pollution Control Authority / Facility

TOWN OF GROTON, CONNECTICUT
ACCOUNT NUMBERS WITH DESCRIPTIONS
FYE 2022

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.



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