Town of Groton



Adopted
FYE 2024 Budget

Fiscal Year Ending June 30, 2024

GROTON CT
explore more...

May 23, 2023

TOWN OF GROTON
FYE 2024 ADOPTED BUDGET
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TOWN OF GROTON

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June 1, 2023

FYE 2024 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 2024 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 2024 budget is $148,865,140, an $5,856,730 or 4.1% increase from the FYE 2023 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 2023 Adopted/Adjusted Budget are as follows:

- Town Operations ($3,048,421 or 7.7%)
- Education Services ($2,353,356 or 3.0%)
- Capital/Debt Services (-$63,447 or -.4%)
- Outside Agencies ($152,522 or 6.4%)
- Subdivisions ($365,878 or 5.6%)
- 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 Grand List as well as an increase in estimated investment revenues. The October 1, 2022 net adjusted taxable Grand List increased $53,025,812 (1.1%) from 2021, from $4,611,207,867 after BAA to $4,664,233,679 after BAA.

The Town has been collecting higher than expected revenues in recent years, so it is adopted that $4,500,000 of the Fund Balance be used to fund adopted FYE 2024 expenditures which will maintain the Town's Unassigned Fund Balance level at approximately 19% in June 2024.

The adopted budget resulted in a mill rate of 22.13, being a .85 mill increase from the FYE 2023 mill rate of 21.28.

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 2024 Adopted Budget in October 2022. 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 2024 "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 2023 appropriation. Department budget requests are shown in the "Request FYE 2024" 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 2024 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. Additionally, decisions on the Town Manager's Budget are made prior to receiving all of the other budget requests.

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 2024 is $148,865,140 and represents a $5,856,730 or 4.1% increase from the FYE 2023 Adopted/Adjusted Budget. The adopted increase is attributable to Town Departments ($1,800,069); Non-Departmental ($798,221); Contributions to Other Funds ($450,131); Capital/Debt Service (-$63,447); Education Services ($2,353,356); Subdivisions ($365,878); and Outside Agencies ($152,522). 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 $42,892,700, and represents a $3,048,421 or a 7.7% increase from the FYE 2023 Adopted/Adjusted Budget.

Estimated 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 2024 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 2024" column represent what would be required in the opinion of the department to maintain necessary and/or current programming.

The Town department budget request was a total of $27,651,653 for FYE 2024 and remained at that amount following the Town Manager Review. The amount was increased to $27,833,403 following the RTM Review. The adopted FYE 2024 Town Departments budget is a $1,800,069 or 6.9% increase from the FYE 2023 Adopted/Adjusted Budget amount.

Table 1 entitled "Town Operations Expenditure Report" shows adopted increases/decreases for all Salaries and Wages, Employee Benefits and Operating Expenses for the Town Departments portion of the Town Operations budget. As noted in the table, Salaries and Wages represent 48.5% of the adopted FYE 2024 while the Town Operations budget accounts for 20.9% of the total budget. Employee Benefits account for 30.6% of the Town Operations Budget. Together Personnel costs account for 79.1% of the Town Operations Budget.

Town Operations Expenditure Report							
Account Code	DESCRIPTION	ACTUAL FYE 2022	ADJUSTED FYE 2023	ADOPTED FYE 2024	$ VARIANCE '23' to '24'	% VARIANCE '23' to '24'	% OF TOTAL BUDGET
5101	Regular Full Time	$ 15,476,937	$ 17,154,904	$ 17,967,089	$ 812,185	4.7%	41.9%
5102	Part Time Personnel	$ 331,502	$ 441,892	$ 521,201	$ 79,309	17.9%	1.2%
5103	Seasonal Personnel	$ 85,124	$ 135,860	$ 134,636	$ (1,224)	-0.9%	0.3%
5104	Overtime Pay	$ 1,020,855	$ 1,009,819	$ 1,071,034	$ 61,215	6.1%	2.5%
5105	Longevity Pay	$ 53,468	$ 54,849	$ 51,007	$ (3,842)	-7.0%	0.1%
5106	College Incentive Pay	$ 94,966	$ 109,602	$ 129,407	$ 19,805	18.1%	0.3%
5107	Shift Replacement Overtime	$ 544,441	$ 355,489	$ 408,316	$ 52,827	14.9%	1.0%
5109	Salary Adjustment	$ 346,876	$ (16,022)	$ 225,385	$ 241,407	-1506.7%	0.5%
5110	Regular Part Time	$ 75,636	$ 177,768	$ 165,428	$ (12,340)	-6.9%	0.4%
5111	Premium Pay	$ 124,829	$ 130,199	$ 145,443	$ 15,244	11.7%	0.3%
5112	Sick Incentive	$ 70,033	$ 65,754	$ 65,872	$ 118	0.2%	0.2%
5115	Shift Premium	$ 70,254	$ 79,226	$ 79,226	$ -	0.0%	0.2%
5118	Allowances	$ 45,285	$ 54,947	$ 55,915	$ 968	1.8%	0.1%
5119	Salary Reimbursements	$ -	$ (217,259)	$ (222,710)	$ (5,451)	2.5%	-0.5%
	Salaries and Wages	**$ 18,340,206**	**$ 19,537,028**	**$ 20,797,249**	**$ 1,260,221**	**6.5%**	**48.5%**
5151	Social Security	$ 936,924	$ 1,060,893	$ 1,118,569	$ 57,676	5.4%	2.6%
5152	Retirement	$ 3,495,202	$ 3,684,515	$ 4,156,412	$ 471,897	12.8%	9.7%
5153	Health Insurance	$ 4,524,761	$ 4,690,608	$ 5,188,196	$ 497,588	10.6%	12.1%
5154	Unemployment Comp.	$ 20,155	$ 25,000	$ 25,000	$ -	0.0%	0.1%
5155	Worker's Compensation	$ 476,292	$ 334,506	$ 293,514	$ (40,992)	-12.3%	0.7%
5158	Life Insurance	$ 17,114	$ 19,970	$ 20,456	$ 486	2.4%	0.0%
5159	Heart & Hypertension	$ 50,227	$ 33,094	$ 28,669	$ (4,425)	-13.4%	0.1%
5160	Health-Retiree-Current	$ 1,798,479	$ 2,053,154	$ 1,837,280	$ (215,874)	-10.5%	4.3%
5170	Other Post Employment Benefits	$ 448,730	$ 449,707	$ 448,359	$ (1,348)	-0.3%	1.0%
	Employee Benefits	**$ 11,767,884**	**$ 12,351,447**	**$ 13,116,455**	**$ 765,008**	**6.2%**	**30.6%**
TOTAL PERSONNEL SERVICES		**$ 30,108,090**	**$ 31,888,475**	**$ 33,913,704**	**$ 2,025,229**	**6.4%**	**79.1%**
5201	Postage/Print/Advertising	$ 147,178	$ 193,495	$ 196,415	$ 2,920	1.5%	0.5%
5210	Profession Develop/Train	$ 183,022	$ 238,073	$ 256,856	$ 18,783	7.9%	0.6%
5220	Utilities/Fuel/Mileage	$ 1,136,634	$ 1,492,696	$ 1,591,809	$ 99,113	6.6%	3.7%
5230	Pymnts/Contributions	$ 1,667,699	$ 1,724,100	$ 2,164,601	$ 440,501	25.5%	5.0%
5240	Boards & Commissions	$ -	$ 250	$ 250	$ -	0.0%	0.0%
5260	Repairs & Maint-Fac/Equip	$ 503,483	$ 394,023	$ 422,779	$ 28,756	7.3%	1.0%
5261	Software Maint Fees	$ 533,715	$ 605,739	$ 661,042	$ 55,303	9.1%	1.5%
5280	Insurance/Risk Mgmt	$ 667,295	$ 809,861	$ 900,750	$ 90,889	11.2%	2.1%
5281	Occupational Health & Safety	$ 54,359	$ 90,489	$ 102,179	$ 11,690	12.9%	0.2%
5285	Building & Property Damage	$ 653	$ -	$ -	$ -	#DIV/0!	0.0%
5289	Insurance Claim Payments	$ -	$ 25,000	$ 25,000	$ -	0.0%	0.1%
5290	Profess/Technical Service	$ 1,485,954	$ 1,501,480	$ 1,632,139	$ 130,659	8.7%	3.8%
5300	Materials & Supplies	$ 760,347	$ 772,588	$ 846,229	$ 73,641	9.5%	2.0%
5310	Vehicle Oper/Maintenance	$ 25,523	$ 19,000	$ 19,000	$ -	0.0%	0.0%
5400	Equip/Machinery & Furniture	$ 129,473	$ 82,610	$ 155,647	$ 73,037	88.4%	0.4%
5410	Computer Equipment	$ 26,688	$ 6,400	$ 4,300	$ (2,100)	-32.8%	0.0%
5420	Vehicles	$ 22,013	$ -	$ -	$ -	#DIV/0!	0.0%
TOTAL OPERATING EXPENSES		**$ 7,344,036**	**$ 7,955,804**	**$ 8,978,996**	**$ 1,023,192**	**12.9%**	**20.9%**
GRAND TOTAL		**$ 37,452,126**	**$ 39,844,279**	**$ 42,892,700**	**$ 3,048,421**	**7.7%**	

Table 1. Town Operations Expenditure Report

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 $1,248,352 or 9.0% from the FYE 2023 Adopted/Adjusted Budget. This increase is attributable to an increase in Insurance and claims (1070) of $90,889 or 10.6%; an increase in Self-Funded Plans (1071) of $707,332 or 6.3%; and an increase in Contribution to Other Funds (1073) of $450,131 or 26.7%.

Summary

In summary, the adopted FYE 2024 Town Operations budget is $42,892,700 and a $3,048,421 or 7.7% increase from the FYE 2023 Adopted/Adjusted Budget and represents 28.8% of the FYE 2024 Adopted Budget compared to 27.9% in FYE 2023.

Since 2015, the Town Operations portion of the budget has increased a total 26.7%, an average of 2.7% 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 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	$ 38,259,268	4.4%
Adopted 2023	$ 39,844,279	4.1%
Adopted 2024	$ 42,892,700	7.7%
Increase over Ten years: 2015 to 2024	---------->	26.7%
Average Ten Year Increase	---------->	2.7%

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 $81,510,627 and represents a $2,353,356 or 3.0% increase from the FYE 2023 Adopted/Adjusted Budget. As adopted, this budget represents 54.8% of the FYE 2024 Adopted Budget compared to 55.5% FYE 2023. As per the Town Charter, the Town Manager must submit the adopted Education budget with no adjustments. (See Board of Education FYE 2024 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 2024 appropriation for Capital/Debt Services is $14,705,722 which is a $63,447 or 0.4% decrease under the FYE 2023 appropriation. The Capital/Debt Services account represents 9.9% of the FYE 2024 Adopted Budget.

The Town's FYE 2024 contribution to the Capital Reserve Fund is adopted to be $3,428,000, which is a $131,000 increase from the FYE 2023 amount. $500,000 from the Capital Reserve Fund balance will be used to offset General Fund expenditures.

The Town's budgeted debt service payment is $11,277,722 in FYE 2024. $8,991,452 of the $11,277,722 total is attributed to debt service related to 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 2024, the adopted budget for Outside Agencies is $2,551,876 which is $152,522 or 6.4% increase from the FYE 2023 Adopted/Adjusted Budgeted amount. The adopted Outside Agencies budget represents 1.7% of the FYE 2024 Adopted Budget.

- **Regional Agencies (1083)** adopted budget is $151,520 for FYE 2024, which is $13,224 more than the 2023 appropriation.

- **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 $2,400,356 an increase of $139,298 or 6.2% from the FYE 2023 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). Approved payments for the City of Groton, Groton Long Point and the Fire Districts PILOT for FYE 2024 total is $6,904,215 resulting in a $365,878 or 5.6% increase above the FYE 2023 appropriation. Approved funds in this service area represent 4.6% of the adopted FYE 2024 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)** Adopted budget for police, highway and streetlights are $5,820,924, an increase of $137,371 or 2.4% compared to FYE 2023.

- **Groton Long Point (1091)** Adopted budget for police, highway and streetlights are $646,908, a $38,124 or 6.3% increase over FYE 2023.

- **Fire District PILOT (Payment In-Lieu of Taxes) Program (1092)** is adopted at $436,383, a 190,383 or 77.4% increase over FYE 2023. 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 2024, $300,000 was budgeted for this purpose, which is level with the FYE 2023 budget amount. The Contingency amount equates to approximately 0.2% of the General Fund Operating Budget.

Comparison by function budget changes			
Function	$ Change	% Change	Mill rate
Departments	$1,800,069	6.9%	0.390
Non-Departmental	$798,221	6.6%	0.173
Contr to Other Fund	$450,131	26.7%	0.098
Capital/Debt Srvs	-$63,447	-0.4%	-0.014
Outside Agencies	$152,522	6.4%	0.033
Subdivisions	$365,878	5.6%	0.079
			0.759

Table 3. Comparison by function budget changes

Table 3 above shows cost changes by major function experiencing significant increases/decreases. Additionally, you can see the mill rate impact of such changes. You can see the most significant impacts are from Town Departments, followed by Non- Departmental.

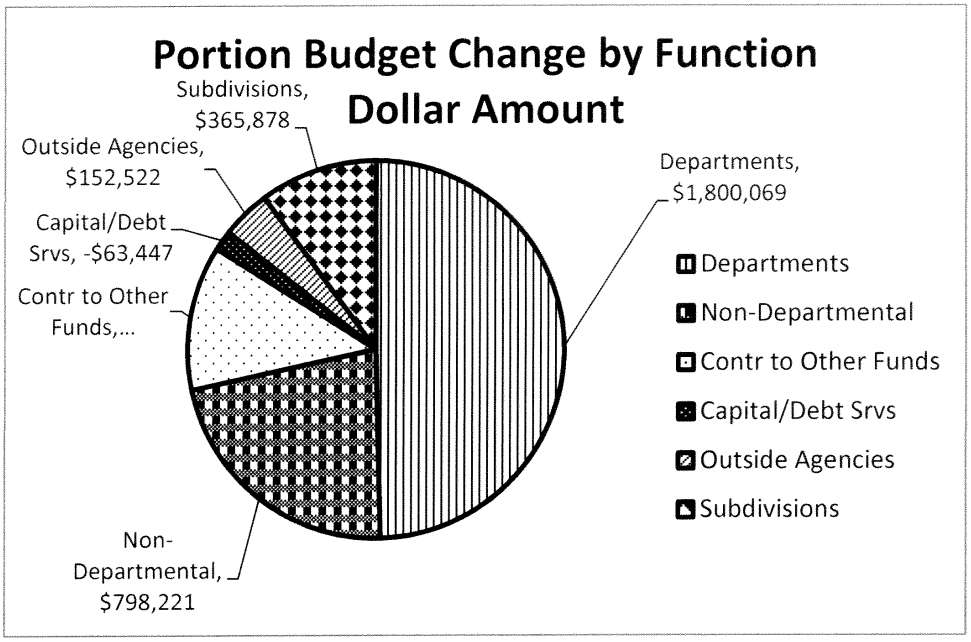


Chart 1. Portion Budget Change by Function – Dollar Amount

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

Table 4 below shows more detail on increased/decreased costs in the FYE 2024 budget.

Town of Groton
FYE 2023 Adopted/Adjusted Budget to Adopted FYE 2024 Budget

Func. #	Function Description Area of Service	Actual FYE 2022	Adopted/ Adjusted FYE 2023	Town Manager's FYE 2024	Adopted Budget FYE 2024	$ Variance Adj. FYE 23 vs. Adopted FYE 24	% Variance Adj. FYE 23 vs. Adopted FYE 24
1075	Capital Reserve	$ 3,610,000	$ 3,297,000	$ 4,053,000	$ 3,428,000	$ 131,000	4.0%
1076	Debt Service	$ 9,275,158	$ 11,472,169	$ 11,398,722	$ 11,277,722	$ (194,447)	(1.7%)
1080	Education	$ 77,450,670	$ 79,157,271	$ 81,510,627	$ 81,510,627	$ 2,353,356	3.0%
1083	Regional Agencies	$ 136,498	$ 138,296	$ 151,520	$ 151,520	$ 13,224	9.6%
10840	Ledgelight Health	$ 291,729	$ 291,798	$ 291,881	$ 291,881	$ 83	0.0%
10841	VNA (School Health)	$ 1,055,495	$ 1,229,144	$ 1,346,573	$ 1,346,573	$ 117,429	9.6%
10842	VNA (Health Promo)	$ 28,382	$ 42,984	$ 34,874	$ 34,874	$ (8,110)	(18.9%)
10843	Groton Ambulance	$ 105,952	$ 341,700	$ 300,000	$ 300,000	$ (41,700)	(12.2%)
10845	Service Agencies	$ 85,821	$ 105,452	$ 112,048	$ 112,048	$ 6,596	6.3%
10847	Marine Sewage Disp	$ 19,980	$ 19,980	$ 19,980	$ 19,980	$ -	0.0%
10848	Mystic River Ambulance	$ 50,000	$ 45,000	$ 75,000	$ 75,000	$ 30,000	66.7%
10849	Mystic Noank Library	$ 115,000	$ 150,000	$ 160,000	$ 160,000	$ 10,000	6.7%
10849A	Bill Memorial Library	$ 30,000	$ 35,000	$ 60,000	$ 60,000	$ 25,000	71.4%
1090	City of Groton	$ 5,650,689	$ 5,683,553	$ 5,820,924	$ 5,820,924	$ 137,371	2.4%
1091	Groton Long Point	$ 575,062	$ 608,784	$ 646,908	$ 646,908	$ 38,124	6.3%
1092	Fire Districts PILOT	$ 246,000	$ 246,000	$ 405,173	$ 436,383	$ 190,383	77.4%
	TOTAL	$ 98,726,436	$ 102,864,131	$ 106,387,230	$ 105,672,440	$ 2,808,309	2.7%

Table 4. Budget Increase/Decrease Details

GENERAL FUND REVENUES – WHERE THE MONEY COMES FROM

The following is a summary of the projected FYE 2024 revenues which was used to fund the adopted FYE 2024 operating budget of $148,865,140.

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 2024 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 2024 Adopted Budget, the percentages of revenue coming from these various sources are projected to be as follows in Table 5:

General Property Taxes	69.5%	Federal Grants in Aid	2.9%
Licenses and Permits	0.4%	Charges for Current Services	1.3%
Revenue from Investments	0.3%	Schools-Library-Recreation	0.1%
State Grants in Aid-Education	17.8%	Other Revenue	0.4%
State Grants in Aid - General Government	4.3%	Fund Balance Applied	3.0%

Table 5. Revenue Sources

GENERAL PROPERTY TAXES

The FYE 2024 Adopted Budget has a mill rate of 22.13, compared to the FYE 2023 rate of 21.28. One mill is equivalent to $4,612,927. The adopted property tax levy for FYE 2024 will be based on all taxable property in the Town as of October 1, 2022 after adjustments by the Board of Assessment Appeals (BAA).

Summary - Total revenue to be raised by general property taxes including supplemental motor vehicles, interest and liens, and prior year taxes is $103,419,451 compared to the FYE 2023 adjusted budget of $98,393,085, a 5.1% increase. General property taxes will provide 69.5% of the General Fund budget.

OTHER REVENUES

Licenses and Permits - Revenues generated from licenses and fees will total $597,600, which represents 0.4% of the FYE 2024 Adopted Budget. These funds are received from building and development activity, sporting and dog licenses, and other licenses and fees.

Investments - For FYE 2024, it is estimated that the Town will receive $500,000 in investment income which is a $425,000 increase from the FYE 2023 budget.

State Grants in Aid-Education – The Town will receive $26,512,892 in State Grants in Aid-Education in FYE 2024 which represents 17.8% of the FYE 2024 Adopted Budget. This amount is $93,738 more than the FYE 2023 budget.

State Grants in Aid-General Government – According to the Governor's adopted FYE 2024 budget, the Town will receive $6,370,491 in State Grants in Aid–General Government which represents 4.3% of the total revenues. This adopted amount is $209,553 less than the FYE 2023 budget.

Federal Grants in Aid – Revenues from Federal Grants in Aid for FYE 2024 are estimated to be $4,331,227, which represents 2.9% of the FYE 2024 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 $1,948,061, which represents 1.3% of the FYE 2024 Adopted Budget.

Schools-Library-Recreation Accounts - Revenues from user fees associated with Schools-Library-Recreation activities are estimated to be $89,150, which represents 0.1% of the FYE 2024 Adopted Budget.

Other Revenue - Other Revenue is estimated at $596,268, which represents 0.4% of the FYE 2024 Adopted Budget.

Fund Balance Applied – The use of General Fund - fund balance is planned at $4,500,000 for FYE 2024. The unassigned Fund Balance is projected to be at 22.1% of expenditures in June 2023 and is further projected to be at 19% in June 2024 while using $4,500,000 in fund balance.

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 6 below.

Regional Mill Rates - FYE 23	
Municipality	Mill Rate
Groton	21.28
Ledyard	33.82
New London	37.31
North Stonington	28.45
Stonington	23.66
Waterford	27.56
Average Mill Rate:	28.68

Table 6. Mill rates using FYE 2023 Mill Rates

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 incredibly 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 resulted in a mill rate of 22.13, being a .85 mill increase from the FYE 2023 mill rate of 21.28.

Increases in the budget are primarily due to an increase of $2,353,356 in Education; Town Departments increase of $1,800,069; Non-Departmental (Insurance) increase of $798,221; Outside Agencies increase of $152,522; and an increase of $365,878 for Subdivisions.

The Town relied heavily on American Rescue Plan Act (ARPA) funds to pay for much of its capital projects in the FYE 23 budget. The absence of those funds in FYE 24 accounts for the Capital Reserve increase.

The Town began incorporating the bonding costs for the Groton 2020 Plan in the FYE 2019 budget. The Groton 2020 bonds account for $7,027,271 (62%) of the total $11,277,722 in debt service payments. The mill rate for the Town would be approximately 1.52 mills lower when excluding the Groton 2020 bond payments. The increase in costs for the bonding of the new schools is reflected in the Town Operations budget rather than under Education.

Further information on Groton 2020 bond debt including details on bond issuances can be seen below in Table 7.

Total Debt service in FYE 2024	$11,277,722
Total School Debt in FYE 2024 budget	$8,991,452
Groton 2020 Debt Service in FYE	**$7,027,271**
April 2019 issue	**$1,471,250**
April 2020 issue	**$1,695,000**
April 2021 issue	**$1,309,950**
April 2022 issue	**$2,073,738**
April 2023 Note interest	**$477,333**

Table 7. Groton 2020 Bond Payments

The Town has been collecting higher than expected revenues in recent years, so it is adopted that $4,500,000 of the Fund Balance be used to fund adopted FYE 2024 expenditures which will maintain the Town's Unassigned Fund Balance level at 19% for end of June 2024. The Town historically spends approximately $2-$3 million in general fund expenditure for the CIP projects. Beginning in FYE 22 the Town began adding Town road projects in the CIP list. The Town roads total $1,000,000 for the FYE 24 budget.

Thanks to the use of the ARPA funds, the Town has made great strides in funding much of its Parks & Recreational facilities repairs and replacements, outside of high school athletic fields and further fields to meet community needs. It is incumbent on the Town to now maintain its infrastructure rather than to let them deteriorate to the point of needing to be replaced earlier than

would be required with proper financial support for maintenance. The Town additionally needs to arrive at a plan for replacing antiquated and in some cases dangerous athletic facilities at its schools, as well as increasing capacity for sporting events with the addition of more facilities.

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.
- Town health care and retirement costs will continue to increase.
- The increased cost of fuel and electricity continue to be a challenge for the Town.
- It is expected that should Groton Public Schools lose their Alliance District status in the future, approximately $5 million in revenue potentially lost.
- A solid plan is needed to replace antiquated athletic facilities and to increase the number of facilities.
- The Town staffing levels is at a level that allows for the Town to continue providing its current level of service but does not allow much flexibility to incorporate any new services when requested by the Town Council or the public.

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, RTM, and the community must decide what we are going to be. We must come to a shared vision. We have seen recent conflicting opinions on how to best balance commercial and industrial development with effects on residential neighborhoods. There has additionally been unresolved discussion on the appropriate level of open space, along with how best to buffer them, in Town.

A prosperous Town cannot be achieved solely by maintaining a low mill rate regardless of the resulting impacts. 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 suitably maintained parks, libraries, athletic facilities, and other similar services, the Town will suffer and never realize its full potential. The challenge is how to best accomplish this goal.

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

- My budget includes over $4,500,000 in fund balance including $2,500,000 to help with CIP projects, and another $2,000,000 to further alleviate some of the increase in property taxes.

- Adequately fund the Town's infrastructure.

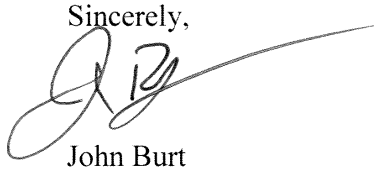
- Prior to cutting Departments, first cut non-Town functions.

- 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 2024 Adopted Budget in fall 2022 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 2024 budget requests, I would like to especially express my sincere gratitude and appreciation to Delia Morrison, Finance Director; Arnetia Green, Human Resources Director/Risk Management; Lori Watrous, Budget Analyst & Coordinator, and Lisa Hylton, Assistant to the Town Manager for their commitment and the hard work they put forth in assisting me in the preparation of the FYE 2024 Adopted Budget. Additionally, I thank our Town Council and Representative Town Meeting for their hard work.

Sincerely,



John Burt
Town Manager

TOWN OF GROTON, CONNECTICUT
PRINCIPAL OFFICIALS

Town Council

Juan Melendez, Jr., Mayor
Portia Bordelon
Melinda Cassiere
Rachael Franco
Edward Jacome
Bruce Jones
David McBride
Juliette Parker
Scott Westervelt

Representative Town Meeting

Jill Rusk – Moderator

District 1
Karin Adams
Joe Baril
Matthew F. Brennan
Kathy Chase
Roscoe Merritt
Sheila Perry
Adam Puccino

District 2
Jean Claude Amboise
Syma Ebbin
Jackie Massett
Harry Watson

District 3
Neal Gardner
Autumn Hanscom
Christy McElroy
Jill Rusk
Ian C. Thomas
Petricia S. Weaver

District 4
Robert Bailey
Larry Bright
Lauren Gauthier
Susan Hainline
Lian Obrey
Kristen Powers
Shawn Powers
Jaime Veazie-Williams

District 5
Matthew Ivey
Susan Deane-Shinbrot
John Scott
Gary Welles
Michael Whitney

District 6
Genevieve Cerf
Thomas Frickman
Alfred Fritzsche
Emma Gibbs
James Gustavson
Richard Semeraro

District 7
Clarence Casper
Jacqui Copp
Lynn Crockett Hubbard
Sarah Kadden
Emily Norman

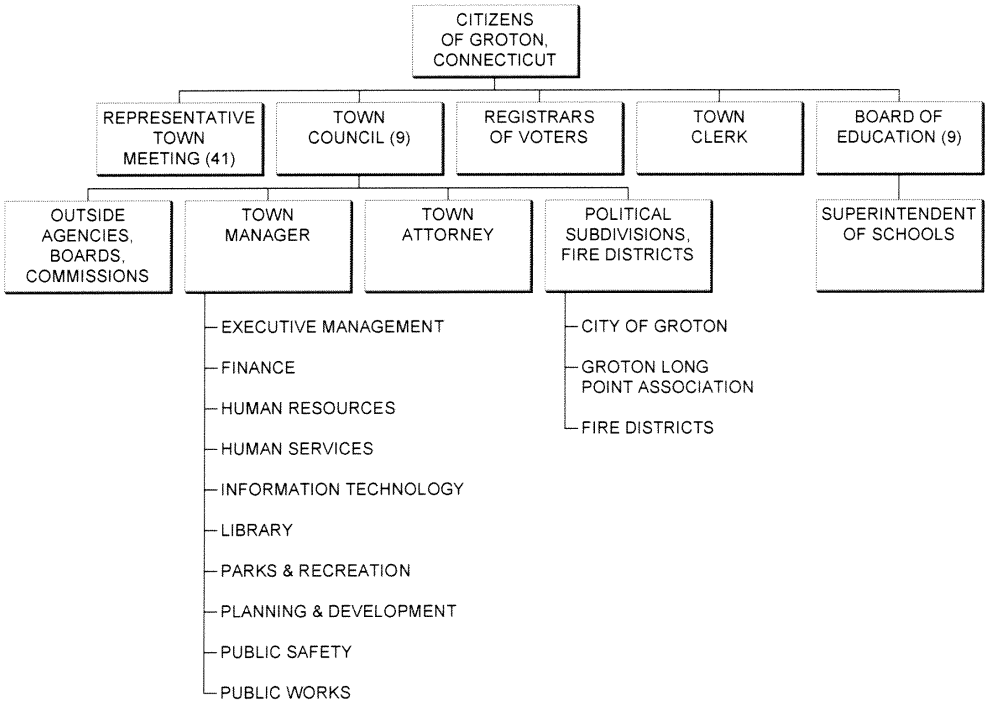
Appointed Officials

John M. Burt:	Town Manager
Susan Austin:	Superintendent of Schools

Department Directors

Finance:	Delia Morrison
Human Resources:	Arnetia Green
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 2024

MUNICIPAL FISCAL INDICATORS

Fiscal Years Ended

2016 - 2020

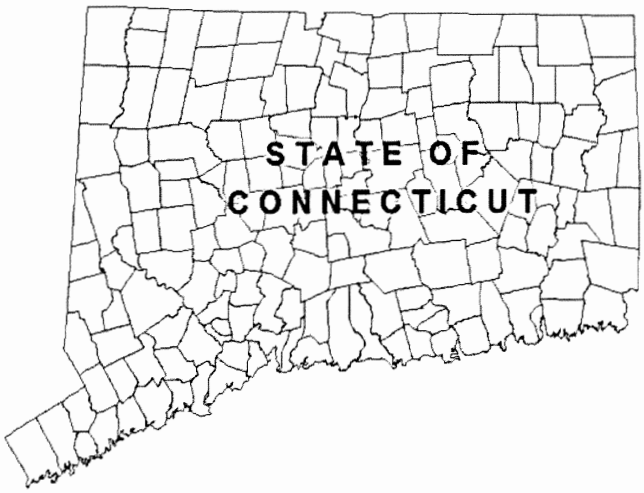
Revenues

Expenditures

Fund Balance

Debt

Taxes



Population

Enrollment

Grand Lists

Mill Rates

Bond Ratings

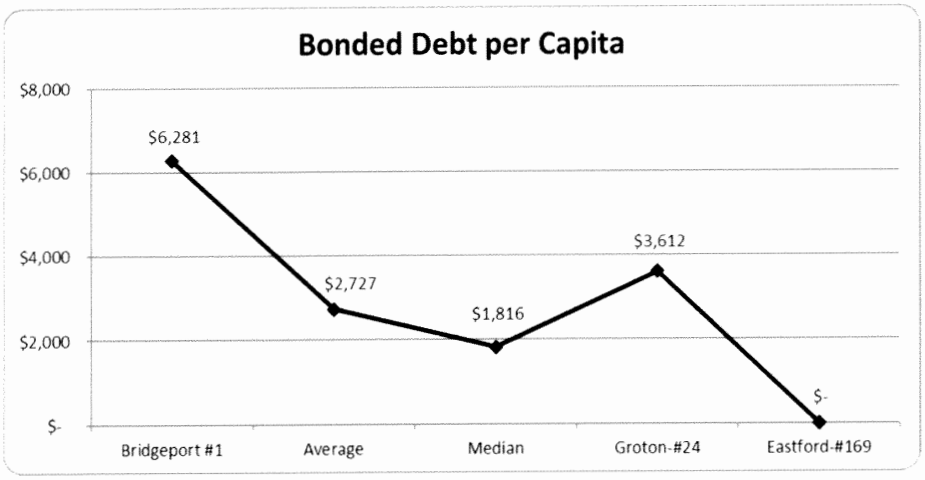
July 2022

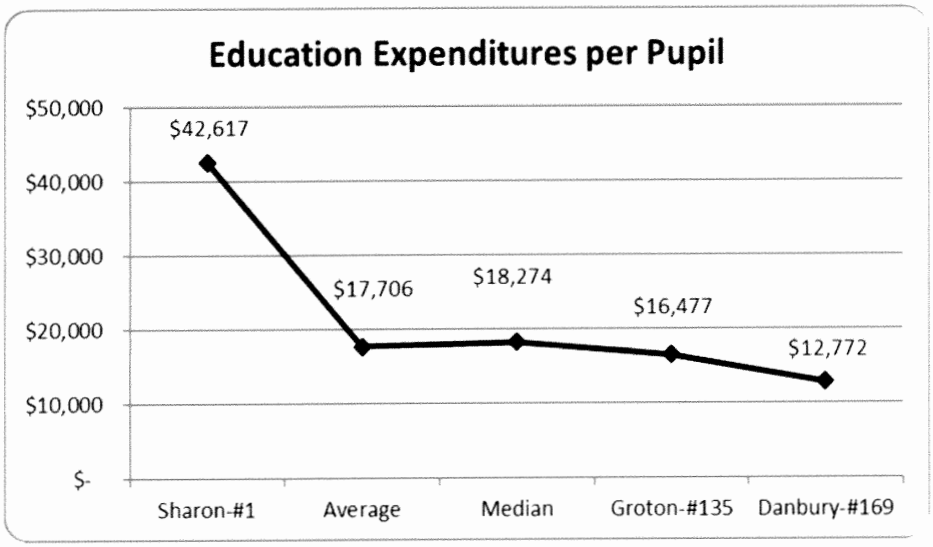
"Municipal Fiscal Indicators" is an annual publication of the Municipal Finance Services Unit of the Office of Policy and Management (OPM).

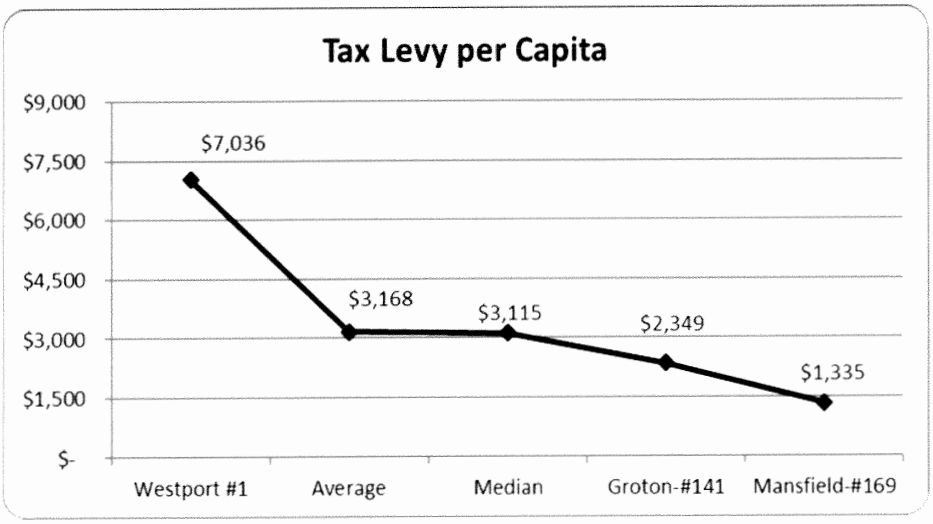
The publication consists of the most current financial information available for each of Connecticut's 169 municipalities. The majority of the data has been compiled from the audited financial reports of municipalities. The data extracted from these reports pertains primarily to each municipality's General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

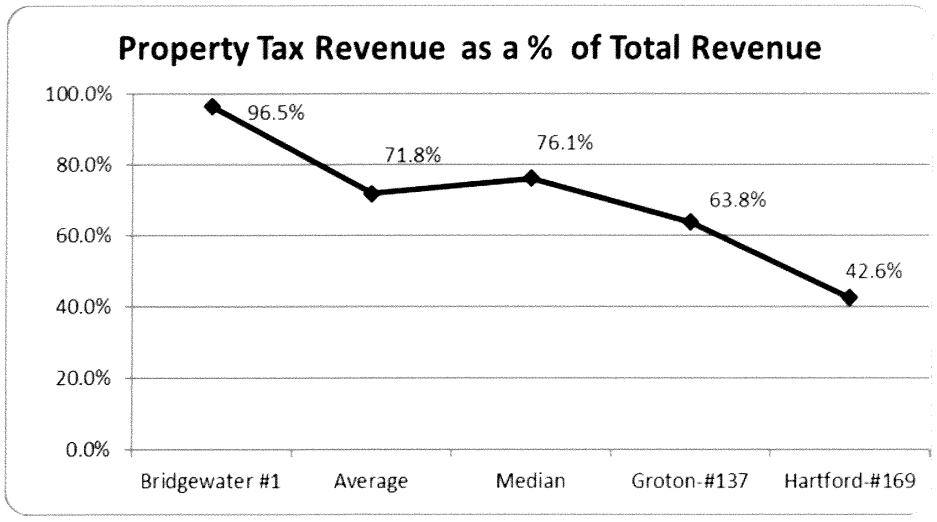
Attached are five (5) Fiscal Indicators that show the State-wide rankings comparing the Town of Groton along with the highest, lowest, average and median indicator for those five fiscal indicators:

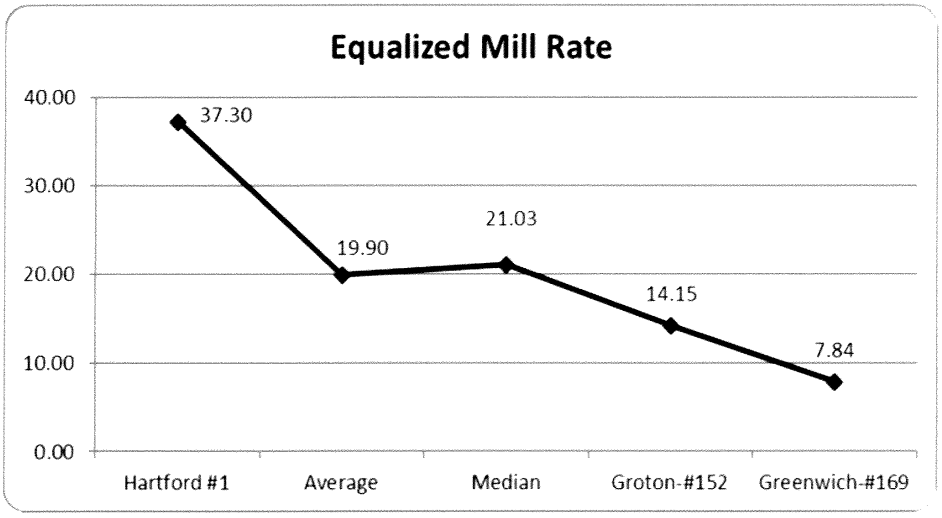
Bonded Debt Per Capita
Education Expenditures per Pupil
Tax Levy per Capita
Property Tax Revenue as a % of Total Revenue
Equalized Mill Rate


Bonded Debt per Capita
$8,000
$6,000
$4,000
$2,000
$-
$6,281
$2,727
$1,816
$3,612
$-
Bridgeport #1
Average
Median
Groton-#24
Eastford-#169


Education Expenditures per Pupil
$50,000
$40,000
$30,000
$20,000
$10,000
$-
$42,617
$17,706
$18,274
$16,477
$12,772
Sharon-#1
Average
Median
Groton-#135
Danbury-#169


Tax Levy per Capita
$9,000
$7,500
$6,000
$4,500
$3,000
$1,500
$-
$7,036
$3,168
$3,115
$2,349
$1,335
Westport #1
Average
Median
Groton-#141
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.

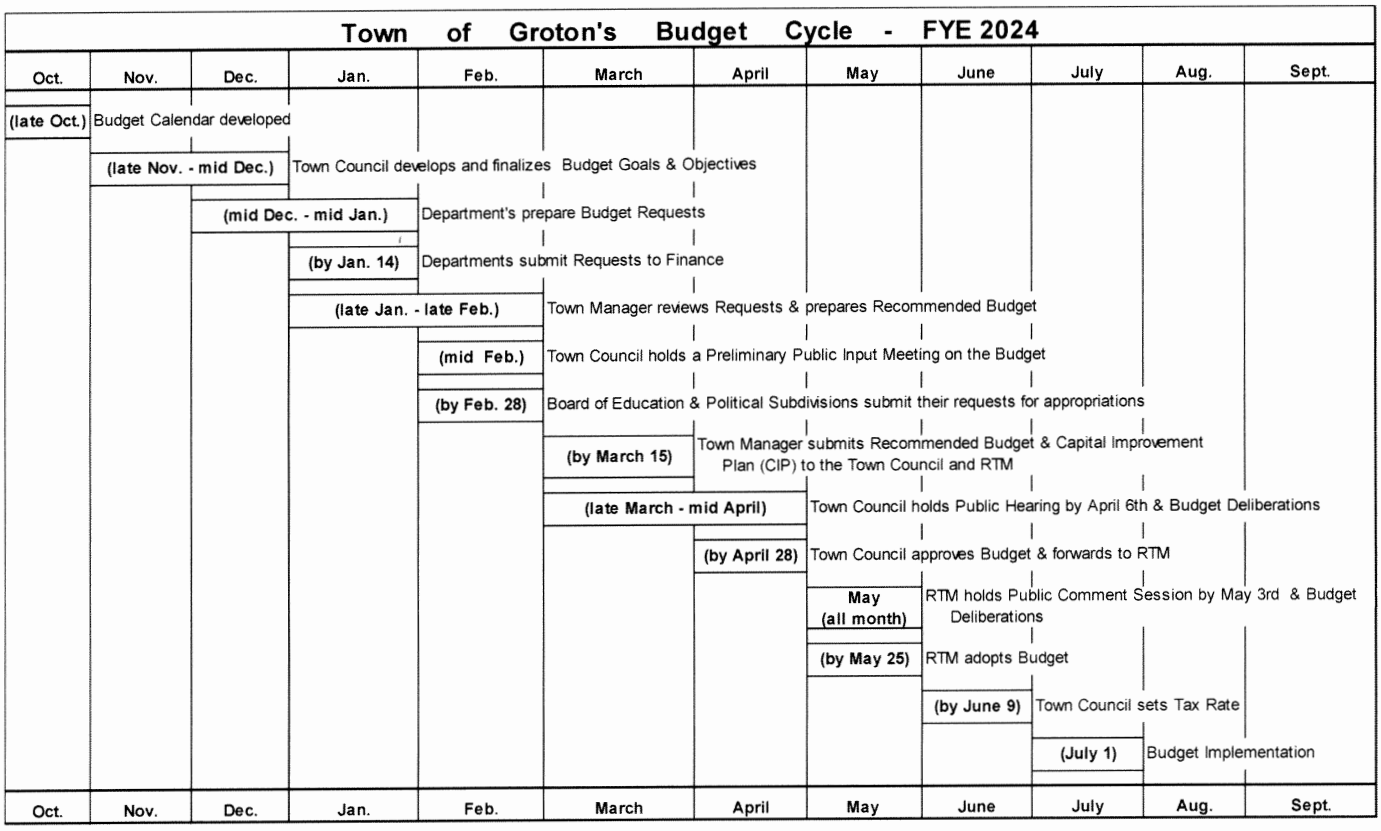
Within the Town of Groton there are two political subdivisions, the City of Groton and Groton Long Point Association. In addition, there are seven (7) special taxing districts within the Town. For the political subdivisions, the Town funds up to one hundred percent of their public works budgets and up 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 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 2024 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 2023 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: October 5, 2021
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 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) Any General Fund surplus exceeding 20% on a budgetary basis will be reviewed annually by the Council after completion & acceptance of the annual audit.
   (d) A sixty (60) day reserve in special revenue funds in order to meet potential unanticipated needs.

H. *Continuing Disclosure*:

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

I. *Alternative Financing Plan:*

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

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

CHAPTER IX. BUDGET AND FINANCE

9.1 Annual Budget Preparation.

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

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

9.1.3 *Proposed Capital Projects.*

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

9.1.4 *Fiscal Year.*

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

9.2 Duties of the Town Manager on the Budget.

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

9.2.1 *Budget Estimates.*

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

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

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

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

Sec. 9.3 Duties of the Council on the Budget.

9.3.1 *General.*

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

9.3.2 *Tax rate.*

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

Sec. 9.4 Duties of the RTM on the Budget.

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

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

Sec. 9.5 Failure to adopt Budget.

9.5.1 *Council fails to adopt Budget.*

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

9.5.2 *RTM fails to adopt Budget.*

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

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

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

Sec. 9.6 Financial Powers of the RTM.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

RESERVE FUND FOR CAPITAL AND NON-RECURRING EXPENDITURES

ARTICLE I. - IN GENERAL

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

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

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

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

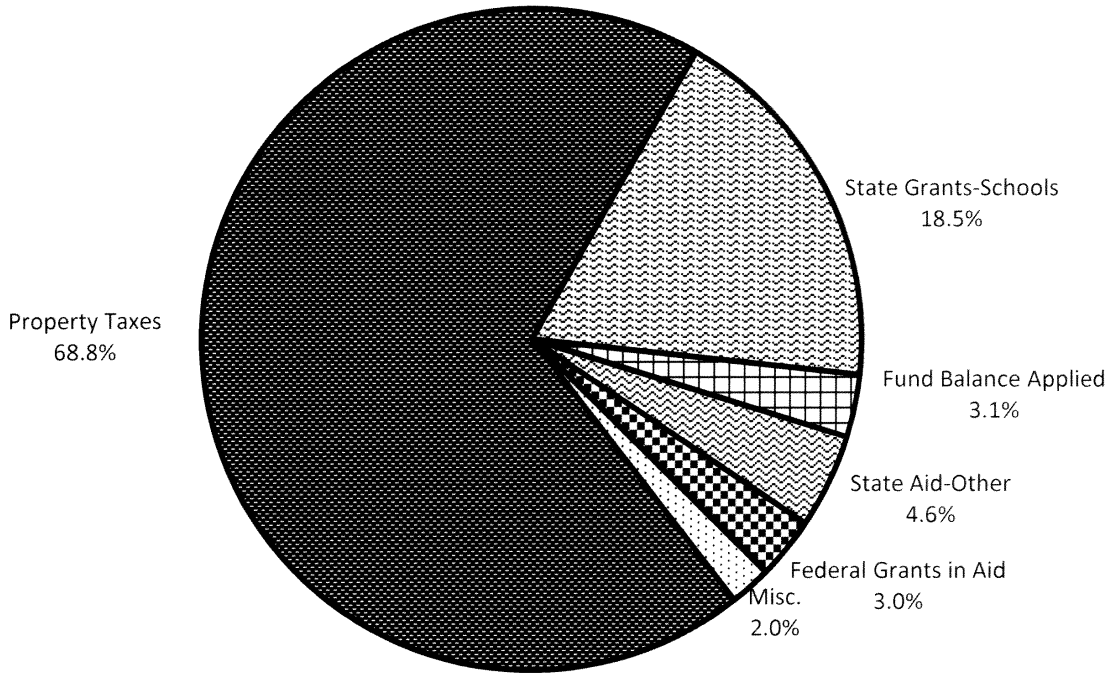
(d) Maintenance of the fund. At least quarterly, the town manager shall report to the town council on the status of the fund and the expended and unexpended balances of each appropriation.

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

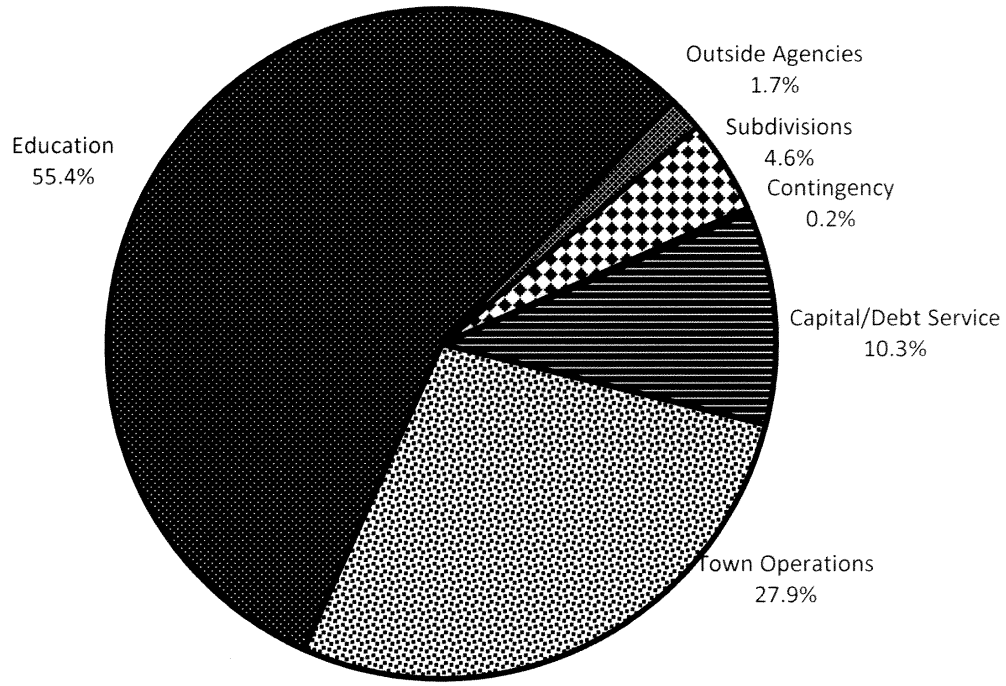
TOWN OF GROTON

ADOPTED/ADJUSTED FYE 2023 Budget

GENERAL FUND REVENUES



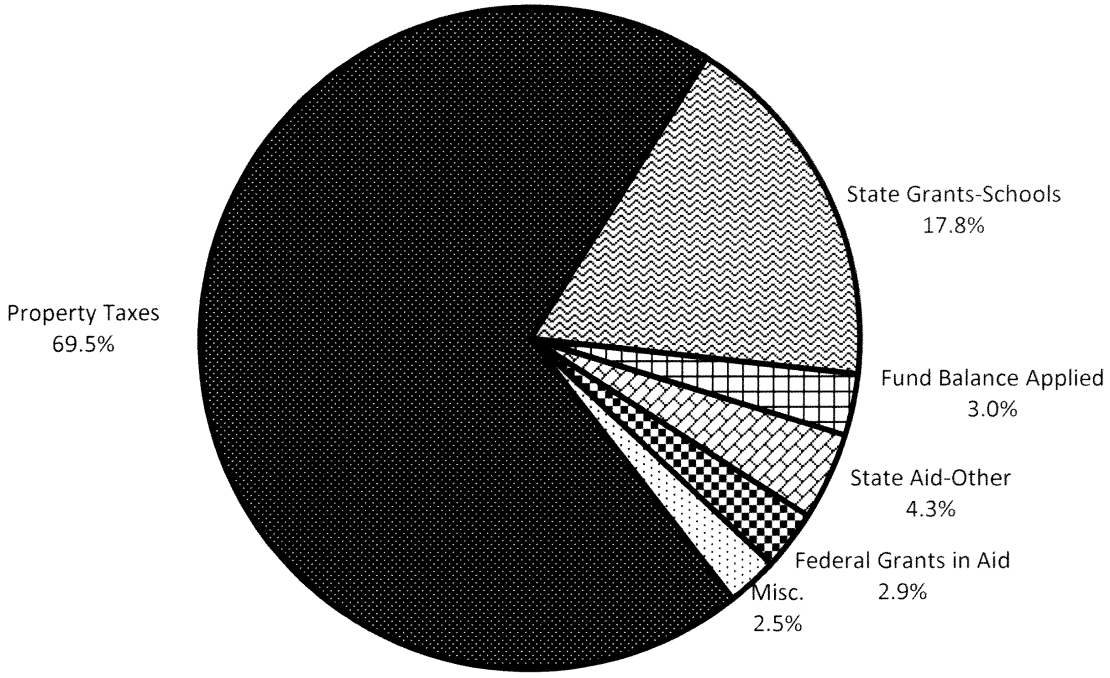
GENERAL FUND EXPENDITURES



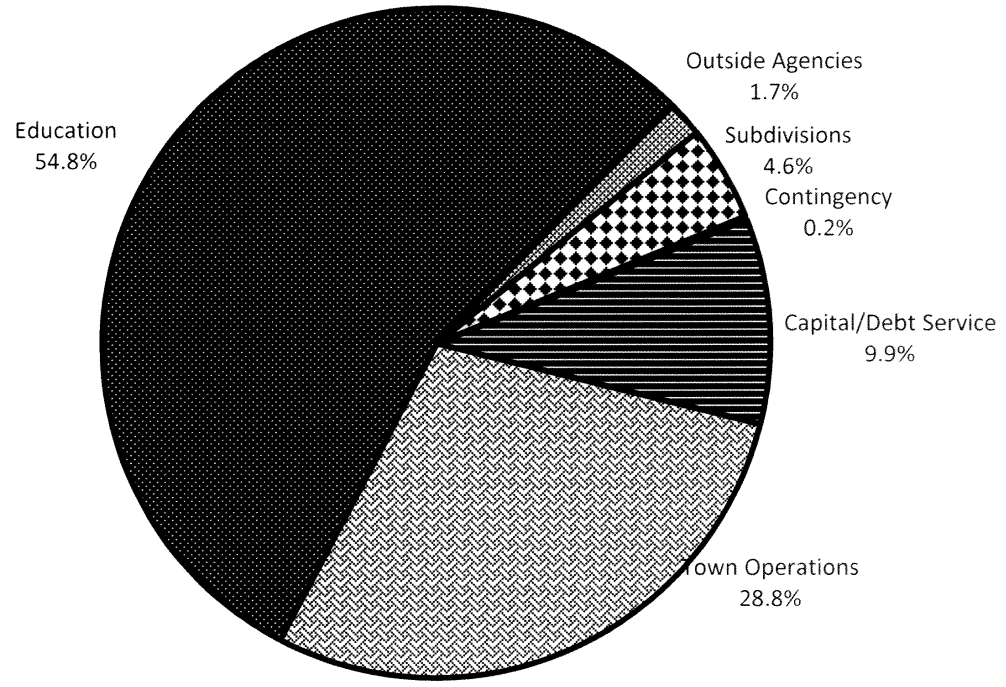
TOWN OF GROTON

ADOPTED FYE 2024 Budget

GENERAL FUND REVENUES



GENERAL FUND EXPENDITURES



TOWN OF GROTON Reconciliation from Manager's to Council's to RTM's Budget FYE 2024 Budget - General Fund (#100)				
Manager's Budget (as of March 15, 2023):				**$ 149,398,180**
Reductions to Manager's Budget by Town Council:				
1075	Capital Reserve 4/17/2023	$ (625,000)		
	Total Reductions		**$ (625,000)**	
Additions by Town Council:				
1024	Public Safety 4/8/2023	$ 21,000		
1010	Executive Management 4/8/2023	$ 30,000		
1064	Parks & Recreation 4/12/2023	$ 55,150		
1092	Fire Districts PILOT 4/15/2023	$ 31,210		
1012	Human Resources 4/15/2023	$ 75,600		
	Total Additions		**$ 212,960**	
	Net Change			**$ (412,040)**
Council's Budget (as of 4/18/2023):				**$ 148,986,140**
Additions to Council's Budget by RTM:				
	Total Additions		**$ -**	
Reductions to Council's Budget by RTM:				
1076	Debt Service 5/1/2023	$ (121,000)		
	Total Reductions		**$ (121,000)**	
	Net Change			**$ (121,000)**
RTM's Budget (as of 5/18/2023):				**$ 148,865,140**

TOWN OF GROTON

FYE 2024 General Fund

CALCULATION OF GRAND LIST, MILL RATE AND FUND BALANCE

USES $4,500,000 OF FUND BALANCE

ADOPTED Mill rate increased from 21.28 to 22.13 mills or 4.0% increase. | **5/23/23**

	Based on NET 10/1/22 Grand List Categories			
1	Real Estate	$4,095,774,782		
2	Motor Vehicle	$311,604,075		
3	Personal Property	$256,854,822		
4	Total Grand List (adjusted net)	$ 4,664,233,679		
5	(AFTER Board of Assessment Appeals adjustments)	$ 4,664,233,679		

	Calculation of Mill Rate			
1	Total Operating Appropriations	$148,865,140		
2	Less: Operating Revenues	$42,295,689		
4	'Less: State Enterprise Zone Grant	$0		
5	Sub-Total: Appropriations less Operating Revenues & Grants	$106,569,451		
6	Less: (Fund Balance Applied) / needed to maintain minimum FB%	($4,500,000)		
7	Balance To Be Raised From Taxes	$102,069,451	Mill Rate	One Mill =
8	divided by Grand list (at 100% collection rate)	0.021883	21.88	
9	Mill Rate Adjusted (at 98.9% Collection Rate)			
10	(based on a 3 year collection rate)	0.022127	22.13	$4,612,927

	Analysis of Unassigned Fund Balance	
1	Unassigned Fund Balance as of June 30, 2022	$31,896,947
2	Less: Supplemental Appropriations during the year 2023	($384,463)
3	Add: FYE 2023 returned to Fund Balance or (additional needed)	**$ 1,400,399**
4	Estimated Unassigned Fund Balance as of June 30, 2023	$32,912,883
5	Less: (Fund Balance Designated for FYE 2024) / additional needed to meet 15%	($4,500,000)
6	Estimated Unassigned Fund Balance as of June 30, 2023	$28,412,883
7	Estimated Unassigned Fund Balance on June 30, 2023 as a % of FYE 2024 Operating Appropriations	19.09%

TOWN OF GROTON
FYE 2024 Adopted Budget
GENERAL FUND REVENUE DETAIL

		ACTUAL FYE 2022	ADJUSTED FYE 2023	ADOPTED ESTIMATE FYE 2023	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024	$ Variance Adjusted to Adopted	% Variance Adjusted to Adopted
	General Property Taxes								
4110	Current Taxes	$ 95,994,424	$ 97,068,085	$ 96,435,400	$ 102,920,581	$ 102,508,541	$ 102,069,451	$ 5,001,366	5.2%
4111	Supplemental MV Tax	$ 917,542	$ 600,000	$ 761,600	$ 600,000	$ 600,000	$ 600,000	$ -	0.0%
4113	Interest & Lien Fees	$ 490,989	$ 275,000	$ 475,000	$ 300,000	$ 300,000	$ 300,000	$ 25,000	9.1%
4114	Prior Year Taxes	$ 576,967	$ 450,000	$ 680,000	$ 450,000	$ 450,000	$ 450,000	$ -	0.0%
	Total General Property Taxes	$ 97,979,922	$ 98,393,085	$ 98,352,000	$ 104,270,581	$ 103,858,541	$ 103,419,451	$ 5,026,366	5.1%
	Licenses and Permits								
4234	Bldg & Related Permits/C.O.	$ 587,980	$ 525,000	$ 525,000	$ 575,000	$ 575,000	$ 575,000	$ 50,000	9.5%
4238	Dog Licenses	$ 2,247	$ 5,000	$ 7,300	$ 5,000	$ 5,000	$ 5,000	$ -	0.0%
4239	Other Licenses & Permits	$ 17,253	$ 25,520	$ 16,100	$ 17,000	$ 17,000	$ 17,000	$ (8,520)	-33.4%
4242	Building Permits-Education Fee	$ 378	$ 750	$ 500	$ 500	$ 500	$ 500	$ (250)	-33.3%
4243	State Land Use Fees	$ 70	$ 100	$ 70	$ 100	$ 100	$ 100	$ -	0.0%
	Total Licenses and Permits	$ 607,928	$ 556,370	$ 548,970	$ 597,600	$ 597,600	$ 597,600	$ 41,230	7.4%
	Revenue from Investments								
4412	Interest on Investments	$ 101,280	$ 75,000	$ 725,000	$ 400,000	$ 400,000	$ 500,000	$ 425,000	566.7%
	Total Revenue from Investments	$ 101,280	$ 75,000	$ 725,000	$ 400,000	$ 400,000	$ 500,000	$ 425,000	566.7%
	State Grants in Aid-Education								
4521	Education Cost Sharing	$ 25,183,030	$ 25,040,045	$ 25,040,045	$ 25,040,045	$ 25,040,045	$ 25,040,045	$ -	0.0%
4522	Adult Education	$ 117,717	$ 116,103	$ 113,309	$ 109,607	$ 109,607	$ 109,607	$ (6,496)	-5.6%
4525	Special Education	$ 1,110,911	$ 1,093,637	$ 1,090,086	$ 1,039,000	$ 1,039,000	$ 1,193,440	$ 99,803	9.1%
4534A	Magnet School Transportation	$ 117,000	$ 143,000	$ 123,500	$ 143,000	$ 143,000	$ 143,400	$ 400	0.3%
4544	Non-Public Pupil Service	$ 26,369	$ 26,369	$ 24,394	$ 26,400	$ 26,400	$ 26,400	$ 31	0.1%
	Total State Grants in Aid-Education	$ 26,555,027	$ 26,419,154	$ 26,391,334	$ 26,358,052	$ 26,358,052	$ 26,512,892	$ 93,738	0.4%
	State Grants in Aid-General Gov								
4516	Municipal Project Grant	$ 2,364,220	$ 2,362,532	$ 2,362,532	$ 2,362,532	$ 2,362,532	$ 2,362,532	$ -	0.0%
4553	PILOT: State & Tax Exempts	$ 1,734,496	$ 1,725,768	$ 2,488,919	$ 1,506,234	$ 1,506,234	$ 1,506,234	$ (219,534)	-12.7%
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	$ 221,582	$ 221,000	$ 228,563	$ 228,000	$ 228,000	$ 228,000	$ 7,000	3.2%
4556	Miscellaneous State Revenue	$ 212,564	$ -	$ 10,240	$ -	$ -	$ -	$ -	N/A
4557	Nuclear Safety Drill	$ 40,900	$ 55,100	$ 65,900	$ 65,900	$ 65,900	$ 65,900	$ 10,800	19.6%
4559	Town Highway Aid	$ 371,022	$ 371,022	$ 363,203	$ 363,203	$ 363,203	$ 363,203	$ (7,819)	-2.1%
4560	Telephone Access	$ 118,675	$ 118,000	$ 139,842	$ 118,000	$ 118,000	$ 118,000	$ -	0.0%
4565A	Municipal Stabilization Grant	$ 466,668	$ 466,668	$ 466,668	$ 466,668	$ 466,668	$ 466,668	$ -	0.0%
4568	Youth Service Bureau	$ 27,885	$ 27,885	$ 27,885	$ 27,885	$ 27,885	$ 27,885	$ -	0.0%
	Total State Grants in Aid-General Gov	$ 6,790,081	$ 6,580,044	$ 7,385,821	$ 6,370,491	$ 6,370,491	$ 6,370,491	$ (209,553)	-3.2%
	Federal Grants in Aid								
4508	Federal Funds	$ 166,553	$ 196,570	$ 167,755	$ 167,770	$ 167,770	$ 196,570	$ -	0.0%
4510	FEMA Reimbursement	$ 13,877	$ -	$ -	$ -	$ -	$ -	$ -	N/A
4591	Pupil Impact Aid	$ 3,901,177	$ 4,094,283	$ 4,201,315	$ 4,094,300	$ 4,094,300	$ 4,094,300	$ 17	0.0%
4592	Emergency Management (SLA)	$ -	$ 19,300	$ 19,300	$ 40,357	$ 40,357	$ 40,357	$ 21,057	109.1%
	Total Federal Grants in Aid	$ 4,081,607	$ 4,310,153	$ 4,388,370	$ 4,302,427	$ 4,302,427	$ 4,331,227	$ 21,074	0.5%

TOWN OF GROTON
FYE 2024 Adopted Budget
GENERAL FUND REVENUE DETAIL

		ACTUAL FYE 2022	ADJUSTED FYE 2023	ADOPTED ESTIMATE FYE 2023	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024	$ Variance Adjusted to Adopted	% Variance Adjusted to Adopted
	Charges for Current Services								
4602	Planning Application Fees	$ 8,100	$ 9,000	$ 11,500	$ 9,000	$ 9,000	$ 9,000	$ -	0.0%
4610	Recording Instruments	$ 196,603	$ 150,000	$ 115,000	$ 150,000	$ 150,000	$ 150,000	$ -	0.0%
4611	Conveyance Tax	$ 820,087	$ 600,000	$ 750,000	$ 800,000	$ 800,000	$ 800,000	$ 200,000	33.3%
4617	Maps/Copies/Document Sales	$ 317	$ 500	$ 400	$ 500	$ 500	$ 500	$ -	0.0%
4618	Tax Collection Services	$ 171,283	$ 178,648	$ 178,647	$ 192,049	$ 192,049	$ 192,049	$ 13,401	7.5%
4620	Sewer Fund Contribution	$ 430,354	$ 527,918	$ 527,918	$ 637,429	$ 637,429	$ 637,429	$ 109,511	20.7%
4622	Accident Reports	$ 4,613	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ -	0.0%
4623	Dispatch/Paramedic Service	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ -	0.0%
4624	N Stonington-Dispatch	$ 32,467	$ 32,467	$ 41,886	$ 26,807	$ 26,807	$ 26,807	$ (5,660)	-17.4%
4629	Coord Medical Emergency Director	$ 21,606	$ 21,606	$ 21,078	$ 20,645	$ 20,645	$ 20,645	$ (961)	-4.4%
4631	BOE-FHS/Ground Mowing	$ 63,771	$ 65,684	$ 65,684	$ 67,656	$ 67,656	$ 67,656	$ 1,972	3.0%
4632	GIS Revenue	$ 299	$ 350	$ 375	$ 275	$ 275	$ 275	$ (75)	-21.4%
4637	Snow/Ice Control Services	$ 44,931	$ 30,000	$ 15,318	$ 30,000	$ 30,000	$ 30,000	$ -	0.0%
4641	Vital Statistics	$ 7,309	$ 6,000	$ 6,500	$ 6,200	$ 6,200	$ 6,200	$ 200	3.3%
	Total Charges for Current Services	$ 1,804,740	$ 1,629,673	$ 1,741,806	$ 1,948,061	$ 1,948,061	$ 1,948,061	$ 318,388	19.5%
	Schools-Library-Recreation								
4662	Tuition from Other Towns	$ 9,769	$ 20,000	$ 23,000	$ 32,500	$ 32,500	$ 57,700	$ 37,700	188.5%
4669	Other School Receipts	$ 39,241	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
4670	Library Fines	$ 127	$ -	$ 12	$ -	$ -	$ -	$ -	#DIV/0!
4671	Library-Lost & Damaged	$ 1,934	$ 1,000	$ 1,450	$ 1,000	$ 1,000	$ 1,450	$ 450	45.0%
4672	Senior Center Fees	$ 3,890	$ 2,800	$ 5,800	$ 4,000	$ 4,000	$ 4,000	$ 1,200	42.9%
4684Z	Community Events	$ -	$ 5,000	$ -	$ 5,000	$ 5,000	$ 5,000	$ -	N/A
4688	Library Fees	$ 7,830	$ 7,500	$ 9,000	$ 8,000	$ 8,000	$ 9,000	$ 1,500	20.0%
4691	Library-Copier Fees	$ 3,844	$ 3,400	$ 4,000	$ 3,500	$ 3,500	$ 4,000	$ 600	17.6%
4695	Library Passport Fees	$ -	$ 5,800	$ 9,000	$ 7,000	$ 7,000	$ 8,000	$ 2,200	N/A
	Total Schools-Library-Recreation	$ 66,635	$ 45,500	$ 52,262	$ 61,000	$ 61,000	$ 89,150	$ 43,650	95.9%
	Other Revenue								
4310	Court Fines	$ 7,948	$ 6,000	$ 7,000	$ 6,000	$ 6,000	$ 7,000	$ 1,000	16.7%
4311	Parking Tickets	$ 5,265	$ 9,000	$ 1,870	$ 5,000	$ 5,000	$ 4,000	$ (5,000)	-55.6%
4710	Land Record Copies	$ 36,254	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ -	0.0%
4711	Vital Copies	$ 65,824	$ 62,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ (2,000)	-3.2%
4712	Finance Dept. Copies	$ 488	$ 400	$ 425	$ 300	$ 300	$ 300	$ (100)	-25.0%
4714	Returned Check Fees	$ 745	$ 800	$ 1,425	$ 900	$ 900	$ 900	$ 100	12.5%
4715	Aircraft Registrations	$ 21,210	$ 21,500	$ 19,020	$ 20,000	$ 20,000	$ 20,000	$ (1,500)	-7.0%
4716	Delinquent MV Fee	$ 16,661	$ 15,500	$ 14,150	$ 14,500	$ 14,500	$ 14,500	$ (1,000)	-6.5%
4717	PILOT Payments - Other	$ 51,480	$ 45,000	$ 50,728	$ 50,000	$ 50,000	$ 50,000	$ 5,000	11.1%
4731	Sale of Fixed Assets	$ 19,155	$ 10,000	$ 15,000	$ 5,000	$ 5,000	$ 5,000	$ (5,000)	-50.0%
4733	Misc. Unclassified	$ 62,368	$ 23,900	$ 67,151	$ 25,900	$ 25,900	$ 32,200	$ 8,300	34.7%
4734	Animal Control Fees	$ 908	$ 2,000	$ 600	$ 1,500	$ 1,500	$ 1,500	$ (500)	-25.0%
4739	Debt Service Bond Premium	$ 1,697,813	$ -	$ 137,880	$ -	$ -	$ -	$ -	#DIV/0!
4740	Disposal Fees	$ 175,449	$ 180,000	$ 170,000	$ 162,000	$ 162,000	$ 162,000	$ (18,000)	-10.0%
4741	Lease Fees	$ 198,874	$ 201,368	$ 207,635	$ 201,368	$ 201,368	$ 201,368	$ -	0.0%
4766	Payments From Other Funds	$ 6,500	$ 7,500	$ 46,459	$ 7,500	$ 7,500	$ 7,500	$ -	0.0%
	Total Other Revenue	$ 2,366,942	$ 614,968	$ 829,343	$ 589,968	$ 589,968	$ 596,268	$ (18,700)	-3.0%
	Total Revenue	$ 140,354,162	$ 138,623,947	$ 140,414,906	$ 144,898,180	$ 144,486,140	$ 144,365,140	$ 5,741,193	4.1%
4999	Fund Balance Applied	$ 2,851,000	$ 4,384,463	$ 4,384,463	$ 4,500,000	$ 4,500,000	$ 4,500,000		
	Total Fund Balance Applied	$ 2,851,000	$ 4,384,463	$ 4,384,463	$ 4,500,000	$ 4,500,000	$ 4,500,000		
	Total Revenue with Fund Balance	$ 143,205,162	$ 143,008,410	$ 144,799,369	$ 149,398,180	$ 148,986,140	$ 148,865,140	$ 5,856,730	4.1%

TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2024

The adopted financing plan for the General Fund for Fiscal Year Ending June 30, 2024 totals $148,865,140. This is an increase of 4.1% over the FYE 2023 revenue budget. The following are explanations of the FYE 2024 revenues by category along with comparison financial data. The revenues designated from the State of Connecticut are based on the State's budget For FYE 2024 expected to be signed by the Governor in late May 2023. This budget estimates that $28.4 million (19.0%) will remain in the fund balance with $4,500,000 fund balance applied to fund FYE 2024 budget.

*****GENERAL PROPERTY TAXES; 69.5% of the General Fund Budget:**

For FYE 2024, the FYE 2023 mill rate of 21.28 mills is increased by .85 mills to 22.13, a 4.0% increase.

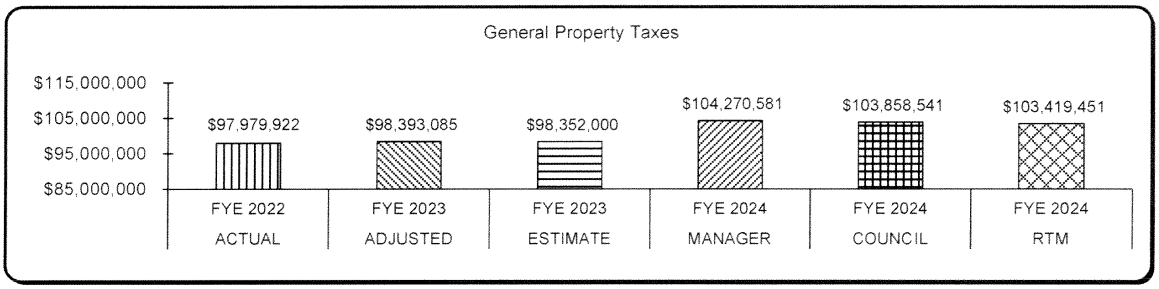
*Current Taxes: The current levy for FYE 2024 is based on all taxable property in the Town as of October 1, 2022, after adjustments by the Board of Assessment Appeals. The total of all taxable property is called the Grand List and consists of real estate, personal property and motor vehicles. The amount to be raised by taxes is calculated by taking the adopted budget appropriations for FYE 2024 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, 2022 Grand List and the tax collection rate of 98.9%. Current taxes are due July 1 and January 1. The October 1, 2022 grand list reflects the result of the revaluation. The Grand List which consists of three categories, increased 1.1% after Board of Assessments Appeals. The real estate category rose slightly to $4.096 billion compared to $4.063 billion for the 2021 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 2022 real estate grand list such as veterans benefits, PILOT programs, Enterprise Zone exemptions, and fixed assessment agreements total $28 million in assessments.
Personal property decreased 0.3%. While there is some growth in Groton for business assets, this mild drop reflects the depreciation of assets. 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 $198 million is assessments are primarily related to the MM&E program.
Motor vehicles increased by 7.1%. 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, 2022 to August 1, 2023; i.e. after the Grand List of October 1, 2022 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 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024	FUNCTION(S) CODE
4110	Current Taxes	$ 95,994,424	$ 97,068,085	$ 96,435,400	$ 102,920,581	$ 102,508,541	$ 102,069,451	1999
4111	Supplemental MV Tax	$ 917,542	$ 600,000	$ 761,600	$ 600,000	$ 600,000	$ 600,000	1999
4113	Interest & Lien Fees	$ 490,989	$ 275,000	$ 475,000	$ 300,000	$ 300,000	$ 300,000	1999
4114	Prior Year Taxes	$ 576,967	$ 450,000	$ 680,000	$ 450,000	$ 450,000	$ 450,000	1999
	Total General Property Taxes	$ 97,979,922	$ 98,393,085	$ 98,352,000	$ 104,270,581	$ 103,858,541	$ 103,419,451	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2024

*****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.

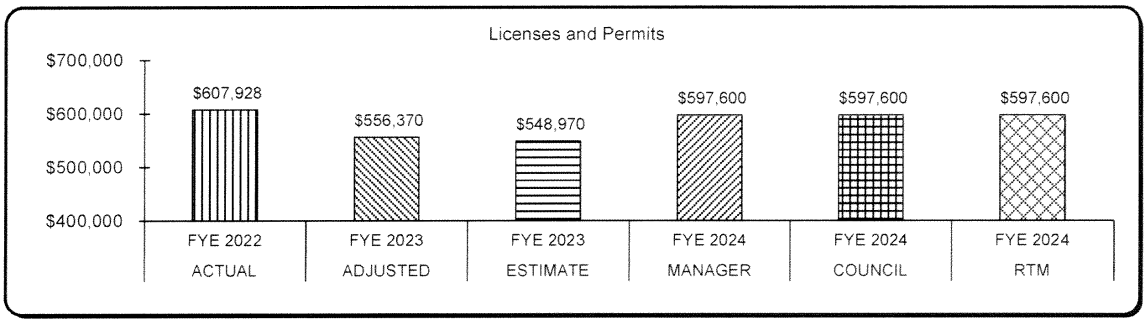
*Dog Licenses: revenues reflect the Town's portion of the amount of License fees that are collected of which some of the remainder is returned to the State.

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

*Building Permits-Education Fees: The state legislature established a Code Education Fund that provides training specific to the State Building & Fire Codes. An assessment of 26 cents per $1,000 of construction value of local building permits is used to fund the Code Education Fund of which the Town retains 1% of the fee.

*State Land Use Fees: Per CGS Sec. 22a-27j, an additional fee of $60 is imposed per land use application, $2.00 of which is retained by the Town.

		ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024	FUNCTION(S) CODE
4234	Build and Related Permits/C.O.	$ 587,980	$ 525,000	$ 525,000	$ 575,000	$ 575,000	$ 575,000	1046
4238	Dog Licenses	$ 2,247	$ 5,000	$ 7,300	$ 5,000	$ 5,000	$ 5,000	1005
4239	Other Licenses & Permits	$ 17,253	$ 25,520	$ 16,100	$ 17,000	$ 17,000	$ 17,000	1005, 1024
4242	Building Permits-Education Fee	$ 378	$ 750	$ 500	$ 500	$ 500	$ 500	1046
4243	State Land Use Fees	$ 70	$ 100	$ 70	$ 100	$ 100	$ 100	1046
	Total Licenses & Permits	$ 607,928	$ 556,370	$ 548,970	$ 597,600	$ 597,600	$ 597,600	

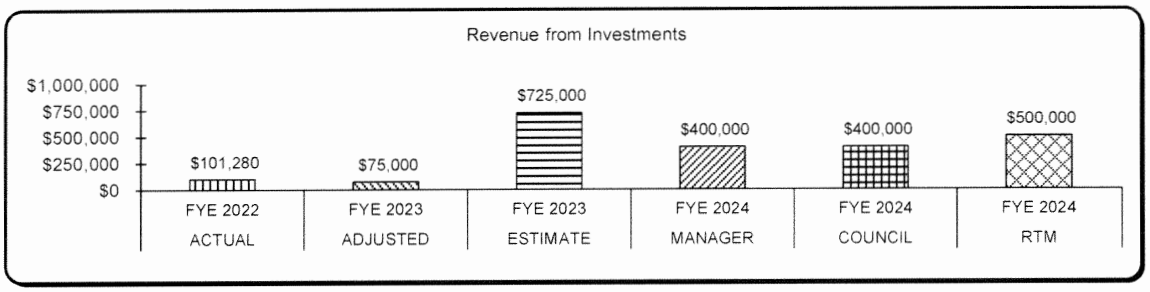


TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2024

***REVENUE FROM INVESTMENTS: 0.3% 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 .12% for FYE 2023 while estimates averaged 1.49% and are now estimated at 2.16% for FYE 2024.

		ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024	FUNCTION(S) CODE
4412	Interest on Investments	$ 101,280	$ 75,000	$ 725,000	$ 400,000	$ 400,000	$ 500,000	1013
	Total Revenue from Investments	$ 101,280	$ 75,000	$ 725,000	$ 400,000	$ 400,000	$ 500,000	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2024

*****STATE GRANTS IN AID-EDUCATION:** **17.8% of the General Fund Budget:**
The FYE 2024 revenues designated from the State of Connecticut are based on the Governor's FYE 2024 budget expected to be signed by the Governor in late May
The FYE 2023 revenue estimates are based on the State's Proposed FYE 2024 budget.
Special Education and Non-Public Pupil Service 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".

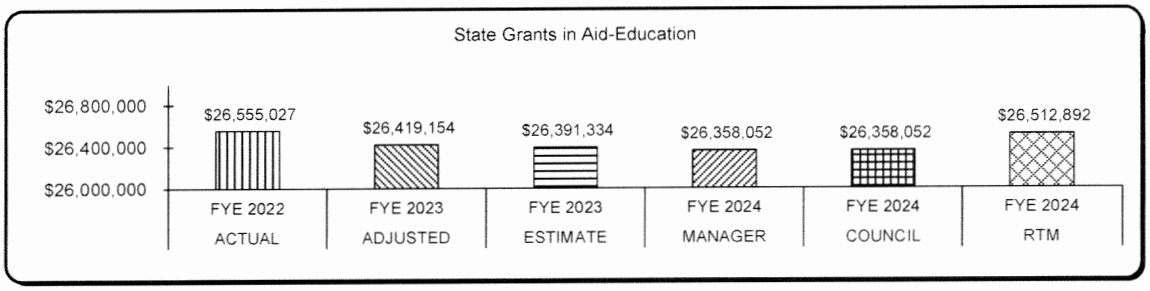
*Adult Education: provides reimbursement of a percentage of eligible costs of providing Adult Education programs.

*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 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024	FUNCTION(S) CODE
4521	Education Cost Sharing	$ 25,183,030	$ 25,040,045	$ 25,040,045	$ 25,040,045	$ 25,040,045	$ 25,040,045	1080
4522	Adult Education	$ 117,717	$ 116,103	$ 113,309	$ 109,607	$ 109,607	$ 109,607	1080
4525	Special Education	$ 1,110,911	$ 1,093,637	$ 1,090,086	$ 1,039,000	$ 1,039,000	$ 1,193,440	1080
4534A	Magnet School Transportation	$ 117,000	$ 143,000	$ 123,500	$ 143,000	$ 143,000	$ 143,400	1080
4544	Non-Public Pupil Service	$ 26,369	$ 26,369	$ 24,394	$ 26,400	$ 26,400	$ 26,400	1080
	Total State Grants in Aid-Education	$ 26,555,027	$ 26,419,154	$ 26,391,334	$ 26,358,052	$ 26,358,052	$ 26,512,892	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2024

*****STATE GRANTS IN AID-GENERAL GOVERNMENT;** **4.3% of the General Fund Budget:**

The FYE 2024 revenues designated from the State of Connecticut are based on the Governor's FYE 2024 budget expected to be signed by the Governor in late May The FYE 2023 revenue estimates are based on the State's Proposed FYE 2024 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.

*Miscellaneous State Revenue: State reimbursement for Coronavirus related expenses

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

*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, 2021.

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

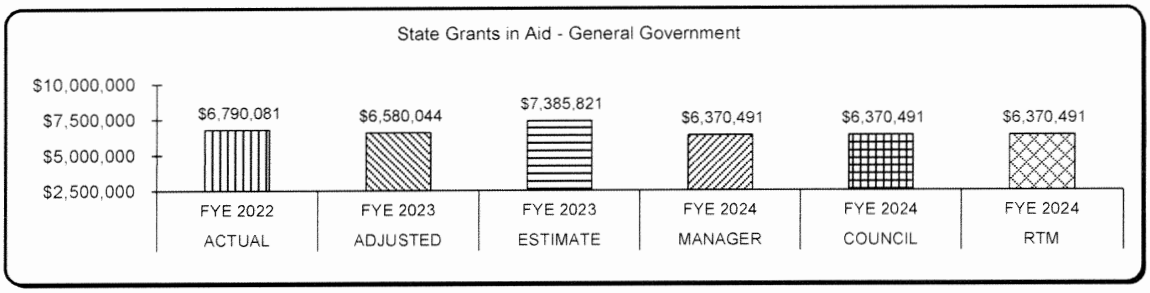
*Youth Service Bureau: represents a grant which enables the Human Services Department to provide counseling and crisis intervention services for at risk children, youth and parents.

(con't)

TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2024

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

		ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024	FUNCTION(S) CODE
4516	Municipal Project Grant	$ 2,364,220	$ 2,362,532	$ 2,362,532	$ 2,362,532	$ 2,362,532	$ 2,362,532	1035
4553	PILOT: State & Tax Exempts	$ 1,734,496	$ 1,725,768	$ 2,488,919	$ 1,506,234	$ 1,506,234	$ 1,506,234	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	$ 221,582	$ 221,000	$ 228,563	$ 228,000	$ 228,000	$ 228,000	1024
4556	Miscellaneous State Revenue	$ 212,564	$ 0	$ 10,240	$ 0	$ 0	$ 0	1999
4557	Nuclear Safety Drill	$ 40,900	$ 55,100	$ 65,900	$ 65,900	$ 65,900	$ 65,900	1024
4559	Town Highway Aid	$ 371,022	$ 371,022	$ 363,203	$ 363,203	$ 363,203	$ 363,203	1035
4560	Telephone Access	$ 118,675	$ 118,000	$ 139,842	$ 118,000	$ 118,000	$ 118,000	1999
4565A	Municipal Stabilization Grant	$ 466,668	$ 466,668	$ 466,668	$ 466,668	$ 466,668	$ 466,668	1999
4568	Youth Service Bureau	$ 27,885	$ 27,885	$ 27,885	$ 27,885	$ 27,885	$ 27,885	1051
	Total State Grants in Aid-General Govern.	$ 6,790,081	$ 6,580,044	$ 7,385,821	$ 6,370,491	$ 6,370,491	$ 6,370,491	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2024

*****FEDERAL GRANTS IN AID;** **2.9% of the General Fund Budget:**

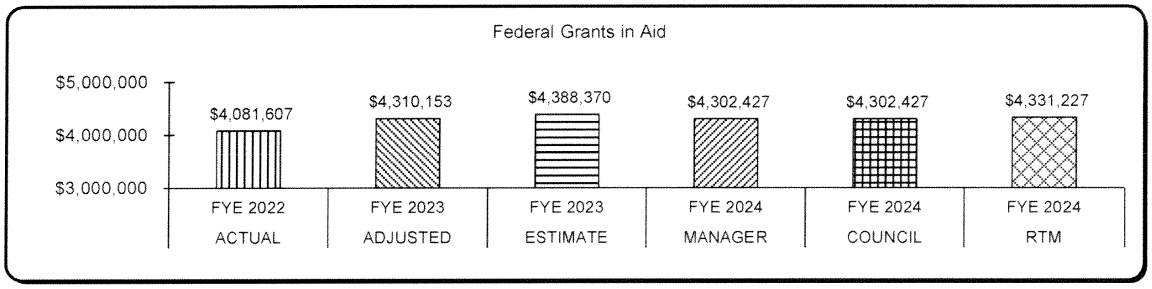
*Federal Funds: Federal reimbursements for health services for special education students who are eligible to receive Medicaid.

*FEMA Reimbursement: Federal reimbursement for Coronavirus related expenses.

*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 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024	FUNCTION(S) CODE
4508	Federal Funds	$ 166,553	$ 196,570	$ 167,755	$ 167,770	$ 167,770	$ 196,570	1080, 1024
4510	FEMA Reimbursement	$ 13,877	$ 0	$ 0	$ 0	$ 0	$ 0	1035
4591	Pupil Impact Aid	$ 3,901,177	$ 4,094,283	$ 4,201,315	$ 4,094,300	$ 4,094,300	$ 4,094,300	1080
4592	Emergency Management (SLA)	$ 0	$ 19,300	$ 19,300	$ 40,357	$ 40,357	$ 40,357	1024
	Total Federal Grants in Aid	$ 4,081,607	$ 4,310,153	$ 4,388,370	$ 4,302,427	$ 4,302,427	$ 4,331,227	

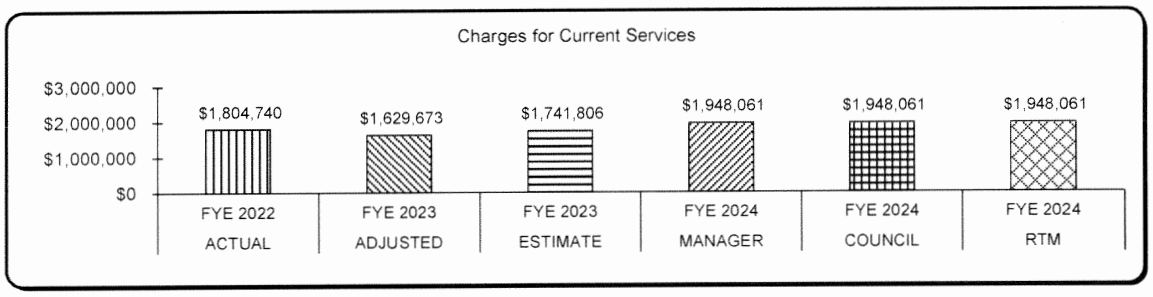


TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2024

*****CHARGES FOR CURRENT SERVICES;** **1.3% of the General Fund Budget:**

*A variety of revenues that the Town's General Fund receives for services that it provides to the public, other organizations and other funds (cost allocation study). The Conveyance Tax revenue consists of a local real estate conveyance tax of 0.25% of the selling price for all municipalities.

		ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024	FUNCTION(S) CODE
4602	Planning Application Fees	$ 8,100	$ 9,000	$ 11,500	$ 9,000	$ 9,000	$ 9,000	1046
4610	Recording Instruments	$ 196,603	$ 150,000	$ 115,000	$ 150,000	$ 150,000	$ 150,000	1005
4611	Conveyance Tax	$ 820,087	$ 600,000	$ 750,000	$ 800,000	$ 800,000	$ 800,000	1005
4617	Maps/Copies/Document Sales	$ 317	$ 500	$ 400	$ 500	$ 500	$ 500	1046
4618	Tax Collection Services	$ 171,283	$ 178,648	$ 178,647	$ 192,049	$ 192,049	$ 192,049	1013
4620	Sewer Fund Contribution	$ 430,354	$ 527,918	$ 527,918	$ 637,429	$ 637,429	$ 637,429	1999
4622	Accident Reports	$ 4,613	$ 4,500	$ 4,500	$ 4,500	$ 4,500	$ 4,500	1024
4623	Dispatch/Paramedic Service	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	1024
4624	N Stonington-Dispatch	$ 32,467	$ 32,467	$ 41,886	$ 26,807	$ 26,807	$ 26,807	1024
4629	Coord Medical Emergency Director	$ 21,606	$ 21,606	$ 21,078	$ 20,645	$ 20,645	$ 20,645	1024
4631	BOE-FHS/Ground Mowing	$ 63,771	$ 65,684	$ 65,684	$ 67,656	$ 67,656	$ 67,656	1064
4632	GIS Revenue	$ 299	$ 350	$ 375	$ 275	$ 275	$ 275	1011, 1013
4637	Snow/Ice Control Services	$ 44,931	$ 30,000	$ 15,318	$ 30,000	$ 30,000	$ 30,000	1035
4641	Vital Statistics	$ 7,309	$ 6,000	$ 6,500	$ 6,200	$ 6,200	$ 6,200	1005
	Total Charges for Current Services	$ 1,804,740	$ 1,629,673	$ 1,741,806	$ 1,948,061	$ 1,948,061	$ 1,948,061	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2024

*****SCHOOLS-LIBRARY-RECREATION;** **0.1% of the General Fund Budget:**

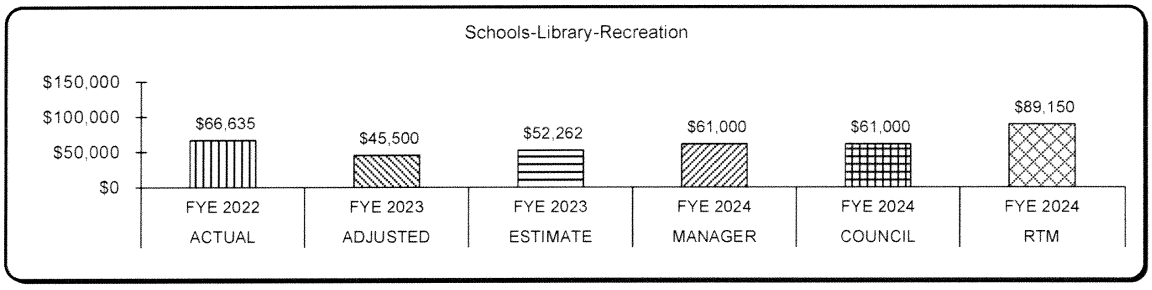
Includes revenues generated from activities provided by the Town and Board of Education of which the major revenue sources are:

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

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

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

		ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024	FUNCTION(S) CODE
4662	Tuition from Other Towns	$ 9,769	$ 20,000	$ 23,000	$ 32,500	$ 32,500	$ 57,700	1080
4669	Other School Receipts	$ 39,241	$ 0	$ 0	$ 0	$ 0	$ 0	1080
4670	Library Fines	$ 127	$ 0	$ 12	$ 0	$ 0	$ 0	1063
4671	Library-Lost & Damaged	$ 1,934	$ 1,000	$ 1,450	$ 1,000	$ 1,000	$ 1,450	1063
4672	Senior Center Fees	$ 3,890	$ 2,800	$ 5,800	$ 4,000	$ 4,000	$ 4,000	1064
4684Z	Community Events	$ 0	$ 5,000	$ 0	$ 5,000	$ 5,000	$ 5,000	1064A
4688	Library Fees	$ 7,830	$ 7,500	$ 9,000	$ 8,000	$ 8,000	$ 9,000	1063
4691	Library-Copier Fees	$ 3,844	$ 3,400	$ 4,000	$ 3,500	$ 3,500	$ 4,000	1063
4695	Library Passport Fees	$ 0	$ 5,800	$ 9,000	$ 7,000	$ 7,000	$ 8,000	1063
	Total Schools-Library-Recreation	$ 66,635	$ 45,500	$ 52,262	$ 61,000	$ 61,000	$ 89,150	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2024

*****OTHER REVENUE and FUND BALANCE APPLIED:** **3.4% of the General Fund Budget:**

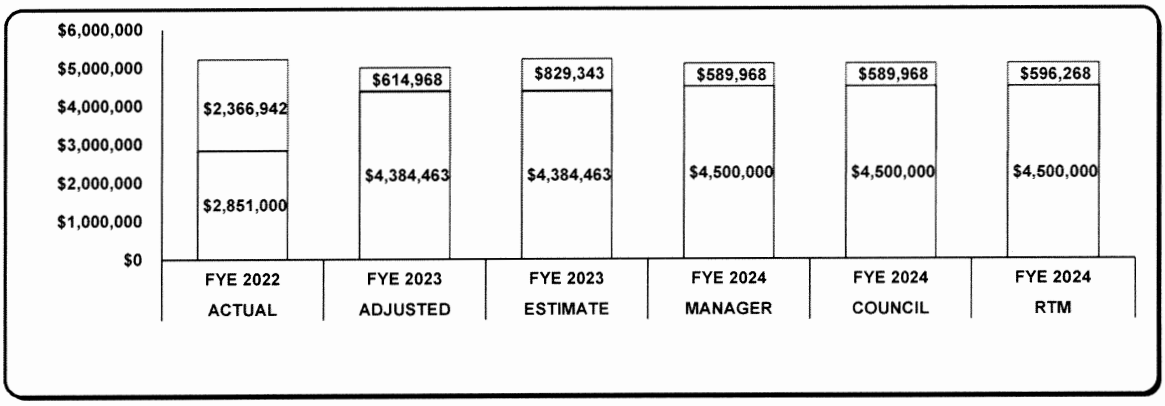
A miscellaneous category which includes fees for copies of vital statistics, land records, delinquent motor vehicle fees, returned checks and income from dogs sold and redeemed from the Animal Control Shelter.

PILOT Payments - Other: represents a voluntary payment in lieu of taxes based on a 10 year Memorandum Agreement approved by the Town Council dated November 20, 2017 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. $4,500,000 of fund balance will be applied to FYE 2024 and the General Fund's unassigned Fund Balance is projected to be at 19.0% which is within the current Town Council policy range.

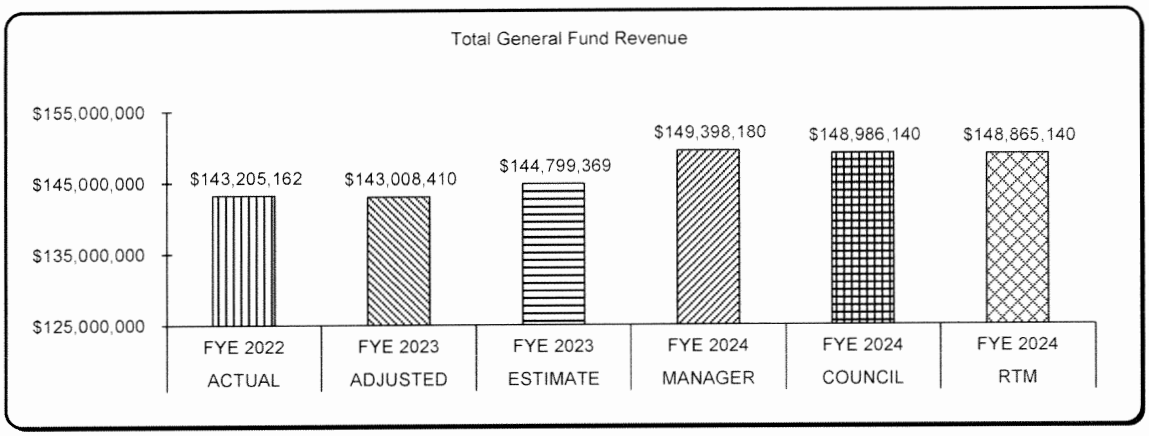
		ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024	CODE
4310	Court Fines	$ 7,948	$ 6,000	$ 7,000	$ 6,000	$ 6,000	$ 7,000	1024
4311	Parking Tickets	$ 5,265	$ 9,000	$ 1,870	$ 5,000	$ 5,000	$ 4,000	1024
4710	Land Record Copies	$ 36,254	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	1005
4711	Vital Copies	$ 65,824	$ 62,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	1005
4712	Finance Dept. Copies	$ 488	$ 400	$ 425	$ 300	$ 300	$ 300	1013
4714	Returned Check Fees	$ 745	$ 800	$ 1,425	$ 900	$ 900	$ 900	1013
4715	Aircraft Registrations	$ 21,210	$ 21,500	$ 19,020	$ 20,000	$ 20,000	$ 20,000	1013
4716	Delinquent MV Fee	$ 16,661	$ 15,500	$ 14,150	$ 14,500	$ 14,500	$ 14,500	1013
4717	PILOT Payments - Other	$ 51,480	$ 45,000	$ 50,728	$ 50,000	$ 50,000	$ 50,000	1999
4731	Sale of Fixed Assets	$ 19,155	$ 10,000	$ 15,000	$ 5,000	$ 5,000	$ 5,000	1013, 1035
4733	Misc. Unclassified	$ 62,368	$ 23,900	$ 67,151	$ 25,900	$ 25,900	$ 32,200	various
4734	Animal Control Fees	$ 908	$ 2,000	$ 600	$ 1,500	$ 1,500	$ 1,500	1024
4739	Debt Service Bond Premium	$ 1,697,813	$ 0	$ 137,880	$ 0	$ 0	$ 0	1076
4740	Disposal Fees	$ 175,449	$ 180,000	$ 170,000	$ 162,000	$ 162,000	$ 162,000	1035
4741	Lease Fees	$ 198,874	$ 201,368	$ 207,635	$ 201,368	$ 201,368	$ 201,368	various
4766	Payments From Other Funds	$ 6,500	$ 7,500	$ 46,459	$ 7,500	$ 7,500	$ 7,500	various
	Total Other Revenue	$ 2,366,942	$ 614,968	$ 829,343	$ 589,968	$ 589,968	$ 596,268	
4999	Fund Balance Applied	$ 2,851,000	$ 4,384,463	$ 4,384,463	$ 4,500,000	$ 4,500,000	$ 4,500,000	1999
Total Other Revenue & Fund Balance Applied		$ 5,217,942	$ 4,999,431	$ 5,213,806	$ 5,089,968	$ 5,089,968	$ 5,096,268	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2024

***TOTAL GENERAL FUND REVENUE:

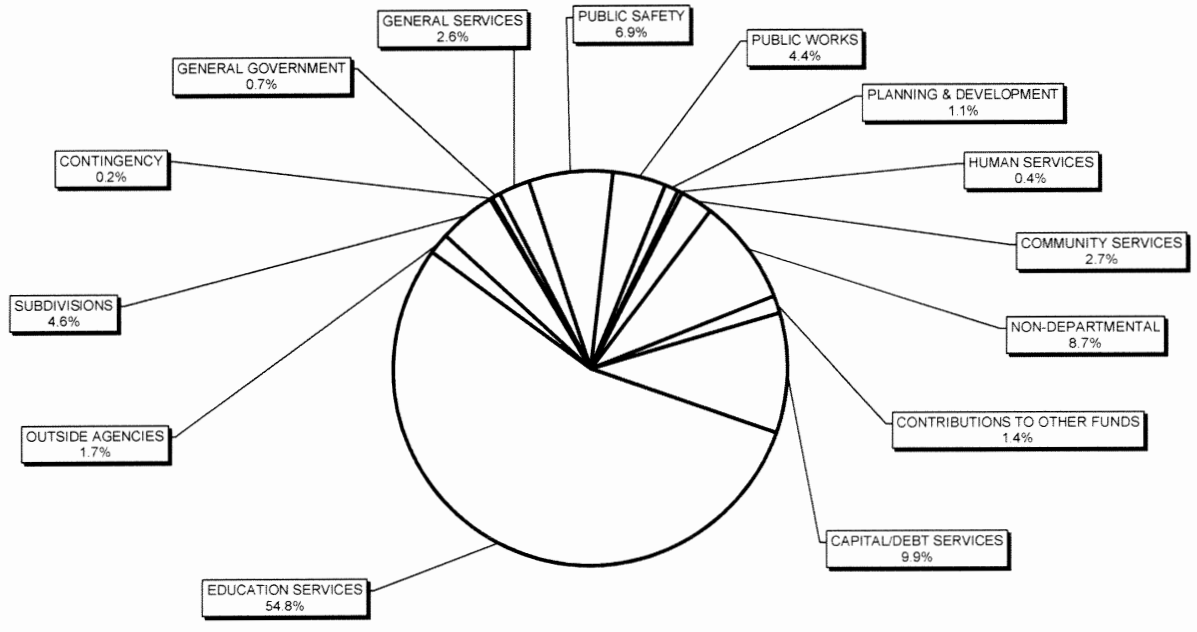
	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
Total Revenues and Fund Balance Applied	$ 143,205,162	$ 143,008,410	$ 144,799,369	$ 149,398,180	$ 148,986,140	$ 148,865,140



Town of Groton
TOWN OPERATION
FYE 2024 Adopted Budget
Program Summary General Fund

AREA OF SERVICE	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM ADOPTED FYE 2024
GENERAL GOVERNMENT	$ 852,889	$ 901,806	$ 973,819	$ 1,003,422	$ 1,003,422	$ 1,003,422	$ 1,003,422
GENERAL SERVICES	$ 3,323,934	$ 3,549,427	$ 3,570,538	$ 3,702,021	$ 3,702,021	$ 3,807,621	$ 3,807,621
PUBLIC SAFETY	$ 9,091,953	$ 9,522,086	$ 9,761,162	$ 10,199,831	$ 10,199,831	$ 10,220,831	$ 10,220,831
PUBLIC WORKS	$ 5,707,773	$ 6,136,310	$ 6,329,988	$ 6,534,223	$ 6,534,223	$ 6,534,223	$ 6,534,223
PLANNING & DEVELOPMENT	$ 1,581,625	$ 1,618,196	$ 1,618,195	$ 1,680,859	$ 1,680,859	$ 1,680,859	$ 1,680,859
HUMAN SERVICES	$ 520,992	$ 589,973	$ 535,004	$ 546,943	$ 546,943	$ 546,943	$ 546,943
COMMUNITY SERVICES	$ 3,214,092	$ 3,715,536	$ 3,626,948	$ 3,984,354	$ 3,984,354	$ 4,039,504	$ 4,039,504
SUBTOTAL TOWN DEPARTMENTS	$ 24,293,258	$ 26,033,334	$ 26,415,654	$ 27,651,653	$ 27,651,653	$ 27,833,403	$ 27,833,403
NON-DEPARTMENTAL	$ 11,498,254	$ 12,125,415	$ 12,125,772	$ 12,923,636	$ 12,923,636	$ 12,923,636	$ 12,923,636
CONTRIBUTIONS TO OTHER FUNDS	$ 1,660,620	$ 1,685,530	$ 1,685,530	$ 2,135,661	$ 2,135,661	$ 2,135,661	$ 2,135,661
SUBTOTAL TOWN OTHER	$ 13,158,874	$ 13,810,945	$ 13,811,302	$ 15,059,297	$ 15,059,297	$ 15,059,297	$ 15,059,297
TOWN OPERATIONS	$ 37,452,132	$ 39,844,279	$ 40,226,956	$ 42,710,950	$ 42,710,950	$ 42,892,700	$ 42,892,700
CAPITAL/DEBT SERVICES	$ 12,885,158	$ 14,769,169	$ 14,769,170	$ 15,451,722	$ 15,451,722	$ 14,826,722	$ 14,705,722
EDUCATION SERVICES	$ 77,450,670	$ 79,157,271	$ 79,157,271	$ 81,510,627	$ 81,510,627	$ 81,510,627	$ 81,510,627
OUTSIDE AGENCIES	$ 1,918,856	$ 2,399,354	$ 2,399,354	$ 2,551,876	$ 2,551,876	$ 2,551,876	$ 2,551,876
SUBDIVISIONS	$ 6,471,751	$ 6,538,337	$ 6,546,219	$ 6,873,005	$ 6,873,005	$ 6,904,215	$ 6,904,215
CONTINGENCY	$ -	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000
TOTAL GENERAL FUND	$ 136,178,567	$ 143,008,410	$ 143,398,970	$ 149,398,180	$ 149,398,180	$ 148,986,140	$ 148,865,140

Adopted General Fund Budget by Area of Service



Town of Groton

Comparison By Function

FYE 2023 Adopted/Adjusted Budget to Adopted FYE 2024 Budget

Func. #	Function Description Area of Service	Page Number	Actual FYE 2022	Adopted/ Adjusted FYE 2023	Department's Request FYE 2024	Town Manager's FYE 2024	Adopted Budget FYE 2024	$ Variance Adj. FYE 23 vs. Adopted FYE 24	% Variance Adj. FYE 23 vs. Adopted FYE 24
1001	Legislative Policy	55	$ 38,733	$ 41,850	$ 42,650	$ 42,650	$ 42,650	$ 800	1.9%
1003	Voter Registration	58	$ 154,393	$ 213,435	$ 223,058	$ 223,058	$ 223,058	$ 9,623	4.5%
1005	Town Clerk	61	$ 313,948	$ 349,021	$ 352,714	$ 352,714	$ 352,714	$ 3,693	1.1%
1006	Legal Services	65	$ 345,815	$ 297,500	$ 385,000	$ 385,000	$ 385,000	$ 87,500	29.4%
	GENERAL GOVERNMENT		**$ 852,889**	**$ 901,806**	**$ 1,003,422**	**$ 1,003,422**	**$ 1,003,422**	**$ 101,616**	**11.3%**
1010	Executive Management	68	$ 305,270	$ 309,093	$ 318,876	$ 318,876	$ 348,876	$ 39,783	12.9%
1011	Information Technology	72	$ 1,068,486	$ 1,215,633	$ 1,260,407	$ 1,260,407	$ 1,260,407	$ 44,774	3.7%
1012	Human Resources	80	$ 402,489	$ 362,489	$ 402,647	$ 402,647	$ 478,247	$ 115,758	31.9%
1013	Finance	95	$ 1,547,689	$ 1,662,212	$ 1,720,091	$ 1,720,091	$ 1,720,091	$ 57,879	3.5%
	GENERAL SERVICES		**$ 3,323,934**	**$ 3,549,427**	**$ 3,702,021**	**$ 3,702,021**	**$ 3,807,621**	**$ 258,194**	**7.3%**
1024	Public Safety	104	$ 9,091,953	$ 9,522,086	$ 10,199,831	$ 10,199,831	$ 10,220,831	$ 698,745	7.3%
	PUBLIC SAFETY		**$ 9,091,953**	**$ 9,522,086**	**$ 10,199,831**	**$ 10,199,831**	**$ 10,220,831**	**$ 698,745**	**7.3%**
1035	Public Works	110	$ 5,707,773	$ 6,136,310	$ 6,534,223	$ 6,534,223	$ 6,534,223	$ 397,913	6.5%
	PUBLIC WORKS		**$ 5,707,773**	**$ 6,136,310**	**$ 6,534,223**	**$ 6,534,223**	**$ 6,534,223**	**$ 397,913**	**6.5%**
1046	Planning & Development Svcs	131	$ 1,581,625	$ 1,618,196	$ 1,680,859	$ 1,680,859	$ 1,680,859	$ 62,663	3.9%
	PLANNING & DEVELOPMENT		**$ 1,581,625**	**$ 1,618,196**	**$ 1,680,859**	**$ 1,680,859**	**$ 1,680,859**	**$ 62,663**	**3.9%**
1051	Human Services	136	$ 520,992	$ 589,973	$ 546,943	$ 546,943	$ 546,943	$ (43,030)	(7.3%)
	HUMAN SERVICES		**$ 520,992**	**$ 589,973**	**$ 546,943**	**$ 546,943**	**$ 546,943**	**$ (43,030)**	**(7.3%)**
1063	Groton Public Library	145	$ 1,553,640	$ 1,685,970	$ 1,751,538	$ 1,751,538	$ 1,751,538	$ 65,568	3.9%
1064	Parks & Recreation	154	$ 1,660,452	$ 2,029,566	$ 2,232,816	$ 2,232,816	$ 2,287,966	$ 258,400	12.7%
	COMMUNITY SERVICES		**$ 3,214,092**	**$ 3,715,536**	**$ 3,984,354**	**$ 3,984,354**	**$ 4,039,504**	**$ 323,968**	**8.7%**
	SUBTOTAL TOWN DEPARTMENTS		**$ 24,293,258**	**$ 26,033,334**	**$ 27,651,653**	**$ 27,651,653**	**$ 27,833,403**	**$ 1,800,069**	**6.9%**
1070	Insurance & Claims	86	$ 687,449	$ 859,861	$ 950,750	$ 950,750	$ 950,750	$ 90,889	10.6%
1071	Self Funded Plans	90	$ 10,810,805	$ 11,265,554	$ 11,972,886	$ 11,972,886	$ 11,972,886	$ 707,332	6.3%
	NON-DEPARTMENTAL		**$ 11,498,254**	**$ 12,125,415**	**$ 12,923,636**	**$ 12,923,636**	**$ 12,923,636**	**$ 798,221**	**6.6%**
1073	Contributions to Other Funds	168	$ 1,660,620	$ 1,685,530	$ 2,135,661	$ 2,135,661	$ 2,135,661	$ 450,131	26.7%
	CONTRIBUTIONS TO OTHER FUNDS		**$ 1,660,620**	**$ 1,685,530**	**$ 2,135,661**	**$ 2,135,661**	**$ 2,135,661**	**$ 450,131**	**26.7%**
	SUBTOTAL TOWN OTHER		**$ 13,158,874**	**$ 13,810,945**	**$ 15,059,297**	**$ 15,059,297**	**$ 15,059,297**	**$ 1,248,352**	**9.0%**
	TOWN OPERATIONS		**$ 37,452,132**	**$ 39,844,279**	**$ 42,710,950**	**$ 42,710,950**	**$ 42,892,700**	**$ 3,048,421**	**7.7%**
1075	Capital Reserve	197	$ 3,610,000	$ 3,297,000	$ 4,053,000	$ 4,053,000	$ 3,428,000	$ 131,000	4.0%
1076	Debt Service	204	$ 9,275,158	$ 11,472,169	$ 11,398,722	$ 11,398,722	$ 11,277,722	$ (194,447)	(1.7%)
	CAPITAL/DEBT SERVICES		**$ 12,885,158**	**$ 14,769,169**	**$ 15,451,722**	**$ 15,451,722**	**$ 14,705,722**	**$ (63,447)**	**(0.4%)**
1080	Education	171	$ 77,450,670	$ 79,157,271	$ 81,510,627	$ 81,510,627	$ 81,510,627	$ 2,353,356	3.0%
	EDUCATION SERVICES		**$ 77,450,670**	**$ 79,157,271**	**$ 81,510,627**	**$ 81,510,627**	**$ 81,510,627**	**$ 2,353,356**	**3.0%**
1083	Regional Agencies	174	$ 136,498	$ 138,296	$ 151,520	$ 151,520	$ 151,520	$ 13,224	9.6%
1084	Health & Service Agencies	177	$ 1,782,358	$ 2,261,058	$ 2,400,356	$ 2,400,356	$ 2,400,356	$ 139,298	6.2%
	OUTSIDE AGENCIES		**$ 1,918,856**	**$ 2,399,354**	**$ 2,551,876**	**$ 2,551,876**	**$ 2,551,876**	**$ 152,522**	**6.4%**
1090	City of Groton	180	$ 5,650,689	$ 5,683,553	$ 5,820,924	$ 5,820,924	$ 5,820,924	$ 137,371	2.4%
1091	Groton Long Point	183	$ 575,062	$ 608,784	$ 646,908	$ 646,908	$ 646,908	$ 38,124	6.3%
1092	Fire Districts PILOT	186	$ 246,000	$ 246,000	$ 405,173	$ 405,173	$ 436,383	$ 190,383	77.4%
	SUBDIVISIONS		**$ 6,471,751**	**$ 6,538,337**	**$ 6,873,005**	**$ 6,873,005**	**$ 6,904,215**	**$ 365,878**	**5.6%**
1094	Contingency	210	$ -	$ 300,000	$ 300,000	$ 300,000	$ 300,000	N/A	N/A
	CONTINGENCY		**$ -**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	N/A	N/A
	GENERAL FUND TOTAL		**$ 136,178,567**	**$ 143,008,410**	**$ 149,398,180**	**$ 149,398,180**	**$ 148,865,140**	**$ 5,856,730**	**4.1%**

Town of Groton

Comparison By Fund

FYE 2023 Adopted/Adjusted Budget to Adopted FYE 2024 Budget

Func. #	Function Description Area of Service	Page Number	Actual FYE 2022	Adopted/ Adjusted FYE 2023	Department's Request FYE 2024	Town Manager's FYE 2024	Adopted Budget FYE 2024	$ Variance Adj. FYE 23 vs. Adopted FYE 24	% Variance Adj. FYE 23 vs. Adopted FYE 24
2010	Golf Course Fund	159	$ 1,217,983	$ 1,474,503	$ 1,552,840	$ 1,552,840	$ 1,552,840	$ 78,337	5.3%
2020	Sewer Operating Fund	116	$ 5,566,658	$ 8,069,597	$ 9,743,547	$ 9,743,547	$ 9,743,547	$ 1,673,950	20.7%
2030	Solid Waste Fund	122	$ 1,430,265	$ 1,549,594	$ 1,598,058	$ 1,598,058	$ 1,598,058	$ 48,464	3.1%
2060	Mumford Cove	189	$ 21,180	$ 21,230	$ 21,321	$ 21,321	$ 21,321	$ 91	0.4%
2120	Revaluation Fund	99	$ 93,594	$ 248,000	$ 291,275	$ 291,275	$ 291,275	$ 43,275	17.4%
3240	Recreation & Senior Activities	164	$ 710,580	$ 1,220,804	$ 1,248,761	$ 1,248,761	$ 1,248,761	$ 27,957	2.3%
3310	BorrowIT CT	150	$ 13,223	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ -	0.0%
4010	Groton Sewer District	192	$ 1,345,812	$ 1,334,997	$ 1,310,445	$ 1,310,445	$ 1,310,445	$ (24,552)	(1.8%)
5010	Capital Reserve Fund	200	$ 4,118,000	$ 5,797,000	$ 7,103,000	$ 7,103,000	$ 6,478,000	$ 681,000	11.7%
6040	Fleet Fund	126	$ 1,216,516	$ 1,313,690	$ 1,680,641	$ 1,680,641	$ 1,680,641	$ 366,951	27.9%
6050	Technology Replacement Fund	76	$ 54,855	$ 65,242	$ 81,722	$ 81,722	$ 81,722	$ 16,480	25.3%
7320	Human Serv. Asst Fund	141	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -	0.0%

TOWN OF GROTON

SUMMARY OF SOURCES AND USES - ALL FUNDS
ADOPTED FYE 2024

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	$ 103,419,451				$ 21,321	
Licenses & Permits	$ 597,600					
Revenue from Investments	$ 500,000	$ 3,000	$ 15,000	$ 20,000		$ 150
State Grants in Aid-General Govt	$ 6,370,491		$ 540,000			
State Grants in Aid-Education	$ 26,512,892					
Federal Grants in Aid	$ 4,331,227					
Charges for Current Services	$ 1,948,061					
Schools-Library-Recreation	$ 89,150					
Other Revenue	$ 596,268	$ 39,400				
Memberships, Greens Fees, Carts		$ 1,474,803				
Sewer Use Charges			$ 6,979,576			
Disposal Fees, Bldg Lease Pmts				$ 1,517,143		
Payments from Other Funds						$ 150,000
Total Revenues	$ 144,365,140	$ 1,517,203	$ 7,534,576	$ 1,537,143	$ 21,321	$ 150,150

EXPENDITURES - USE OF FUNDS	GENERAL 100	GOLF COURSE 201	SEWER OPERATING 202	SOLID WASTE 203	MUMFORD COVE SPEC. DISTRICT 206	REVALUATION 212
General Government	$ 1,003,422					
General Services	$ 3,807,621					$ 291,275
Public Safety	$ 10,220,831					
Public Works	$ 6,534,223		$ 9,743,547	$ 1,598,058		
Planning & Development	$ 1,680,859					
Human Services	$ 546,943					
Community Services	$ 4,039,504	$ 1,552,840				
Non-Departmental	$ 12,923,636					
Contributions to Other Funds	$ 2,135,661					
Capital/Debt Service	$ 14,705,722					
Education	$ 81,510,627					
Outside Agencies	$ 2,551,876					
Subdivisions	$ 6,904,215				$ 21,321	
Contingency	$ 300,000					
Total Expenditures	$ 148,865,140	$ 1,552,840	$ 9,743,547	$ 1,598,058	$ 21,321	$ 291,275

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	$ (4,500,000)	$ (35,637)	$ (2,208,971)	$ (60,915)	$ -	$ (141,125)
Estimated Beginning Fund Balance 7/1/2023	$ 32,912,883	$ 924,713	$ 4,494,076	$ 25,145	$ 1,255	$ 315,432
Estimated Ending Fund Balance 6/30/2024	$ 28,412,883	$ 889,076	$ 2,285,105	$ (35,770)	$ 1,255	$ 174,307

TOWN OF GROTON

SUMMARY OF SOURCES AND USES - ALL FUNDS
ADOPTED FYE 2024

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
		$ 1,099,565					$ 104,540,337
							$ 597,600
	$ 20	$ 10,000	$ 80,000	$ 20,000	$ 2,500	$ 500	$ 651,170
	$ 20,000						$ 6,930,491
							$ 26,512,892
							$ 4,331,227
$ 1,226,858							$ 3,174,919
							$ 89,150
		$ 880	$ 12,000		$ 1,590	$ 2,000	$ 652,138
							$ 1,474,803
							$ 6,979,576
							$ 1,517,143
			$ 5,978,000	$ 1,772,073	$ 73,750		$ 7,973,823
$ 1,226,858	$ 20,020	$ 1,110,445	$ 6,070,000	$ 1,792,073	$ 77,840	$ 2,500	$ 165,425,269

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
							$ 1,003,422
		$ 1,310,445			$ 81,722		$ 5,491,063
							$ 10,220,831
				$ 1,680,641			$ 19,556,469
							$ 1,680,859
						$ 10,000	$ 556,943
$ 1,248,761	$ 20,000						$ 6,861,105
							$ 12,923,636
							$ 2,135,661
			$ 6,478,000				$ 21,183,722
							$ 81,510,627
							$ 2,551,876
							$ 6,925,536
							$ 300,000
$ 1,248,761	$ 20,000	$ 1,310,445	$ 6,478,000	$ 1,680,641	$ 81,722	$ 10,000	$ 172,901,750

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
$ (21,903)	$ 20	$ (200,000)	$ (408,000)	$ 111,432	$ (3,882)	$ (7,500)	$ (7,476,481)
$ 113,842	$ 65,772	$ 642,830	$ 2,770,545	$ 1,262,427	$ 296,128	$ 17,899	$ 43,842,947
$ 91,939	$ 65,792	$ 442,830	$ 2,362,545	$ 1,373,859	$ 292,246	$ 10,399	$ 36,366,466

TOWN OF GROTON

Fiscal Year Ending June 30, 2024

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 2022	ADJUSTED FYE 2023	ESTIMATED FYE 2023	ADOPTED FYE 2024
General Fund (100)	$ 140,354,160	$ 138,623,947	$ 140,414,906	$ 144,365,140
Golf Course (201)	$ 1,458,570	$ 1,491,693	$ 1,489,231	$ 1,517,203
Sewer Operating Fund (202)	$ 6,831,307	$ 7,084,450	$ 7,006,507	$ 7,534,576
Solid Waste (203)	$ 1,409,748	$ 1,541,899	$ 1,537,044	$ 1,537,143
Mumford Cove Taxing District (206)	$ 21,387	$ 21,230	$ 20,919	$ 21,321
Revaluation Fund (212)	$ 300,370	$ 150,400	$ 150,300	$ 150,150
Recreation & Senior Activities (324)	$ 628,304	$ 1,401,669	$ 1,127,178	$ 1,226,858
BorrowIT CT (331)	$ 16,933	$ 20,050	$ 21,398	$ 20,020
Sewer District (401)	$ 901,725	$ 1,134,997	$ 1,150,496	$ 1,110,445
Capital Reserve Fund (501)	$ 4,188,864	$ 4,816,800	$ 5,021,076	$ 6,070,000
Fleet Fund (604)	$ 1,327,405	$ 1,315,190	$ 1,345,811	$ 1,792,073
Technology Replacement Fund (605)	$ 68,777	$ 2,265	$ 6,545	$ 77,840
Human Services Asst Fund (732)	$ 2,082	$ 2,050	$ 2,750	$ 2,500
Total Revenue By Fund Without Fund Balance Applied	**$ 157,509,632**	**$ 157,606,640**	**$ 159,294,161**	**$ 165,425,269**

EXPENDITURES BY FUND	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATED FYE 2023	ADOPTED FYE 2024
General Fund (100)	$ 136,178,558	$ 143,008,410	$ 143,398,970	$ 148,865,140
Golf Course (201)	$ 1,217,983	$ 1,474,503	$ 1,373,306	$ 1,552,840
Sewer Operating Fund (202)	$ 5,566,658	$ 8,069,597	$ 7,609,156	$ 9,743,547
Solid Waste (203)	$ 1,430,265	$ 1,549,594	$ 1,633,252	$ 1,598,058
Mumford Cove Taxing District (206)	$ 21,180	$ 21,230	$ 21,230	$ 21,321
Revaluation Fund (212)	$ 93,594	$ 248,000	$ 215,000	$ 291,275
Recreation & Senior Activities (324)	$ 710,582	$ 1,220,804	$ 980,709	$ 1,248,761
BorrowIT CT (331)	$ 13,222	$ 20,000	$ 20,000	$ 20,000
Sewer District (401)	$ 1,345,811	$ 1,334,997	$ 1,334,967	$ 1,310,445
Capital Reserve Fund (501)	$ 4,118,000	$ 5,797,000	$ 5,797,000	$ 6,478,000
Fleet Fund (604)	$ 1,216,517	$ 1,313,690	$ 1,415,563	$ 1,680,641
Technology Replacement Fund (605)	$ 54,855	$ 65,242	$ 64,312	$ 81,722
Human Services Asst Fund (732)	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Total Expenditures By Fund	**$ 151,977,225**	**$ 164,133,067**	**$ 163,873,465**	**$ 172,901,750**

TOWN OF GROTON

Fiscal Year Ending 2024

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 2022	Estimated Fund Balance FYE 2023	FYE 2024 Adopted Revenues	FYE 2024 Adopted Expenditures	Estimated Fund Balance FYE 2024	Fund Balance as a % of Expenditures
General (100)	$35,896,947	$32,912,883	$144,365,140	$148,865,140	$28,412,883	19.09%
Golf Course (201)	$808,788	$924,713	$1,517,203	$1,552,840	$889,076	57.25%
Sewer Operating (202)	$5,096,725	$4,494,076	$7,534,576	$9,743,547	$2,285,105	23.45%
Solid Waste (203)	$121,353	$25,145	$1,537,143	$1,598,058	($35,770)	-2.24%
Mumford Cove (206)	$1,566	$1,255	$21,321	$21,321	$1,255	5.89%
Revaluation (212)	$380,132	$315,432	$150,150	$291,275	$174,307	59.84%
Rec & Senior Activities (324)	($32,627)	$113,842	$1,226,858	$1,248,761	$91,939	7.36%
BorrowIt CT (331)	$64,374	$65,772	$20,020	$20,000	$65,792	328.96%
Sewer District (401)	$827,301	$642,830	$1,110,445	$1,310,445	$442,830	33.79%
Capital Reserve (501)	$3,546,469	$2,770,545	$6,070,000	$6,478,000	$2,362,545	36.47%
Fleet Reserve (604)	$1,332,179	$1,262,427	$1,792,073	$1,680,641	$1,373,859	81.75%
Technology Replacement (605)	$353,895	$296,128	$77,840	$81,722	$292,246	357.61%
Human Serv Asst fund (732)	$25,149	$17,899	$2,500	$10,000	$10,399	103.99%
Total All Funds	$48,422,251	$43,842,947	$165,425,269	$172,901,750	$36,366,466	21.03%

Town of Groton
Full Time Employees

FYE 2023 ADJUSTED vs FYE 2024 ADOPTED

FUNCTION NUMBER & DESCRIPTION	LAST YEAR FYE 2022 ACTUAL	THIS YEAR FYE 2023 ADJUSTED	THIS YEAR FYE 2023 ESTIMATE	NEXT YEAR FYE 2024 MANAGER	NEXT YEAR FYE 2024 ADOPTED	THIS | NEXT YEAR | YEAR FYE 2023 | FYE 2024 ADJ VS. ADOPTED # DIFFERENCE	CHANGE DESCRIPTION FYE 2024
1005-TOWN CLERK	5.00	5.00	5.00	5.00	5.00	0.00	
1010-EXECUTIVE MANAGEMENT	2.00	2.00	2.00	2.00	2.00	0.00	
1011-INFORMATION TECHNOLOGY	6.00	6.00	6.00	6.00	6.00	0.00	
1012-HUMAN RESOURCES	4.00	4.00	4.00	4.00	5.00	1.00	-HR Coordinator +Human Resources Administrator +Human Resources Generalist
1013-FINANCE	20.00	19.00	19.00	19.00	19.00	0.00	
1024-PUBLIC SAFETY	90.00	90.00	90.00	91.00	91.00	1.00	+Community Outreach Specialist
1035-PUBLIC WORKS	43.00	43.00	43.00	43.00	43.00	0.00	
1046-PLANNING & DEVELOPMENT	16.00	16.00	16.00	16.00	16.00	0.00	
1051-HUMAN SERVICES	8.00	8.00	7.00	7.00	7.00	0.00	-1 YFS Counselor II
1063-LIBRARY	17.00	17.00	17.00	17.00	17.00	0.00	
1064-PARKS & RECREATION	18.75	21.25	21.25	22.25	23.25	2.00	+Program Supervisor Recreation +Maintainer
GENERAL FUND: SUB-TOTAL	**229.75**	**231.25**	**230.25**	**232.25**	**234.25**	**3.00**	
2010-GOLF COURSE FUND	6.25	6.75	6.75	6.75	6.75	0.00	
2020-SEWER FUND	19.00	19.00	19.00	19.00	19.00	0.00	
5000-SCHOOL PROJECTS	1.00	0.00	0.00	0.00	0.00	0.00	
2110-APRA	1.00	1.00	1.00	1.00	1.00	0.00	
OTHER FUNDS: SUB-TOTAL	**27.25**	**26.75**	**26.75**	**26.75**	**26.75**	**0.00**	
T O T A L S - ALL FUNDS	**257.00**	**258.00**	**257.00**	**259.00**	**261.00**	**3.00**	

LEGISLATIVE POLICY #1001

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $800 or 1.9%.

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 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Operating Expenses	38,733	41,850	41,650	42,650	42,650	42,650	42,650
Total Appropriation	$38,733	$41,850	$41,650	$42,650	$42,650	$42,650	$42,650
COST CENTERS							
10010 TOWN COUNCIL	31,416	35,200	35,200	36,200	36,200	36,200	36,200
10012 RTM	29	250	250	250	250	250	250
10013 JABEZ SMITH HOUSE	0	200	0	0	0	0	0
10015 VETERANS & MILITARY	2,100	2,200	2,200	2,200	2,200	2,200	2,200
10017 INITIATIVES	5,188	4,000	4,000	4,000	4,000	4,000	4,000
Total Cost Centers	$38,733	$41,850	$41,650	$42,650	$42,650	$42,650	$42,650
FINANCING PLAN							
GENERAL FUND	38,733	41,850	41,650	42,650	42,650	42,650	42,650
Total Financing Plan	$38,733	$41,850	$41,650	$42,650	$42,650	$42,650	$42,650

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	921	2,350	2,250	2,750	2,750	2,750	2,750
5210 PROFESS DEVELOP/TRAI	30,315	32,500	32,500	33,000	33,000	33,000	33,000
5220 UTILITIES/FUEL/MILEA	0	200	100	100	100	100	100
5230 PYMNTS/CONTRIBUTIONS	2,100	2,700	2,700	2,700	2,700	2,700	2,700
5300 MATERIALS & SUPPLIES	5,397	4,100	4,100	4,100	4,100	4,100	4,100
Total Operating Expenses	$38,733	$41,850	$41,650	$42,650	$42,650	$42,650	$42,650
GRAND TOTAL	$38,733	$41,850	$41,650	$42,650	$42,650	$42,650	$42,650

VOTER REGISTRATION #1003

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $9,623 or 4.5%. Personnel Services are up $3,213 and operating expenses are up $6,410.

Background

The Registrar of Voters (ROV) is a department that reports directly to the Secretary of the State and is funded by the Town of Groton. We have laws and mandates that the State prescribes. There are multiple cost centers to keep track of the specific election costs each year they occur.

Summary

The ROV provides election and voting information, and strives to increase voter enrollment and participation, aspire for accuracy in the voter files, organize and supervise elections; and uphold the integrity of the electoral process.

Cost Center 3 – General Support

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

Cost Center 4 – Municipal Election

In FYE 2024, we have budgeted for an election in November along with an audit or recount.

Cost Center 5 – Federal Election

In FYE 2024, we will not have this type of election.

Cost Center 6 – Primary Election

In FYE 2024, we have budgeted for an election in April along with an audit or recount.

Cost Center 7 – Presidential Election

In FYE 2024, we will not have this type of election.

General Information from the Registrar of Voters

Office Hours: Tuesday 5:00pm – 7:00pm and Thursday - Friday 8:30 a.m. - 4:00 p.m.
Office Phone: 860-441-6650
Registrars of Voters: Kristen Venditti (R) Jeanne Rogers (D) – Available anytime by appointment

Our office takes voter applications at any time in person, online or DMV. We work 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 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Personnel Services	121,738	152,145	155,261	155,358	155,358	155,358	155,358
Operating Expenses	32,655	61,290	65,101	67,700	67,700	67,700	67,700
Total Appropriation	$154,393	$213,435	$220,362	$223,058	$223,058	$223,058	$223,058
COST CENTERS							
10033 GENERAL SUPPORT	97,943	113,635	119,838	120,958	120,958	120,958	120,958
10034 MUNICIPAL ELECTION	29,337	0	0	46,000	46,000	46,000	46,000
10035 STATE ELECTIONS	0	50,800	53,224	0	0	0	0
10036 PRIMARY ELECTIONS	10,652	49,000	47,300	56,100	56,100	56,100	56,100
10037 PRESIDENTIAL ELECTIO	16,461	0	0	0	0	0	0
Total Cost Centers	$154,393	$213,435	$220,362	$223,058	$223,058	$223,058	$223,058
FINANCING PLAN							
FEMA REIMBURSEMENT	445	0	0	0	0	0	0
MISC-UNCLASSIFIED	120	0	0	0	0	0	0
GENERAL FUND	153,828	213,435	220,362	223,058	223,058	223,058	223,058
Total Financing Plan	$154,393	$213,435	$220,362	$223,058	$223,058	$223,058	$223,058

TOWN OF GROTON 23-May-2023
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
PERSONNEL SERVICES							
5102 PART TIME PERSONNEL	40,000	43,021	43,021	43,021	43,021	43,021	43,021
5103 SEASONAL PERSONNEL	52,138	77,300	80,755	73,100	73,100	73,100	73,100
5104 OVERTIME PAY	165	495	156	5,564	5,564	5,564	5,564
5110 REGULAR PART TIME	24,412	25,709	25,709	27,820	27,820	27,820	27,820
5151 SOCIAL SECURITY	5,023	5,620	5,620	5,853	5,853	5,853	5,853
Total Personnel Services	$121,738	$152,145	$155,261	$155,358	$155,358	$155,358	$155,358
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	21,302	34,600	42,522	33,480	33,480	33,480	33,480
5210 PROFESS DEVELOP/TRAI	1,687	1,590	2,372	2,820	2,820	2,820	2,820
5220 UTILITIES/FUEL/MILEA	744	1,800	1,404	1,200	1,200	1,200	1,200
5260 REPAIRS & MAINT-FAC/	4,050	4,500	4,800	5,600	5,600	5,600	5,600
5290 PROFESS/TECHNICAL SE	0	6,600	2,043	10,100	10,100	10,100	10,100
5300 MATERIALS & SUPPLIES	4,146	10,100	10,060	14,500	14,500	14,500	14,500
5400 EQUIP/MACHINRY& FURN	726	2,100	1,900	0	0	0	0
Total Operating Expenses	$32,655	$61,290	$65,101	$67,700	$67,700	$67,700	$67,700
GRAND TOTAL	$154,393	$213,435	$220,362	$223,058	$223,058	$223,058	$223,058

TOWN CLERK #1005

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $3,693 or 1.1%. Personnel Services are up $5,426 and operating expenses are down $1,733.

Background

Groton first elected John Davie in 1706 as Town Clerk and has continued the practice of electing the Town Clerk to this day. Some Clerks also served as Town Treasurer, Sealer of Weights and Measures, Clerk of the Board of Health and Board of (Voter) Registration. CT State Statutes and the Town Charter set the powers and duties for the Town Clerk.

Summary

This adopted budget of $352,714 is a 1.1% increase over last year's budget of $349,021. The difference between last year and the adopted budget is the expenses incurred with the State Election. We are now faced with large increases for the price of goods (postage, archival paper, etc.), and contractual increases for required services. We added an additional option for online and point of sale orders for Vital Records, which allow credit card payment. Revenues are expected to continue to steadily increase.

Cost Center 0 – Leadership & General Support

Included in this cost center are Town Clerk Association dues, Town Clerk Educational Conferences and schools and the salaries for the Town Clerk and Deputy Town Clerk. We offer most notarization services to the public. We respond to requests for both historical and current Town records for Council and RTM action, and all Boards and Commissions.

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 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Personnel Services	289,454	308,688	305,774	314,114	314,114	314,114	314,114
Operating Expenses	24,497	40,333	36,033	38,600	38,600	38,600	38,600
Total Appropriation	$313,951	$349,021	$341,807	$352,714	$352,714	$352,714	$352,714
COST CENTERS							
10050 LEADERSHIP/GEN SUPPT	108,218	111,686	111,742	113,679	113,679	113,679	113,679
10051 LICENSING & PERMITS	1	0	0	0	0	0	0
10052 LEGISLATIVE SERVICE	13,814	23,455	21,322	22,988	22,988	22,988	22,988
10053 VITAL STATISTICS	81,472	90,742	89,118	92,178	92,178	92,178	92,178
10054 ELECTIONS	55,791	63,962	60,849	62,021	62,021	62,021	62,021
10056 RECORD LEGAL DOCUMEN	54,655	59,176	58,776	61,848	61,848	61,848	61,848
Total Cost Centers	$313,951	$349,021	$341,807	$352,714	$352,714	$352,714	$352,714
FINANCING PLAN							
DOG LICENSES (GF)	2,247	5,000	7,300	5,000	5,000	5,000	5,000
OTHER LICENSES/PERMITS	5,573	4,520	5,000	6,000	6,000	6,000	6,000
RECORDING INSTRUMENTS	196,603	150,000	115,000	150,000	150,000	150,000	150,000
CONVEYANCE TAX	820,087	600,000	750,000	800,000	800,000	800,000	800,000
VITAL STATISTICS	7,309	6,000	6,500	6,200	6,200	6,200	6,200
LAND RECORD COPIES	36,254	30,000	30,000	30,000	30,000	30,000	30,000
VITALS COPIES	65,824	62,000	60,000	60,000	60,000	60,000	60,000
PAYMENTS FROM OTHER FUNDS	6,500	7,500	7,500	7,500	7,500	7,500	7,500
GENERAL FUND	(826,446)	(515,999)	(639,493)	(711,986)	(711,986)	(711,986)	(711,986)
Total Financing Plan	$313,951	$349,021	$341,807	$352,714	$352,714	$352,714	$352,714

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	266,181	282,759	281,371	290,591	290,591	290,591	290,591
5104 OVERTIME PAY	1,962	2,710	2,710	1,200	1,200	1,200	1,200
5109 SALARY ADJUSTMENTS	1,138	1,380	0	0	0	0	0
5151 SOCIAL SECURITY	20,173	21,839	21,693	22,323	22,323	22,323	22,323
Total Personnel Services	$289,454	$308,688	$305,774	$314,114	$314,114	$314,114	$314,114
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	9,575	22,015	18,315	19,225	19,225	19,225	19,225
5210 PROFESS DEVELOP/TRAI	1,660	1,740	1,740	2,175	2,175	2,175	2,175
5230 PYMNTS/CONTRIBUTIONS	114	0	0	120	120	120	120
5260 REPAIRS & MAINT-FAC/	615	843	843	900	900	900	900
5290 PROFESS/TECHNICAL SE	6,420	9,585	9,585	9,630	9,630	9,630	9,630
5300 MATERIALS & SUPPLIES	6,113	6,150	5,550	6,550	6,550	6,550	6,550
Total Operating Expenses	$24,497	$40,333	$36,033	$38,600	$38,600	$38,600	$38,600
GRAND TOTAL	$313,951	$349,021	$341,807	$352,714	$352,714	$352,714	$352,714

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
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	3.00	3.00	3.00	3.00	3.00	3.00
Total FTE Personnel	5.00	5.00	5.00	5.00	5.00	5.00
FTE SALARIES & WAGES						
TOWN CLERK	70,380	70,380	70,380	70,380	70,380	70,380
DEPUTY TOWN CLERK	58,436	58,389	60,954	60,954	60,954	60,954
ASSISTANT TOWN CLERK	155,323	152,601	159,257	159,257	159,257	159,257
Total FTE Salaries & Wages	$284,139	$281,370	$290,591	$290,591	$290,591	$290,591

LEGAL SERVICES #1006

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $87,500 or 29.4%.

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 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Operating Expenses	345,815	297,500	370,000	385,000	385,000	385,000	385,000
Total Appropriation	$345,815	$297,500	$370,000	$385,000	$385,000	$385,000	$385,000
COST CENTERS							
10060 TOWN ATTORNEY	283,815	227,500	300,000	300,000	300,000	300,000	300,000
10062 SPECIAL ATTORNEY	30,055	10,000	10,000	10,000	10,000	10,000	10,000
10064 GENERAL SUPPORT	31,945	60,000	60,000	75,000	75,000	75,000	75,000
Total Cost Centers	$345,815	$297,500	$370,000	$385,000	$385,000	$385,000	$385,000
FINANCING PLAN							
FEMA REIMBURSEMENT	3,773	0	0	0	0	0	0
MISC-UNCLASSIFIED	2,696	0	0	0	0	0	0
GENERAL FUND	339,346	297,500	370,000	385,000	385,000	385,000	385,000
Total Financing Plan	$345,815	$297,500	$370,000	$385,000	$385,000	$385,000	$385,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
OPERATING EXPENSES							
5290 PROFESS/TECHNICAL SE	345,815	297,500	370,000	385,000	385,000	385,000	385,000
Total Operating Expenses	$345,815	$297,500	$370,000	$385,000	$385,000	$385,000	$385,000
GRAND TOTAL	$345,815	$297,500	$370,000	$385,000	$385,000	$385,000	$385,000

EXECUTIVE MANAGEMENT #1010

Final FYE 2024 Budget Result: The Town Council increased this budget by $30,000, the RTM sustained this action.

The overall increase is $39,783 or 12.9%. Personnel Services are up $39,283 and Operating Expenses are up $500.

Background

The Town Manager is the Chief Executive Officer of the Town and is appointed by and is directly responsible to the Council. The Manager is also an ex-officio member of the Representative Town Meeting (RTM) serving as an advisor to them. The Town Manager plans, organizes, coordinates, and administers the day-to-day functions of the Town government. The Manager has the authority to appoint and dismiss all Department Heads except for elected officers or elected Department Heads. The Manager is responsible for the preparation of the general government budget. The Manager also accepts the Board of Education budget and presents a combined proposal for expenditures to the Council. Before approving the budget, the Council must hold public hearings. Following approval, the Council sends the budget to the RTM for consideration and final approval.

Cost Center 0 – Leadership & General Support

Assists the 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 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 the budget at Town Council and RTM budget sessions. Attends RTM subcommittee budget review sessions as needed.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Personnel Services	281,188	280,293	282,371	289,576	289,576	319,576	319,576
Operating Expenses	24,084	28,800	28,800	29,300	29,300	29,300	29,300
Total Appropriation	$305,272	$309,093	$311,171	$318,876	$318,876	$348,876	$348,876
COST CENTERS							
10100 LEADERSHIP/GEN SUPPT	141,487	145,334	146,256	149,740	149,740	179,740	179,740
10101 LEGISLATIVE SUPPORT	112,607	111,234	112,156	115,140	115,140	115,140	115,140
10102 BUDGET PREPARATION	51,178	52,525	52,759	53,996	53,996	53,996	53,996
Total Cost Centers	$305,272	$309,093	$311,171	$318,876	$318,876	$348,876	$348,876
FINANCING PLAN							
FEMA REIMBURSEMENT	25	0	0	0	0	0	0
MISC STATE REVENUE	660	0	0	0	0	0	0
GENERAL FUND	304,587	309,093	311,171	318,876	318,876	348,876	348,876
Total Financing Plan	$305,272	$309,093	$311,171	$318,876	$318,876	$348,876	$348,876

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	257,475	252,292	253,981	260,966	260,966	260,966	260,966
5109 SALARY ADJUSTMENTS	1,723	0	0	0	0	30,000	30,000
5117 ALLOWANCES	4,800	11,300	11,300	11,300	11,300	11,300	11,300
5151 SOCIAL SECURITY	17,190	16,701	17,090	17,310	17,310	17,310	17,310
Total Personnel Services	$281,188	$280,293	$282,371	$289,576	$289,576	$319,576	$319,576
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	6,687	10,000	10,000	10,500	10,500	10,500	10,500
5210 PROFESS DEVELOP/TRAI	8,499	12,500	12,500	12,500	12,500	12,500	12,500
5220 UTILITIES/FUEL/MILEA	27	800	800	800	800	800	800
5260 REPAIRS & MAINT-FAC/	0	400	400	400	400	400	400
5290 PROFESS/TECHNICAL SE	2,837	2,500	2,500	2,500	2,500	2,500	2,500
5300 MATERIALS & SUPPLIES	1,814	2,600	2,600	2,600	2,600	2,600	2,600
5400 EQUIP/MACHINRY& FURN	4,180	0	0	0	0	0	0
5410 COMPUTER EQUIPMENT	40	0	0	0	0	0	0
Total Operating Expenses	$24,084	$28,800	$28,800	$29,300	$29,300	$29,300	$29,300
GRAND TOTAL	$305,272	$309,093	$311,171	$318,876	$318,876	$348,876	$348,876

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
FULL TIME EMPLOYEE (FTE) ANALYSIS						
TOWN MANAGER	1.00	1.00	1.00	1.00	1.00	1.00
EXECUTIVE ASSISTANT	1.00	1.00	1.00	1.00	1.00	1.00
Total FTE Personnel	2.00	2.00	2.00	2.00	2.00	2.00
FTE SALARIES & WAGES						
TOWN MANAGER	184,729	184,729	189,809	189,809	189,809	189,809
EXECUTIVE ASSISTANT	67,563	69,252	71,156	71,156	71,156	71,156
Total FTE Salaries & Wages	$252,292	$253,981	$260,966	$260,966	$260,966	$260,966

INFORMATION TECHNOLOGY #1011

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $44,774 or 3.7%. Personnel Services are up $7,564 and operating expenses are up $37,210.

Background

The Information Technology department provides governance, infrastructure, and functionality to all departments within the Town of Groton. This includes all critical applications, telephony, Town website, information security, technical support and web access to web hosted services for the general public. The GIS Coordinator works closely with specialists from all town departments to create, maintain, and integrate various geographic based data products, provides expertise to solve problems with data, and incorporates new data tools for data analysis; it also serves as the primary vector for the dissemination, serving planimetrics, environmental data, and tax information through various applications on the town website for use by staff and the public.

The adopted budget of $1,260,407 is a 3.7% increase over last year's budget of $1,215,633 and was developed in accordance with the guidelines provided. It should be noted that the majority of this budgetary increase is due to multiple new maintenance contracts coming due this year and current maintenance contracts yearly increases.

Summary

The adopted budget includes an increase in expenses of $37,210, this is mostly due to vendor software and hardware annual maintenance contracts. The additional funding is requested to cover multiple maintenance contract for Leasing of new Kronos timeclocks ($18,740), KnowBe4 (phishing testing software) ($6,818), MS Azure Cloud backup (Increase) ($4,400), Dell Power Switches ($5,702), Juniper 4600 series switches ($4,000). There was a decrease in the MS Office 365 contract by $20,000. This helped offset the remaining 43 maintenance contracts that increased by 1% to 5%.

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, two new applications have been added to the budget. The new systems Tyler EnerGov (Planning) and Microsoft Azure (On-line file backups) added.

Cost Center 7 – Telecommunications

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

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Personnel Services	535,710	552,731	531,430	560,295	560,295	560,295	560,295
Operating Expenses	532,776	662,902	659,192	700,112	700,112	700,112	700,112
Total Appropriation	$1,068,486	$1,215,633	$1,190,622	$1,260,407	$1,260,407	$1,260,407	$1,260,407
COST CENTERS							
10113 INFORMATION TECHNOLO	611,269	654,769	633,705	665,577	665,577	665,577	665,577
10114 SOFTWARE MAINTENANCE	424,878	503,548	499,601	537,514	537,514	537,514	537,514
10117 TELECOMMUNICATIONS	32,339	57,316	57,316	57,316	57,316	57,316	57,316
Total Cost Centers	$1,068,486	$1,215,633	$1,190,622	$1,260,407	$1,260,407	$1,260,407	$1,260,407
FINANCING PLAN							
GIS REVENUE	173	250	233	200	200	200	200
GENERAL FUND	1,068,313	1,215,383	1,190,389	1,260,207	1,260,207	1,260,207	1,260,207
Total Financing Plan	$1,068,486	$1,215,633	$1,190,622	$1,260,407	$1,260,407	$1,260,407	$1,260,407

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	498,261	512,157	490,944	519,848	519,848	519,848	519,848
5105 LONGEVITY PAY	1,225	1,295	595	630	630	630	630
5109 SALARY ADJUSTMENTS	0	0	2,125	0	0	0	0
5151 SOCIAL SECURITY	36,224	39,279	37,766	39,817	39,817	39,817	39,817
Total Personnel Services	$535,710	$552,731	$531,430	$560,295	$560,295	$560,295	$560,295
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	55	275	275	275	275	275	275
5210 PROFESS DEVELOP/TRAI	235	1,835	885	1,835	1,835	1,835	1,835
5220 UTILITIES/FUEL/MILEA	67,365	92,192	92,192	97,265	97,265	97,265	97,265
5260 REPAIRS & MAINT-FAC/	1,699	1,869	1,465	1,465	1,465	1,465	1,465
5261 SOFTWARE MAINT FEES	424,878	503,548	499,601	537,514	537,514	537,514	537,514
5281 OCCUPATIONAL HEALTH	0	0	175	175	175	175	175
5290 PROFESS/TECHNICAL SE	36,665	61,133	60,713	59,133	59,133	59,133	59,133
5300 MATERIALS & SUPPLIES	1,879	2,050	2,050	2,450	2,450	2,450	2,450
5410 COMPUTER EQUIPMENT	0	0	1,836	0	0	0	0
Total Operating Expenses	$532,776	$662,902	$659,192	$700,112	$700,112	$700,112	$700,112
GRAND TOTAL	$1,068,486	$1,215,633	$1,190,622	$1,260,407	$1,260,407	$1,260,407	$1,260,407

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
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	110,625	110,625	113,667	113,667	113,667	113,667
GIS COORDINATOR	77,777	78,148	81,903	81,903	81,903	81,903
IT SYSTEMS ADMINISTRATOR	82,253	82,253	84,515	84,515	84,515	84,515
PC/NETWORK SUPPORT II	241,501	219,918	239,763	239,763	239,763	239,763
Total FTE Salaries & Wages	$512,157	$490,944	$519,848	$519,848	$519,848	$519,848

TECHNOLOGY REPLACEMENT #6050

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $16,480 or 25.3%.

Background

The Technology replacement fund is an annually funded program for the scheduled replacement of computer technology to ensure that all town employees have up-to-date computer equipment for which to perform their day-to-day work. Every piece of equipment has a scheduled replacement date, for example, PCs are scheduled for replacement every 5 years. This is to keep the software current, patching of software current and keep all the security software current.

Summary

The adopted budget is for the replacement of 54 desktop computers, 1 check validator (Tax Office), 2 GIS PCs, 3 laptops and the replacement of up to 40 monitors as needed, when the current monitors fail.

Cost Center 0 – Computer Replacement

This is for the scheduled replacement of desktop PC's, laptops, and monitors. The equipment that is replaced and in good working order are repurposed as needed.

Cost Center 1 – Printer Replacement

This is for the scheduled replacement of 22 network printers for this fiscal year. The equipment that is replaced and in good working order are repurposed as needed.

Cost Center 2 – Software Maintenance

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

Cost Center 4 – Maintenance

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

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Operating Expenses	54,855	65,242	64,312	81,722	81,722	81,722	81,722
Total Appropriation	$54,855	$65,242	$64,312	$81,722	$81,722	$81,722	$81,722
COST CENTERS							
60500 COMPUTER REPLACEMENT	48,640	48,202	47,922	47,702	47,702	47,702	47,702
60501 PRINTER REPLACEMENT	3,561	7,200	6,970	24,600	24,600	24,600	24,600
60502 SOFTWARE MAINTENANCE	420	840	420	420	420	420	420
60504 MAINTENANCE	2,234	9,000	9,000	9,000	9,000	9,000	9,000
Total Cost Centers	$54,855	$65,242	$64,312	$81,722	$81,722	$81,722	$81,722
FINANCING PLAN							
INTEREST INCOME	377	300	5,000	2,000	2,000	2,000	2,500
OTHER AGENCIES	1,195	1,125	1,125	1,170	1,170	1,170	1,170
OUTSIDE AGENCIES - MDT	350	840	420	420	420	420	420
PAYMENTS FROM OTHER FUNDS	66,855	0	0	73,750	73,750	73,750	73,750
FUND BALANCE APPLIED	0	62,977	57,767	4,382	4,382	4,382	3,882
Total Financing Plan	$68,777	$65,242	$64,312	$81,722	$81,722	$81,722	$81,722

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
OPERATING EXPENSES							
5260 REPAIRS & MAINT-FAC/	2,234	9,000	9,000	9,000	9,000	9,000	9,000
5290 PROFESS/TECHNICAL SE	420	840	420	420	420	420	420
5410 COMPUTER EQUIPMENT	52,201	55,402	54,892	72,302	72,302	72,302	72,302
Total Operating Expenses	$54,855	$65,242	$64,312	$81,722	$81,722	$81,722	$81,722
GRAND TOTAL	$54,855	$65,242	$64,312	$81,722	$81,722	$81,722	$81,722

TOWN OF GROTON, CT
FYE 2024 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.

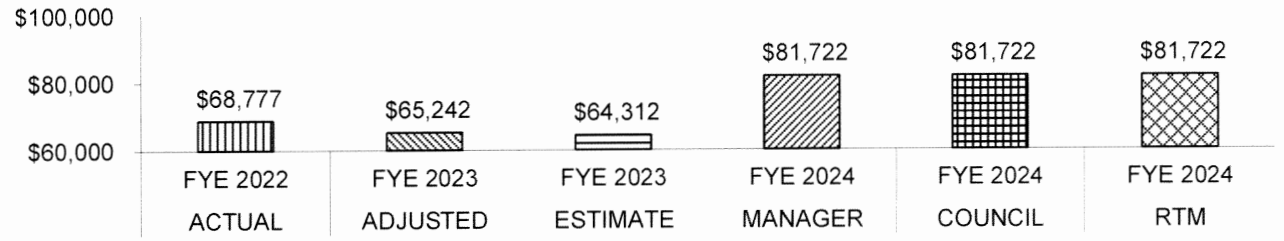
Other Agencies - MDT: represents the amount received from outside agencies for purchases of mobile data terminals.

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 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
4412	Interest Income	$ 377	$ 300	$ 5,000	$ 2,000	$ 2,000	$ 2,500
4625	Other Agencies	$ 1,195	$ 1,125	$ 1,125	$ 1,170	$ 1,170	$ 1,170
4625A	Outside Agencies - MDT	$ 350	$ 840	$ 420	$ 420	$ 420	$ 420
4766	Payments from Other Funds	$ 66,855	$ -	$ -	$ 73,750	$ 73,750	$ 73,750
4999	Fund Balance Applied	$ -	$ 62,977	$ 57,767	$ 4,382	$ 4,382	$ 3,882
	Total	$ 68,777	$ 65,242	$ 64,312	$ 81,722	$ 81,722	$ 81,722

Technology Replacement Fund Revenues



HUMAN RESOURCES #1012

Final FYE 2024 Budget Result: The Town Council increased this budget by $75,600, the RTM sustained this action.

The overall increase in this budget is $115,758 or 31.9%. Personnel Services are up $109,623 and operating expenses are up $6,135.

Background

The Human Resources (HR) Department has responsibility for creating, enabling and administering strategy in relation to the Town's employee population. Human Resources partners with other stakeholders to ensure that all levels of the Town's employees have the tools and supports needed to be successful contributors, and leaders, in each department. HR also serves as a conduit to the community, in potential employment, partnering in Diversity Equity and Inclusion efforts, as well as risk management services.

The FYE 24 budget is $478,247, which is an increase from the FYE 23 adjusted budget of $115,758, or 31.9%. This is due to staffing, as well as required employee processes.

The Town's authorized full-time positions in FYE 23 were 258 and are anticipated to increase to 261 in FYE 24.

Summary

The adopted FYE 24 personnel services budget has an overall increase from FYE 23 of $109,623, or 36.2%, based upon refills as well as a change in staffing, reinstating the original staffing matrix for the department. The adopted FYE 24 operating services budget contains an increase of $6,135, or 10.2%, over FYE 23. This includes an increase in the cost and methodology of background checks, audiograms, and the drug testing program, in addition to budgeting for required employee annual tax statements of insurance coverage.

Below are elements that the HR department provides leadership and support in, strengthening the Town's employee value proposition. Additionally, HR will negotiate and finalize multiple collective bargaining agreements.

- Employee Engagement and Wellness
- Talent Acquisition and Management
- Training and Development
- Employee/Labor Relations
- Total Rewards
- Customer Service (both internal and external)
- Diversity, Equality and Inclusion
- Risk Management and Safety
- Benefit and Retirement Administration
- FML/ADA
- Process Improvement
- Oversight of Consultation Services
- Conflict Resolution
- Investigations
- Compliance and Records Management

Cost Center 0 - Leadership/General Support

Responsible for the strategic administration of Human Resources functions, including talent acquisition, employee and labor relations, total rewards, risk management, training and development, and employee communications and records management. Manages the administration and direction of the Department, providing for efficient operations. Ensures adherence to and proper administration of various State and/or Federal Statutes and/or regulations.

Cost Center 1 – Recruiting & Selection

Responsible for the comprehensive management of the Town's talent acquisition process. Understands and highlights the Town's strengths, sourcing a pool of diverse, qualified candidates, managing the interview and assessment process, providing appropriate orientation and onboarding, and remaining proactive in workforce planning. Continually review and perform process improvement of the talent acquisition process. Partners with and advises leaders in staffing structure, as well as job descriptions.

Cost Center 2 – Employee/Labor Relations

Manages employee life cycle with the Town, including partnering with departments for appropriate training and development opportunities, employee engagement, and retention and recognition. Responsible for employee communications and fostering an ongoing positive and constructive employee-employer relationship.

Manages and administers the Town's current collective bargaining agreements, providing interpretation, advice and strategy to leadership where appropriate. Negotiates collective bargaining agreements, in partnership with the Town Attorney. Executes associated labor relations work, including support for grievances and arbitrations. Responsible for accurate administration of personnel regulations and policies. Provides ongoing consultation in performance and change management.

Collective Bargaining Agreements:
AFSCME: July 1, 2022 – June 30, 2025
GrEATS: July 1, 2022 – June 30, 2025
Telecommunicators: July 1, 2022 – June 30, 2025

Pending negotiation:
USWA: July 1, 2020 – June 30, 2022
Police: July 1, 2020 – June 30, 2023

General Wage/Salary Increases	FYE 19	FYE 20	FYE21	FYE22	FYE23	FYE24	Step Increases
GrEATS/CILU (Clerical/Professional)	2.00%	2.00%	2.00%	2.00%	2.5%	2.75%	2.00%
Police	2.50%	2.50%	2.00%	2.00%	2.00%	TBD%	4.00%
Telecommunicators	2.00%	2.00%	2.00%	2.00%	2.5%	2.75%	2.00%
USWA (Steelworkers)	2.50%	2.00%	2.00%	2.00%	TBD%	TBD%	4.00%
AFSCME (Supervisory)	2.00%	2.00%	2.00%	2.00%	2.25%	2.5%	2.00%
Non-union	2.00%	2.00%	2.00%	2.00%	2.5%	2.75%	n/a

Cost Center 3 – Benefits

Responsible for the management and administration of the Town's benefit programs, including health plans for active and retired employees. Provides a continuous analysis of benefits with our consultants and actuaries to maintain current and cost-effective plans. Engages with these stakeholders, in bidding and negotiations, for the Town's carriers. Maintains plan compliance as appropriate. Administers a wellness program, creating content, to promote employee engagement and health. Counsels employees in the selection of benefits, both during and after employment, and manages off-boarding.

Cost Center 4 – Risk Management

Manages the Town's response to maintaining a safe workplace, including fostering a culture of safety. Drives and supports the Town-wide safety committee, promoting participation, accountability, and ownership. Partners with departments in reporting and investigations relative to accidents, helping them to meet safety goals and objectives.

Encourages and supports all Town employees in the proper performance of duties, tasks and adherence to policy and procedure, in an effort to reduce potential risk bearing outcomes. Provides necessary safety training, technical assistance and organizational analysis with recommendations which foster a safe environment for both employees and those who visit our facilities.

Closed claims	**FYE 22** (Through 12/31/21)	**FYE 22** (Through 6/30/22)	**FYE 23** (Through 12/31/22)
General Liability	3	8	4
Property	0	1	0
Automobile	2	7	0
Umbrella	0	0	0
Employ. Practices – Town	0	0	0
Public Officials	0	0	0
Law enforcement	0	0	0

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Personnel Services	361,595	302,466	307,569	336,489	336,489	412,089	412,089
Operating Expenses	40,894	60,023	65,409	66,158	66,158	66,158	66,158
Total Appropriation	$402,489	$362,489	$372,978	$402,647	$402,647	$478,247	$478,247
COST CENTERS							
10120 LEADERSHIP/GEN SUPPT	397,142	348,624	353,737	382,662	382,662	458,262	458,262
10121 RECRUITING & SELECTI	4,199	6,000	8,100	8,500	8,500	8,500	8,500
10122 EMPLOYEE/LABOR RELAT	0	0	3,501	3,700	3,700	3,700	3,700
10123 BENEFITS	707	7,080	7,080	7,000	7,000	7,000	7,000
10124 RISK MANAGEMENT	441	785	560	785	785	785	785
Total Cost Centers	$402,489	$362,489	$372,978	$402,647	$402,647	$478,247	$478,247
FINANCING PLAN							
FEMA REIMBURSEMENT	10	0	0	0	0	0	0
MISC STATE REVENUE	171	0	0	0	0	0	0
MISC-UNCLASSIFIED	1,800	0	0	0	0	0	0
GENERAL FUND	400,508	362,489	372,978	402,647	402,647	478,247	478,247
Total Financing Plan	$402,489	$362,489	$372,978	$402,647	$402,647	$478,247	$478,247

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	282,383	280,972	276,371	312,577	312,577	312,577	312,577
5109 SALARY ADJUSTMENTS	53,908	0	9,297	0	0	75,600	75,600
5151 SOCIAL SECURITY	25,304	21,494	21,901	23,912	23,912	23,912	23,912
Total Personnel Services	$361,595	$302,466	$307,569	$336,489	$336,489	$412,089	$412,089
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	2,009	4,700	3,200	4,780	4,780	4,780	4,780
5210 PROFESS DEVELOP/TRAI	6,501	34,500	34,500	34,385	34,385	34,385	34,385
5220 UTILITIES/FUEL/MILEA	1,184	600	610	570	570	570	570
5260 REPAIRS & MAINT-FAC/	935	1,023	1,023	1,023	1,023	1,023	1,023
5281 OCCUPATIONAL HEALTH	441	400	175	400	400	400	400
5290 PROFESS/TECHNICAL SE	24,601	17,500	24,601	23,700	23,700	23,700	23,700
5300 MATERIALS & SUPPLIES	1,729	1,300	1,300	1,300	1,300	1,300	1,300
5400 EQUIP/MACHINRY& FURN	2,999	0	0	0	0	0	0
5410 COMPUTER EQUIPMENT	495	0	0	0	0	0	0
Total Operating Expenses	$40,894	$60,023	$65,409	$66,158	$66,158	$66,158	$66,158
GRAND TOTAL	$402,489	$362,489	$372,978	$402,647	$402,647	$478,247	$478,247

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
FULL TIME EMPLOYEE (FTE) ANALYSIS						
DIRECTOR HR/RISK MGT	1.00	1.00	1.00	1.00	1.00	1.00
HUMAN RESOURCES ADMINISTR	0.00	1.00	1.00	1.00	1.00	1.00
EMPLOYEE BENEFITS COORD	1.00	1.00	1.00	1.00	1.00	1.00
HR COORDINATOR	1.00	1.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES ASST	1.00	1.00	1.00	1.00	1.00	1.00
Total FTE Personnel	4.00	5.00	4.00	4.00	4.00	4.00
FTE SALARIES & WAGES						
DIRECTOR HR/RISK MGT	112,945	112,945	116,051	116,051	116,051	116,051
HUMAN RESOURCES ADMINISTR	0	25,061	77,851	77,851	77,851	77,851
EMPLOYEE BENEFITS COORD	62,432	62,432	64,149	64,149	64,149	64,149
HR COORDINATOR	59,450	22,865	0	0	0	0
HUMAN RESOURCES ASST	46,146	53,067	54,527	54,527	54,527	54,527
Total FTE Salaries & Wages	$280,972	$276,371	$312,577	$312,577	$312,577	$312,577

INSURANCE & CLAIMS #1070

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $90,889 or 10.6%. Personnel Services are flat with no change and operating expenses are up $90,889.

Background

Department 1070 is managed by the Human Resources Department and encompasses all insurance coverages, claims management, and unemployment payments for the Town.

The FYE 24 adopted budget is $950,750, which is an increase from the FYE 23 adjusted budget of $90,889, or 10.6%. This is based on projected cost changes to premium renewals.

Summary

The FYE 24 insurance liability projected increases, over FYE 23, average 10% across the various coverage areas. The Town continues to monitor the possibility that cyber-crimes coverage may become a separate coverage policy in the future.

Cost Center 0 – General Liability

Reflects premiums for third party damages and damage to Town owned property. Limits for flood and earthquake coverage are also included. The basic property damage deductible is $25,000. 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	Budgeted 2022 - 2023	Projected 2023 - 2024
Property/Boiler	$362,941	$416,175
Inland Marine	$18,742	$21,064
Hull/Boat (PD)	$11,581	$11,581
General Liability	$101,070	$106,723
Law Enforcement	$65,661	$76,107
Umbrella	$65,736	$69,344
Fiduciary Liability	$6,997	$7,107
Crime	$3,956	$3,956
Storage Tank	$1,984	$2,109
GPL Drone	$755	$756
Totals:	$639,423	$714,922

Cost Center 1 – Motor Vehicle Liability & Physical Damage

Reflects the premium 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	Budgeted 2022 - 2023	Projected 2023 - 2024
Auto	$101,663	$109,489
Totals:	$101,663	$109,489

Cost Center 2 – Public Official Liability

Reflects the premiums 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	Budgeted 2022 - 2023	Projected 2023 - 2024
Public Officials Liability	$15,741	$16,864
Public Officials EPLI	$45,821	$50,296
Bond - Tax Collector	$440	$440
Bond- Treasurer	$880	$1,100
Totals:	$62,882	$68,700

Cost Center 3 – Shellfish Commission

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

10703 Policy	Budgeted 2022 - 2023	Projected 2023 - 2024
Hull/Boat	$5,891	$7,638
Totals:	$5,891	$7,638

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			
	FY22	***FY23***	***FY24***
Budget	25,000	25,000	25,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Personnel Services	20,155	25,000	20,000	25,000	25,000	25,000	25,000
Operating Expenses	667,294	834,861	840,218	925,750	925,750	925,750	925,750
Total Appropriation	$687,449	$859,861	$860,218	$950,750	$950,750	$950,750	$950,750
COST CENTERS							
10700 GENERAL LIABILITY	513,510	639,423	650,665	714,922	714,922	714,922	714,922
10701 MV LIA & PHY DAMAGE	92,213	101,664	97,031	109,489	109,489	109,489	109,489
10702 PUBLIC OFFICIAL LIAB	56,965	62,882	62,455	68,701	68,701	68,701	68,701
10703 SHELLFISH COMMISSION	4,606	5,892	5,067	7,638	7,638	7,638	7,638
10705 ADMIN & CLAIM PAYMEN	0	25,000	25,000	25,000	25,000	25,000	25,000
10706 UNEMPLOYMENT	20,155	25,000	20,000	25,000	25,000	25,000	25,000
Total Cost Centers	$687,449	$859,861	$860,218	$950,750	$950,750	$950,750	$950,750
FINANCING PLAN							
GENERAL FUND	687,449	859,861	860,218	950,750	950,750	950,750	950,750
Total Financing Plan	$687,449	$859,861	$860,218	$950,750	$950,750	$950,750	$950,750

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
PERSONNEL SERVICES							
5154 UNEMPLOYMENT COMPENS	20,155	25,000	20,000	25,000	25,000	25,000	25,000
Total Personnel Services	$20,155	$25,000	$20,000	$25,000	$25,000	$25,000	$25,000
OPERATING EXPENSES							
5280 INSURANCE/RISK MGMT	667,294	809,861	815,218	900,750	900,750	900,750	900,750
5289 INSURANCE CLAIM PAYM	0	25,000	25,000	25,000	25,000	25,000	25,000
Total Operating Expenses	$667,294	$834,861	$840,218	$925,750	$925,750	$925,750	$925,750
GRAND TOTAL	$687,449	$859,861	$860,218	$950,750	$950,750	$950,750	$950,750

SELF-FUNDED PLANS #1071

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $707,332 or 6.3%.

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 $129.6 million as of June 30, 2022, down from $153.5 million in 2021, an 18.4% decrease. Actuarial liabilities continue to grow as active members earn additional benefits. Liabilities now exceed assets, they are $36 million, up from $30.7 million in 2021. The resulting actuarial value Funded Ratio of 79.6% is down from 81.6% in 2021.

The market value of investment return for 2022 was -12.9% and the actuarial value was 6.5%, below the assumed 7.00% return which produced a market value loss. 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 the average annual Market Value rate of return and the average annual Actuarial Value rate of return (smoothed) to can be seen in the following chart:

FYE	2017	2018	2019	2020	2021	2022
Market Value Return	10.3%	7.5%	7.2%	5.6%	25.5%	-12.9%
Actuarial Value Return	6.7%	6.9%	5.4%	6.0%	11%	6.5%
Actuarial Assumption	7.5%	7.25%	7.25%	7.25%	7.00%	7.00%

Health Insurance 5153 ($7,025,476)

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. The budgeted figure is based upon Anthem's methodology of tabulations for FYE 24, built off of claims through October 2022.

The total combined health insurance costs are representative of the following funds: General Fund, Golf Course Fund, and Sewer Operating Fund, totaling $8,807,016. 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). For FYE 24, we are projecting a net cost increase from $7,497,950 to $7,834,653, inclusive of $297,717 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 6,743,762 in FYE 23 to $7,025,476 in FYE 24.

Explanation regarding Health Care Costs:

- Anthem's self-funded plan renewal projections are based on claims and enrollment data through October 2022.
- Anthem's underwriting formula calls for 8% annual trend inflation on medical costs and 11.5% on RX costs.
- The Town continues to experience a number of large claims, but in the upcoming FYE 24, will not have any maxout claims or additional out of pocket costs above the renewal amount.
- The current year's Town claims are running well at 74.1% through October 2022.
- The Town has slightly less employees enrolled in the self-funded plan than last year, at 271 this year compared to 273 last year. Overall Town self-funded plan costs are increasing by 5.2%, but the total plan cost is divided among a smaller number of enrolled employees. The projection per employee per month cost is an increase of 6%.

- The town continues to offer retirees enrolled in the self-funded plan the opportunity to join fully insured plan alternatives to eliminate risk of high-cost catastrophic claims. The fully insured plan costs are increasing 4% per enrolled retiree. To date, since the inception in January of 2022, 101 retirees have moved to the Town of Groton Anthem Medicare Advantage (premium based) plan.

Worker's Compensation General Fund Contribution 5155 ($293,514)
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 24, based on the June 30, 2022 actuarial evaluation, is $406,612, increased from $382,070 for FYE 23. As of that date, the Town's portion of the Worker's Compensation Fund Balance stands at $881,847, up from $682,489 the previous year. For several years, the recommended contribution has been reduced by amortizing excess fund balance over a five-year period. In FYE 22, this was reduced to a three-year period. Excess fund balance is determined by subtracting the Incurred but Not Reported Claims (IBNR) from the fund balance. For FYE 2023, this results in a fund balance overfunding of $237,875, with a three-year amortization of $79,292. Coupled with the recommended contribution, this results in a total contribution of $327,320 of which $293,514 is to the General Fund.

Life Insurance 5158 ($20,456)
This amount covers the premium cost for providing life insurance benefits to general fund employees. The current cost per $1,000 of life coverage is $0.095 and of AD&D coverage is $0.013. The policy premium will be renegotiated, effective July 1, 2024. Our carrier continues to provide the Employee Assistance Program (EAP) at no cost.

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 13.4% cost decrease, from FYE 23 of $33,094 to FYE 24 of $28,669.

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 Actuarially Determined Contribution (ADC).

The Accrued Liability based on July 1, 2021 was $58,802,352 as compared to July 1, 2022 which increased to $61,322,176 for a total increase of $2,519,824. The Actuarial Value of Assets of July 1, 2021, $27,195,841, and July 1, 2022, $29,994,901, resulted in a decrease in Unfunded Liabilities from $31,606,511 to $31,327,275, for a total decrease of $279,236 in Unfunded Accrued Liabilities.

The Town has determined that it would fund a total of $500,000, of which $448,359 is to the General Fund.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Personnel Services	10,810,805	11,265,554	11,265,554	11,972,886	11,972,886	11,972,886	11,972,886
Total Appropriation	$10,810,805	$11,265,554	$11,265,554	$11,972,886	$11,972,886	$11,972,886	$11,972,886
COST CENTERS							
10710 EMPLOYEE BENEFITS	8,513,369	8,729,599	8,729,599	9,658,578	9,658,578	9,658,578	9,658,578
10711 RETIREE HEALTH BENEF	1,798,479	2,053,154	2,053,154	1,837,280	1,837,280	1,837,280	1,837,280
10712 HEART & HYPERTENSION	50,227	33,094	33,094	28,669	28,669	28,669	28,669
10713 OPEB LIABILITY	448,730	449,707	449,707	448,359	448,359	448,359	448,359
Total Cost Centers	$10,810,805	$11,265,554	$11,265,554	$11,972,886	$11,972,886	$11,972,886	$11,972,886
FINANCING PLAN							
GENERAL FUND	10,810,805	11,265,554	11,265,554	11,972,886	11,972,886	11,972,886	11,972,886
Total Financing Plan	$10,810,805	$11,265,554	$11,265,554	$11,972,886	$11,972,886	$11,972,886	$11,972,886

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
PERSONNEL SERVICES							
5152 RETIREMENT	3,495,202	3,684,515	3,684,515	4,156,412	4,156,412	4,156,412	4,156,412
5153 HEALTH INSURANCE	4,524,761	4,690,608	4,690,608	5,188,196	5,188,196	5,188,196	5,188,196
5155 WORKER'S COMP	476,292	334,506	334,506	293,514	293,514	293,514	293,514
5158 LIFE INSURANCE	17,114	19,970	19,970	20,456	20,456	20,456	20,456
5159 HEART & HYPERTENSION	50,227	33,094	33,094	28,669	28,669	28,669	28,669
5160 HEALTH-RETIREE-CURRE	1,798,479	2,053,154	2,053,154	1,837,280	1,837,280	1,837,280	1,837,280
5170 OTHER POSTEMPLOY BEN	448,730	449,707	449,707	448,359	448,359	448,359	448,359
Total Personnel Services	$10,810,805	$11,265,554	$11,265,554	$11,972,886	$11,972,886	$11,972,886	$11,972,886
GRAND TOTAL	$10,810,805	$11,265,554	$11,265,554	$11,972,886	$11,972,886	$11,972,886	$11,972,886

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	ICMA #5152	Health #5153 & #5160	Life #5158	Work. Comp #5155	OPEB #5170	Heart & Hyper. #5159	
GENERAL FUND :																	
1005-TOWN CLERK	5.00	1.00			4.00					$59,360		$151,248	$440	$6,319	$9,653		**$227,020**
1010-EXECUTIVE MANAGEMENT	2.00	2.00								$50,432		$60,499	$176	$2,528	$3,861		**$117,496**
1011-INFORMATION TECHNOLOGY	6.00	2.00			4.00					$84,576		$181,498	$528	$7,583	$11,583		**$285,768**
1012-HUMAN RESOURCES	4.00	4.00								$100,863		$120,999	$352	$5,055	$7,722		**$234,991**
1013-FINANCE	19.00	5.00		2.00	12.00					$269,991		$574,743	$1,673	$24,012	$36,680		**$907,099**
1024-PUBLIC SAFETY	91.00	4.00			2.00	13.00		68.00	4.00	$2,308,935		$2,752,716	$8,015	$115,004	$175,676	$28,669	**$5,389,015**
1035-PUBLIC WORKS	43.00	3.75		3.00	9.25		27.00			$540,733		$1,300,734	$3,787	$54,343	$83,012		**$1,982,608**
1046-PLANNING & DEVELOPMENT	16.00	6.00	1.00		9.00					$228,119	$3,472	$483,994	$1,409	$20,221	$30,888		**$768,103**
1051-HUMAN SERVICES	7.00	1.00			6.00					$76,432		$211,747	$617	$8,846	$13,514		**$311,156**
1063-LIBRARY	17.00	2.00			15.00					$178,472		$514,244	$1,497	$21,484	$32,819		**$748,516**
1064-PARKS & RECREATION	22.25	3.00	1.25		11.00		7.00			$248,616	$6,412	$673,054	$1,960	$28,119	$42,954		**$1,001,115**
GENERAL FUND: SUB-TOTAL: FYE 2024	**232.25**	**33.75**	**2.25**	**5.00**	**72.25**	**13.00**	**34.00**	**68.00**	**4.00**	**$4,146,528**	**$9,884**	**$7,025,476**	**$20,456**	**$293,514**	**$448,359**	**$28,669**	**$11,972,886**
OTHER FUNDS:																	
2010-GOLF COURSE FUND	6.75	1.00	0.75				5.00			$81,697	$2,912	$204,185	$594	$8,531	$13,031		**$310,950**
2020-SEWER FUND	19.00	3.25			2.75		13.00			$252,275		$574,743	$1,673	$24,012	$36,680		**$889,383**
2110-ARPA	1.00		1.00							$0	$3,074	$30,250	$88	$1,264	$1,931		**$36,606**
OTHER FUNDS: SUB-TOTAL: FYE 2024	**26.75**	**4.25**	**1.75**	**0.00**	**2.75**	**0.00**	**18.00**	**0.00**	**0.00**	**$333,972**	**$5,986**	**$809,178**	**$2,355**	**$33,806**	**$51,641**		**$1,236,939**
T O T A L S - ALL FUNDS------FYE 2024	**259.00**	**38.00**	**4.00**	**5.00**	**75.00**	**13.00**	**52.00**	**68.00**	**4.00**	**$4,480,500**	**$15,870**	**$7,834,654**	**$22,811**	**$327,320**	**$500,000**	**$28,669**	**$13,209,824**
FYE 2023 Adopted Budget: General & Other										**$3,973,300**	**$17,167**	**$7,497,950**	**$22,204**	**$371,915**	**$500,000**	**$33,094**	**$12,415,630**
$ Change from FYE 2023 to FYE 2024	---------->									**$507,200**	**($1,297)**	**$336,704**	**$607**	**($44,595)**	**$0**	**($4,425)**	**$794,194**
% Change from FYE 2023 to FYE 2024	---------->									**12.8%**	**-7.6%**	**4.5%**	**2.7%**	**-12.0%**	**0.0%**	**-13.4%**	**6.4%**

FINANCE #1013

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $57,879 or 3.5%. Personnel Services are up $48,513 and operating expenses are up $9,366.

Background

The Finance Department is responsible for the functions of financial administration and control. In addition to Leadership, the Department consists of four divisions: Accounting & Treasury Management, Assessment, Revenue Collection, and Purchasing. Staff are required to assist in the preparation and execution of the budget; to set up and operate an adequate system of accounts and controls and a pre-audit of expenditures; to purchase supplies, materials and equipment; to assess property for taxes and special assessments; to bill and collect taxes, sewer benefit assessments, landfill and sewer use charges, and have custody of moneys, funds and investments of the Town; and to monitor the Town's financial position through an accurate accounting program and debt management and property appraisal.

Summary

The increase to this budget is primarily due to salary increases, part-time assistance in the Tax Office and professional development.

Cost Center 0 – Leadership/General Support

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

Cost Center 1 – Accounting/Treasury Management

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

Cost Center 3 – Assessment

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

Cost Center 5 – Revenue Collection

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

Cost Center 7 – Purchasing

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

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Personnel Services	1,427,118	1,516,127	1,543,609	1,564,640	1,564,640	1,564,640	1,564,640
Operating Expenses	120,571	146,085	152,158	155,451	155,451	155,451	155,451
Total Appropriation	$1,547,689	$1,662,212	$1,695,767	$1,720,091	$1,720,091	$1,720,091	$1,720,091
COST CENTERS							
10130 LEADERSHIP/GEN SUPPT	332,239	346,597	365,035	350,853	350,853	350,853	350,853
10131 ACCOUNTING/TREASURY	386,075	410,370	411,924	428,097	428,097	428,097	428,097
10133 ASSESSMENT	372,053	405,573	406,258	420,702	420,702	420,702	420,702
10135 REVENUE COLLECTION	304,519	335,214	357,874	361,740	361,740	361,740	361,740
10137 PURCHASING	152,803	164,458	154,676	158,699	158,699	158,699	158,699
Total Cost Centers	$1,547,689	$1,662,212	$1,695,767	$1,720,091	$1,720,091	$1,720,091	$1,720,091
FINANCING PLAN							
INTEREST INCOME	101,280	75,000	725,000	400,000	400,000	400,000	500,000
FEMA REIMBURSEMENT	276	0	0	0	0	0	0
TAX COLLECTION SERVICES	171,283	178,648	178,647	192,049	192,049	192,049	192,049
GIS REVENUE	126	100	142	75	75	75	75
FINANCE DEPT COPIES	488	400	425	300	300	300	300
RETURNED CHECK FEES	745	800	1,425	900	900	900	900
AIRCRAFT REGISTRATIONS	21,210	21,500	19,020	20,000	20,000	20,000	20,000
DELINQUENT MV FEE	16,661	15,500	14,150	14,500	14,500	14,500	14,500
SALE OF FIXED ASSETS	19,155	10,000	15,000	5,000	5,000	5,000	5,000
MISC-UNCLASSIFIED	10,730	0	20,646	0	0	0	0
GENERAL FUND	1,205,735	1,360,264	721,312	1,087,267	1,087,267	1,087,267	987,267
Total Financing Plan	$1,547,689	$1,662,212	$1,695,767	$1,720,091	$1,720,091	$1,720,091	$1,720,091

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	1,302,101	1,401,090	1,336,940	1,431,958	1,431,958	1,431,958	1,431,958
5102 PART TIME PERSONNEL	9,815	0	31,138	11,028	11,028	11,028	11,028
5104 OVERTIME PAY	10,714	4,770	22,350	7,600	7,600	7,600	7,600
5105 LONGEVITY PAY	1,160	1,225	1,225	1,290	1,290	1,290	1,290
5109 SALARY ADJUSTMENTS	4,457	0	42,107	1,444	1,444	1,444	1,444
5112 SICK INCENTIVE	1,716	1,300	0	0	0	0	0
5116 WAGE CONTINUATION	227	0	0	0	0	0	0
5117 ALLOWANCES	0	0	130	130	130	130	130
5151 SOCIAL SECURITY	96,928	107,742	109,719	111,190	111,190	111,190	111,190
Total Personnel Services	$1,427,118	$1,516,127	$1,543,609	$1,564,640	$1,564,640	$1,564,640	$1,564,640
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	53,872	59,029	59,736	66,320	66,320	66,320	66,320
5210 PROFESS DEVELOP/TRAI	11,489	19,070	17,232	22,273	22,273	22,273	22,273
5220 UTILITIES/FUEL/MILEA	565	830	1,032	722	722	722	722
5240 BOARDS & COMMISSIONS	0	250	100	250	250	250	250
5260 REPAIRS & MAINT-FAC/	2,684	3,240	3,412	3,645	3,645	3,645	3,645
5281 OCCUPATIONAL HEALTH	170	350	350	350	350	350	350
5290 PROFESS/TECHNICAL SE	41,533	43,606	50,236	45,141	45,141	45,141	45,141
5300 MATERIALS & SUPPLIES	8,725	14,650	15,139	16,390	16,390	16,390	16,390
5400 EQUIP/MACHINRY& FURN	828	1,660	2,126	360	360	360	360
5410 COMPUTER EQUIPMENT	705	3,400	2,795	0	0	0	0
Total Operating Expenses	$120,571	$146,085	$152,158	$155,451	$155,451	$155,451	$155,451
GRAND TOTAL	$1,547,689	$1,662,212	$1,695,767	$1,720,091	$1,720,091	$1,720,091	$1,720,091

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
FULL TIME EMPLOYEE (FTE) ANALYSIS						
DIRECTOR OF FINANCE	1.00	1.00	1.00	1.00	1.00	1.00
ACTING DIR OF FINANCE	0.00	1.00	0.00	0.00	0.00	0.00
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 40 HRS	2.00	2.00	2.00	2.00	2.00	2.00
OFFICE ASSISTANT II (35)	1.00	1.00	1.00	1.00	1.00	1.00
Total FTE Personnel	19.00	20.00	19.00	19.00	19.00	19.00
FTE SALARIES & WAGES						
DIRECTOR OF FINANCE	135,500	105,794	135,500	135,500	135,500	135,500
ACTING DIR OF FINANCE	0	108,422	0	0	0	0
TAX COLLECTOR	94,174	94,404	96,764	96,764	96,764	96,764
TREASURER/ACCT MGR	87,822	87,822	90,237	90,237	90,237	90,237
ASSESSOR	110,214	110,484	113,246	113,246	113,246	113,246
DEPUTY FINANCE DIRECTOR	104,252	0	107,119	107,119	107,119	107,119
PURCHASING AGENT	87,868	76,875	78,989	78,989	78,989	78,989
ACCOUNTANT	76,537	76,956	80,653	80,653	80,653	80,653
BUDGET ANALYST & COORD.	70,236	70,236	72,167	72,167	72,167	72,167
ASSISTANT ASSESSOR	73,338	73,701	76,952	76,952	76,952	76,952
DEPUTY TAX COLLECTOR	63,033	37,657	66,706	66,706	66,706	66,706
ASSESS ANALYST ASSOCIATE	57,854	58,165	60,710	60,710	60,710	60,710
ASSESSMENT TECHNICIAN	59,037	59,326	60,721	60,721	60,721	60,721
FINANCIAL ASST I 35 HRS	149,253	143,884	150,226	150,226	150,226	150,226
FINANCIAL ASST I 40 HRS	56,897	57,173	59,700	59,700	59,700	59,700
FINANCIAL ASST II 40 HRS	126,778	127,388	131,595	131,595	131,595	131,595
OFFICE ASSISTANT II (35)	48,297	48,652	50,673	50,673	50,673	50,673
Total FTE Salaries & Wages	$1,401,090	$1,336,940	$1,431,958	$1,431,958	$1,431,958	$1,431,958

REVALUATION FUND #2120

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $43,275 or 17.4%.

Background

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.

Summary

Tyler Technologies was contracted to conduct the 2021 revaluation which was completed January 2022. The 2021 revaluation was a full measure and list project which required that every improved parcel of real estate was physically measured and all attributes were 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 included news releases, informal hearings, website postings and a public presentation of preliminary results of the project.

Revaluation Fund		Appropriation		Balance
Fiscal Year	Contribution to Fund	Revaluation	Mapping	Cumulative $$ at end of fiscal year
2022 Balance				$ 380,133
2023 Estimate	$ 150,000	$ 215,000		$ 315,133
2024 Adopted	$ 150,000	$ 291,275	$ -	$ 173,858
2025	$ 150,000	$ 100,000	$ -	$ 223,858
2026	$ 150,000	$ 300,000	$ 40,000	$ 33,858
2027	$ 150,000	$ 100,000	$ -	$ 83,858
2028	$ 150,000	$ 100,000	$ -	$ 133,858
2029	$ 200,000	$ 50,000	$ -	$ 283,858
2030	$ 230,000	$ 50,000	$ -	$ 463,858
2031	$ 230,000	$ 500,000	$ 175,000	$ 18,858
2032	$ 200,000	$ 50,000	$ -	$ 168,858
2033	$ 150,000	$ 50,000	$ -	$ 268,858
2034	$ 150,000	$ 50,000	$ -	$ 368,858
2035	$ 150,000	$ 50,000	$ -	$ 468,858

Cost Center 0 – Property Revaluation

The most recent revaluation was effective October 1, 2021 and the results were reflected in the FYE 2023 budget. The October 1, 2021 revaluation was a full list & measure revaluation and required the physical inspection of every property. The next revaluation will be effective October 1, 2026 and the results will be reflected in the FYE 2028 budget. This revaluation will be an interim revaluation.

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 was 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
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Operating Expenses	93,593	248,000	215,000	291,275	291,275	291,275	291,275
Total Appropriation	$93,593	$248,000	$215,000	$291,275	$291,275	$291,275	$291,275
COST CENTERS							
21200 PROPERTY REVALUATION	93,593	248,000	215,000	291,275	291,275	291,275	291,275
Total Cost Centers	$93,593	$248,000	$215,000	$291,275	$291,275	$291,275	$291,275
FINANCING PLAN							
INTEREST INCOME	370	400	300	150	150	150	150
PAYMENTS FROM OTHER FUNDS	300,000	150,000	150,000	150,000	150,000	150,000	150,000
FUND BALANCE APPLIED	0	97,600	64,700	141,125	141,125	141,125	141,125
Total Financing Plan	$300,370	$248,000	$215,000	$291,275	$291,275	$291,275	$291,275

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	4,210	0	0	0	0	0	0
5290 PROFESS/TECHNICAL SE	89,383	248,000	215,000	291,275	291,275	291,275	291,275
Total Operating Expenses	$93,593	$248,000	$215,000	$291,275	$291,275	$291,275	$291,275
GRAND TOTAL	$93,593	$248,000	$215,000	$291,275	$291,275	$291,275	$291,275

TOWN OF GROTON, CT
FYE 2024 Adopted Budget

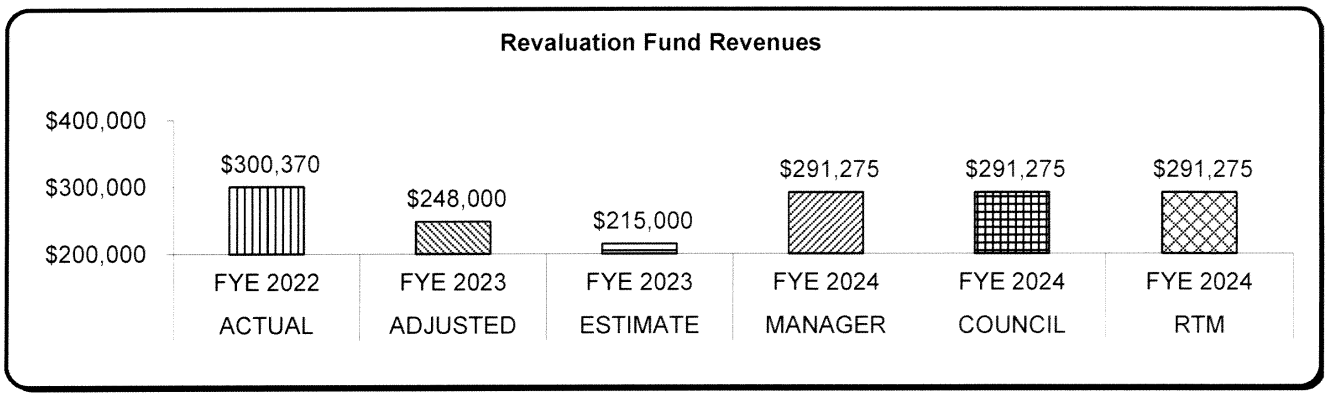
REVALUATION FUND REVENUES: #2120

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.

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
4412 Interest Income	$ 370	$ 400	$ 300	$ 150	$ 150	$ 150
4766 Payments from Other Funds	$ 300,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
4999 Fund Balance Applied	$ -	$ 97,600	$ 64,700	$ 141,125	$ 141,125	$ 141,125
Total	$ 300,370	$ 248,000	$ 215,000	$ 291,275	$ 291,275	$ 291,275



PUBLIC SAFETY #1024

Final FYE 2024 Budget Result: The Town Council increased this budget by $21,000, the RTM sustained this action.

The overall increase in this budget is $698,745 or 7.3%. Personnel Services are up $621,330 and operating expenses are up $77,415.

Background

The Public Safety Budget consists of two major sub-components: The Police Department and the Emergency Communications Center. Both of the subcomponents work in unison to deliver public safety services to the communities we serve, while also working with local, state and federal partners to serve the Emergency Management function for the Town. Public Safety remains the largest town department and this adopted budget of $10,220,831 reflects and overall increase of 7.3%. In 2022 the department conducted extensive recruiting and hiring efforts to bring the police department to full-staffing of seventy (70) sworn officers. In total, eleven (11) new officers were hired to fill positions in 2022. Currently, there are two (2) dispatch vacancies that will be filled in the coming months when others complete training and we can accommodate these new hires. The department continues preparation in order to undergo the accreditation process in FYE24.

Summary

The adopted budget includes an increase in personnel services of $621,330, primarily due to anticipated pay raises and increases in contractually obligated pay and allowances for employees. Increases in pay, coupled with the fact that the Police FTEs are all filled, create a significant increase in overall costs. For example, unlike years past where vacant positions may have been included in the budget at the entry level "academy rate", actual people are in those positions and salary calculations are at a higher rate based where they are on the pay plan. Additionally, the Public Safety Community Outreach Specialist (PSCOS) position was filled in April 2022. This program has been highly successful, working with our homeless population, those suffering from mental illness or addiction, and conducting follow up visits with individuals who have been involved in domestic violence incidents or were previously in crisis. In response to our elected officials' interest in expanding the program, the department has included a second PSCOS into this budget.

Another area that has contributed to the increase is training. The department has conducted considerable training, beyond initial entry training for new police recruits. This includes in-service and recertification training in the areas of Firearms (handguns and rifle), legal updates, Use of Force, Taser, officer safety and arrest & control. The training itself and the associated cost of replacement overtime due to these annual requirements, much of which is codified in existing POST-C regulations as well as the 2020 Police Accountability Act, are higher than previously anticipated. Included in this budget is $92,000 (versus $46,888 FYE23) for FYE24 training replacement and an additional $45,112 for shift replacement. It is important to note this figure compounds with negotiated pay increases, based on 1.5x hourly rate for CBU members.

The adopted budget includes an increase in operating expenses of $77,415. This is partly attributed to the significant increase across the board for supplies, equipment and services. In general, all supplies and commodities have increased with inflation, while services have also increased (e.g. licensing, membership fees and maintenance contracts). The department is also looking to purchase stationary cameras to be placed in various high traffic areas through the Town. This system, which will have integrated LPRs and is currently in place or about to be fielded in other Connecticut cities and towns in our region, will help reduce crime and increase solve rates. These cameras do not record PII and are not live stream.

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 working closely with detectives.

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.

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

The Community Policing Program, which consists of officers dedicated to providing community engagement as well as School Resource Officers and Public Safety Community Outreach Specialists, provide a host of services to Groton's youth as well as other community stakeholders.

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 Criminal Investigations

Major criminal investigations for very serious cases that require intensive investigative time and effort, to include homicide or attempted homicide and other serious cases that are important to solve for public safety and security. 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 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Personnel Services	8,300,894	8,711,662	8,889,558	9,332,992	9,332,992	9,332,992	9,332,992
Operating Expenses	791,059	810,424	871,604	866,839	866,839	887,839	887,839
Total Appropriation	$9,091,953	$9,522,086	$9,761,162	$10,199,831	$10,199,831	$10,220,831	$10,220,831
COST CENTERS							
10240 LEADERSHIP/GEN SUPPO	944,906	876,792	938,064	960,743	960,743	960,743	960,743
10241 TRAINING	224,675	239,962	282,447	292,927	292,927	292,927	292,927
10242 SPECIAL SERVICES BUR	320,831	421,020	415,112	428,792	428,792	428,792	428,792
10243 PATROL	5,349,673	5,241,182	5,648,144	5,820,810	5,820,810	5,841,810	5,841,810
10244 ASSEMBLY SAFETY	35,077	39,114	38,412	39,114	39,114	39,114	39,114
10246 POLICE CANINE	61,539	59,185	62,275	64,257	64,257	64,257	64,257
10247 COMM ORIENTED POLICI	165,060	417,261	221,967	295,971	295,971	295,971	295,971
10248 CRIMINAL INVEST/EVID	441,593	536,549	516,552	551,320	551,320	551,320	551,320
10249 ANIMAL CONTROL	164,267	170,940	170,924	175,181	175,181	175,181	175,181
1024B MAJOR EVENTS	9,158	0	0	0	0	0	0
1024C EMERGENCY COMMUNICAT	1,372,342	1,515,346	1,463,578	1,565,981	1,565,981	1,565,981	1,565,981
1024D EMERGENCY MANAGEMENT	2,832	4,735	3,687	4,735	4,735	4,735	4,735
Total Cost Centers	$9,091,953	$9,522,086	$9,761,162	$10,199,831	$10,199,831	$10,220,831	$10,220,831
FINANCING PLAN							
OTHER LICENSES/PERMITS	11,680	21,000	11,100	11,000	11,000	11,000	11,000
COURT FINES	7,948	6,000	7,000	6,000	6,000	6,000	7,000
PARKING TICKETS	5,265	9,000	1,870	5,000	5,000	5,000	4,000
FEDERAL FUNDS	0	4,470	4,470	4,470	4,470	4,470	4,470
FEMA REIMBURSEMENT	1,961	0	0	0	0	0	0
911 ENHANCEMENT	221,582	221,000	228,563	228,000	228,000	228,000	228,000
MISC STATE REVENUE	207,668	0	0	0	0	0	0
NUCLEAR SAFETY DRILL	40,900	55,100	65,900	65,900	65,900	65,900	65,900
EMERGENCY MGMTG (SLA)	0	19,300	19,300	40,357	40,357	40,357	40,357
ACCIDENT REPORTS	4,613	4,500	4,500	4,500	4,500	4,500	4,500
DISPATCH-PARAMEDIC SERV	3,000	3,000	3,000	3,000	3,000	3,000	3,000
N STONINGTON-DISPATCH	32,467	32,467	41,886	26,807	26,807	26,807	26,807
COORD MEDICAL EMERG DIREC	21,606	21,606	21,078	20,645	20,645	20,645	20,645
MISC-UNCLASSIFIED	(40,984)	400	442	400	400	400	400
ANIMAL CONTROL FEES	908	2,000	600	1,500	1,500	1,500	1,500
LEASE FEES	33,950	33,950	33,950	33,950	33,950	33,950	33,950
PAYMENTS FROM OTHER FUNDS	0	0	38,959	0	0	0	0
GENERAL FUND	8,539,389	9,088,293	9,278,544	9,748,302	9,748,302	9,769,302	9,769,302
Total Financing Plan	$9,091,953	$9,522,086	$9,761,162	$10,199,831	$10,199,831	$10,220,831	$10,220,831

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	6,119,088	7,027,919	6,917,293	7,355,528	7,355,528	7,355,528	7,355,528
5102 PART TIME PERSONNEL	120,809	137,280	134,526	137,280	137,280	137,280	137,280
5104 OVERTIME PAY	780,091	784,267	894,484	816,740	816,740	816,740	816,740
5105 LONGEVITY PAY	28,600	29,130	25,925	27,300	27,300	27,300	27,300
5106 COLLEGE INCENTIVE PA	94,966	109,602	98,912	129,407	129,407	129,407	129,407
5107 SHIFT REPLACEMENT OT	544,441	355,489	518,000	408,316	408,316	408,316	408,316
5109 SALARY ADJUSTMENTS	148,970	(100,000)	(100,000)	63,191	63,191	63,191	63,191
5111 PREMIUM PAY/OUT OF C	99,794	103,553	100,578	118,968	118,968	118,968	118,968
5112 SICK INCENTIVE	54,483	62,054	57,478	63,472	63,472	63,472	63,472
5115 SHIFT PREMIUM	70,255	79,226	73,110	79,226	79,226	79,226	79,226
5116 WAGE CONTINUATION	14,836	0	0	0	0	0	0
5117 ALLOWANCES	28,485	31,400	29,035	31,400	31,400	31,400	31,400
5119 SALARY REIMBURSEMENT	0	(136,159)	(136,159)	(139,379)	(139,379)	(139,379)	(139,379)
5151 SOCIAL SECURITY	196,076	227,901	276,376	241,543	241,543	241,543	241,543
Total Personnel Services	$8,300,894	$8,711,662	$8,889,558	$9,332,992	$9,332,992	$9,332,992	$9,332,992
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	9,811	11,550	9,550	11,850	11,850	11,850	11,850
5210 PROFESS DEVELOP/TRAI	90,515	68,327	80,580	82,000	82,000	82,000	82,000
5220 UTILITIES/FUEL/MILEA	143,872	315,014	312,550	338,235	338,235	338,235	338,235
5260 REPAIRS & MAINT-FAC/	151,011	158,171	152,975	162,411	162,411	162,411	162,411
5261 SOFTWARE MAINT FEES	48,838	25,757	34,291	35,123	35,123	35,123	35,123
5281 OCCUPATIONAL HEALTH	10,688	7,035	10,600	9,100	9,100	9,100	9,100
5290 PROFESS/TECHNICAL SE	109,333	95,715	72,550	85,765	85,765	85,765	85,765
5300 MATERIALS & SUPPLIES	154,402	125,855	148,625	139,355	139,355	139,355	139,355
5310 VEHICLE OPER/MAINT	1,093	3,000	5,500	3,000	3,000	3,000	3,000
5400 EQUIP/MACHINRY& FURN	41,396	0	43,267	0	0	21,000	21,000
5410 COMPUTER EQUIPMENT	8,087	0	1,116	0	0	0	0
5420 VEHICLES	22,013	0	0	0	0	0	0
Total Operating Expenses	$791,059	$810,424	$871,604	$866,839	$866,839	$887,839	$887,839
GRAND TOTAL	$9,091,953	$9,522,086	$9,761,162	$10,199,831	$10,199,831	$10,220,831	$10,220,831

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
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	2.00	2.00	2.00	2.00	2.00	2.00
POLICE LIEUTENANT	5.00	5.00	5.00	5.00	5.00	5.00
COMM OUTREACH SPECIALIST	1.00	1.00	1.00	1.00	1.00	1.00
PATROL SERGEANT	8.00	8.00	8.00	8.00	8.00	8.00
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	45.00	45.00	45.00	45.00	45.00	45.00
DETECTIVE	5.00	5.00	5.00	5.00	5.00	5.00
INVESTIGATOR	3.00	3.00	3.00	3.00	3.00	3.00
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	90.00	90.00	90.00	90.00	90.00	90.00
FTE SALARIES & WAGES						
CHIEF OF POLICE	147,603	163,059	171,593	171,593	171,593	171,593
DEPUTY CHIEF	126,152	130,325	134,806	134,806	134,806	134,806
POLICE CAPTAIN	217,081	224,262	231,973	231,973	231,973	231,973
POLICE LIEUTENANT	502,972	506,966	518,912	518,912	518,912	518,912
COMM OUTREACH SPECIALIST	67,661	61,500	63,191	63,191	63,191	63,191
PATROL SERGEANT	720,300	743,626	763,068	763,068	763,068	763,068
TELECOMMUNICATOR III	687,191	620,153	713,446	713,446	713,446	713,446
TELECOMMUNICATOR IV	140,217	75,314	149,708	149,708	149,708	149,708
PATROL OFFICER	3,341,154	3,327,724	3,503,792	3,503,792	3,503,792	3,503,792
DETECTIVE	415,153	405,719	423,236	423,236	423,236	423,236
INVESTIGATOR	260,235	260,207	266,338	266,338	266,338	266,338
ANIMAL CONTROL OFFICER	74,222	74,208	75,956	75,956	75,956	75,956
ASST. ANIMAL CONTROL OFCR	73,706	74,208	75,956	75,956	75,956	75,956
EXECUTIVE ASST POLICE	68,183	69,310	71,459	71,459	71,459	71,459
POLICE SUPPORT SPECIALIST	67,908	69,031	71,171	71,171	71,171	71,171
OFFICE ASSISTANT II (40)	118,178	111,682	120,923	120,923	120,923	120,923
Total FTE Salaries & Wages	$7,027,918	$6,917,293	$7,355,529	$7,355,529	$7,355,529	$7,355,529

PUBLIC WORKS #1035

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $397,913 or 6.5%. Personnel Services are up $145,824 and operating expenses are up $252,089.

Background

The overall requested budget for FYE 24 is $6,534,223. This amount represents a level service budget and will allow the Department to continue to provide the level of service residents expect.

Summary

Personnel Service Highlights:
There are no changes to personnel. The increase in personnel cost is due to the anticipated contractual salary increases.

Operational Highlights:
There are no new programs or changes to existing programs. The rates currently in effect for the Transfer Station are to remain the same for FYE 24.

The increase in operational cost is primarily due to inflationary increases in materials and supplies, increases in heating oil and electricity prices, needed repairs to the gas collection and flare system at the Flanders Road capped landfill, and replacing aging equipment needed in our daily operations.

- $42,000 increase in utility costs for Town buildings streetlights and other Town facilities
- $30,000 for heating oil to keep S. B. Butler at minimum temperature
- $50,000 for needed repairs to the Flanders Road landfill well field and flare
- $78,000 increase in materials and supplies for all operations (from building maintenance to road salt)
- $43,000 increase in needed equipment replacement

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 to 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, three schools (Fitch High School, Groton Middle School and Kolnaski) and the Mumford Cove Association.
- 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 solid 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 spring of 2022, the Town will also be responsible for Claude Chester and S.B. Butler as these schools were closed 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 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Personnel Services	3,364,366	3,492,822	3,453,038	3,638,646	3,638,646	3,638,646	3,638,646
Operating Expenses	2,343,407	2,643,488	2,876,950	2,895,577	2,895,577	2,895,577	2,895,577
Total Appropriation	$5,707,773	$6,136,310	$6,329,988	$6,534,223	$6,534,223	$6,534,223	$6,534,223
COST CENTERS							
10350 LEADERSHIP/GEN SUPPT	483,156	463,486	465,313	479,011	479,011	479,011	479,011
10351 ENGINEERING	433,330	464,671	415,889	479,595	479,595	479,595	479,595
10352 PUBLIC BUILDINGS	1,325,794	1,324,234	1,368,987	1,379,302	1,379,302	1,379,302	1,379,302
10354 STORMWATER MS4	135,562	251,384	250,022	239,656	239,656	239,656	239,656
10355 ROADS & STREETS	1,401,962	1,498,873	1,502,024	1,553,827	1,553,827	1,553,827	1,553,827
10356 SNOW/ICE CONTROL	317,662	257,480	257,088	326,286	326,286	326,286	326,286
10357 STREET LIGHTING	232,191	244,648	250,794	255,356	255,356	255,356	255,356
10358 POST CLOSURE MAINTEN	27,954	47,800	49,416	107,060	107,060	107,060	107,060
10359 RESIDENTIAL TRANSFER	252,370	312,078	304,875	346,260	346,260	346,260	346,260
1035A FLEET MAINTENANCE	475,874	512,675	517,269	550,618	550,618	550,618	550,618
1035B VACATED SCHOOL STRUC	15,820	16,580	59,693	50,504	50,504	50,504	50,504
1035C UTILITIES	606,098	742,401	888,618	766,748	766,748	766,748	766,748
Total Cost Centers	$5,707,773	$6,136,310	$6,329,988	$6,534,223	$6,534,223	$6,534,223	$6,534,223
FINANCING PLAN							
FEMA REIMBURSEMENT	6,909	0	0	0	0	0	0
MUNICIPAL PROJECT GRANT	2,364,220	2,362,532	2,362,532	2,362,532	2,362,532	2,362,532	2,362,532
MISC STATE REVENUE	3,660	0	0	0	0	0	0
TOWN HIGHWAY AID	371,022	371,022	363,203	363,203	363,203	363,203	363,203
SNOW/ICE CONTROL SVCS	44,931	30,000	15,318	30,000	30,000	30,000	30,000
MISC-UNCLASSIFIED	34,986	0	8,307	0	0	0	0
DISPOSAL FEES	175,449	180,000	170,000	162,000	162,000	162,000	162,000
LEASE FEES	162,284	166,868	171,630	166,868	166,868	166,868	166,868
GENERAL FUND	2,544,312	3,025,888	3,238,998	3,449,620	3,449,620	3,449,620	3,449,620
Total Financing Plan	$5,707,773	$6,136,310	$6,329,988	$6,534,223	$6,534,223	$6,534,223	$6,534,223

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	2,782,702	3,007,453	2,956,931	3,119,607	3,119,607	3,119,607	3,119,607
5102 PART TIME PERSONNEL	0	0	10,000	2,800	2,800	2,800	2,800
5104 OVERTIME PAY	198,424	184,456	187,619	205,514	205,514	205,514	205,514
5105 LONGEVITY PAY	12,716	13,131	12,121	12,491	12,491	12,491	12,491
5109 SALARY ADJUSTMENTS	104,475	0	0	0	0	0	0
5111 PREMIUM PAY/OUT OF C	24,794	26,396	29,099	25,975	25,975	25,975	25,975
5112 SICK INCENTIVE	1,263	2,400	2,400	2,400	2,400	2,400	2,400
5116 WAGE CONTINUATION	458	0	0	0	0	0	0
5117 ALLOWANCES	10,841	10,897	10,197	11,535	11,535	11,535	11,535
5151 SOCIAL SECURITY	228,693	248,089	244,671	258,324	258,324	258,324	258,324
Total Personnel Services	$3,364,366	$3,492,822	$3,453,038	$3,638,646	$3,638,646	$3,638,646	$3,638,646
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	5,629	7,615	8,143	8,590	8,590	8,590	8,590
5210 PROFESS DEVELOP/TRAI	7,569	17,707	14,023	18,193	18,193	18,193	18,193
5220 UTILITIES/FUEL/MILEA	913,760	1,069,436	1,255,724	1,141,817	1,141,817	1,141,817	1,141,817
5230 PYMNTS/CONTRIBUTIONS	4,865	15,870	6,370	6,120	6,120	6,120	6,120
5260 REPAIRS & MAINT-FAC/	323,703	213,293	255,223	235,510	235,510	235,510	235,510
5261 SOFTWARE MAINT FEES	18,928	22,474	22,478	26,255	26,255	26,255	26,255
5281 OCCUPATIONAL HEALTH	38,439	77,654	86,849	86,179	86,179	86,179	86,179
5285 BUILDNG & PROPERTY D	653	0	0	0	0	0	0
5290 PROFESS/TECHNICAL SE	636,541	808,621	806,121	862,774	862,774	862,774	862,774
5300 MATERIALS & SUPPLIES	341,435	352,568	357,631	408,652	408,652	408,652	408,652
5400 EQUIP/MACHINRY& FURN	45,021	55,250	61,188	98,187	98,187	98,187	98,187
5410 COMPUTER EQUIPMENT	6,864	3,000	3,200	3,300	3,300	3,300	3,300
Total Operating Expenses	$2,343,407	$2,643,488	$2,876,950	$2,895,577	$2,895,577	$2,895,577	$2,895,577
GRAND TOTAL	$5,707,773	$6,136,310	$6,329,988	$6,534,223	$6,534,223	$6,534,223	$6,534,223

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
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
SUPERVISOR, ADMIN PW	1.00	1.00	1.00	1.00	1.00	1.00
CIVIL ENGINEER PE	0.75	0.75	0.75	0.75	0.75	0.75
CIVIL ENGINEER	1.00	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 II 40 HRS	1.00	1.00	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II (35)	1.50	1.50	1.50	1.50	1.50	1.50
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
MAINTAINER	1.00	2.00	2.00	2.00	2.00	2.00
EQUIPMENT OPERATOR	14.00	13.00	13.00	13.00	13.00	13.00
Total FTE Personnel	43.00	43.00	43.00	43.00	43.00	43.00
FTE SALARIES & WAGES						
DIRECTOR OF PUBLIC WORKS	93,379	96,181	98,825	98,825	98,825	98,825
SUPER TECHNICAL SERVICES	105,446	50,905	101,809	101,809	101,809	101,809
SUPERVISOR, ADMIN PW	79,551	79,551	81,739	81,739	81,739	81,739
CIVIL ENGINEER PE	68,016	68,350	71,635	71,635	71,635	71,635
CIVIL ENGINEER	75,611	76,200	79,632	79,632	79,632	79,632
PROJECT MGMT SPECIALIST	140,577	141,267	146,005	146,005	146,005	146,005
ENGINEERING TECH II	77,673	78,059	81,508	81,508	81,508	81,508
INSPECTOR I	67,327	67,655	70,650	70,650	70,650	70,650
MATERIAL CONTROL SPEC	67,471	59,196	61,793	61,793	61,793	61,793
FINANCIAL ASST II 40 HRS	67,471	67,802	69,395	69,395	69,395	69,395
OFFICE ASSISTANT II (35)	72,125	72,488	75,684	75,684	75,684	75,684
PUBLIC BLDG & FLEET SUPV	99,156	99,399	101,884	101,884	101,884	101,884
FOREMAN	154,734	157,798	160,950	160,950	160,950	160,950
PUBLIC WORKS SUPER R&S	95,305	95,538	97,927	97,927	97,927	97,927
TRANSF STATION WORKING LD	73,382	73,747	78,443	78,443	78,443	78,443
FLOOR LEADER	84,722	85,137	87,134	87,134	87,134	87,134
CHIEF EQUIPMENT MECHANIC	234,103	235,251	240,820	240,820	240,820	240,820
SKILLED BUILDING TECH	141,156	142,164	151,047	151,047	151,047	151,047
HEAVY EQUIP OPERATOR	208,956	209,976	217,540	217,540	217,540	217,540
MAINTENANCE WORKER	133,749	134,405	137,593	137,593	137,593	137,593
MAINTAINER	47,686	95,087	101,432	101,432	101,432	101,432
EQUIPMENT OPERATOR	819,856	770,775	806,162	806,162	806,162	806,162
Total FTE Salaries & Wages	$3,007,453	$2,956,930	$3,119,606	$3,119,606	$3,119,606	$3,119,606

SEWER OPERATING #2020

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $1,673,950 or 20.7%. Personnel Services are up $105,781 and operating expenses are up $1,568,169.

Background

The overall requested budget for FYE 24 is $9,743,547

Summary

Personnel Service Highlights:
There are no changes to personnel. The increase in cost is due to the anticipated contractual salary increases and the increase in the cost of health benefits.

Operational Highlights:
The increase in operational cost is primarily due to an increase in Capital Improvement Program spending. The CIP for this year has increased over $1.0 million from last year. The cost of electricity to run the treatment plant and the 22 pump stations has risen. The cost of the chemicals used in the treatment process and the cost for sludge hauling have also both risen significantly. There are four new fleet vehicles to be purchased to replace some aging units.

- $90,000 increase in chemical costs
- $100,000 increase in sludge hauling costs
- $32,000 increase in cost of utilities
- $176,000 for vehicle replacement

A portion of the operations fund balance as well as capital reserve funds will be used to offset the large overall increase. It is anticipated that there may be a slight increase in the sewer user fees to cover the increased operations costs.

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 2024
Sewer Operating Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/22	FYE 2023 Principal Payment	FYE 2023 Interest Payment	FYE 2024 Principal Payment	FYE 2024 Interest Payment
2029	2,710,000.00	12/13/2011	18	Fort Hill Homes (refunding)	1,130,000.00	180,000.00	34,900.00	175,000.00	29,575.00
2028	2,020,000.00	3/12/2013	16	Fort Hill Homes (refunding)	900,000.00	155,000.00	22,812.50	150,000.00	18,425.00
				Totals	2,030,000.00	335,000.00	57,712.50	325,000.00	48,000.00

Debt Service Payment FYE 2024 through FYE 2029
Fort Hill Homes Sewer Rehab

Function #202005-Sewer Operating			
FYE	**Principal**	**Interest**	**FYE Total**
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 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Personnel Services	2,368,717	2,576,636	2,502,260	2,682,417	2,682,417	2,682,417	2,682,417
Operating Expenses	3,197,941	5,492,961	5,106,896	7,061,130	7,061,130	7,061,130	7,061,130
Total Appropriation	$5,566,658	$8,069,597	$7,609,156	$9,743,547	$9,743,547	$9,743,547	$9,743,547
COST CENTERS							
20200 LEADERSHIP/GEN SUPPT	935,352	1,856,848	1,802,174	1,977,711	1,977,711	1,977,711	1,977,711
20202 RENEWAL & REPLACEMEN	491,655	1,783,700	1,628,000	2,931,000	2,931,000	2,931,000	2,931,000
20203 WASTE WATER TREATMEN	2,312,930	2,520,810	2,477,456	2,804,768	2,804,768	2,804,768	2,804,768
20204 WASTE WATER COLLECTI	1,419,346	1,515,526	1,308,813	1,657,068	1,657,068	1,657,068	1,657,068
20205 DEBT SERVICE	407,375	392,713	392,713	373,000	373,000	373,000	373,000
Total Cost Centers	$5,566,658	$8,069,597	$7,609,156	$9,743,547	$9,743,547	$9,743,547	$9,743,547
FINANCING PLAN							
MIU PERMIT FEES	1,200	0	0	0	0	0	0
INTEREST INCOME	3,611	3,000	25,000	15,000	15,000	15,000	15,000
STATE GRANTS	0	0	0	540,000	540,000	540,000	540,000
FEMA REIMBURSEMENT	1,236	0	0	0	0	0	0
MISC STATE REVENUE	801	0	0	0	0	0	0
MISC-UNCLASSIFIED	4,651	0	1,931	0	0	0	0
SEWER USE CHARGES	6,717,934	6,979,576	6,979,576	6,979,576	6,979,576	6,979,576	6,979,576
PAYMENTS FROM OTHER FUNDS	101,873	101,874	0	0	0	0	0
FUND BALANCE APPLIED	0	985,147	602,649	2,208,971	2,208,971	2,208,971	2,208,971
Total Financing Plan	$6,831,306	$8,069,597	$7,609,156	$9,743,547	$9,743,547	$9,743,547	$9,743,547

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	1,244,861	1,398,126	1,337,312	1,454,047	1,454,047	1,454,047	1,454,047
5104 OVERTIME PAY	163,345	179,131	169,850	183,776	183,776	183,776	183,776
5105 LONGEVITY PAY	5,070	5,160	5,160	5,240	5,240	5,240	5,240
5109 SALARY ADJUSTMENTS	4,283	0	0	0	0	0	0
5111 PREMIUM PAY/OUT OF C	16,301	16,217	17,200	18,634	18,634	18,634	18,634
5112 SICK INCENTIVE	955	2,159	1,750	1,871	1,871	1,871	1,871
5116 WAGE CONTINUATION	1,785	0	0	0	0	0	0
5117 ALLOWANCES	1,630	2,300	2,100	2,200	2,200	2,200	2,200
5151 SOCIAL SECURITY	105,107	122,464	117,809	127,266	127,266	127,266	127,266
5152 RETIREMENT	217,086	228,231	228,231	252,275	252,275	252,275	252,275
5153 HEALTH INSURANCE	530,381	556,488	556,488	574,743	574,743	574,743	574,743
5155 WORKER'S COMP	39,389	27,603	27,603	24,012	24,012	24,012	24,012
5158 LIFE INSURANCE	1,415	1,648	1,648	1,673	1,673	1,673	1,673
5170 OTHER POSTEMPLOY BEN	37,109	37,109	37,109	36,680	36,680	36,680	36,680
Total Personnel Services	$2,368,717	$2,576,636	$2,502,260	$2,682,417	$2,682,417	$2,682,417	$2,682,417
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	819	1,825	1,526	1,925	1,925	1,925	1,925
5210 PROFESS DEVELOP/TRAI	3,219	15,340	8,395	13,075	13,075	13,075	13,075
5220 UTILITIES/FUEL/MILEA	668,752	787,420	668,726	820,100	820,100	820,100	820,100
5230 PYMNTS/CONTRIBUTIONS	435,407	553,668	531,301	641,379	641,379	641,379	641,379
5260 REPAIRS & MAINT-FAC/	83,786	308,347	277,997	333,250	333,250	333,250	333,250
5261 SOFTWARE MAINT FEES	19,090	22,300	19,398	19,780	19,780	19,780	19,780
5280 INSURANCE/RISK MGMT	72,188	94,135	98,371	104,792	104,792	104,792	104,792
5281 OCCUPATIONAL HEALTH	11,055	26,500	25,660	31,325	31,325	31,325	31,325
5290 PROFESS/TECHNICAL SE	721,956	929,873	957,944	1,046,575	1,046,575	1,046,575	1,046,575
5300 MATERIALS & SUPPLIES	220,100	469,750	408,775	562,000	562,000	562,000	562,000
5316 VEHICLE MAINT FEE	16,500	16,250	16,250	16,500	16,500	16,500	16,500
5317 VEHICLE FUEL	12,055	20,840	20,840	22,419	22,419	22,419	22,419
5318 COMPUTER REPLMNT FEE	1,740	0	0	2,210	2,210	2,210	2,210
5400 EQUIP/MACHINRY& FURN	48,899	348,500	179,000	346,500	346,500	346,500	346,500
5410 COMPUTER EQUIPMENT	0	2,000	0	300	300	300	300
5420 VEHICLES	0	3,500	0	176,000	176,000	176,000	176,000
5450 DEBT SERVICE	407,375	392,713	392,713	373,000	373,000	373,000	373,000
5460 RESERVE FUND/EQUIPME	475,000	1,500,000	1,500,000	2,550,000	2,550,000	2,550,000	2,550,000
Total Operating Expenses	$3,197,941	$5,492,961	$5,106,896	$7,061,130	$7,061,130	$7,061,130	$7,061,130
GRAND TOTAL	$5,566,658	$8,069,597	$7,609,156	$9,743,547	$9,743,547	$9,743,547	$9,743,547

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
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	3.00	3.00	3.00	3.00	3.00	3.00
MECHANIC WPCD	2.00	3.00	3.00	3.00	3.00	3.00
SENIOR OPERATOR WPCF	1.00	1.00	1.00	1.00	1.00	1.00
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	0.00	0.00	0.00	0.00	0.00
WPCF MECHANIC 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	31,126	32,060	32,942	32,942	32,942	32,942
ASSIST DIR PUBLIC WORKS	109,063	109,063	112,063	112,063	112,063	112,063
CIVIL ENGINEER PE	22,672	22,783	23,878	23,878	23,878	23,878
PROCURE & LOGISTICS ASST	68,195	61,483	64,200	64,200	64,200	64,200
LABORATORY TECH	75,053	75,421	77,196	77,196	77,196	77,196
WPCF TECHNICIAN	76,338	76,581	80,084	80,084	80,084	80,084
OFFICE ASSISTANT II (35)	24,009	24,138	25,202	25,202	25,202	25,202
FACILITIES & MAINT SUPV	86,782	86,782	89,168	89,168	89,168	89,168
OPERATIONS SUPER WPCD	82,000	43,262	89,347	89,347	89,347	89,347
OPERATOR WPCD	213,446	214,489	222,101	222,101	222,101	222,101
MECHANIC WPCD	150,105	209,003	216,241	216,241	216,241	216,241
SENIOR OPERATOR WPCF	78,034	78,417	80,273	80,273	80,273	80,273
SHIFT OPERATOR	84,722	85,137	87,134	87,134	87,134	87,134
CHIEF MECHANIC	78,034	78,417	80,273	80,273	80,273	80,273
MAINTAINER	50,641	50,876	54,143	54,143	54,143	54,143
EQUIPMENT OPERATOR	53,788	54,050	57,341	57,341	57,341	57,341
MECH/OPERATOR TRAINEE	54,028	0	0	0	0	0
WPCF MECHANIC TRAINEE	60,088	35,351	62,462	62,462	62,462	62,462
Total FTE Salaries & Wages	$1,398,127	$1,337,312	$1,454,047	$1,454,047	$1,454,047	$1,454,047

TOWN OF GROTON, CT
FYE 2024 Adopted Budget

SEWER OPERATING FUND REVENUES: #2020

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

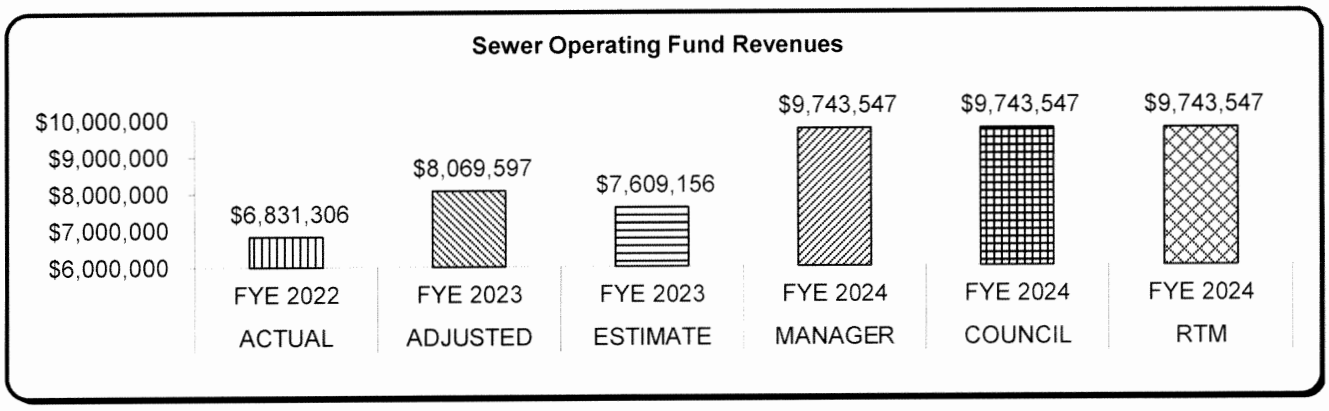
State Grants - 90% reimbursement from DEMHS for expenditures related to the Pump Resiliency upgrade project for coastal pump stations.

Sewer Use Charges - users of the sanitary sewer services are assessed a sewer use charge.

At their January 10, 2023 meeting, the Water Pollution Control Authority approved the expenditure side of the budget. With the approved budget, the Authority will propose a slight increase in the sewer use fees and to use a portion of the operating fund balance and capital reserve fund balance to cover the increased operations costs.

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 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
4237	MIU Permit Fees	$ 1,200	$ -	$ -	$ -	$ -	$ -
4412	Interest Income	$ 3,611	$ 3,000	$ 25,000	$ 15,000	$ 15,000	$ 15,000
4507	State Grant	$ -	$ -	$ -	$ 540,000	$ 540,000	$ 540,000
4510	FEMA Reimbursement	$ 1,236	$ -	$ -	$ -	$ -	$ -
4556	Misc State Revenue	$ 801	$ -	$ -	$ -	$ -	$ -
4733	Misc. Unclassified	$ 4,651	$ -	$ 1,931	$ -	$ -	$ -
4735	Sewer Use Charges	$ 6,717,934	$ 6,979,576	$ 6,979,576	$ 6,979,576	$ 6,979,576	$ 6,979,576
4766	Payments from Other Funds	$ 101,873	$ 101,874	$ -	$ -	$ -	$ -
4999	Fund Balance Applied	$ -	$ 985,147	$ 602,649	$ 2,208,971	$ 2,208,971	$ 2,208,971
	Total	$ 6,831,306	$ 8,069,597	$ 7,609,156	$ 9,743,547	$ 9,743,547	$ 9,743,547



SOLID WASTE #2030

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $48,464 or 3.1%.

Background

The overall requested budget for FYE 24 is $1,598,058.

Summary

For FYE 24, the tipping fee the Town is responsible for will increase from $59.25/ton to $61.25/ton.

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 10-year agreement with Wheelabrator and will continue to subsidize the tipping fee. The tipping fee will be increased to $61.25/ton as of July 1, 2023.

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 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Operating Expenses	1,430,265	1,549,594	1,633,252	1,598,058	1,598,058	1,598,058	1,598,058
Total Appropriation	$1,430,265	$1,549,594	$1,633,252	$1,598,058	$1,598,058	$1,598,058	$1,598,058
COST CENTERS							
20300 LEADERSHIP/GEN. SUPP	7,704	7,705	27,826	28,325	28,325	28,325	28,325
20302 RESIDENTIAL/GOV. MSW	1,422,561	1,541,889	1,605,426	1,569,733	1,569,733	1,569,733	1,569,733
Total Cost Centers	$1,430,265	$1,549,594	$1,633,252	$1,598,058	$1,598,058	$1,598,058	$1,598,058
FINANCING PLAN							
INTEREST INCOME	8	10	1	0	0	0	0
MISC-UNCLASSIFIED	17,377	0	22,000	20,000	20,000	20,000	20,000
DISPOSAL FEES	1,387,684	1,541,889	1,515,043	1,517,143	1,517,143	1,517,143	1,517,143
SCRRRA TRANS SUB/E-WASTE	4,678	0	0	0	0	0	0
FUND BALANCE APPLIED	20,518	7,695	96,208	60,915	60,915	60,915	60,915
Total Financing Plan	$1,430,265	$1,549,594	$1,633,252	$1,598,058	$1,598,058	$1,598,058	$1,598,058

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
OPERATING EXPENSES							
5220 UTILITIES/FUEL/MILEA	1,422,561	1,541,889	1,605,426	1,569,733	1,569,733	1,569,733	1,569,733
5290 PROFESS/TECHNICAL SE	7,704	7,705	27,826	28,325	28,325	28,325	28,325
Total Operating Expenses	$1,430,265	$1,549,594	$1,633,252	$1,598,058	$1,598,058	$1,598,058	$1,598,058
GRAND TOTAL	$1,430,265	$1,549,594	$1,633,252	$1,598,058	$1,598,058	$1,598,058	$1,598,058

TOWN OF GROTON, CT
FYE 2024 Adopted Budget

SOLID WASTE FUND REVENUES: #2030

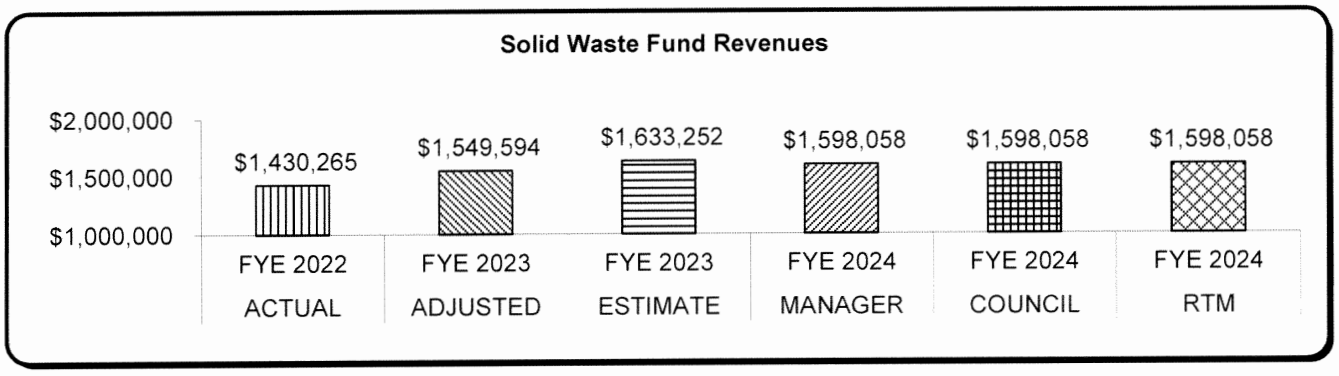
	FYE 2023	FYE 2024
SCRRRA Tipping Fee	$ 59.25/ton	$ 61.25/ton

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 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
4412	Interest Income	$ 8	$ 10	$ 1	$ -	$ -	$ -
4733	Misc-Unclassified	$ 17,377	$ -	$ 22,000	$ 20,000	$ 20,000	$ 20,000
4740	Disposal Fees	$ 1,387,684	$ 1,541,889	$ 1,515,043	$ 1,517,143	$ 1,517,143	$ 1,517,143
4769	SCRRRA Trsp Subsidy/E-Waste	$ 4,678	$ -	$ -	$ -	$ -	$ -
4999	Fund Balance Applied	$ 20,518	$ 7,695	$ 96,208	$ 60,915	$ 60,915	$ 60,915
	Total	$ 1,430,265	$ 1,549,594	$ 1,633,252	$ 1,598,058	$ 1,598,058	$ 1,598,058



FLEET #6040

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $366,951 or 27.9%.

Background

The overall requested budget for FYE 24 is $1,680,641

Summary

The requested vehicle replacement cost is $807,500 which is $302,500 above last year's cost. Included in this year's vehicle replacement list are four Police patrol cars, a 5 cubic yard dump truck with plow, a pick-up truck with a plow and a 28-passenger bus for Parks & Recreation. This bus will be submitted for a federal reimbursement grant. Also included is a mid-size tractor with a boom arm and flail mower for road side maintenance. Since the Town banned the use of herbicides for roadside vegetation management, it has been difficult to keep the vegetation under control. This equipment will allow us to really cut back vegetation to maintain needed sightlines and improve the aesthetics of our roads.

Diesel and gasoline fuel prices have increased by $30,536

The cost of parts and dealer services have increased by $33,915

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 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 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Operating Expenses	1,216,516	1,313,690	1,415,563	1,680,641	1,680,641	1,680,641	1,680,641
Total Appropriation	$1,216,516	$1,313,690	$1,415,563	$1,680,641	$1,680,641	$1,680,641	$1,680,641
COST CENTERS							
60400 VEHICLE REPLACEMENT	531,070	505,000	606,873	807,500	807,500	807,500	807,500
60401 VEHICLE MAINTENANCE	428,753	483,450	483,450	517,365	517,365	517,365	517,365
60402 VEHICLE FUEL	256,693	325,240	325,240	355,776	355,776	355,776	355,776
Total Cost Centers	$1,216,516	$1,313,690	$1,415,563	$1,680,641	$1,680,641	$1,680,641	$1,680,641
FINANCING PLAN							
INTEREST INCOME	2,040	1,500	30,000	15,000	15,000	15,000	20,000
SALE OF FIXED ASSETS	0	0	2,121	0	0	0	0
MISC-UNCLASSIFIED	2,593	0	0	0	0	0	0
PAYMENTS FROM OTHER FUNDS	1,322,772	1,313,690	1,313,690	1,772,073	1,772,073	1,772,073	1,772,073
FUND BALANCE APPLIED	0	0	69,752	0	0	0	0
Total Financing Plan	$1,327,405	$1,315,190	$1,415,563	$1,787,073	$1,787,073	$1,787,073	$1,792,073

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
OPERATING EXPENSES							
5220 UTILITIES/FUEL/MILEA	256,693	325,240	325,240	355,776	355,776	355,776	355,776
5230 PYMNTS/CONTRIBUTIONS	101,873	0	101,873	0	0	0	0
5260 REPAIRS & MAINT-FAC/	92,310	87,021	87,021	93,126	93,126	93,126	93,126
5300 MATERIALS & SUPPLIES	566	0	0	0	0	0	0
5310 VEHICLE OPER/MAINT	330,681	396,429	396,429	424,239	424,239	424,239	424,239
5400 EQUIP/MACHINRY& FURN	5,196	0	0	0	0	0	0
5420 VEHICLES	429,197	505,000	505,000	807,500	807,500	807,500	807,500
Total Operating Expenses	$1,216,516	$1,313,690	$1,415,563	$1,680,641	$1,680,641	$1,680,641	$1,680,641
GRAND TOTAL	$1,216,516	$1,313,690	$1,415,563	$1,680,641	$1,680,641	$1,680,641	$1,680,641

TOWN OF GROTON, CT
FYE 2024 Adopted Budget

FLEET FUND REVENUES: #6040

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

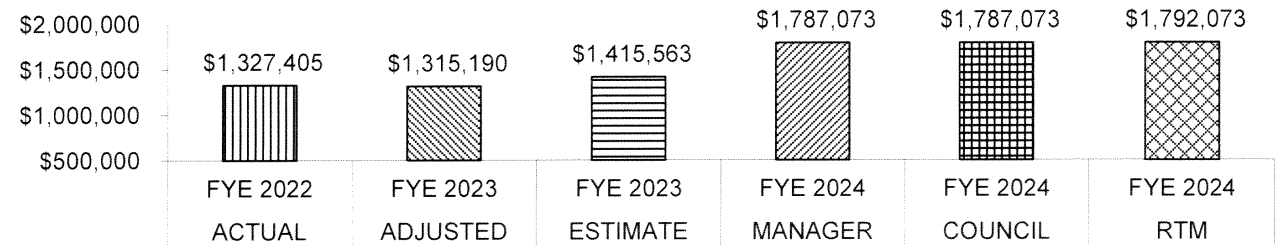
Sale of Fixed Assets – represents revenues generated from the sale of obsolete equipment.

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

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

		ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
4412	Interest Income	$ 2,040	$ 1,500	$ 30,000	$ 15,000	$ 15,000	$ 20,000
4731	Sale of Fixed Assets	$ -	$ -	$ 2,121	$ -	$ -	$ -
4733	Misc. - Unclassified	$ 2,593	$ -	$ -	$ -	$ -	$ -
4766	Payments from Other Funds	$ 1,322,772	$ 1,313,690	$ 1,313,690	$ 1,772,073	$ 1,772,073	$ 1,772,073
4999	Fund Balance Applied	$ -	$ -	$ 69,752	$ -	$ -	$ -
	Total	$ 1,327,405	$ 1,315,190	$ 1,415,563	$ 1,787,073	$ 1,787,073	$ 1,792,073

Fleet Fund Revenues



FYE 2024 FLEET FUND - Programmed Vehicle Replacement Schedule

				Adjusted Replacement Price	Department	YEAR	MAKE	MODEL	FY IN-SERVICE	YRS IN	YRS BAL
$5,701,300	$4,893,800	vehicles not recommended for replacement		$168,750	PW R&S	1987	JOHN DEERE	690D	1987	37	-11
				$26,500	Recreation	2003	CHEVY	VENTURE	2003	21	-8
				$275,500	PW R&S	2006	SCHWARZE	A8000	2006	18	-7
				$162,500	PW R&S	2002	STERLING	LT9500	2002	22	-6
				$50,000	Police Patrol	2008	FORD	F-250	2008	16	-5
				$35,500	Police Detectives	2005	FORD	CR VIC	2006	18	-5
				$35,500	Police Detectives	2006	FORD	CR VIC	2006	18	-5
				$25,500	PW Engineering	2008	FORD	FOCUS	2008	16	-5
				$45,500	PW Facilities	1993	FORD	F350	1993	31	-5
				$325,000	PW R&S	2003	STERLING	LT9500	2003	21	-5
				$275,000	PW R&S	2003	STERLING	LT9501	2003	21	-5
				$27,500	Building Inspection	2010	FORD	ESCAPE	2010	14	-5
				$45,000	Parks Maintenance	2003	FORD	F550	2003	21	-5
				$115,500	PW Transfer Station	2003	INTERNATIONAL	9100 I	2003	21	-5
				$35,500	Police Admin	2007	FORD	CR VIC	2007	17	-4
				$62,500	PW R&S	2005	INGERSOL	DD34HF	2004	20	-4
				$42,550	PW Facilities	2007	FORD	F150	2007	17	-4
				$27,500	Building Inspection	2011	FORD	ESCAPE	2011	13	-4
				$27,500	Planning	2009	FORD	ESCAPE	2009	15	-4
				$27,500	Library	2009	FORD	ESCAPE-HYBRID	2009	15	-4
				$175,750	PW R&S	1993	INTERNATIONAL	4900	1994	30	-4
				$27,500	Recreation	2009	FORD	ESCAPE-HYBRID	2009	15	-4
				$27,500	Recreation	2009	FORD	ESCAPE-HYBRID	2009	15	-4
				$38,500	Parks Maintenance	2009	FORD	F-250	2009	15	-4
				$25,000	Parks Maintenance	2008	TORO	325D	2009	15	-4
				$27,500	IT	2008	FORD	ESCAPE	2008	16	-3
				$27,500	IT	2008	FORD	ESCAPE	2008	16	-3
				$27,500	Police Admin	2008	DODGE	CHARGER	2008	16	-3
				$27,500	Police Admin	2008	DODGE	CHARGER	2008	16	-3
				$35,500	Police Detectives	2008	DODGE	CHARGER	2008	16	-3
				$27,500	PW Engineering	2008	FORD	FOCUS	2008	16	-3
				$72,500	PW R&S	1995	FORD	F800	1995	29	-3
				$27,500	Planning	2008	FORD	ESCAPE	2008	16	-3
				$48,000	Parks Maintenance	1997	GMC	SIERRA	2012	12	-3
				$38,500	Parks Maintenance	2010	FORD	F-350	2010	14	-3
				$27,500	PW Facilities	2010	TOYOTA	PRIUS	2010	14	-3
				$275,750	PW Transfer Station	2000	CAT	M318	2000	24	-3
				$27,500	Finance	2008	TOYOTA	PRIUS	2009	15	-2
				$58,000	Police Patrol	2016	CHEVROLET	TAHOE	2016	8	-2
				$50,000	Police Patrol	2017	FORD	EXPLORER AWD	2017	7	-2
				$50,000	Police Patrol	2017	FORD	INTERCEPTOR	2017	7	-2
				$65,000	PW R&S	2006	FORD	E-350	2006	18	-2
				$50,000	Police Patrol	2017	FORD	EXPLORER AWD	2017	7	-2
				$32,500	PW Engineering	2009	FORD	E-150	2009	15	-2
				$225,000	PW R&S	2006	JOHN DEERE	444J	2006	18	-2
				$35,500	Police Patrol	2009	FORD	CR VIC	2010	14	-1
				$35,500	Police Detectives	2009	DODGE	CHARGER	2010	14	-1
				$35,500	Police Detectives	2010	FORD	ESCAPE	2010	14	-1
				$120,000	PW R&S	2008	TRACKLESS	MT-6	2010	14	-1
				$75,000	PW R&S	2010	FORD	F550	2010	14	-1
				$50,000	Police Patrol	2017	FORD	EXPLORER AWD	2018	6	-1
				$75,000	PW R&S	2010	FORD	F550	2010	14	-1
				$95,000	PW R&S	2003	CAT	D4G XL	2002	22	-1
				$225,000	PW Transfer Station	2007	JOHN DEERE	444J	2007	17	-1
				$85,500	PW Transfer Station	2002	STETCO	TRAILER	2002	22	-1
				$85,500	PW Transfer Station	2002	STETCO	TRAILER	2002	22	-1
				$50,000	Police Patrol	2017	CHEVROLET	TAHOE	2018	6	0
				$50,000	Police Patrol	2019	FORD	INTERCEPTOR	2019	5	0
				$50,000	Police Patrol	2019	FORD	EXPLORER AWD	2019	5	0
				$265,000	PW R&S	2009	INTERNATIONAL	7400	2009	15	0
				$27,500	PW Engineering	2011	TOYOTA	PRIUS	2011	13	0
				$27,500	PW Facilities	2011	FORD	E-150	2011	13	0
				$45,000	PW R&S	2003	PITTS	LB35-24D	2003	21	0
				$110,000	Parks Maintenance	1997	JCB	BACKHOE	1998	26	0
	$807,500	Department Request		$50,000	Police Patrol	2017	FORD	EXPLORER AWD	2017	7	-2
				$50,000	Police Patrol	2017	FORD	EXPLORER AWD	2017	7	-2
				$50,000	Police Patrol	2017	FORD	EXPLORER AWD	2018	6	-1
				$50,000	Police Patrol	2017	FORD	EXPLORER AWD	2018	6	-1
		Vehicles approved by Town Manager		$265,000	PW R&S	2008	INTERNATIONAL	7400	2008	16	-2
				$75,000	Recreation	2008	CHEVY	BUS	2008	16	-1
				$57,500	PW R&S	2012	FORD	F350	2012	12	0
		Vehicles Adopted for FYE 2024		$210,000	PW R&S		KUBOTA	M6		2024	

PLANNING & DEVELOPMENT SERVICES #1046

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $62,663 or 3.9%. Personnel Services are up $67,424 and operating expenses are down $4,761.

Background

The Office of Planning and Development Services (OPDS) provides the primary staff support for all development opportunities in the Town. During FYE 2024 the OPDS will continue to pursue economic development opportunities, update our Plan of Conservation and Development, begin work on the Town's first Climate Action Plan, and initiate and complete projects designed to improve Groton. The department will work with the public to implement the projects that were recently awarded state and federal grant funds as well as continue to apply for grants to implement our long-range plans.

Summary

The adopted budget is a 3.9% increase over last year's adopted budget. It should be noted that this budgetary increase is due to contractual increases in salary. Funding is requested to continue with our support and oversight of the ARPA program. Funds are requested for a sustainability intern, consulting contract inspectors, to maintain our economic development webpage and Greater Groton webpage and public engagement software.

CIP funding this year is requested to complete the required 10-year re-write of the Town of Groton Plan of Conservation and Development. Funding is requested to implement the strategies of the Mystic Parking Plan, continuing efforts for our wayfinding signage plan, open space acquisition, and the economic development assistance fund.

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. Provides for the Sustainability and Resiliency role.

Cost Center 1 – Development and Plan Review

Responsible for aiding 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 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Personnel Services	1,279,833	1,461,324	1,427,498	1,528,748	1,528,748	1,528,748	1,528,748
Operating Expenses	301,792	156,872	190,697	152,111	152,111	152,111	152,111
Total Appropriation	$1,581,625	$1,618,196	$1,618,195	$1,680,859	$1,680,859	$1,680,859	$1,680,859
COST CENTERS							
10460 LEADERSHIP/GEN SUPPT	383,340	454,398	457,065	483,852	483,852	483,852	483,852
10461 DEV & PLAN REVIEW	286,741	225,753	250,418	243,927	243,927	243,927	243,927
10462 INSPECTION SERVICES	318,382	361,412	351,648	375,417	375,417	375,417	375,417
10463 ENFORCEMENT	60,521	63,291	63,498	66,639	66,639	66,639	66,639
10464 COMMUNITY DEVELOPMEN	61,899	94,652	76,059	87,518	87,518	87,518	87,518
10465 ECON DEV/MARKETING	412,119	348,262	356,055	348,870	348,870	348,870	348,870
10466 LONG RANGE PLANNING	5,000	0	0	0	0	0	0
10468 LAND USE & DEV COM S	53,623	70,428	63,452	74,636	74,636	74,636	74,636
Total Cost Centers	$1,581,625	$1,618,196	$1,618,195	$1,680,859	$1,680,859	$1,680,859	$1,680,859
FINANCING PLAN							
BLDG AND RELATED PERMITS	587,980	525,000	525,000	575,000	575,000	575,000	575,000
BLDG PERMITS-EDUC FEE	378	750	500	500	500	500	500
STATE LAND USE-PLNG	70	100	70	100	100	100	100
PLANNING APPLICATION FEES	8,100	9,000	11,500	9,000	9,000	9,000	9,000
MAPS/COPIES/DOCUMENTS	317	500	400	500	500	500	500
GENERAL FUND	984,780	1,082,846	1,080,725	1,095,759	1,095,759	1,095,759	1,095,759
Total Financing Plan	$1,581,625	$1,618,196	$1,618,195	$1,680,859	$1,680,859	$1,680,859	$1,680,859

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	1,170,974	1,417,628	1,395,999	1,484,126	1,484,126	1,484,126	1,484,126
5104 OVERTIME PAY	9,187	14,381	3,220	13,393	13,393	13,393	13,393
5105 LONGEVITY PAY	770	805	0	0	0	0	0
5109 SALARY ADJUSTMENTS	10,921	0	0	0	0	0	0
5114 PERFORMANCE BONUS	0	0	2,171	0	0	0	0
5116 WAGE CONTINUATION	1,149	0	0	0	0	0	0
5119 SALARY REIMBURSEMENT	0	(81,100)	(81,100)	(83,331)	(83,331)	(83,331)	(83,331)
5151 SOCIAL SECURITY	86,832	109,610	107,208	114,560	114,560	114,560	114,560
Total Personnel Services	$1,279,833	$1,461,324	$1,427,498	$1,528,748	$1,528,748	$1,528,748	$1,528,748
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	27,775	28,819	20,644	25,969	25,969	25,969	25,969
5210 PROFESS DEVELOP/TRAI	14,262	30,449	38,996	34,240	34,240	34,240	34,240
5220 UTILITIES/FUEL/MILEA	2,956	3,224	3,200	3,200	3,200	3,200	3,200
5260 REPAIRS & MAINT-FAC/	220	220	420	200	200	200	200
5261 SOFTWARE MAINT FEES	6,856	3,280	9,169	9,555	9,555	9,555	9,555
5281 OCCUPATIONAL HEALTH	335	700	1,200	1,225	1,225	1,225	1,225
5290 PROFESS/TECHNICAL SE	222,524	84,180	104,538	68,730	68,730	68,730	68,730
5300 MATERIALS & SUPPLIES	2,696	6,000	6,500	5,992	5,992	5,992	5,992
5400 EQUIP/MACHINRY& FURN	14,603	0	1,795	2,000	2,000	2,000	2,000
5410 COMPUTER EQUIPMENT	9,565	0	4,235	1,000	1,000	1,000	1,000
Total Operating Expenses	$301,792	$156,872	$190,697	$152,111	$152,111	$152,111	$152,111
GRAND TOTAL	$1,581,625	$1,618,196	$1,618,195	$1,680,859	$1,680,859	$1,680,859	$1,680,859

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
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
SUSTAIN & RESILIENCE MGR	1.00	1.00	1.00	1.00	1.00	1.00
INSPECTOR I -CONSTRUCTION	1.00	1.00	1.00	1.00	1.00	1.00
PLANNER II - NEIGHBORHOOD	1.00	1.00	1.00	1.00	1.00	1.00
PLANNER II - LAND	2.00	2.00	2.00	2.00	2.00	2.00
CODE ENFORCEMNT PLANNER I	1.00	1.00	1.00	1.00	1.00	1.00
ARPA COORDINATOR	1.00	1.00	1.00	1.00	1.00	1.00
ASST BUILD/ZONING OFFICIA	0.00	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	1.00	0.00	0.00	0.00	0.00	0.00
EXECUTIVE ASSISTNT OPDS	1.00	1.00	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II (35)	1.00	1.00	1.00	1.00	1.00	1.00
Total FTE Personnel	17.00	17.00	17.00	17.00	17.00	17.00
FTE SALARIES & WAGES						
DIR PLANNING & DEV	132,363	132,363	136,003	136,003	136,003	136,003
ASST DIR PLANNING & DEV	112,882	112,882	115,987	115,987	115,987	115,987
ECON & COM DEV MANAGER	110,668	110,668	113,711	113,711	113,711	113,711
MGR INSPECTION SERVICES	98,110	100,562	103,328	103,328	103,328	103,328
SUSTAIN & RESILIENCE MGR	94,300	80,581	96,103	96,103	96,103	96,103
INSPECTOR I -CONSTRUCTION	71,635	71,989	75,159	75,159	75,159	75,159
PLANNER II - NEIGHBORHOOD	87,136	68,483	81,299	81,299	81,299	81,299
PLANNER II - LAND	164,510	150,716	176,050	176,050	176,050	176,050
CODE ENFORCEMNT PLANNER I	78,020	78,399	82,166	82,166	82,166	82,166
ARPA COORDINATOR	73,800	75,338	77,409	77,409	77,409	77,409
ASST BUILD/ZONING OFFICIA	0	95,532	98,159	98,159	98,159	98,159
ECONOMIC DEVEL SPECIALIST	85,097	85,097	87,437	87,437	87,437	87,437
ECONOMIC DEVELOPMENT TECH	54,778	55,047	57,488	57,488	57,488	57,488
BUILDING PERMIT TECH	56,745	57,023	58,366	58,366	58,366	58,366
INSPECTOR II	77,457	0	0	0	0	0
EXECUTIVE ASSISTNT OPDS	72,363	72,363	74,352	74,352	74,352	74,352
OFFICE ASSISTANT II (35)	47,766	48,955	51,107	51,107	51,107	51,107
Total FTE Salaries & Wages	$1,417,629	$1,395,999	$1,484,125	$1,484,125	$1,484,125	$1,484,125

HUMAN SERVICES #1051

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

The overall decrease in this budget is $43,030 or 7.3%. Personnel Services are down $43,870 and operating expenses are up $840.

Background

Groton Human Services (GHS) provides social and youth services to all residents of the Town of Groton and its subdivisions, including the City of Groton. At its 2 Fort Hill Road location GHS maintains an extensive food locker, a supply of personal hygiene items and household cleaning supplies and a pet food locker for the benefit of Groton residents. GHS also manages several assistance funds for residents needing emergency help with rent, utility and fuel bills. All assistance funds are supported by donations, grants and trust funds. No general financial aid to clients is funded via the Town's General Fund. In early 2022, however, the Town designated $150,000 of its American Rescue Plan Act (ARPA) funding to the department to benefit households impacted by the Covid-19 Pandemic. The ARPA/Basic Human Needs funds have significantly expanded the department's ability to assist those in need in our community.

All Department services including youth counseling are provided free of charge to local residents.

GHS continually seeks to expand its services to address new and/or unmet community needs impacting local families and youth. Such needs are identified via networking with local, regional, State and Federal agencies, the Faith Community, service clubs, local schools, special interest groups, the LBGTQ community, veterans, senior citizens, the homeless population and persons dealing with substance abuse and mental health issues. GHS also developed and oversees Groton's Juvenile Review Board (JRB) and supplies the case management services necessary to guide referred youth and their families through the JRB's diversionary alternative to Juvenile Court. GHS offers its building to programs benefiting Groton area residents who are seeking services including SNAP, WIC and emergency shelter services. GHS also applies the State's Uniform Relocation Assistance Act in cases where code violations levied by Ledge Light Health District or the Town or City Building Officials temporarily or permanently render local residents' homes uninhabitable. The Department also handles evictions and ejectment notices delivered by State Marshals to respective Groton tenants or homeowners and networks with the Town Public Works Department to store household items removed as part of evictions/ejectments for the requisite (State mandated) time frame.

GHS administers the State's Elderly and Totally Disabled Tax Relief Program (Renters' Rebate) for eligible Groton residents and each year GHS' three social workers take close to 600 applications for Groton renters, yielding an average rebate of $550 per household. CT Dept of Ag Senior Nutrition Program Farmers' Market coupons are also dispensed by GHS on an annual basis. Holiday programs providing food and toys are overseen annually by GHS in November and December and historically involve hundreds of community volunteers serving up to 500 Groton households at each distribution.

The Department's Youth Services division receives referrals from local families, school officials and law enforcement concerning local youth ranging in age from 5-18 who are deemed to be at risk due to family, school or community circumstances. Groton has offered a youth services component since the 1970's when CT first determined via its Juvenile justice Commission that local communities should offer supports including intervention/counseling and prevention/programs free of charge to families in crisis. The concept was and remains that stronger families make stronger communities.

Summary

Groton Human Services provides guidance, support, advocacy, counseling, financial assistance and emergency resources to eligible persons residing in the Town of Groton who need of short-term, temporary help to achieve stability and self-sufficiency.

The adopted FYE 24 department budget maintains level service. One position, Youth Counselor II, has been removed from the budget after remaining unfilled for two years due to an overall decrease in referrals for the Youth Services Program. The decrease in referrals was initially due to the Pandemic but also has been impacted by the expansion of school-based health clinics in the Groton schools. Operating expenses have been maintained at the FYE 23 level due to anticipated annual Youth Services grant funds from the ST of CT DCF, which help supplant some salary monies for the YCII and also help with the purchase of basic program and office supplies.

Groton Human Services receives on-going donations from individuals and community groups in support of its Food Locker, Donations Trust Fund and various other assistance funds and provides financial assistance, food and other resources valued in excess of $500,000 annually.

Cost Center 0 – Leadership & General Support

In FYE 2023 all personnel expenses were consolidated into the Department's Leadership & General Support cost center. This cost center now includes the following activities under the Human Services umbrella: Social Services and Youth and Family Services.

The Director of Human Services oversees all department operations. The Director's annual membership in CT Local Administrators of Social Services (CLASS) is included as are operational expenses including maintenance fees for the department's printer and copier, postage and printing costs and general office supplies.

Human Services staff represent the Department at community events throughout the year. Department Social Workers oversee the Groton Food Locker, coordinate the Department's annual holiday distributions (Nov., Dec.) of food and toys to eligible local households and assist veterans, seniors, the disabled and income-eligible Groton residents via a myriad of local, regional and State programs.

The Human Services Department provides meaningful opportunities for community volunteers who wish to participate in the helping network via the Department's numerous programs and services.

The department's Youth Services Counselor provides intervention and prevention services via Groton Youth and Family Services (GYFS) for children ages 5-18 who reside in Groton. Short-term (three-month) counseling is offered as well as case management for Juvenile Review Board cases and Student Support Referrals from Fitch High School. Department staff offer programs that promote community awareness of child abuse prevention and the department networks with area agencies and programs to increase children's and youth's self-esteem, confidence, communication skills and ability to connect and interact with others.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Personnel Services	516,730	585,782	525,104	541,912	541,912	541,912	541,912
Operating Expenses	4,262	4,191	9,900	5,031	5,031	5,031	5,031
Total Appropriation	$520,992	$589,973	$535,004	$546,943	$546,943	$546,943	$546,943
COST CENTERS							
10510 LEADERSHIP/GEN SUPPT	247,453	589,973	535,004	546,943	546,943	546,943	546,943
10511 CASE MGMT/FIN ASSIST	201,925	0	0	0	0	0	0
10514 CRISIS INTER/COUNSEL	71,614	0	0	0	0	0	0
Total Cost Centers	$520,992	$589,973	$535,004	$546,943	$546,943	$546,943	$546,943
FINANCING PLAN							
YOUTH SERVICE BUREAU	27,885	27,885	27,885	27,885	27,885	27,885	27,885
MISC-UNCLASSIFIED	1,928	500	175	500	500	500	500
LEASE FEES	550	550	550	550	550	550	550
GENERAL FUND	490,629	561,038	506,394	518,008	518,008	518,008	518,008
Total Financing Plan	$520,992	$589,973	$535,004	$546,943	$546,943	$546,943	$546,943

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	462,511	543,174	486,808	502,387	502,387	502,387	502,387
5105 LONGEVITY PAY	945	980	980	1,015	1,015	1,015	1,015
5109 SALARY ADJUSTMENTS	16,901	0	0	0	0	0	0
5112 SICK INCENTIVE	1,217	0	0	0	0	0	0
5151 SOCIAL SECURITY	35,156	41,628	37,316	38,510	38,510	38,510	38,510
Total Personnel Services	$516,730	$585,782	$525,104	$541,912	$541,912	$541,912	$541,912
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	1,951	2,352	2,562	3,192	3,192	3,192	3,192
5210 PROFESS DEVELOP/TRAI	100	80	80	80	80	80	80
5260 REPAIRS & MAINT-FAC/	559	559	559	559	559	559	559
5300 MATERIALS & SUPPLIES	277	1,200	1,200	1,200	1,200	1,200	1,200
5400 EQUIP/MACHINRY& FURN	1,375	0	5,499	0	0	0	0
Total Operating Expenses	$4,262	$4,191	$9,900	$5,031	$5,031	$5,031	$5,031
GRAND TOTAL	$520,992	$589,973	$535,004	$546,943	$546,943	$546,943	$546,943

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
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	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)	1.00	1.00	1.00	1.00	1.00	1.00
Total FTE Personnel	8.00	7.00	7.00	7.00	7.00	7.00
FTE SALARIES & WAGES						
DIR OF HUMAN SERVICES	111,178	111,178	114,235	114,235	114,235	114,235
SOCIAL WORKER II	201,899	203,157	209,239	209,239	209,239	209,239
YFS COUNSELOR II	130,017	69,848	71,768	71,768	71,768	71,768
FINANCIAL ASST II 35 HRS	52,142	52,396	54,695	54,695	54,695	54,695
OFFICE ASSISTANT II (35)	47,939	50,229	52,449	52,449	52,449	52,449
Total FTE Salaries & Wages	$543,174	$486,808	$502,387	$502,387	$502,387	$502,387

HUMAN SERVICES ASSISTANCE FUND #7320

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

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

Background

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."*

The current, FYE23 Perkins Trust fund appropriation of $10,000 was spent in its entirety as of March 2023. Over thirty Groton households received rent assistance via the Perkins Trust in amounts up to but not exceeding $400 on a one-time basis.

The estimated fund balance for the Perkins Trust as of June 23 is projected at $17,000. Depleting the fund at the rate of $10,000 annually, the fund has an anticipated life span of approximately 1.5 years.

Summary

Groton Human Services' request for an appropriation from the Flora Perkins Trust remains level at $10,000, all of which will be used to assist with rent payments for Groton families with children. To be eligible for Perkins Fund assistance, family income must not exceed 175% of the Federal Poverty Level ($48,563 annually for a family of four, based upon current Annual Poverty Guidelines.)

Cost Center 2 – Flora Perkins Trust

Financial assistance (rent assistance only) to eligible Groton families with children is provided at a maximum payment of $400 annually per client household.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
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	82	50	750	500	500	500	500
DONATIONS	2,000	2,000	2,000	2,000	2,000	2,000	2,000
FUND BALANCE APPLIED	7,918	7,950	7,250	7,500	7,500	7,500	7,500
Total Financing Plan	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
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

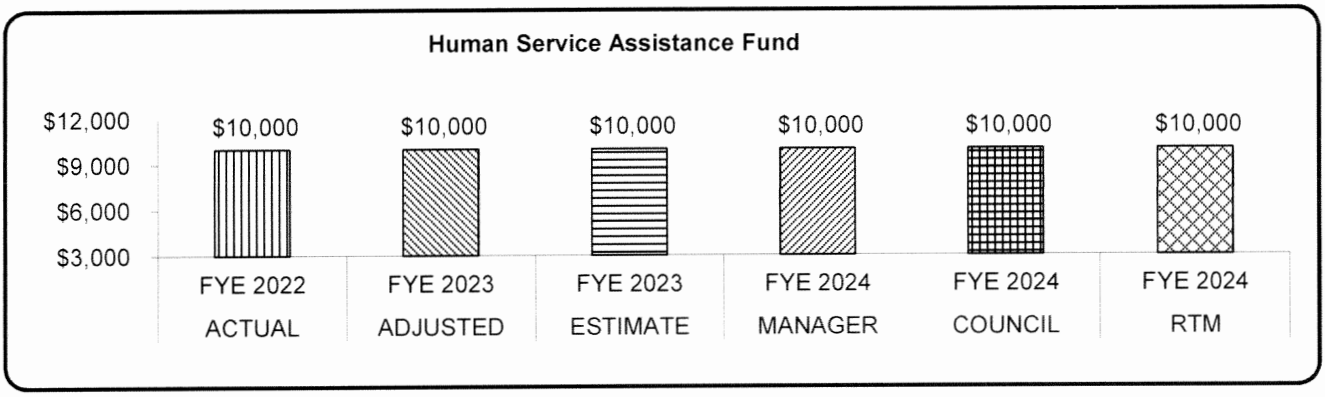
TOWN OF GROTON, CT
FYE 2024 Adopted Budget

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 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
4412 Interest Income	$ 82	$ 50	$ 750	$ 500	$ 500	$ 500
4750 Donations	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
4999 Fund Balance Applied	$ 7,918	$ 7,950	$ 7,250	$ 7,500	$ 7,500	$ 7,500
Total	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000



GROTON PUBLIC LIBRARY #1063

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $65,568 or 3.9%. Personnel Services are up $63,324 and operating expenses are up $2,244.

Background

The Groton Public Library (GPL), the principal public library in the Town of Groton, offers informational, educational and recreational materials as well as cultural and leisure time activities. It has been located at its present site since 1977; the library facility supports library services for all age groups and provides high speed internet to the public including Wi-Fi access. Computers are available for public users of all ages and the computer lab offers free computer instruction classes. The video production facility supports cable casting and streaming video of public meetings as well as other video services.

The facility presently houses over 140,000 books, DVDs, audiobooks, e-books and other items available for loan. The Library provides access to a variety of online services, local history materials and has a trained staff which provided answers to 21,000 questions last year. Adult, young adult and children's programs, as well as meeting room facilities, open to nonprofit groups help the library maintain its function as a community center.

Summary

This adopted budget of $1,751,538 is a 3.9 percent increase over last year's budget of $1,685,970. This difference is based on salary increases related to union contracts and minimum wage adjustments for part time staff. Also included in the proposed budget is $2,244 in operating expenses relating to inflationary increases in technology annual subscriptions, office and printing supplies.

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 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Personnel Services	1,333,757	1,444,805	1,395,907	1,508,129	1,508,129	1,508,129	1,508,129
Operating Expenses	219,883	241,165	220,462	243,409	243,409	243,409	243,409
Total Appropriation	$1,553,640	$1,685,970	$1,616,369	$1,751,538	$1,751,538	$1,751,538	$1,751,538
COST CENTERS							
10630 LEADERSHIP/GEN SUPPT	309,226	329,769	317,524	340,362	340,362	340,362	340,362
10632 CIRCULATION/TECHNICA	369,284	395,040	375,754	408,584	408,584	408,584	408,584
10633 AV/VIDEO SVCS	143,494	178,341	151,581	184,107	184,107	184,107	184,107
10635 PUBLIC SERVICES	731,636	782,820	771,510	818,485	818,485	818,485	818,485
Total Cost Centers	$1,553,640	$1,685,970	$1,616,369	$1,751,538	$1,751,538	$1,751,538	$1,751,538
FINANCING PLAN							
MISC STATE REVENUE	379	0	0	0	0	0	0
LIBRARY FINES	127	0	12	0	0	0	0
LIBR LOST & DAMAGED	1,934	1,000	1,450	1,000	1,000	1,000	1,450
LIBRARY FEES	7,830	7,500	9,000	8,000	8,000	8,000	9,000
LIBRARY COPIER FEES	3,844	3,400	4,000	3,500	3,500	3,500	4,000
LIBRARY PASSPORT FEES	0	5,800	9,000	7,000	7,000	7,000	8,000
MISC-UNCLASSIFIED	7,808	0	0	0	0	0	0
GENERAL FUND	1,531,718	1,668,270	1,592,907	1,732,038	1,732,038	1,732,038	1,729,088
Total Financing Plan	$1,553,640	$1,685,970	$1,616,369	$1,751,538	$1,751,538	$1,751,538	$1,751,538

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	1,080,760	1,127,690	1,126,362	1,164,711	1,164,711	1,164,711	1,164,711
5102 PART TIME PERSONNEL	124,823	181,112	146,607	198,988	198,988	198,988	198,988
5104 OVERTIME PAY	7,275	4,454	4,454	6,019	6,019	6,019	6,019
5105 LONGEVITY PAY	5,145	5,285	5,285	5,460	5,460	5,460	5,460
5109 SALARY ADJUSTMENTS	3,549	0	0	0	0	0	0
5110 REGULAR PART TIME	22,163	26,448	14,000	25,771	25,771	25,771	25,771
5151 SOCIAL SECURITY	90,042	99,816	99,199	107,180	107,180	107,180	107,180
Total Personnel Services	$1,333,757	$1,444,805	$1,395,907	$1,508,129	$1,508,129	$1,508,129	$1,508,129
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	5,796	6,250	6,250	6,250	6,250	6,250	6,250
5210 PROFESS DEVELOP/TRAI	2,649	3,350	3,119	3,350	3,350	3,350	3,350
5220 UTILITIES/FUEL/MILEA	938	1,100	1,012	1,300	1,300	1,300	1,300
5260 REPAIRS & MAINT-FAC/	0	2,300	2,300	1,875	1,875	1,875	1,875
5261 SOFTWARE MAINT FEES	28,887	42,350	28,044	43,775	43,775	43,775	43,775
5281 OCCUPATIONAL HEALTH	836	0	0	0	0	0	0
5290 PROFESS/TECHNICAL SE	18,974	17,415	17,837	17,459	17,459	17,459	17,459
5300 MATERIALS & SUPPLIES	155,606	168,400	161,900	169,400	169,400	169,400	169,400
5400 EQUIP/MACHINRY& FURN	5,825	0	0	0	0	0	0
5410 COMPUTER EQUIPMENT	372	0	0	0	0	0	0
Total Operating Expenses	$219,883	$241,165	$220,462	$243,409	$243,409	$243,409	$243,409
GRAND TOTAL	$1,553,640	$1,685,970	$1,616,369	$1,751,538	$1,751,538	$1,751,538	$1,751,538

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
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	98,919	98,919	101,640	101,640	101,640	101,640
ASST. DIR OF LIBRARY SERV	91,437	91,437	93,952	93,952	93,952	93,952
LIBRARIAN II	290,489	291,913	298,778	298,778	298,778	298,778
LIBRARIAN I - CIRCULATION	64,478	64,795	66,331	66,331	66,331	66,331
LIBRARIAN I - PUBLIC SERV	240,805	243,141	253,693	253,693	253,693	253,693
MUNICIPAL VIDEO SPECIALST	80,500	80,895	83,120	83,120	83,120	83,120
LIBRARY ASSISTANT I	48,452	46,761	48,720	48,720	48,720	48,720
MUNICIPAL VIDEO TECH	49,675	44,773	49,743	49,743	49,743	49,743
FINANCIAL ASST II 35 HRS	53,879	54,140	56,533	56,533	56,533	56,533
OFFICE ASSISTANT II (35)	109,054	109,589	112,203	112,203	112,203	112,203
Total FTE Salaries & Wages	$1,127,690	$1,126,363	$1,164,712	$1,164,712	$1,164,712	$1,164,712

BorrowIT CT #3310

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

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

Background

BorrowIT CT, a state cooperative program, was established in 1974 to allow Connecticut residents the ability to use their library cards to borrow materials from any of the 191 participating public libraries in the state. Participating libraries are reimbursed for these loans and provided distribution of materials through a delivery system (DeliverIT CT) by the CT State Library.

BorrowIT CT funding is allocated and dispersed to libraries, typically in early May each year, and is designated for library purposes only and covered by ***CT State Statute Regulations of Connecticut State Agencies, Section 11-31***. State funding for this program has declined in recent years and future funding continues to be uncertain.

Summary

Groton Public Library is budgeting $20,000 for FYE 2024. The library proposes using BorrowIT funds on various library technology and security upgrades and expansions, local history and programming projects, materials and supplies, furniture, marketing & advertising and other related library services.

Cost Center 0 – BorrowIT CT

BorrowIT CT covers a variety of library services. In past years, funding was used to purchase the software system that runs the day-to-day business of the library. Having moved this system in the operating budget in 2021, the library now uses this funding on a wide range of library services and equipment that falls outside of the general operating budget.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Operating Expenses	13,223	20,000	20,000	20,000	20,000	20,000	20,000
Total Appropriation	$13,223	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000
COST CENTERS							
33100 BORROWIT CT	13,223	20,000	20,000	20,000	20,000	20,000	20,000
Total Cost Centers	$13,223	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000
FINANCING PLAN							
INTEREST INCOME	44	50	40	20	20	20	20
CONNECTICARD GRANT	16,889	20,000	21,358	20,000	20,000	20,000	20,000
Total Financing Plan	$16,933	$20,050	$21,398	$20,020	$20,020	$20,020	$20,020

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
OPERATING EXPENSES							
5261 SOFTWARE MAINT FEES	2,812	20,000	13,014	10,000	10,000	10,000	10,000
5290 PROFESS/TECHNICAL SE	4,893	0	0	1,000	1,000	1,000	1,000
5400 EQUIP/MACHINRY& FURN	5,518	0	0	9,000	9,000	9,000	9,000
5410 COMPUTER EQUIPMENT	0	0	6,986	0	0	0	0
Total Operating Expenses	$13,223	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000
GRAND TOTAL	$13,223	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000

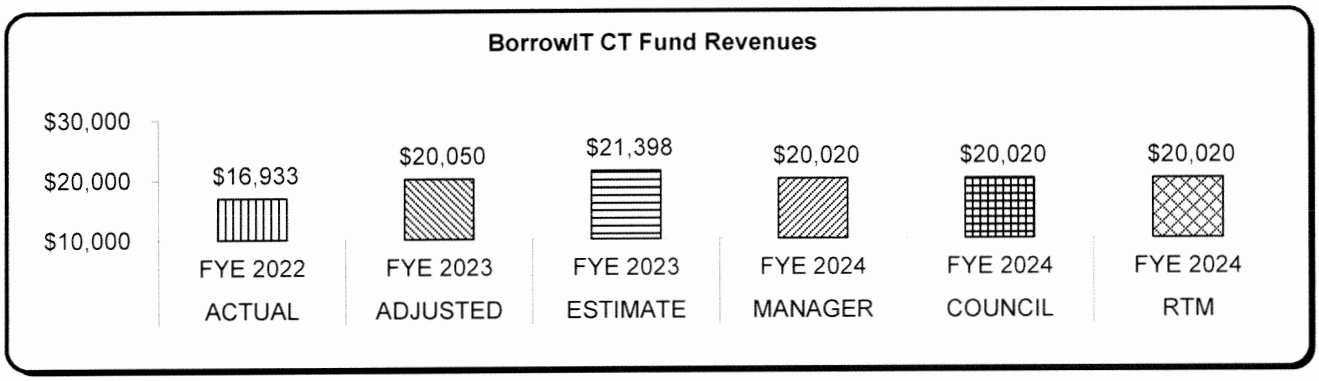
TOWN OF GROTON, CT
FYE 2024 Adopted Budget

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 2024.

		ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
4412	Interest Income	$ 44	$ 50	$ 40	$ 20	$ 20	$ 20
4745	BorrowIT CT Grant	$ 16,889	$ 20,000	$ 21,358	$ 20,000	$ 20,000	$ 20,000
4999	Fund Balance Applied	$ -	$ -	$ -	$ -	$ -	$ -
	Total	$ 16,933	$ 20,050	$ 21,398	$ 20,020	$ 20,020	$ 20,020



PARKS & RECREATION #1064

Final FYE 2024 Budget Result: The Town Council increased this budget by $55,150, the RTM sustained this action.

The overall increase in this budget is $258,400 or 12.7%. Personnel Services are up $250,243 and operating expenses are up $8,157.

Background

The department's foundation is built on four pillars of service to the community, Health & Wellness, Social Equity, Conservation and Economic Activity. Our Strategic Plan is the guiding document towards our mission to build up Groton as a Happy, Healthy more Connected Community. Strategic Plan objectives include; access and identify barriers that limit opportunity and remove, create age friendly community spaces, adopt practices for recycling and zero waste.

Initiatives include: securing a Health and Wellness Hub Grant in partnership with LLHD, initiation of Project Lifesaver in collaboration with Groton Police, installation of five recycling drop off boxes supporting the ARC program.

Summary

The increase in personnel is driven by various factors: increasing the number of part-time staff and hours for the after-school drop-in program, additional staff needed to provide adequate coverage given the number of students attending, an additional Program Supervisor in the Recreation Division to address the identified need in multi-cultural and neighborhood special events as identified in the Community Needs Assessment, increasing minimum wages for seasonal employees, and collective bargaining agreements.

Operating expenses increased due to repairs and maintenance supplies of aging park amenities and replacement of parks maintenance equipment.

Cost Center 0 – Leadership & General Support

Provides leadership and direction for short and long term fiscal and operational planning based on identified community needs. Executes priorities based on departments Strategic Plan. Implements and maintains standards for Agency Accreditation across all divisions within the department.

Cost Center 2 – Programs and Events

Foster health and well-being by offering accessible recreation programming, affordable essential services and resources that support active lifestyles. 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 – Thrive 55+ 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 – Thrive 55+ Transportation Program

Responsible for essential services that support independent living by providing transportation for medical, shopping and banking appointments. Keeping Thrive 55+ citizens connected to the community and providing accessibility to health and wellness programs and services.

Cost Center 6 – Thrive 55+ Programs & Services

Thrive 55+ programs and services encourage and develop physical, mental and social well-being of citizens through various programs and wellness services. Programs also create opportunities to keep citizens connected to the community through outreach activities.

Cost Center 8 – Parks & Forestry

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.

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, and the Holiday Kickoff Celebration.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Personnel Services	1,464,759	1,789,076	1,763,562	1,984,169	1,984,169	2,039,319	2,039,319
Operating Expenses	195,693	240,490	247,017	248,647	248,647	248,647	248,647
Total Appropriation	$1,660,452	$2,029,566	$2,010,579	$2,232,816	$2,232,816	$2,287,966	$2,287,966
COST CENTERS							
10640 LEADERSHIP/GEN SUPPT	173,342	187,587	188,009	185,699	185,699	185,699	185,699
10642 PROGRAMS & EVENTS	367,502	414,565	411,214	543,526	543,526	543,526	543,526
10644 SR FOOD CONCESSION	77,292	122,756	107,168	126,027	126,027	126,027	126,027
10645 SR TRANSPORTATION PR	129,746	180,511	173,345	198,218	198,218	198,218	198,218
10646 SR PROGRAMS & SERVIC	294,599	373,507	408,339	387,921	387,921	387,921	387,921
10648 PARKS MAINTENANCE	609,883	722,672	699,089	759,367	759,367	814,517	814,517
1064A COMMUNITY EVENTS	8,088	27,968	23,415	32,058	32,058	32,058	32,058
Total Cost Centers	$1,660,452	$2,029,566	$2,010,579	$2,232,816	$2,232,816	$2,287,966	$2,287,966
FINANCING PLAN							
FEMA REIMBURSEMENT	479	0	0	0	0	0	0
MISC STATE REVENUE	26	0	0	0	0	0	0
BOE-FHS/GRND MOWING	63,771	65,684	65,684	67,656	67,656	67,656	67,656
SENIOR CTR FEES	3,890	2,800	5,800	4,000	4,000	4,000	4,000
COMMUNITY EVENTS	0	5,000	0	5,000	5,000	5,000	5,000
LEASE FEES	2,090	0	1,435	0	0	0	0
GENERAL FUND	1,590,196	1,956,082	1,937,660	2,156,160	2,156,160	2,211,310	2,211,310
Total Financing Plan	$1,660,452	$2,029,566	$2,010,579	$2,232,816	$2,232,816	$2,287,966	$2,287,966

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	1,237,832	1,301,770	1,384,559	1,524,790	1,524,790	1,524,790	1,524,790
5102 PART TIME PERSONNEL	36,054	80,479	53,060	128,084	128,084	128,084	128,084
5103 SEASONAL PERSONNEL	32,986	58,560	19,956	61,536	61,536	61,536	61,536
5104 OVERTIME PAY	13,039	14,286	16,033	15,004	15,004	15,004	15,004
5105 LONGEVITY PAY	2,909	2,998	2,755	2,821	2,821	2,821	2,821
5109 SALARY ADJUSTMENTS	837	82,598	68,274	0	0	55,150	55,150
5110 REGULAR PART TIME	29,060	125,611	89,852	111,837	111,837	111,837	111,837
5111 PREMIUM PAY/OUT OF C	241	250	500	500	500	500	500
5112 SICK INCENTIVE	11,355	0	0	0	0	0	0
5116 WAGE CONTINUATION	0	0	228	0	0	0	0
5117 ALLOWANCES	1,160	1,350	1,350	1,550	1,550	1,550	1,550
5151 SOCIAL SECURITY	99,286	121,174	126,995	138,047	138,047	138,047	138,047
Total Personnel Services	$1,464,759	$1,789,076	$1,763,562	$1,984,169	$1,984,169	$2,039,319	$2,039,319
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	1,797	3,940	3,940	3,234	3,234	3,234	3,234
5210 PROFESS DEVELOP/TRAI	7,544	14,425	14,290	10,005	10,005	10,005	10,005
5220 UTILITIES/FUEL/MILEA	5,222	7,500	6,300	6,600	6,600	6,600	6,600
5230 PYMNTS/CONTRIBUTIONS	0	20,000	20,000	20,000	20,000	20,000	20,000
5260 REPAIRS & MAINT-FAC/	18,006	7,605	18,494	9,191	9,191	9,191	9,191
5261 SOFTWARE MAINT FEES	5,327	8,330	7,663	8,820	8,820	8,820	8,820
5281 OCCUPATIONAL HEALTH	3,451	4,350	4,125	4,750	4,750	4,750	4,750
5290 PROFESS/TECHNICAL SE	40,711	57,125	49,750	62,207	62,207	62,207	62,207
5300 MATERIALS & SUPPLIES	76,128	77,615	75,997	73,740	73,740	73,740	73,740
5310 VEHICLE OPER/MAINT	24,429	16,000	16,000	16,000	16,000	16,000	16,000
5400 EQUIP/MACHINRY& FURN	12,518	23,600	30,458	34,100	34,100	34,100	34,100
5410 COMPUTER EQUIPMENT	560	0	0	0	0	0	0
Total Operating Expenses	$195,693	$240,490	$247,017	$248,647	$248,647	$248,647	$248,647
GRAND TOTAL	$1,660,452	$2,029,566	$2,010,579	$2,232,816	$2,232,816	$2,287,966	$2,287,966

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
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	3.00	3.00	3.00	3.00	3.00	3.00
PROGRAM SUPER REC	2.00	2.00	3.00	3.00	3.00	3.00
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	4.00	4.00	4.00	4.00	4.00	4.00
Total FTE Personnel	21.25	21.25	22.25	22.25	22.25	22.25
FTE SALARIES & WAGES						
DIRECTOR OF PARKS & REC	116,364	116,364	119,564	119,564	119,564	119,564
MGR GOLF COURSE & PARKS	23,789	23,789	24,443	24,443	24,443	24,443
MGR RECREATION SERVICES	90,838	62,149	95,407	95,407	95,407	95,407
SR CENTER SUPERVISOR	85,363	85,363	87,710	87,710	87,710	87,710
PROGRAM SUPER SR CENTER	189,748	190,676	198,458	198,458	198,458	198,458
PROGRAM SUPER REC	133,616	134,271	198,016	198,016	198,016	198,016
COMMUNITY OUTREACH COORD.	74,202	75,395	79,018	79,018	79,018	79,018
FOOD SERVICE SUPERVISOR	47,748	47,748	49,061	49,061	49,061	49,061
FINANCIAL ASST I 35 HRS	52,624	52,874	55,222	55,222	55,222	55,222
OFFICE ASSISTANT II (35)	158,396	159,169	165,092	165,092	165,092	165,092
PARKS LEADER	84,722	85,137	87,134	87,134	87,134	87,134
EQUIPMENT MECHANIC	73,647	74,008	75,742	75,742	75,742	75,742
GROUNDSKEEPER	65,682	66,004	67,557	67,557	67,557	67,557
MAINTAINER	209,507	211,614	222,366	222,366	222,366	222,366
Total FTE Salaries & Wages	$1,406,245	$1,384,559	$1,524,791	$1,524,791	$1,524,791	$1,524,791

Shennecossett Golf Course #2010

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $78,337 or 5.3%. Personnel Services are up $23,442 and operating expenses are up $54,895.

Background

Shennecossett is a historic links style course designed by Donald Ross. The course operates through a special revenue fund that is funded by season pass holders and daily greens fees. All operating costs (health insurance, retirement, OPEB, etc.) are paid through this fund.

Shennecossett has received numerous accolades, most recently being recognized as one of the top 100 Best Value Courses in the country. The course is also a Certified Audubon Golf Sanctuary, for adopting conservation friendly operational practices.

Summary

The budget increase in personnel is due to retirement, health insurance, increase in minimum wages and collective bargaining agreements. Operating expenses are up due to the replacement of a piece of equipment, increased fuel prices, increased cost of chemicals, rising cost of materials and supplies, and anticipation of additional water costs associated with course irrigation.

Cost Center 0 – Grounds Maintenance

The Golf Course Superintendent works with the grounds staff to maintain the golf course in the best possible condition while utilizing sound fiscal and environmental stewardship practices in compliance with guidelines in the Shennecossett Best Management Practices Manual and Audubon Sanctuary designation. Improvements are made to various aspects of the course (bunkers, teeing areas, etc.) focusing on golf course conditioning and pace of play.

Cost Center 1 – Customer Service

Management strives to provide a quality golf experience. Surveys are conducted on a biennial 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

Provides leadership and direction for short and long-term fiscal and operational planning. Implements and maintain standards based on the Best Management Practices Manual. 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 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Personnel Services	809,801	962,769	934,005	986,211	986,211	986,211	986,211
Operating Expenses	408,182	511,734	439,301	566,629	566,629	566,629	566,629
Total Appropriation	$1,217,983	$1,474,503	$1,373,306	$1,552,840	$1,552,840	$1,552,840	$1,552,840
COST CENTERS							
20100 GROUNDS MAINTENANCE	816,643	795,183	693,626	838,700	838,700	838,700	838,700
20101 CUSTOMER SERVICE	308,562	302,235	302,595	320,461	320,461	320,461	320,461
20102 LEADERSHIP/GEN SUPPT	92,778	377,085	377,085	393,679	393,679	393,679	393,679
Total Cost Centers	$1,217,983	$1,474,503	$1,373,306	$1,552,840	$1,552,840	$1,552,840	$1,552,840
FINANCING PLAN							
INTEREST INCOME	389	200	4,500	2,000	2,000	2,000	3,000
FEMA REIMBURSEMENT	53	0	0	0	0	0	0
MISC-UNCLASSIFIED	8	0	0	0	0	0	0
SEASON MEMBERSHIPS	416,288	407,437	428,234	432,516	432,516	432,516	432,516
GREENS FEES	759,130	765,000	750,937	773,465	773,465	773,465	773,465
CART RENTALS	243,903	279,656	266,160	268,822	268,822	268,822	268,822
LEASE FEES	38,800	39,400	39,400	39,400	39,400	39,400	39,400
FUND BALANCE APPLIED	0	0	0	36,637	36,637	36,637	35,637
Total Financing Plan	$1,458,571	$1,491,693	$1,489,231	$1,552,840	$1,552,840	$1,552,840	$1,552,840

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	381,551	461,164	446,222	465,947	465,947	465,947	465,947
5102 PART TIME PERSONNEL	43,733	49,084	49,084	49,840	49,840	49,840	49,840
5103 SEASONAL PERSONNEL	32,214	58,434	46,178	62,648	62,648	62,648	62,648
5104 OVERTIME PAY	36,396	39,650	39,650	40,925	40,925	40,925	40,925
5105 LONGEVITY PAY	1,438	1,513	1,120	1,180	1,180	1,180	1,180
5111 PREMIUM PAY/OUT OF C	166	500	500	500	500	500	500
5116 WAGE CONTINUATION	4,382	0	0	0	0	0	0
5117 ALLOWANCES	6,050	6,150	6,150	6,150	6,150	6,150	6,150
5151 SOCIAL SECURITY	34,582	47,278	46,105	48,071	48,071	48,071	48,071
5152 RETIREMENT	71,458	77,721	77,721	84,609	84,609	84,609	84,609
5153 HEALTH INSURANCE	172,202	197,700	197,700	204,185	204,185	204,185	204,185
5155 WORKER'S COMP	12,956	9,806	9,806	8,531	8,531	8,531	8,531
5158 LIFE INSURANCE	466	585	585	594	594	594	594
5170 OTHER POSTEMPLOY BEN	12,207	13,184	13,184	13,031	13,031	13,031	13,031
Total Personnel Services	$809,801	$962,769	$934,005	$986,211	$986,211	$986,211	$986,211
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	778	2,000	2,000	2,000	2,000	2,000	2,000
5210 PROFESS DEVELOP/TRAI	4,500	4,300	5,150	5,300	5,300	5,300	5,300
5220 UTILITIES/FUEL/MILEA	118,270	142,322	142,682	167,196	167,196	167,196	167,196
5230 PYMNTS/CONTRIBUTIONS	0	250	250	250	250	250	250
5260 REPAIRS & MAINT-FAC/	5,695	3,610	3,610	3,610	3,610	3,610	3,610
5261 SOFTWARE MAINT FEES	1,770	3,840	3,840	3,840	3,840	3,840	3,840
5280 INSURANCE/RISK MGMT	26,527	34,648	34,648	38,584	38,584	38,584	38,584
5281 OCCUPATIONAL HEALTH	1,667	2,600	2,600	2,600	2,600	2,600	2,600
5290 PROFESS/TECHNICAL SE	79,015	81,739	81,739	81,739	81,739	81,739	81,739
5300 MATERIALS & SUPPLIES	68,000	79,600	79,600	86,600	86,600	86,600	86,600
5310 VEHICLE OPER/MAINT	16,885	17,000	20,000	20,000	20,000	20,000	20,000
5316 VEHICLE MAINT FEE	1,750	1,825	1,825	2,250	2,250	2,250	2,250
5318 COMPUTER REPLMNT FEE	600	0	600	660	660	660	660
5400 EQUIP/MACHINRY& FURN	82,725	48,000	60,757	17,000	17,000	17,000	17,000
5420 VEHICLES	0	0	0	90,000	90,000	90,000	90,000
5460 RESERVE FUND/EQUIPME	0	90,000	0	45,000	45,000	45,000	45,000
Total Operating Expenses	$408,182	$511,734	$439,301	$566,629	$566,629	$566,629	$566,629
GRAND TOTAL	$1,217,983	$1,474,503	$1,373,306	$1,552,840	$1,552,840	$1,552,840	$1,552,840

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
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	2.00	2.00	2.00	2.00	2.00	2.00
Total FTE Personnel	6.75	6.75	6.75	6.75	6.75	6.75
FTE SALARIES & WAGES						
MGR GOLF COURSE & PARKS	71,366	71,366	73,328	73,328	73,328	73,328
GOLF PROFESSIONAL	78,858	78,858	81,027	81,027	81,027	81,027
EQUIPMENT MECHANIC	61,317	61,620	65,456	65,456	65,456	65,456
GROUNDSKEEPER	131,364	129,925	135,116	135,116	135,116	135,116
MAINTAINER	118,259	104,452	111,019	111,019	111,019	111,019
Total FTE Salaries & Wages	$461,164	$446,222	$465,946	$465,946	$465,946	$465,946

TOWN OF GROTON, CT
FYE 2024 Adopted Budget

GOLF COURSE FUND REVENUES: #2010

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

Revenues for FYE 2024 golf course operations reflect the 2023 calendar year rates.

Season Memberships - represents annual payment to use the facility on a space available basis. Prices range from $325 for a youth pass to $2,950 for a non-resident family pass

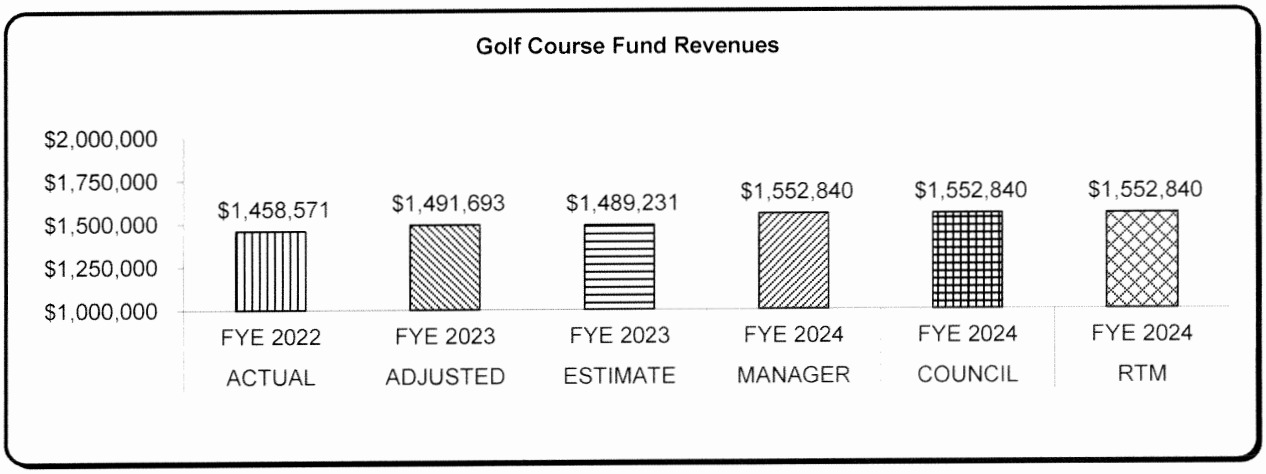
Greens Fees - represents the cost of one round of nine or eighteen holes of golf. The rates range from a $20 youth rate to a $55 rate for weekend non-resident eighteen holes. Additionally, there are Twilight and Winter rates of $22 - $25.

Cart Rentals - cart rentals are fixed at $20 per person for eighteen holes, $13 per person fonine holes, and $15 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 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
4412 Interest Income	$ 389	$ 200	$ 4,500	$ 2,000	$ 2,000	$ 3,000
4510 FEMA Reimbursement	$ 53	$ -	$ -	$ -	$ -	$ -
4733 Misc-Unclassified	$ 8	$ -	$ -	$ -	$ -	$ -
4736 Season Memberships	$ 416,288	$ 407,437	$ 428,234	$ 432,516	$ 432,516	$ 432,516
4737 Greens Fees	$ 759,130	$ 765,000	$ 750,937	$ 773,465	$ 773,465	$ 773,465
4738 Cart Rentals	$ 243,903	$ 279,656	$ 266,160	$ 268,822	$ 268,822	$ 268,822
4741 Lease Fees	$ 38,800	$ 39,400	$ 39,400	$ 39,400	$ 39,400	$ 39,400
4999 Fund Balance Applied	$ -	$ -	$ -	$ 36,637	$ 36,637	$ 35,637
Total	$ 1,458,571	$ 1,491,693	$ 1,489,231	$ 1,552,840	$ 1,552,840	$ 1,552,840



RECREATION & THRIVE 55+ ACTIVITIES #3240

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $27,957 or 2.3%. Personnel Services are up $38,478 and operating expenses are down $10,521.

Background

This fund helps foster health and well-being by offering accessible recreation programming, affordable essential services and resources that support active lifestyles.

The 3240 budget is funded through program fees and pays for instructor fees, materials and supplies and costs associated with providing those programs and services including: software registration, brochure development and some part-time positions.

Summary

The budget increase is due to personnel expenses associated with the increase in CT Minimum Wage. The operating budget is lower due to reducing bus transportation associated with summer camps.

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 – Thrive 55+ Programs

Thrive 55+ programs and services encourage and develop physical, mental and social well-being of citizens through various exercise programs and wellness services. Programs also create opportunities to keep citizens connected to the community through outreach activities. Outdoor Adventure Travel (OATS) focus on the more adventuresome senior and include hiking, snowshoeing, ropes course, zip lines and much more. Additional programs include overnight and multi-day trips. Trips are open to the public and family trips, as well as Thrive 55+ specific trips, are planned.

Cost Center 6 – Thrive 55+ 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.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Personnel Services	457,601	655,174	553,533	693,652	693,652	693,652	693,652
Operating Expenses	252,979	565,630	427,176	555,109	555,109	555,109	555,109
Total Appropriation	$710,580	$1,220,804	$980,709	$1,248,761	$1,248,761	$1,248,761	$1,248,761
COST CENTERS							
32401 RECREATION PROGRAMS	481,310	885,859	712,687	902,582	902,582	902,582	902,582
32405 SENIOR PROGRAMS	141,389	252,839	187,302	257,787	257,787	257,787	257,787
32406 SENIOR FOOD CONCESSI	87,881	82,106	80,720	88,392	88,392	88,392	88,392
Total Cost Centers	$710,580	$1,220,804	$980,709	$1,248,761	$1,248,761	$1,248,761	$1,248,761
FINANCING PLAN							
FEMA REIMBURSEMENT	773	0	0	0	0	0	0
MISC STATE REVENUE	712	0	67,747	0	0	0	0
SENIOR PROGRAMS	116,601	244,738	152,640	244,740	244,740	244,740	244,740
SR CTR FOOD CONCESSION	73,543	81,000	87,199	90,000	90,000	90,000	90,000
SPECIAL NEEDS PROGRAMS	65	0	32	0	0	0	0
RECREATION PROGRAMS	436,029	815,176	558,805	892,118	892,118	892,118	892,118
MISC-UNCLASSIFIED	582	0	0	0	0	0	0
PAYMENTS FROM OTHER FUNDS	0	260,755	260,755	0	0	0	0
FUND BALANCE APPLIED	82,275	0	0	21,903	21,903	21,903	21,903
Total Financing Plan	$710,580	$1,401,669	$1,127,178	$1,248,761	$1,248,761	$1,248,761	$1,248,761

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
PERSONNEL SERVICES							
5102 PART TIME PERSONNEL	246,943	420,899	327,199	436,509	436,509	436,509	436,509
5103 SEASONAL PERSONNEL	124,974	184,921	184,921	204,438	204,438	204,438	204,438
5104 OVERTIME PAY	2,562	3,101	3,710	3,500	3,500	3,500	3,500
5110 REGULAR PART TIME	47,562	0	0	0	0	0	0
5116 WAGE CONTINUATION	2,210	0	0	0	0	0	0
5151 SOCIAL SECURITY	32,144	46,253	37,703	49,205	49,205	49,205	49,205
5152 RETIREMENT	1,206	0	0	0	0	0	0
Total Personnel Services	$457,601	$655,174	$553,533	$693,652	$693,652	$693,652	$693,652
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	8,814	26,300	24,125	28,487	28,487	28,487	28,487
5210 PROFESS DEVELOP/TRAI	872	2,430	2,430	2,490	2,490	2,490	2,490
5230 PYMNTS/CONTRIBUTIONS	1,095	0	0	0	0	0	0
5260 REPAIRS & MAINT-FAC/	5,439	8,780	8,230	12,350	12,350	12,350	12,350
5261 SOFTWARE MAINT FEES	9,084	10,800	9,187	11,320	11,320	11,320	11,320
5281 OCCUPATIONAL HEALTH	192	0	250	0	0	0	0
5290 PROFESS/TECHNICAL SE	120,618	335,730	222,734	311,900	311,900	311,900	311,900
5300 MATERIALS & SUPPLIES	105,148	158,390	157,020	167,112	167,112	167,112	167,112
5400 EQUIP/MACHINRY& FURN	1,717	23,200	3,200	21,450	21,450	21,450	21,450
Total Operating Expenses	$252,979	$565,630	$427,176	$555,109	$555,109	$555,109	$555,109
GRAND TOTAL	$710,580	$1,220,804	$980,709	$1,248,761	$1,248,761	$1,248,761	$1,248,761

TOWN OF GROTON, CT
FYE 2024 Adopted Budget

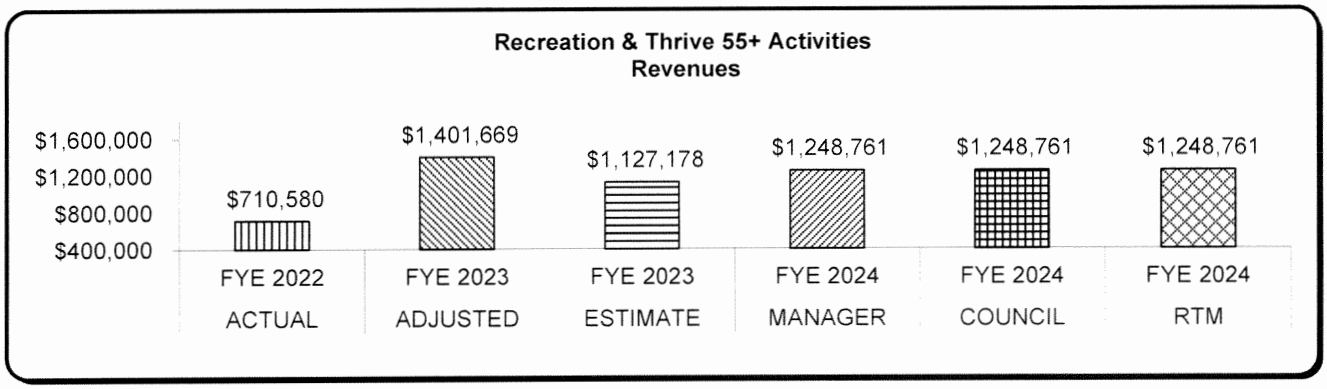
RECREATION & THRIVE 55+ REVENUES: #3240

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

Payments from Other Funds: represents the amount that the General Fund will contribute to the operation of this fund to offset losses related to CoVid for FYE2022.

Fund Balance Applied - represents that amount of unassigned Fund Balance in the Recreation & Thrive 55+ Activities Fund to be used to fund the budget for the next fiscal year.

		ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
4510	FEMA Reimbursement	$ 773	$ -	$ -	$ -	$ -	$ -
4556	Misc State Revenue	$ 712	$ -	$ 67,747	$ -	$ -	$ -
4672B	Senior Programs	$ 116,601	$ 244,738	$ 152,640	$ 244,740	$ 244,740	$ 244,740
4672D	Senior Center Food Concession	$ 73,543	$ 81,000	$ 87,199	$ 90,000	$ 90,000	$ 90,000
4684A	Special Needs Programs	$ 65	$ -	$ 32	$ -	$ -	$ -
4684B	Recreation Programs	$ 436,029	$ 815,176	$ 558,805	$ 892,118	$ 892,118	$ 892,118
4733	Misc-Unclassified	$ 582	$ -	$ -	$ -	$ -	$ -
4766	Payments from Other Funds	$ -	$ 260,755	$ 260,755	$ -	$ -	$ -
4999	Fund Balance Applied	$ 82,275	$ -	$ -	$ 21,903	$ 21,903	$ 21,903
	Total	$ 710,580	$ 1,401,669	$ 1,127,178	$ 1,248,761	$ 1,248,761	$ 1,248,761



CONTRIBUTIONS TO OTHER FUNDS #1073

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $450,131 or 26.7%.

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 2024 the department requested $898,932 for vehicle contributions and this was approved by the Town Manager.

For FYE 2023 the department requested $695,000 for vehicle contributions and was reduced to $505,000 by the Town Manager.

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 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Operating Expenses	1,660,620	1,685,530	1,685,530	2,135,661	2,135,661	2,135,661	2,135,661
Total Appropriation	$1,660,620	$1,685,530	$1,685,530	$2,135,661	$2,135,661	$2,135,661	$2,135,661
COST CENTERS							
10731 REVALUATION FUND	300,000	150,000	150,000	150,000	150,000	150,000	150,000
10733 COMPUTER REPLACEMENT	64,515	0	0	70,880	70,880	70,880	70,880
10734 TIF FUND	3,638	0	0	183,877	183,877	183,877	183,877
10735 REC & SENIOR ACTIVIT	0	260,755	260,755	0	0	0	0
10736 FLEET VEHICLES	633,000	505,000	505,000	898,932	898,932	898,932	898,932
10737 FLEET MAINTENANCE	462,325	465,375	465,375	498,615	498,615	498,615	498,615
10738 FLEET FUEL	197,142	304,400	304,400	333,357	333,357	333,357	333,357
Total Cost Centers	$1,660,620	$1,685,530	$1,685,530	$2,135,661	$2,135,661	$2,135,661	$2,135,661
FINANCING PLAN							
GENERAL FUND	1,660,620	1,685,530	1,685,530	2,135,661	2,135,661	2,135,661	2,135,661
Total Financing Plan	$1,660,620	$1,685,530	$1,685,530	$2,135,661	$2,135,661	$2,135,661	$2,135,661

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

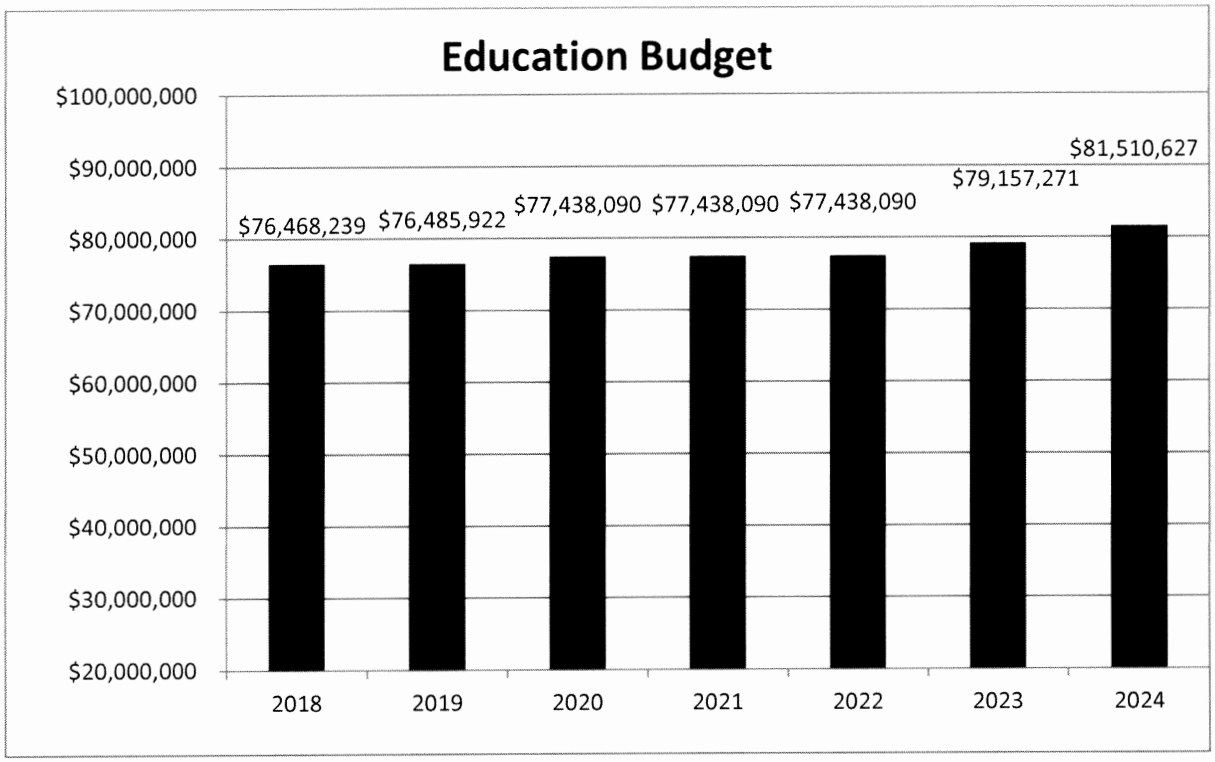
AREA OF SERVICE: CONTR. TO OTHER FUNDS
DEPARTMENT: CONTR. TO OTHER FUNDS
FUNCTION: CONTR. TO OTHER FUNDS 1073

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
OPERATING EXPENSES							
5230 PYMNTS/CONTRIBUTIONS	1,660,620	1,685,530	1,685,530	2,135,661	2,135,661	2,135,661	2,135,661
Total Operating Expenses	$1,660,620	$1,685,530	$1,685,530	$2,135,661	$2,135,661	$2,135,661	$2,135,661
GRAND TOTAL	$1,660,620	$1,685,530	$1,685,530	$2,135,661	$2,135,661	$2,135,661	$2,135,661

EDUCATION #1080

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

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 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Operating Expenses	77,450,670	79,157,271	79,157,271	81,510,627	81,510,627	81,510,627	81,510,627
Total Appropriation	$77,450,670	$79,157,271	$79,157,271	$81,510,627	$81,510,627	$81,510,627	$81,510,627
COST CENTERS							
10800 EDUCATION SERVICES	77,450,670	79,157,271	79,157,271	81,510,627	81,510,627	81,510,627	81,510,627
Total Cost Centers	$77,450,670	$79,157,271	$79,157,271	$81,510,627	$81,510,627	$81,510,627	$81,510,627
FINANCING PLAN							
FEDERAL FUNDS	166,553	192,100	163,285	163,300	163,300	163,300	192,100
EDUC COST SHARING	25,183,030	25,040,045	25,040,045	25,040,045	25,040,045	25,040,045	25,040,045
ADULT EDUCATION	117,717	116,103	113,309	109,607	109,607	109,607	109,607
SPECIAL EDUCATION	1,110,911	1,093,637	1,090,086	1,039,000	1,039,000	1,039,000	1,193,440
MAGNET SCHL TRANSPORTATIN	117,000	143,000	123,500	143,000	143,000	143,000	143,400
NON PUBLIC PUPIL SERVICE	26,369	26,369	24,394	26,400	26,400	26,400	26,400
PUPIL IMPACT AID	3,901,177	4,094,283	4,201,315	4,094,300	4,094,300	4,094,300	4,094,300
TUITION-FR OTHR TOWNS	9,769	20,000	23,000	32,500	32,500	32,500	57,700
OTHR SCHOOL RECEIPTS	39,241	0	0	0	0	0	0
MISC-UNCLASSIFIED	37,569	23,000	31,566	25,000	25,000	25,000	31,300
GENERAL FUND	46,741,334	48,408,734	48,346,771	50,837,475	50,837,475	50,837,475	50,622,335
Total Financing Plan	$77,450,670	$79,157,271	$79,157,271	$81,510,627	$81,510,627	$81,510,627	$81,510,627

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
OPERATING EXPENSES							
5230 PYMNTS/CONTRIBUTIONS	77,450,670	79,157,271	79,157,271	81,510,627	81,510,627	81,510,627	81,510,627
Total Operating Expenses	$77,450,670	$79,157,271	$79,157,271	$81,510,627	$81,510,627	$81,510,627	$81,510,627
GRAND TOTAL	$77,450,670	$79,157,271	$79,157,271	$81,510,627	$81,510,627	$81,510,627	$81,510,627

Regional Agencies #1083

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $13,224 or 9.6%.

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 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Operating Expenses	136,498	138,296	138,296	151,520	151,520	151,520	151,520
Total Appropriation	$136,498	$138,296	$138,296	$151,520	$151,520	$151,520	$151,520
COST CENTERS							
10830 SE CT COG	16,349	15,963	15,963	15,963	15,963	15,963	15,963
10831 SECTER	14,040	13,444	13,444	17,285	17,285	17,285	17,285
10832 SEAT	92,676	95,456	95,456	105,002	105,002	105,002	105,002
10833 SE CT PROBATE COURT	13,433	13,433	13,433	13,270	13,270	13,270	13,270
Total Cost Centers	$136,498	$138,296	$138,296	$151,520	$151,520	$151,520	$151,520
FINANCING PLAN							
GENERAL FUND	136,498	138,296	138,296	151,520	151,520	151,520	151,520
Total Financing Plan	$136,498	$138,296	$138,296	$151,520	$151,520	$151,520	$151,520

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
OPERATING EXPENSES							
5230 PYMNTS/CONTRIBUTIONS	136,498	138,296	138,296	151,520	151,520	151,520	151,520
Total Operating Expenses	$136,498	$138,296	$138,296	$151,520	$151,520	$151,520	$151,520
GRAND TOTAL	$136,498	$138,296	$138,296	$151,520	$151,520	$151,520	$151,520

HEALTH & SERVICE AGENCIES #1084

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

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
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Operating Expenses	1,782,359	2,261,058	2,261,058	2,400,356	2,400,356	2,400,356	2,400,356
Total Appropriation	$1,782,359	$2,261,058	$2,261,058	$2,400,356	$2,400,356	$2,400,356	$2,400,356
COST CENTERS							
10840 LEDGELIGHT HEALTH	291,729	291,798	291,798	291,881	291,881	291,881	291,881
10841 VNA (SCHOOL HEALTH)	1,055,495	1,229,144	1,229,144	1,346,573	1,346,573	1,346,573	1,346,573
10842 VNA (HEALTH PROMO)	28,382	42,984	42,984	34,874	34,874	34,874	34,874
10843 GROTON AMBULANCE	105,952	341,700	341,700	300,000	300,000	300,000	300,000
10845 SERVICE AGENCIES	85,821	105,452	105,452	112,048	112,048	112,048	112,048
10847 MARINE SEWAGE DISP.	19,980	19,980	19,980	19,980	19,980	19,980	19,980
10848 MYSTIC RIVER AMBULAN	50,000	45,000	45,000	75,000	75,000	75,000	75,000
10849 MYSTIC NOANK LIBRARY	115,000	150,000	150,000	160,000	160,000	160,000	160,000
10849A BILL MEMORIAL LIBRAR	30,000	35,000	35,000	60,000	60,000	60,000	60,000
Total Cost Centers	$1,782,359	$2,261,058	$2,261,058	$2,400,356	$2,400,356	$2,400,356	$2,400,356
FINANCING PLAN							
GENERAL FUND	1,782,359	2,261,058	2,261,058	2,400,356	2,400,356	2,400,356	2,400,356
Total Financing Plan	$1,782,359	$2,261,058	$2,261,058	$2,400,356	$2,400,356	$2,400,356	$2,400,356

TOWN OF GROTON 23-May-2023
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
OPERATING EXPENSES							
5230 PYMNTS/CONTRIBUTIONS	1,782,359	2,261,058	2,261,058	2,400,356	2,400,356	2,400,356	2,400,356
Total Operating Expenses	$1,782,359	$2,261,058	$2,261,058	$2,400,356	$2,400,356	$2,400,356	$2,400,356
GRAND TOTAL	$1,782,359	$2,261,058	$2,261,058	$2,400,356	$2,400,356	$2,400,356	$2,400,356

SUMMARY OF OUTSIDE AGENCIES					
AGENCY	Adjusted FYE 2023	Requested FYE 2024	Town Manager FYE 2024	Town Council FYE 2024	RTM FYE 2024
New London Homeless Hospitality Center, Inc.	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000
SCADD	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000
Safe Futures, Inc.	$ 9,600	$ 9,600	$ 9,600	$ 9,600	$ 9,600
The ARC Eastern Connecticut	$ 1,500	$ 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	$ 4,000	$ 4,000	$ 4,000	$ 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	$ 2,500	$ 2,500	$ 2,500	$ 2,500
Meals on Wheels/TVCCA, Inc.	$ 31,342	$ 32,938	$ 32,938	$ 32,938	$ 32,938
Children First Groton (CFG)	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Thames River Heritage Park	$ 10,000	$ 12,500	$ 12,500	$ 12,500	$ 12,500
Southeastern CT Cultural Coalition	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Eastern Connecticut Conservation District, Inc.	$ -	$ 2,000	$ 2,000	$ 2,000	$ 2,000
TOTAL - GRANTS	**$ 105,452**	**$ 112,048**	**$ 112,048**	**$ 112,048**	**$ 112,048**

CITY OF GROTON #1090

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

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

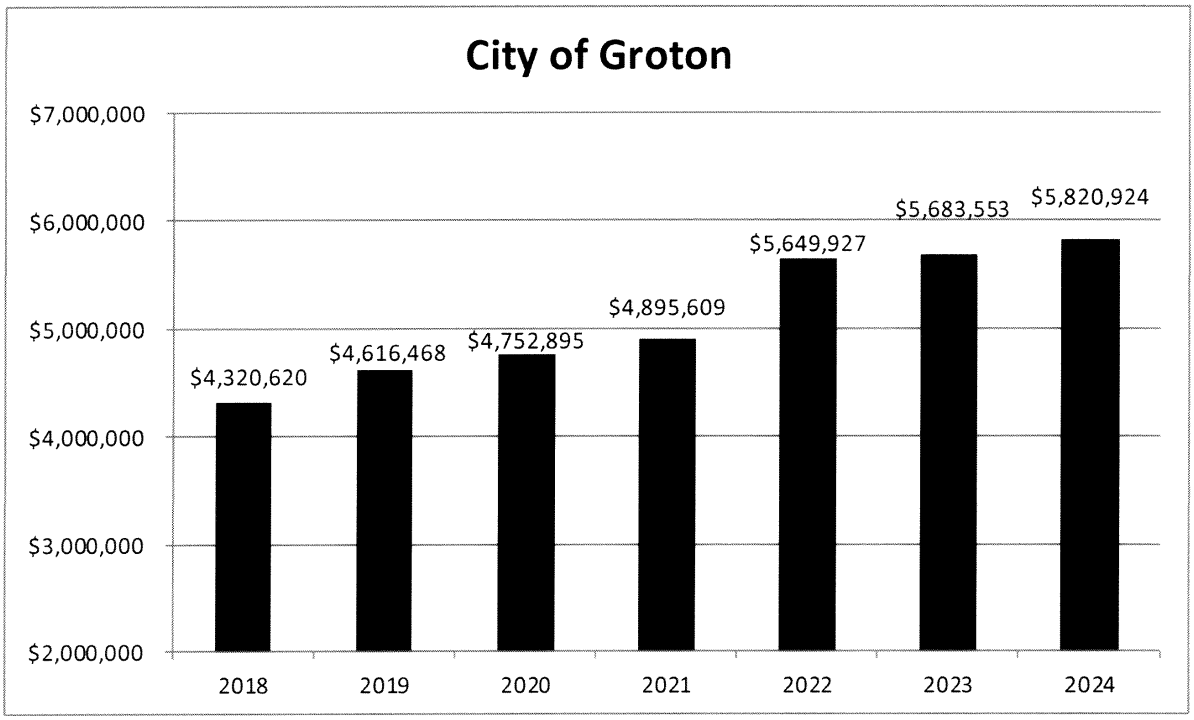
The City of Groton's budget request for Police represents an increase of $90,312 or 3.2% from their FYE 2023 appropriation.

Cost Center 1 – Highway Maintenance

Their request for Highway services has increased $37,715 or 1.4% from their FYE 2023 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 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Operating Expenses	5,650,689	5,683,553	5,690,663	5,820,924	5,820,924	5,820,924	5,820,924
Total Appropriation	$5,650,689	$5,683,553	$5,690,663	$5,820,924	$5,820,924	$5,820,924	$5,820,924
COST CENTERS							
10900 POLICE	2,688,256	2,845,568	2,845,568	2,935,880	2,935,880	2,935,880	2,935,880
10901 HIGHWAY MAINTENANCE	2,859,107	2,733,481	2,733,481	2,771,196	2,771,196	2,771,196	2,771,196
10904 STREET LIGHTING	103,326	104,504	111,614	113,848	113,848	113,848	113,848
Total Cost Centers	$5,650,689	$5,683,553	$5,690,663	$5,820,924	$5,820,924	$5,820,924	$5,820,924
FINANCING PLAN							
GENERAL FUND	5,650,689	5,683,553	5,690,663	5,820,924	5,820,924	5,820,924	5,820,924
Total Financing Plan	$5,650,689	$5,683,553	$5,690,663	$5,820,924	$5,820,924	$5,820,924	$5,820,924

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
OPERATING EXPENSES							
5220 UTILITIES/FUEL/MILEA	103,326	104,504	111,614	113,848	113,848	113,848	113,848
5230 PYMNTS/CONTRIBUTIONS	5,547,363	5,579,049	5,579,049	5,707,076	5,707,076	5,707,076	5,707,076
Total Operating Expenses	$5,650,689	$5,683,553	$5,690,663	$5,820,924	$5,820,924	$5,820,924	$5,820,924
GRAND TOTAL	$5,650,689	$5,683,553	$5,690,663	$5,820,924	$5,820,924	$5,820,924	$5,820,924

GROTON LONG POINT #1091

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

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

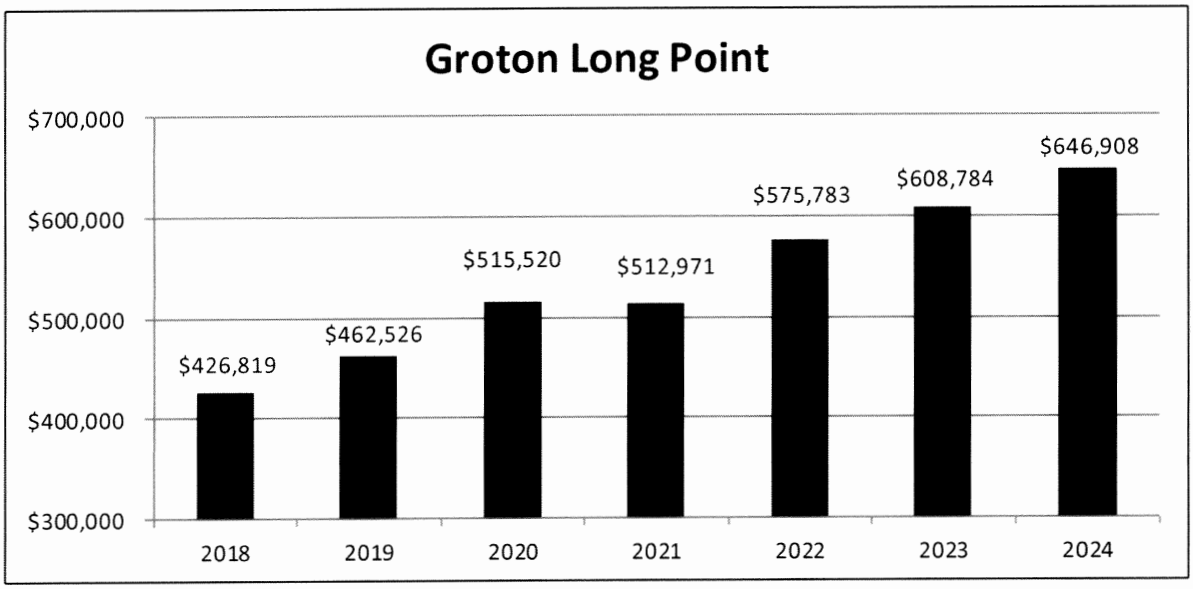
The Groton Long Point Police budget request of $371,050 represents an increase of $29,550 or 8.7% more than the FYE 2023 appropriation.

Cost Center 1 – Highway Maintenance

The Highway budget request of $260,500 is an increase of $7,500 or 3% more than the FYE 2023 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 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Operating Expenses	575,062	608,784	609,556	646,908	646,908	646,908	646,908
Total Appropriation	$575,062	$608,784	$609,556	$646,908	$646,908	$646,908	$646,908
COST CENTERS							
10910 POLICE	331,000	341,500	341,500	371,050	371,050	371,050	371,050
10911 HIGHWAY MAINTENANCE	230,000	253,000	253,000	260,500	260,500	260,500	260,500
10912 STREET LIGHTING	14,062	14,284	15,056	15,358	15,358	15,358	15,358
Total Cost Centers	$575,062	$608,784	$609,556	$646,908	$646,908	$646,908	$646,908
FINANCING PLAN							
GENERAL FUND	575,062	608,784	609,556	646,908	646,908	646,908	646,908
Total Financing Plan	$575,062	$608,784	$609,556	$646,908	$646,908	$646,908	$646,908

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
OPERATING EXPENSES							
5220 UTILITIES/FUEL/MILEA	14,062	14,284	15,056	15,358	15,358	15,358	15,358
5230 PYMNTS/CONTRIBUTIONS	561,000	594,500	594,500	631,550	631,550	631,550	631,550
Total Operating Expenses	$575,062	$608,784	$609,556	$646,908	$646,908	$646,908	$646,908
GRAND TOTAL	$575,062	$608,784	$609,556	$646,908	$646,908	$646,908	$646,908

FIRE DISTRICTS PILOT #1092

Final FYE 2024 Budget Result: The Town Council increased this budget by $31,210, the RTM sustained this action.

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 2024 the overall payment is the same as FYE 2023 $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.

- In addition to the annual payment above, the Town has contributed an additional $190,383 for a total of $436,383 for the fund.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Operating Expenses	246,000	246,000	246,000	405,173	405,173	436,383	436,383
Total Appropriation	$246,000	$246,000	$246,000	$405,173	$405,173	$436,383	$436,383
COST CENTERS							
10920 CITY OF GROTON	37,705	37,705	37,705	62,102	62,102	62,102	62,102
10921 POQ BRIDGE FIRE DIST	154,548	154,548	154,548	254,548	254,548	285,758	285,758
10922 MYSTIC FIRE DISTRICT	13,839	13,839	13,839	22,793	22,793	22,793	22,793
10923 NOANK FIRE DISTRICT	6,360	6,360	6,360	10,475	10,475	10,475	10,475
10924 OLD MYSTIC FIRE DIST	18,183	18,183	18,183	29,948	29,948	29,948	29,948
10925 GROTON LONG POINT AS	1,270	1,270	1,270	2,092	2,092	2,092	2,092
10926 CTR GROTON FIRE DIST	5,624	5,624	5,624	9,263	9,263	9,263	9,263
10927 WEST PLEASANT VALLEY	8,471	8,471	8,471	13,952	13,952	13,952	13,952
Total Cost Centers	$246,000	$246,000	$246,000	$405,173	$405,173	$436,383	$436,383
FINANCING PLAN							
GENERAL FUND	246,000	246,000	246,000	405,173	405,173	436,383	436,383
Total Financing Plan	$246,000	$246,000	$246,000	$405,173	$405,173	$436,383	$436,383

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
OPERATING EXPENSES							
5230 PYMNTS/CONTRIBUTIONS	246,000	246,000	246,000	405,173	405,173	436,383	436,383
Total Operating Expenses	$246,000	$246,000	$246,000	$405,173	$405,173	$436,383	$436,383
GRAND TOTAL	$246,000	$246,000	$246,000	$405,173	$405,173	$436,383	$436,383

MUMFORD COVE SPECIAL DISTRICT #2060

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $91 or .4%.

Mumford Cove Association contracts with the Noank Fire district for fire protection and taxes the residents for the cost of this service.

The adopted mill rate maintained at 0.28 mills for FYE 2024, with no increase.

FYE 2024 Tax rate calculation is as follows:

- Amount to be raised by taxes $21,321
- Divided by the 10/1/22 Grand list $77,122,703
- Equals .000276
- Divided by 99.4% collection rate = .000278
- Multiplied by 1000 = mill rate .28

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Operating Expenses	21,180	21,230	21,230	21,321	21,321	21,321	21,321
Total Appropriation	$21,180	$21,230	$21,230	$21,321	$21,321	$21,321	$21,321
COST CENTERS							
20600 FIRE PROTECTION	21,180	21,230	21,230	21,321	21,321	21,321	21,321
Total Cost Centers	$21,180	$21,230	$21,230	$21,321	$21,321	$21,321	$21,321
FINANCING PLAN							
CURRENT TAXES	21,042	21,230	20,897	21,321	21,321	21,321	21,321
PRIOR YEAR TAXES	345	0	22	0	0	0	0
FUND BALANCE APPLIED	0	0	311	0	0	0	0
Total Financing Plan	$21,387	$21,230	$21,230	$21,321	$21,321	$21,321	$21,321

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
OPERATING EXPENSES							
5230 PYMNTS/CONTRIBUTIONS	1,160	1,210	1,210	1,301	1,301	1,301	1,301
5290 PROFESS/TECHNICAL SE	20,020	20,020	20,020	20,020	20,020	20,020	20,020
Total Operating Expenses	$21,180	$21,230	$21,230	$21,321	$21,321	$21,321	$21,321
GRAND TOTAL	$21,180	$21,230	$21,230	$21,321	$21,321	$21,321	$21,321

GROTON SEWER DISTRICT #4010

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

The overall decrease in this budget is $24,552 or 1.8%.

Summary

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 were issued for this project in FYE2021. The principal source of revenue is the Sewer District tax.

The adopted mill rate decreased from .37 mills to .36 mills, or a decrease of 2.9%, for FYE 2024.

FYE 2024 Tax rate calculation is as follows:

- Amount to be raised by taxes $1,095,765
- Divided by the 10/1/22 Grand list $3,070,801,600
- Equals .000357
- Divided by 99.7 collection rate = .000358
- Multiplied by 1000 = mill rate .36

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 debt service for bonds issued in FYE2022 for the $8,230,000 sewer project.

TOWN OF GROTON
FYE 2024
Sewer Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/22	FYE 2023 Principal Payment	FYE 2023 Interest Payment	FYE 2024 Principal Payment	FYE 2024 Interest Payment
2030	12,121,022.05	11/1/2009	20	Clean Water Funds	4,494,878.82	606,051.12	84,342.11	606,051.12	72,221.09
2030	114,143.22	11/1/2011	19	Clean Water Funds	46,813.94	6,312.12	878.42	6,312.12	752.18
2041	7,045,000.00	4/29/2021	20	Sewer Bonds (Pump Stations)	6,690,000.00	355,000.00	215,400.00	355,000.00	197,650.00
				Totals	11,231,692.76	967,363.24	300,620.53	967,363.24	270,623.27

Debt Service Payment FYE 2024 through FYE 2041

Function #401001-Sewer District			
FYE	**Principal**	**Interest**	**FYE Total**
2024	967,363.24	270,623.27	1,237,986.51
2025	967,363.24	240,626.00	1,207,989.24
2026	967,363.24	210,628.75	1,177,991.99
2027	967,363.24	180,631.48	1,147,994.72
2028	967,363.24	150,634.23	1,117,997.47
2029	967,363.24	120,636.96	1,088,000.20
2030	610,151.35	92,425.76	702,577.11
2031	350,000.00	80,500.00	430,500.00
2032	350,000.00	70,000.00	420,000.00
2033	350,000.00	63,000.00	413,000.00
2034	350,000.00	56,000.00	406,000.00
2035	350,000.00	49,000.00	399,000.00
2036	350,000.00	42,000.00	392,000.00
2037	350,000.00	35,000.00	385,000.00
2038	350,000.00	28,000.00	378,000.00
2039	350,000.00	21,000.00	371,000.00
2040	350,000.00	14,000.00	364,000.00
2041	350,000.00	7,000.00	357,000.00

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Operating Expenses	1,345,812	1,334,997	1,334,967	1,310,445	1,310,445	1,310,445	1,310,445
Total Appropriation	$1,345,812	$1,334,997	$1,334,967	$1,310,445	$1,310,445	$1,310,445	$1,310,445
COST CENTERS							
40100 OPERATING EXPENSE	56,898	67,013	66,983	72,458	72,458	72,458	72,458
40101 DEBT SERVICE	1,288,914	1,267,984	1,267,984	1,237,987	1,237,987	1,237,987	1,237,987
Total Cost Centers	$1,345,812	$1,334,997	$1,334,967	$1,310,445	$1,310,445	$1,310,445	$1,310,445
FINANCING PLAN							
CURRENT TAXES	890,129	1,129,667	1,125,570	1,100,765	1,100,765	1,100,765	1,095,765
INTEREST & LIEN FEES	5,343	2,500	4,235	2,500	2,500	2,500	2,500
PRIOR YEAR TAXES	2,370	1,100	2,335	1,300	1,300	1,300	1,300
INTEREST INCOME	1,425	1,000	8,000	5,000	5,000	5,000	10,000
PILOT PAYMENT-OTHER	733	730	882	880	880	880	880
SEWER ASSESSMENTS	1,696	0	9,474	0	0	0	0
PAYMENTS FROM OTHER FUNDS	28	0	0	0	0	0	0
FUND BALANCE APPLIED	444,088	200,000	184,471	200,000	200,000	200,000	200,000
Total Financing Plan	$1,345,812	$1,334,997	$1,334,967	$1,310,445	$1,310,445	$1,310,445	$1,310,445

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	3,974	9,940	9,935	11,040	11,040	11,040	11,040
5210 PROFESS DEVELOP/TRAI	298	1,235	1,235	1,350	1,350	1,350	1,350
5230 PYMNTS/CONTRIBUTIONS	51,256	53,460	53,460	57,470	57,470	57,470	57,470
5290 PROFESS/TECHNICAL SE	912	953	953	998	998	998	998
5300 MATERIALS & SUPPLIES	458	1,425	1,400	1,600	1,600	1,600	1,600
5450 DEBT SERVICE	1,288,914	1,267,984	1,267,984	1,237,987	1,237,987	1,237,987	1,237,987
Total Operating Expenses	$1,345,812	$1,334,997	$1,334,967	$1,310,445	$1,310,445	$1,310,445	$1,310,445
GRAND TOTAL	$1,345,812	$1,334,997	$1,334,967	$1,310,445	$1,310,445	$1,310,445	$1,310,445

TOWN OF GROTON, CT
FYE 2024 Adopted Budget

SEWER DISTRICT FUND REVENUES: #4010

Current Taxes - The current levy for FYE 2024 is based on all taxable property in the Town (excluding the political sub-division of the City) as of October 1, 2022, 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 2024 less estimated receipts from non-tax resources. The Grand List pertaining to the Sewer District increased 0.56% as of October 1, 2022. The adopted mill rate for FYE 2024 will be 0.36 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.

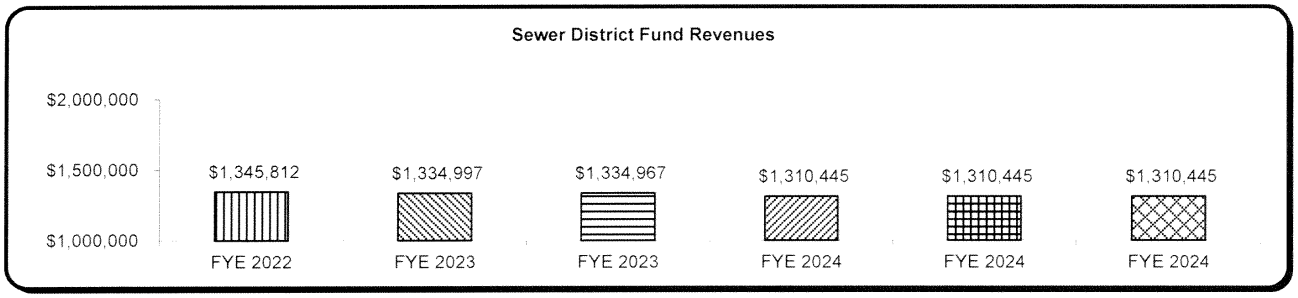
Interest Income - reflects the income earned from temporary investments made when funds in a given period exceed the immediate disbursement needs of the Fund.

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 for a commercial real estate account.

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 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
4110	Current Taxes	$ 890,129	$ 1,129,667	$ 1,125,570	$ 1,100,765	$ 1,100,765	$ 1,095,765
4113	Interest & Lien Fees	$ 5,343	$ 2,500	$ 4,235	$ 2,500	$ 2,500	$ 2,500
4114	Prior Year Taxes	$ 2,370	$ 1,100	$ 2,335	$ 1,300	$ 1,300	$ 1,300
4412	Interest Income	$ 1,425	$ 1,000	$ 8,000	$ 5,000	$ 5,000	$ 10,000
4717	PILOT Payments - Other	$ 733	$ 730	$ 882	$ 880	$ 880	$ 880
4747	Sewer Assessments	$ 1,696	$ 0	$ 9,474	$ 0	$ 0	$ 0
4766	Payments from Other Funds	$ 28	$ 0	$ 0	$ 0	$ 0	$ 0
4999	Fund Balance Applied	$ 444,088	$ 200,000	$ 184,471	$ 200,000	$ 200,000	$ 200,000
	Total	$ 1,345,812	$ 1,334,997	$ 1,334,967	$ 1,310,445	$ 1,310,445	$ 1,310,445



CAPITAL RESERVES/CONTRIBUTIONS #1075

Final FYE 2024 Budget Result: The Town Council reduced this budget by $625,000, the RTM sustained this action.

The overall increase in this budget is $131,000 or 4.0%.

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 2022)
Adopted Budget	$ 148,865,140	
50% of General Fund	$ 74,432,570	
Total Fund Balance	---------->	$ 5,720,980
12% of General Fund	$ 17,863,817	
Unappropriated Fund Balance	---------->	$ 1,469,240

Cost Center 0 – Capital Reserve Fund

This represents the contribution amount to fund proposed capital projects.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Operating Expenses	3,610,000	3,297,000	3,297,000	4,053,000	4,053,000	3,428,000	3,428,000
Total Appropriation	$3,610,000	$3,297,000	$3,297,000	$4,053,000	$4,053,000	$3,428,000	$3,428,000
COST CENTERS							
10750 CAPITAL RESERVE FUND	3,610,000	3,297,000	3,297,000	4,053,000	4,053,000	3,428,000	3,428,000
Total Cost Centers	$3,610,000	$3,297,000	$3,297,000	$4,053,000	$4,053,000	$3,428,000	$3,428,000
FINANCING PLAN							
GENERAL FUND	3,610,000	3,297,000	3,297,000	4,053,000	4,053,000	3,428,000	3,428,000
Total Financing Plan	$3,610,000	$3,297,000	$3,297,000	$4,053,000	$4,053,000	$3,428,000	$3,428,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
OPERATING EXPENSES							
5230 PYMNTS/CONTRIBUTIONS	3,610,000	3,297,000	3,297,000	4,053,000	4,053,000	3,428,000	3,428,000
Total Operating Expenses	$3,610,000	$3,297,000	$3,297,000	$4,053,000	$4,053,000	$3,428,000	$3,428,000
GRAND TOTAL	$3,610,000	$3,297,000	$3,297,000	$4,053,000	$4,053,000	$3,428,000	$3,428,000

CAPITAL RESERVE #5010

Final FYE 2024 Budget Result: The Town Council reduced this budget by $625,000, the RTM sustained this action.

The overall increase in this budget is $681,000 or 11.7%.

This function includes funds to be appropriated for capital improvements.

Payments From Other Funds – represents the contribution from:

General Fund (#10750)	$3,428,000
Sewer Operating (#2020)	$2,550,000
	$5,978,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Operating Expenses	4,118,000	5,797,000	5,797,000	7,103,000	7,103,000	6,478,000	6,478,000
Total Appropriation	$4,118,000	$5,797,000	$5,797,000	$7,103,000	$7,103,000	$6,478,000	$6,478,000
COST CENTERS							
501012 FYE 2024 CIP	4,118,000	5,797,000	5,797,000	7,103,000	7,103,000	6,478,000	6,478,000
Total Cost Centers	$4,118,000	$5,797,000	$5,797,000	$7,103,000	$7,103,000	$6,478,000	$6,478,000
FINANCING PLAN							
INTEREST INCOME	7,250	5,000	72,500	37,500	37,500	37,500	40,000
INTEREST INCOME-WPCF	4,059	5,000	72,500	37,500	37,500	37,500	40,000
PILOT:ENTERPRISE ZONE	79,755	0	67,076	0	0	0	0
RECORDING INSTRUMENTS	12,354	9,800	12,000	12,000	12,000	12,000	12,000
WATER ASSESSMENTS	445	0	0	0	0	0	0
PAYMENTS FROM OTHER FUNDS	4,085,000	4,797,000	4,797,000	6,603,000	6,603,000	5,978,000	5,978,000
FUND BALANCE APPLIED	0	980,200	775,924	413,000	413,000	413,000	408,000
Total Financing Plan	$4,188,863	$5,797,000	$5,797,000	$7,103,000	$7,103,000	$6,478,000	$6,478,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
OPERATING EXPENSES							
5460 RESERVE FUND/EQUIPME	4,118,000	5,797,000	5,797,000	7,103,000	7,103,000	6,478,000	6,478,000
Total Operating Expenses	$4,118,000	$5,797,000	$5,797,000	$7,103,000	$7,103,000	$6,478,000	$6,478,000
GRAND TOTAL	$4,118,000	$5,797,000	$5,797,000	$7,103,000	$7,103,000	$6,478,000	$6,478,000

TOWN OF GROTON, CT
FYE 2024 Adopted Budget

CAPITAL RESERVE FUND REVENUES: #5010

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

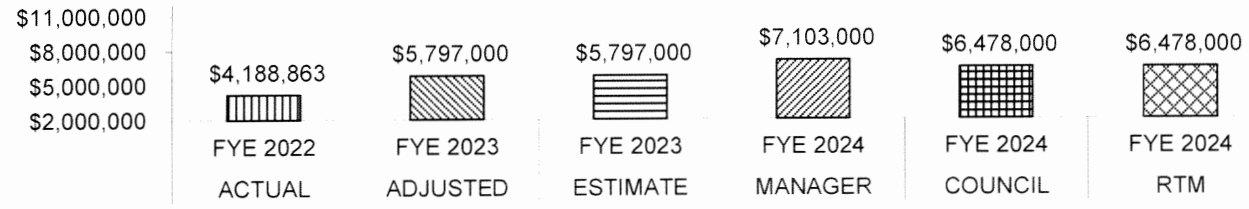
Recording Instruments - PA 05-228 instituted a new $30.00 fee for document recording effective 7/1/05. The Clerk retains $4.00 of this, $3.00 of which is to be used for local capital improvement projects.

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 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
4412	Interest Income	$ 7,250	$ 5,000	$ 72,500	$ 37,500	$ 37,500	$ 40,000
4412A	Interest Income - WPCF	$ 4,059	$ 5,000	$ 72,500	$ 37,500	$ 37,500	$ 40,000
4551	Pilot: Enterprise Zone	$ 79,755	$ -	$ 67,076	$ -	$ -	$ -
4610	Recording Instruments	$ 12,354	$ 9,800	$ 12,000	$ 12,000	$ 12,000	$ 12,000
4746	Water Assessments	$ 445	$ -	$ -	$ -	$ -	$ -
4766	Payments from Other Funds	$ 4,085,000	$ 4,797,000	$ 4,797,000	$ 6,603,000	$ 5,978,000	$ 5,978,000
4999	Fund Balance Applied	$ -	$ 980,200	$ 775,924	$ 413,000	$ 413,000	$ 408,000
	Total	$ 4,188,863	$ 5,797,000	$ 5,797,000	$ 7,103,000	$ 6,478,000	$ 6,478,000

Capital Reserve Fund Revenues



Debt Service #1076

Final FYE 2024 Budget Result: The RTM decreased this budget by $121,000.

The overall decrease in this budget is $194,447 or 1.7%.

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

Four bond sales (April 2019, April 2020, April 2021 and April 2022) have been held for the Groton 2020 School project. No additional bond issues are scheduled for this project; however, a bond anticipation note is scheduled for April 2023. An estimate for the interest payment due for the April 2023 short term note is included in FYE 2024.

Cost Center 0 – General Government

TOWN OF GROTON
FYE 2024
Town Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/22	FYE 2023 Principal Payment	FYE 2023 Interest Payment	FYE 2024 Principal Payment	FYE 2024 Interest Payment
2030	6,752,000.00	3/12/2013	18	General Purpose (Mar. 2013 refunding)	3,676,000.00	436,000.00	125,460.00	436,000.00	108,020.00
2028	6,690,000.00	4/18/2018	10	General Purpose Road Maint & Rehab	4,010,000.00	670,000.00	140,400.00	670,000.00	106,900.00
2034	5,648,000.00	4/30/2020	14	General Purpose Bond Issue of 2020 (Refunding)	4,060,000.00	811,000.00	175,825.00	828,000.00	134,850.00
				Totals	11,746,000.00	1,917,000.00	441,685.00	1,934,000.00	349,770.00

Debt Service Payment FYE 2024 through FYE 2034

Function #107600-General Government			
FYE	**Principal**	**Interest**	**FYE Total**
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 2024
Education Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/22	FYE 2023 Principal Payment	FYE 2023 Interest Payment	FYE 2024 Principal Payment	FYE 2024 Interest Payment
2030	12,308,000.00	3/12/2013	18	Schools (refunding)	6,894,000.00	764,000.00	252,240.00	764,000.00	221,680.00
2039	20,000,000.00	5/8/2019	20	Schools (School 2020 Construction)	17,000,000.00	1,000,000.00	521,250.00	1,000,000.00	471,250.00
2029	4,337,000.00	4/30/2020	9	Schools (refunding)	2,505,000.00	914,000.00	102,400.00	922,000.00	56,500.00
2040	20,000,000.00	4/30/2020	20	Schools (School 2020 Construction)	18,000,000.00	1,000,000.00	745,000.00	1,000,000.00	695,000.00
2041	18,000,000.00	4/29/2021	20	Schools 2021 (School 2020 Construction)	17,100,000.00	900,000.00	445,950.00	900,000.00	409,950.00
2042	22,975,000.00	4/28/2022	20	Schools 2022 (School 2020 Construction)	22,975,000.00	1,125,000.00	944,599.00	1,150,000.00	923,737.50
				Totals	84,474,000.00	5,703,000.00	3,011,439.00	5,736,000.00	2,778,117.50

Debt Service Payment FYE 2024 through FYE 2042

Function #107601-Board of Education			
FYE	**Principal**	**Interest**	**FYE Total**
2024	5,736,000.00	2,778,118.00	8,514,118.00
2025	5,849,000.00	2,508,882.00	8,357,882.00
2026	5,691,000.00	2,264,523.00	7,955,523.00
2027	5,651,000.00	2,035,112.00	7,686,112.00
2028	4,895,000.00	1,815,613.00	6,710,613.00
2029	4,166,000.00	1,625,997.00	5,791,997.00
2030	4,083,000.00	1,456,933.00	5,539,933.00
2031	4,050,000.00	1,309,037.00	5,359,037.00
2032	4,050,000.00	1,170,738.00	5,220,738.00
2033	4,050,000.00	1,047,237.00	5,097,237.00
2034	4,050,000.00	913,238.00	4,963,238.00
2035	4,050,000.00	781,737.00	4,831,737.00
2036	4,050,000.00	655,213.00	4,705,213.00
2037	4,050,000.00	532,537.00	4,582,537.00
2038	4,050,000.00	414,288.00	4,464,288.00
2039	4,050,000.00	295,462.00	4,345,462.00
2040	3,050,000.00	176,638.00	3,226,638.00
2041	2,050,000.00	102,237.00	2,152,237.00
2042	1,150,000.00	42,550.00	1,192,550.00

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Operating Expenses	9,275,158	11,472,169	11,472,170	11,398,722	11,398,722	11,398,722	11,277,722
Total Appropriation	$9,275,158	$11,472,169	$11,472,170	$11,398,722	$11,398,722	$11,398,722	$11,277,722
COST CENTERS							
10760 GENERAL GOVERNMENT	2,432,720	2,361,185	2,361,185	2,286,270	2,286,270	2,286,270	2,286,270
10761 EDUCATION	6,842,438	9,110,984	9,110,985	9,112,452	9,112,452	9,112,452	8,991,452
Total Cost Centers	$9,275,158	$11,472,169	$11,472,170	$11,398,722	$11,398,722	$11,398,722	$11,277,722
FINANCING PLAN							
BOND PREMIUM	1,697,813	0	137,880	0	0	0	0
GENERAL FUND	7,577,345	11,472,169	11,334,290	11,398,722	11,398,722	11,398,722	11,277,722
Total Financing Plan	$9,275,158	$11,472,169	$11,472,170	$11,398,722	$11,398,722	$11,398,722	$11,277,722

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
OPERATING EXPENSES							
5290 PROFESS/TECHNICAL SE	2,000	2,500	2,500	2,500	2,500	2,500	2,500
5450 DEBT SERVICE	9,273,158	11,469,669	11,469,670	11,396,222	11,396,222	11,396,222	11,275,222
Total Operating Expenses	$9,275,158	$11,472,169	$11,472,170	$11,398,722	$11,398,722	$11,398,722	$11,277,722
GRAND TOTAL	$9,275,158	$11,472,169	$11,472,170	$11,398,722	$11,398,722	$11,398,722	$11,277,722

TOWN OF GROTON, CT
JUNE 30, 2022
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)	$94,740,026
Total Tax Collections (including interest and lien fees) of coterminous municipalities	$14,230,259
Base for Establishing Debt Limit (per State Statute)	$108,970,285

Debt Limits	General			Urban	Unfunded	Total
(per State Statute):	Purpose	Schools	Sewers	Renewal	Pension	Debt
General Purpose						
(2.25 times base)	$245,183,141					
Schools						
(4.50 times base)		$490,366,283				
Sewers						
(3.75 times base)			$408,638,569			
Urban Renewal						
(3.25 times base)				$354,153,426		
Unfunded Pension						
(3.00 times base)					$326,910,855	
Total Debt						
(7.0 times base)						$762,791,995
Less Indebtedness:						
Bonds	$11,746,000	$84,474,000	$8,720,000	$0	$0	$104,940,000
Bond anticipation notes payable	$0	$13,255,000	$0			$13,255,000
Clean Water Fund Loans	$0		$4,541,693			$4,541,693
Authorized & Unissued	$3,221	$19,179,164	$0	$0	$0	$19,182,385
Underlying Debt:			$0			
Bonds & Serial Notes	$2,836,243	$0	$10,030,000	$0	$0	$12,866,243
Authorized & Unissued	$0	$0	$0	$0	$0	$0
School Buildings Grants		-$11,028,019	$0		$0	($11,028,019)
Total Indebtedness	$14,585,464	$105,880,145	$23,291,693	$0	$0	$143,757,302
Excess of State Limit Over Outstanding and Amortized Debt	$230,597,677	$384,486,138	$385,346,876	$354,153,426	$326,910,855	$619,034,693
	5.9%	21.6%	5.7%	0.0%	0.0%	18.85%

* * 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 18.85% of Town debt to statutory debt limit.
2) Total debt service shall not exceed ten (10) percent of the Total General Fund expenditures. Based on the adopted budget, the Town's debt service payment for FYE 2024 will be at 7.6% of expenditures.

TOWN OF GROTON
FYE 2024

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 October 5, 2021 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 2024 Adopted
Total General Fund Budget (GFB)		$148,865,140
Calculate 4% of GFB		$5,954,606
B) DEBT & CAPITAL % CALCULATION		FYE 2024 Adopted
B1) Outstanding Debt Payments:		
Total Debt Payments (#1076)		$11,275,222
Total Debt payments		$11,275,222
B2) Capital Reserve Contribution:		
Capital Reserve (#10750)		$3,428,000
Total Capital Reserve		$3,428,000
Total Debt & Capital		$14,703,222
% of Debt Payments & Contribution to Capital Reserve to GFB		9.9%
	$ Amount over 4% allocation	$ 8,748,616
C) CONTINGENCY & % CALCULATION		FYE 2024 Adopted
Contingency (#10941)		$300,000
% of Contingency to GFB (= or < 2%)		0.20%

CONTINGENCY #1094

Final FYE 2024 Budget Result: There were no changes during budget deliberations.

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 $300,000 equates to approximately .2% of the General Fund Operating Budget.

Recent Contingency Experience:

FYE 2023: $300,000 was appropriated.

FYE 2022: $350,000 was appropriated. Transfers in the amount of $9,000 were approved for the Beautification Committee and $104,548 in Fourth Quarter Transfers to Legal Services, Voter Registration and Human Resources.

FYE 2021: $350,000 was appropriated. Transfers in the amount of $1,000 were approved for a donation to Southeastern CT Cultural Coalition; $1,000 for a donation to Safe Futures Inc.; and an anticipated Fourth Quarter Transfer to Contributions to Other Funds of $130,000 for the Revaluation Fund.

FYE 2020: $350,000 was appropriated. Transfers in the amount of $8,645 were approved for an automatic transfer switch for the Groton ambulance generator; $69,970 for repair of a retaining wall on Thames Street; $16,904 for the retirement of long-term employee in OPDS and parcel appraisal for grant application; $15,000 for an increase in coastal property insurance coverage, public official liability, and unemployment.

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).

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
APPROPRIATION							
Operating Expenses	0	300,000	300,000	300,000	300,000	300,000	300,000
Total Appropriation	$0	$300,000	$300,000	$300,000	$300,000	$300,000	$300,000
COST CENTERS							
10941 GENERAL CONTINGENCY	0	300,000	300,000	300,000	300,000	300,000	300,000
Total Cost Centers	$0	$300,000	$300,000	$300,000	$300,000	$300,000	$300,000
FINANCING PLAN							
GENERAL FUND	0	300,000	300,000	300,000	300,000	300,000	300,000
Total Financing Plan	$0	$300,000	$300,000	$300,000	$300,000	$300,000	$300,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2024 ADOPTED BUDGET

23-May-2023

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

	ACTUAL FYE 2022	ADJUSTED FYE 2023	ESTIMATE FYE 2023	REQUEST FYE 2024	MANAGER FYE 2024	COUNCIL FYE 2024	RTM FYE 2024
OPERATING EXPENSES							
5499 CONTINGENCY	0	300,000	300,000	300,000	300,000	300,000	300,000
Total Operating Expenses	$0	$300,000	$300,000	$300,000	$300,000	$300,000	$300,000
GRAND TOTAL	$0	$300,000	$300,000	$300,000	$300,000	$300,000	$300,000

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 2024 Capital Projects Budget			Capital Reserve Fund (501)
Manager's Budget (as of March 15, 2023):		**$**	**7,103,000**
Additions to Manager's Budget by Town Council:			
		$	-
Reductions to Manager's Budget by Town Council:			
4H	Noank Neighborhood Park 4/10/2023	$	(125,000)
6C	Town Hall Complex 4/10/2023	$	(150,000)
7K	Police Evidence Processing/Command Vehicle 4/10/2023	$	(125,000)
8A	Economic Assistance Fund 4/10/2023	$	(50,000)
8B	Open Space Acquisition 4/10/2023	$	(25,000)
8D	Downtown Mystic Parking Management 4/10/2023	$	(150,000)
Council's Budget (as of 4/18/2023):		**$**	**6,478,000**
Additions to Council's Budget by RTM:			
		$	-
Reductions to Council's Budget by RTM:			
		$	-
RTM's Budget (as of 5/18/2023):		**$**	**6,478,000**
	Add WPCF Projects	**$**	**-**
	Total Capital Projects	**$**	**6,478,000**

CAPITAL PROJECTS - FYE 2024 (000)						
PROJECT	Page #	Source of Funds: Capital Reserve Fund	Source of Funds: General Obligation Bonds	Source of Funds: Other	Other Funding Source	Total Costs
1) ROADS						
A) TOWN PAVEMENT MANAGEMENT PROGRAM	216	$ 1,000				$ 1,000
B) BRIDGE REPAIR	217	$ 210				$ 210
E) ROAD RECONSTRUCTION - MAIN STREET NOANK	218	$ 300				$ 300
SUBTOTAL		**$ 1,510**	**$ -**	**$ -**		**$ 1,510**
2) DRAINAGE AND WATERSHED PROTECTION						
SUBTOTAL		**$ -**		**$ -**		**$ -**
3) SIDEWALKS						
B) REPLACEMENT SIDEWALK CONSTRUCTION	219	$ 75				$ 75
C) INFILL SIDEWALK CONSTRUCTION	220	$ 230				$ 230
SUBTOTAL		**$ 305**		**$ -**		**$ 305**
4) PARKS AND RECREATION						
A) FACILITIES IMPROVEMENTS	221	$ 90				$ 90
B) COMMUNITY CONNECTIVITY PROGRAM	222	$ 40				$ 40
C) GOLF COURSE IMPROVEMENT PLAN	223	$ 129				$ 129
D) PARK INVESTMENTS/ADA COMPLIANCE	224	$ 135				$ 135
F) STREET TREE INVENTORY	225	$ -				$ -
H) NOANK NEIGHBORHOOD PARK	226	$ -				$ -
I) PICKLEBALL COURT	227	$ -				$ -
J) HOCKEY ARENA	228	$ -				$ -
K) AQUATICS FACILITY FEASIBILITY STUDY	229	$ -				$ -
SUBTOTAL		**$ 394**		**$ -**		**$ 394**
5) EDUCATION						
A) FITCH HIGH SCHOOL ATHLETIC FACILITIES	230	$ -				$ -
B) FITCH HIGH SCHOOL FIELD HOUSE	231	$ -				$ -
E) FITCH HIGH SCHOOL CULINARY ARTS	232	$ -				$ -
F) SECURITY CAMERAS	233	$ 245				$ 245
G) DISTRICT SAFETY & SECURITY	234	$ 150				$ 150
H) FITCH HIGH SCHOOL BLEACHERS	235	$ -				$ -
I) FITCH HIGH SCHOOL SEWER LINE REPAIR	236	$ 75				$ 75
SUBTOTAL		**$ 470**		**$ -**		**$ 470**
6) PUBLIC BUILDINGS						
A) HUMAN SERVICES BUILDING	237	$ 180				$ 180
C) TOWN HALL COMPLEX	238	$ -				$ -
D) GROTON PUBLIC LIBRARY	239	$ 70				$ 70
I) SPICER HOUSE BOAT HOUSE	240	$ -				$ -
SUBTOTAL		**$ 250**		**$ -**	**$ -**	**$ 250**
7) TECHNOLOGY						
A) INFORMATION TECHNOLOGY INFRASTRUCTURE	241	$ 130				$ 130
D) IT SECURITY	242	$ 73				$ 73
F) SQUAD CAR/BODY CAMS - PUBLIC SAFETY	243	$ 44				$ 44
G) TOWN MEETING ROOM AV/PRESENTATION EQUIPMENT REPLACEMENT/UPGRADE	244	$ 72				$ 72
J) FIRE/EMS RADIO CONTROL STATION INSTALLATION	245	$ 110				$ 110
K) POLICE EVIDENCE PROCESSING / COMMAND VEHICLE	246	$ 125				$ 125
L) PLANNING/PUBLIC WORKS ELECTRONIC DOCUMENT MANAGEMENT SYSTEM	247	$ 125				$ 125
SUBTOTAL		**$ 679**		**$ -**		**$ 679**
8) PLANNING AND ECONOMIC DEVELOPMENT						
A) ECONOMIC ASSISTANCE FUND	248	$ -				$ -
B) OPEN SPACE ACQUISITION	249	$ -				$ -
C) GATEWAY/WAYFINDING SIGN PROJECT	250	$ 75				$ 75
D) DOWNTOWN MYSTIC PARKING MANAGEMENT	251	$ -				$ -
E) MYSTIC COASTAL ACCESS TRAIL AND SIGNAGE PROGRAM	252	$ 95				$ 95
F) PLAN OF CONSERVATION AND DEVELOPMENT	253	$ 150				$ 150
SUBTOTAL		**$ 320**		**$ -**		**$ 320**
9) ENERGY EFFICIENCY AND CONSERVATION						
SUBTOTAL		**$ -**		**$ -**		**$ -**
10) WATER POLLUTION CONTROL FACILITY						
B) PUMP STATIONS	254			$ 2,050	WPCF User Fees	$ 2,050
C) TREATMENT FACILITY	255			$ 500	WPCF User Fees	$ 500
SUBTOTAL		**$ -**		**$ 2,550**		**$ 2,550**
TOTAL		**$ 3,928**	**$ -**	**$ 2,550**		**$ 6,478**

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. The pavement surface of all of the roads was inspected 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 approximately $1.2 million per year to maintain this current PCI level for its roads.

Approved in FYE 23 were funds ($850,000) to repave a number of roads. Boulder Court, Bridge Street and Meredyth Hill Road are the only remaining roads from the FYE 23 list and they will be done in the spring of 2023. It is estimated that the remaining funds from the FYE 23 approval will be $180,000.

Requested for FYE 24 are funds ($1,000,000) to be used in addition to the FYE 23 remaining funds ($180,000) to rehabilitate the roads listed below.

Roads scheduled to be rehabilitated in FYE 24:
- Brookview Court (PCI - 34): $70,000
- Cove Street (PCI - 34): $35,000
- Church Street (PCI - 28): $80,000
- Flanders Road (Route 1 to I-95) (PCI - 65): $450,000
- Marsh Road (PCI - 40): $300,000
- Pearl Street (Chesbro to cul-de-sac) (PCI - 37): $160,000
- Potter Court (PCI - 23): $45,000
- Smith Street (PCI - 32): $40,000

Programmed for FYE 24 through 29 are funds ($1,200,000) per year.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	1000	1200	1200	1200	1200	1200	7000
D. Equipment								0
E. Other Costs								0
Total	C	1000	1200	1200	1200	1200	1200	7000

*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) 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 (DOT) 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) F)
- 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. Previous State inspections have noted bridge joint deterioration of the Meridian Street Extension Bridge which crosses the Amtrak rail line.

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

Requested for FYE 24 are funds ($130,000) to address the Meridian Street Extension bridge expansion joint replacement; ($30,000) for final design and contract documents and ($100,000) for construction.

Also requested for FYE 24 are funds ($80,000) to perform preliminary engineering, permitting and final design for the repairs to the Thomas Road bridge.

Programmed for FYE 25 are funds (TBD) for the Thomas Road bridge repairs.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering	C	110						110
B. Land and Right of Way								0
C. Construction	C	100	TBD					100
D. Equipment								0
E. Other Costs								0
Total	C	210	0	0	0	0	0	210

*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
E) ROAD RECONSTRUCTION - MAIN STREET NOANK	1) ROADS

DESCRIPTION/PURPOSE/JUSTIFICATION

Main Street, Noank has deteriorated to a point where it must be reconstructed. The cost effective strategy as defined in our Pavement Management Program is to perform rehabilitation and maintenance on any road whose Pavement Management Index is 50 or greater. This road falls below that level and is programmed for reconstruction under this separate project and funding as this is more than a repaving project.

To properly reconstruct the pavement on Main Street, several components of the road must be addressed including drainage, parking, sidewalks (existing and proposed), utilities, and the character of the road in relationship to the surroundings. These components must be decided with public input before design is started.

Main Street is about 1,500 feet in length with widths varying from 28 to 39 feet. Existing drainage is a mix of catch basins and drainage swales. Existing sidewalks are concrete or asphalt with granite and asphalt curbing.

Construction sequencing will be important to minimize the impact on the marinas and restaurants during the summer.

Approved in FYE 23 were funds ($75,000) to hire a consultant to prepare the concept plan for the reconstruction of the road and to conduct a public engagement program.

Requested for FYE 24 are funds ($300,000) to prepare a design so that detailed cost estimates can be provided for a potential bond referendum scheduled for November of 2025.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering	C	300	TBD					300
B. Land and Right of Way								0
C. Construction	G				TBD			TBD
D. Equipment								0
E. Other Costs								0
Total	C,G	300	0	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
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.

This past year 250 raised concrete edges (trip hazards) have been ground down, 25 handicap ramps have been replaced, and over 4,100 SF of deteriorated sidewalk and driveway aprons have been replaced.

Requested for FYE 24 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
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
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.

Funded in FYE 22 were funds ($240,000) for sidewalks on the north side of Fort Hill Road opposite Town Hall, between North Road and the Poquonnock River, and on Long Hill Road between Bridge Street and Kings Highway.

Requested for FYE 24 are funds ($100,000) for a sidewalk on Fort Hill Road in front of Poquonnock Plains Park and funds ($130,000) for a sidewalk on Groton Long Point Road from Elm Street to Esker Point Beach.

Programmed for FYE 25 are funds ($260,000) for a sidewalk on Groton Long Point Road from Brook Street to Mohegan Road.

Programmed for FYE 26 and FYE 27 are funds (TBD) for a sidewalk on New London Road from Groton Long Point Road to Judson Avenue.

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
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	230	260	TBD	TBD			490
D. Equipment								0
E. Other Costs								0
Total	C	230	260	0	0	0	0	490

*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

Requested for FYE 24 are funds ($90,000) to install a geogrid in the Poquonnock Plains parking lot. Utilizing geogrids are recognized as Low Impact Developments, promoting natural stormwater infiltration, helping to filter contaminants and reduce runoff. The flooding hazards at Poquonnock Plains Park and its immediate vicinity have been noted for over a decade. The parking lot retrofit would be best as one part of a suite of options that address stormwater across the park, and include additional stormwater best management practices (BMPs), possible upgrades to the existing gray stormwater system, and/or hybrid gray and green approaches.

Programmed for FYE 25 are funds (TBD) to replace Wolfebrook Subdivision Park Playground. The playground was installed in 1992.

Programmed for FYE 26 are funds ($55,000) for the repainting of the tennis and basketball courts at Farquhar Park and the painting of the Sutton Park basketball court, and funds ($130,000) to replace Woodcrest Park playground. The playground was installed in 1992.

Programmed for FYE 27 are funds ($50,000) to replace the playground in Windward Passage Park.

Programmed for FYE 28 are funds (TBD) based on 2023 Recreation Master Plan recommendations.

Programmed for FYE 29 are funds (TBD) based on 2023 Recreation Master Plan recommendations.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	90	TBD	185	50	TBD	TBD	325
D. Equipment								0
E. Other Costs								0
Total	C	90	0	185	50	0	0	325

*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) COMMUNITY CONNECTIVITY PROGRAM	4) PARKS AND RECREATION

DESCRIPTION/PURPOSE/JUSTIFICATION

Requested for FYE 24 are funds ($40,000) for a stone dust walking path connecting Thrive 55+ and the library. The path includes a loop around the back of the library connecting the reading garden to the existing paved walkway along the side of the library.

Programmed for FYE 25 and FYE 26 are funds ($140,000/yr.) to construct the bike path from G&S Trolley Trail to Fitch High School.

Programmed for FYE 27 are funds ($60,000) to develop two sections of the bike path from Depot Road to Thomas Road based on the recommendations of the Groton Bicycle Facility Study:
- Section 2 – 0.27 miles of a 6 ft. wide on-road bike lane along Depot Road with curbside parking on one side.
- Section 3 – 0.32 miles of a 6 ft. wide on-road bike lane on Fort Hill Road with a 2 ft. wide striped buffer.

Programmed for FYE 28 are funds ($26,000) to develop two additional sections of the project for a bike path from Depot Road to Thomas Road based on the recommendations of the Groton Bicycle Facility Study.
- Section 4 – 0.28 miles of a 4 ft. wide on-road bike path with travel lanes reduced to 10 ft. wide on South Road.
- Section 5 – 0.18 miles Shared Lane Markings placed within the 12 ft. travel lanes on South Road to a point south of Tilcon.

Programmed for FYE 29 are funds ($134,000) to complete Section 6 - 1,000 linear feet along South Road.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	40	140	140	60	26	134	540
D. Equipment								0
E. Other Costs								0
Total	C	40	140	140	60	26	134	540

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

There were no changes made during budget deliberations.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
C) GOLF COURSE IMPROVEMENT PLAN	4) PARKS AND RECREATION

DESCRIPTION/PURPOSE/JUSTIFICATION

Shennecossett Golf Course operates as a special revenue fund. It has been demonstrated that the revenue generated can support the golf course operations; however it is not enough to support capital improvements.

Recommendations from the National Golf Foundation and the Master Plan from Mungeam Cornish Golf Design Firm identified a series of necessary facility improvements to the golf course.

Requested for FYE 24 are funds ($258,000) to renovate and restore fairway bunkers, expand and rebuild tees on 3 and start renovating fairway bunkers on 5.

TM Note: Recommended funding at 50% of request, which will affect the requested amounts for subsequent fiscal years.

Programmed for FYE 25 are funds ($510,000) to renovate and restore bunkers on holes 5, 6 and 7.

Programmed for FYE 26 are funds ($507,000) for work on bunkers on holes 2, 8 and a part of hole 1.

Programmed for FYE 27 are funds ($575,000) to work on bunkers on holes 12-17 and a portion of hole 18.

Programmed for FYE 28 are funds (1,838,000) to replace the irrigation system on the course. Waterlines frequently break due to the age of the system. Half of the course was installed in 1997 and the other half in 2001.

Programmed for FYE 29 are funds ($75,000) to install drainage on a section of the second fairway, a section of the third fairway and in the rough left of the tenth fairway. These are perennially wet areas and often get damaged by golf carts going through them. As part of the drainage installation on the second hole, a drainage ditch that runs across the hole will be restored.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering	C		7	7	7			21
B. Land and Right of Way								0
C. Construction	C	129	503	500	568	1838	75	3613
D. Equipment								0
E. Other Costs								0
Total	C	129	510	507	575	1838	75	3634

*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) PARK INVESTMENTS/ADA COMPLIANCE	4) PARKS AND RECREATION

DESCRIPTION/PURPOSE/JUSTIFICATION

The Americans with Disabilities Act (ADA) adopted new requirements for accessibility to parks and recreation facilities that took effect in 2012. Based on a review of 31 recreational facilities by Recreation Accessibility Consultants (RAC), an ADA Transitional Plan was developed.

Requested for FYE 24 are funds ($135,000) to make improvements to the bathrooms at Calvin Burrows field to make them ADA compliant. Improvements include widening stalls, replacing toilets and sinks, and installing grab bars.

Programmed for FYE 25 are funds ($175,000) for the replacement of the playground equipment and poured in place safety surface material for the playground in the Deerfield subdivision. The Deerfield Glen playground was recommended in the 2013 Accessibility Study to become a fully accessible playground. The parking lot at Deerfield Park was renovated in 2021 to meet ADA requirements.

Programmed for FYE 26 and FYE 27 are funds (TBD/yr.) to improve ADA accessibility within various recreational facilities.

Programmed for FYE 28 are funds ($597,000) to replace the Tercentennial Playground swings and safety surface.

Programmed for FYE 29 are funds (TBD) to improve ADA accessibility within various recreation facilities.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	135	175	TBD	TBD	597	TBD	907
D. Equipment								0
E. Other Costs								0
Total	C	135	175	0	0	597	0	907

*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) STREET TREE INVENTORY	4) PARKS AND RECREATION

DESCRIPTION/PURPOSE/JUSTIFICATION

Requested for FYE 24 are funds ($60,000) to conduct a Street Tree Inventory. *TM Note: The funding has been recommended at $0 for FYE 24 due to Town Council recommending the project to be funded from American Rescue Plan Act funds.*

The proposed scope of work will include a Street Tree Inventory in municipally-owned public spaces such as along roads, in parks, or adjacent to public schools throughout Groton. Inventorying will include species, size, location, visible defects, conditional assessment of the tree and management implications (clearance conflicts, utilities etc.)

The inventory will also include a Tree Mapping Plan that will identify locations within the community that lack sufficient trees or have a high percentage of similar species of trees. This will provide the Town with a strategic plan moving forward for replacement of trees and planting new trees.

An integral component of a community's green infrastructure, street trees provide multiple economic, environmental, and social benefits such as cleaner air and water, cooler summer temperatures, safer streets, and increased property values. Studies have shown that street trees can positively impact physical and mental health, helping to reduce stress, encourage walking and have a calming effect on people. A map of tree cover in any community in the United States is too often a map of race and income. Creation of a Street Tree Inventory and Mapping Plan will help the Town address inequities that exist within our community particularly in those areas that likely were more negatively impacted by the pandemic.

Measurable deliverables at the conclusion of this project will include:
- An inventory of street trees along Town owned roadways, parks and public spaces, including their general health and potential management issue.
- A Tree Planting Plan that identifies locations in the community where there are insufficient trees or a lack of diversity of trees.
- Establishment of a Tree Legacy program designed to raise funds to increase tree planting.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs								0
Total	C	0	0	0	0	0	0	0

*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) NOANK NEIGHBORHOOD PARK	4) PARKS AND RECREATION

DESCRIPTION/PURPOSE/JUSTIFICATION

Requested for FYE 24 are funds ($125,000) for the Phase 1 development of a neighborhood park on the site of the former Noank School. The park will include elements that create a public space that is welcoming, encompasses nature, provides space for programming and events, quiet reflection and gathering spaces for conversation.

Phase 1 work will include the installation of paved and stone dust walking paths, earthwork on the field, tree planting, establishment of an ornamental grasses meadow and installation of a fence around the community garden.

Programmed for FYE 25 are funds ($127,000) for Phase 2. Work will include installation of a playground, a memorial garden, sitting areas, benches, development of a rain garden and completion of the ornamental grasses meadow.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering	C	0						0
B. Land and Right of Way								0
C. Construction	C	0	127					127
D. Equipment								0
E. Other Costs								0
Total	C	0	127	0	0	0	0	127

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

The Town Council reduced this CIP to zero. The RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
I) PICKLEBALL COURT	4) PARKS AND RECREATION

DESCRIPTION/PURPOSE/JUSTIFICATION

Pickleball continues to be one of the fastest growing sports in the country and what started as a game for age 55 plus has become an intergenerational sport.

The pickleball program in Groton continues to expand and now more than ever additional courts are needed. Since the return of indoor play, approximately 60-75 players per week use the courts including for new players on Tuesdays. Investing in additional courts will allow the department to better serve the needs of the community and will provide greater opportunities to increase intergenerational play, integrating pickleball into the after-school program at the Groton Community Center (GCC).

Data results from the 2020 Recreation Needs Assessment confirm that we should be investing in existing facilities. Sixty six percent of survey respondents supported enhancement and renovation of existing facilities. We are requesting funds for three new dedicated outside courts at the GCC. Currently, there are three indoor courts that are used daily. Demand often exceeds our capacity to provide adequate playing time. By expanding our capacity to six courts we can provide year-round play for adults and promote intergenerational play all in one location.

Requested for FYE 24 are funds ($129,000) to repair and repaint the basketball court behind the GCC with dedicated pickleball lines and to install lights, court fencing, and shade structure.

TM Note: The funding has been recommended at $0 for FYE 24 due to Town Council recommending the project to be funded from American Rescue Plan Act funds.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs								0
Total	C	0	0	0	0	0	0	0

*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) HOCKEY ARENA	4) PARKS AND RECREATION

DESCRIPTION/PURPOSE/JUSTIFICATION

Requested for FYE 24 are funds ($254,000) for the removal and replacement of the dasher board system, associated site work and installation of lights. The Facilities Revenue Fund will contribute $13,000.

TM Note: The funding has been recommended at $0 for FYE 24 due to Town Council recommending the project to be funded from American Rescue Plan Act funds.

The Groton Hockey Rink is used for youth and adult programs and tournaments organized by Groton Parks and Recreation. The rink (dasher boards and plexiglass panels) was purchased over 20 years ago from Connecticut College. The framing of the rink is lumber that has aged to a degree that maintenance is costly and time consuming. The project calls for purchasing a replacement dasher board system made out of metal to last longer. It is anticipated that the system purchased would be used, from a facility that is upgrading, just as we did when purchasing the existing rink. The project would also include lights and a new asphalt pad that would be coated with lines. The new facility would be able to accommodate more programs due to a more durable dasher board system and the inclusion of lights would allow for night time use.

Over the years the hockey league has funded various upgrades including a scoreboard, bringing electrical service to the site, a storage shed and construction of team player areas. Revenue comes from programs, tournaments and rental of advertising space on the dasher boards.

Investment in existing facilities is a community priority. Sixty six percent of respondents in the 2020 Recreational Needs Assessment indicated that enhancements or renovations to existing facilities was very important or important and that should be a value that the department focused on.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs								0
Total		0	0	0	0	0	0	0

*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) AQUATICS FACILITY FEASIBILITY STUDY	4) PARKS AND RECREATION

DESCRIPTION/PURPOSE/JUSTIFICATION

Groton residents have a long-established interest in the development of an aquatic's facility. The number one response to the question "indicate your top five priority projects" in the 2009 Recreation Master Plan survey was Indoor Pool and Aquatics Center.

Thirty nine percent of survey respondents in the 2020 Recreational Needs Assessment ranked a new aquatics center as their highest future need. The results from the 2022 online survey and visioning session on how the Claude Chester property should be used revealed that a community pool was the third highest "must have".

Requested for FYE 24 are funds ($95,000) for a feasibility study for the development of an aquatics facility. The study would include a market analysis of existing aquatic facilities and their accessibility, a needs assessment to identify focused programs and services, development of conceptual design based on preferred program space, establishment of a total project budget, development of operational cost estimates and projected fees structure. Equipped with this information, residents and leadership can make a well-informed decision on an aquatics facility.

TM Note: The funding has been recommended at $0 for FYE 24 while awaiting public input on the project.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs								0
Total	C	0	0	0	0	0	0	0

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

There were no changes made during budget deliberations.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
A) FITCH HIGH SCHOOL ATHLETIC FACILITIES	5) EDUCATION

DESCRIPTION/PURPOSE/JUSTIFICATION

In addition to the regular use of the football field by the football team, the field is also used by the Groton Public Schools' lacrosse and soccer teams as well as physical education classes. The playing field no longer drains properly and is in need of upgrading. It will be necessary to regrade and recrown the field and sod the entire surface.

The addition of an irrigation system while work is performed will greatly enhance the continued maintenance by providing timed watering while also improving on the efficiency/cost of water usage.

Requested for FYE 24 are funds ($250,000) to sod and recrown the field and funds ($30,000) for irrigation.

TM Note: The funding has been recommended at $0 for FYE 24 to await a final overall plan for athletic fields/facilities in the Town.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs								0
Total		0	0	0	0	0	0	0

*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) FITCH HIGH SCHOOL FIELD HOUSE	5) EDUCATION

DESCRIPTION/PURPOSE/JUSTIFICATION

The field house at Fitch High School was built in the early 1970's and provided locker rooms and meeting space for male athletes and teams only. To meet today's requirements, locker rooms and training facilities must accommodate both male and female student athletes.

A study was commissioned by the Board of Education to determine what upgrades may be required. SLAM architectural firm presented its findings and provided the estimate for replacement of the field house and concession stand which also provides for modernized public restrooms.

Requested for FYE 24 is $15,490,000 for replacement of the field house.

TM Note: The funding has been recommended at $0 for FYE 24 to await a final overall plan for athletic fields/facilities in the Town.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs								0
Total		0	0	0	0	0	0	0

*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
E) FITCH HIGH SCHOOL CULINARY ARTS	5) EDUCATION

DESCRIPTION/PURPOSE/JUSTIFICATION

With the Groton Public Schools' focus on college and career readiness, we are expanding our Careers Pathway program to ensure our students are workforce ready. A very popular career pathway for our students is the Culinary Arts Program. The program fills to capacity and many students are turned away. There is a need for a more robust culinary arts program that can service more of our students and ready them for entry level jobs in the restaurant industry. This would require upgrading of the current cooking/cleaning stations to more commercial grade equipment.

Programmed for FYE 24 are funds estimated at ($600,000) for the construction and equipment to complete the project.

TM Note: The funding has been recommended at $0 for FYE 24 due to limited funding for CIPs.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs								0
Total		0	0	0	0	0	0	0

*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) SECURITY CAMERAS	5) EDUCATION

DESCRIPTION/PURPOSE/JUSTIFICATION

Four of the seven Groton Public Schools (Charles Barnum, Catherine Kolnaski, Northeast Academy, Fitch High School) are in need of upgraded security cameras (internal and external) and camera management systems. Currently, each school has its own stand-alone system. To effectively address emergency issues in our schools, a federated system of camera access controls across all schools with real-time access for school administrators, Groton Police, and first responders is required. This proposal would provide funding to address these needs and to prepare for the Mutualink system proposed by the Board of Education to be used with Groton Police Departments.

Requested for FYE 24 are funds ($245,000) to complete the project.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment	C	245						245
E. Other Costs								0
Total	C	245	0	0	0	0	0	245

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

There were no changes made during budget deliberations.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
G) DISTRICT SAFETY & SECURITY	5) EDUCATION

DESCRIPTION/PURPOSE/JUSTIFICATION

As concerns continue with school place incidents, providing a means for first responders to see in real time is highly recommended. Mutualink would give access to school cameras on an as-needed basis to assist in the timely mitigation of a critical event. The system would connect both communications and cameras to school administrators and local police authority.

Requested for FYE 24 is ($150,000).

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment	C	150						150
E. Other Costs								0
Total	C	150	0	0	0	0	0	150

*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) FITCH HIGH SCHOOL BLEACHERS	5) EDUCATION

DESCRIPTION/PURPOSE/JUSTIFICATION

As noted in the request for the recrowning of the football field, the bleachers are also used by many other groups and functions throughout the year. This request is for the removal and replacement of the existing bleachers for both home and visitors. New bleachers would be installed, meeting present day requirements for handicap accessibility.

Requested for FYE 24 are funds ($200,000) for removal of the existing bleachers and ($1,500,000) for purchase and installation of the new bleachers.

TM Note: The funding has been recommended at $0 for FYE 24 to await a final overall plan for athletic fields/facilities in the Town.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs								0
Total		0	0	0	0	0	0	0

*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) FITCH HIGH SCHOOL SEWER LINE REPAIR	5) EDUCATION

DESCRIPTION/PURPOSE/JUSTIFICATION

After a recent CCTV inspection, it has been determined that an area of the original high school built in 1954 has inaccessible sewer lines that have deteriorated. Lines are clogged and leaking into tunnel spaces and under concrete slabs.

Requested for FYE 24 are funds ($75,000) to make the necessary repairs.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	75						75
D. Equipment								0
E. Other Costs								0
Total	C	75	0	0	0	0	0	75

*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) HUMAN SERVICES BUILDING	6) PUBLIC BUILDINGS

DESCRIPTION/PURPOSE/JUSTIFICATION

The Human Services Department occupies the former Poquonnock Bridge School building built in 1913. Later it was converted to the Town's public library where it remained until they moved into their current facility in 1977. Human Services (formerly known as Social Services) moved into this building shortly afterwards. Some renovation work was done at that time and minor work has been done over the years.

The windows in the building were replaced in the late 1970's with residential grade double hung windows that have become maintenance problems, leak air and are not energy efficient.

Requested for FYE 24 are funds ($30,000) to design for the replacement of all of the windows with commercial grade energy efficient units.

Also requested for FYE 24 are funds ($150,000) to replace the windows.

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering	C	30						30
B. Land and Right of Way								
C. Construction	C	150						150
D. Equipment								
E. Other Costs								
Total	C	180	0	0	0	0	0	180

*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 FYE 22 were funds ($45,000) to design the replacement of the two 1978 vintage boilers with new energy efficient gas fired units. One of the two boilers is currently out of service and needs extensive repairs.

Approved in FYE 23 were funds ($60,000) to repair the failed boiler.

Also approved in FYE 23 were funds ($75,000) to hire an architect to perform a space utilization study to determine the best use of the space in "A" wing for recreation programs and office space for Town Departments and the Judge of Probate. The study will also provide schematic designs and budget costs for planning future CIP projects.

Also approved in FYE 23 were funds ($20,000) to replace the carpeting in the Town Clerk's office with vinyl plank flooring.

Requested for FYE 24 are funds ($150,000) to complete the design and develop bid documents for the renovations to A wing and some smaller areas of B & C wings.

Programmed for FYE 25 and 26 are funds (TBD) to construct the renovations.

Programmed for FYE 27 are funds (TBD) to demolish the D wing and construct a parking lot in its place.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering	C	0						0
B. Land and Right of Way								0
C. Construction	C		TBD	TBD	TBD			0
D. Equipment								0
E. Other Costs								0
Total	C	0	0	0	0	0	0	0

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

The Town Council reduced this CIP to zero. 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 22 and 23 were funds ($425,000) to replace the cooling tower and several failed heat pumps. This work is currently under contract to be done in Spring 2023.

Also approved in FYE 23 were funds ($125,000) to replace the original 1977 windows along the southern and eastern side of the building. This work is also currently under contract to be done in Spring 2023.

Also approved in FYE 23 were funds ($35,000) to study and design the removal of the underground fuel oil tank and boiler and potentially convert to a carbon free sustainable heating system.

Requested for FYE 24 are funds ($30,000) to renovate the plumbing system in the two public restrooms that clog and cause occasional flooding in the restrooms.

Also requested for FYE 24 are funds ($40,000) to design and develop plans for the roof replacement for the 1995 addition areas as the roof is nearing the end of its useful life.

Programmed for FYE 25 are funds (TBD) for the roof replacement.

Also programmed for FYE 25 are funds (TBD) for a carbon free heating system.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering	C	40						40
B. Land and Right of Way								0
C. Construction	C	30	TBD					30
D. Equipment								0
E. Other Costs								0
Total	C	70	0	0	0	0	0	70

*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) SPICER HOUSE BOAT HOUSE	6) PUBLIC BUILDINGS

DESCRIPTION/PURPOSE/JUSTIFICATION

The Spicer House barn, located adjacent to the Spicer House, is likely original to the property. The barn's exterior and roof are in poor condition and have had numerous patches and repairs over the years. The asphalt shingled roof is in need of complete replacement and the wood siding needs repairs and to be completely repainted. The barn is currently used as a boat house for the Noank rowing club and the Fitch High School rowing team.

Requested for FYE 24 are funds ($60,000) for reroofing, siding and trim repairs, and painting the exterior of the Spicer House barn.

TM Note: The funding has been recommended at $0 for FYE 24 due to a request being made to the State to fund this project.

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering								
B. Land and Right of Way								
C. Construction								
D. Equipment								
E. Other Costs								
Total		0	0	0	0	0	0	0

*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 24 are funds ($130,000) for on-going server hardware and software upgrades, Town network domain upgrade, and wireless hardware upgrades.

Programmed for FYE 25 are funds ($135,000) for ongoing server hardware and software upgrades, replacing the end-of-life Town network switches, server software upgrades, blade enclosure hardware upgrades, wireless hardware upgrade, assessment of Public Safety redundant fiber infrastructure and performing an IT network security assessment/audit.

Programmed for FYE 26 are funds ($303,000) for ongoing server hardware and software upgrades, replacing the end-of-life Town network switches, installment of the Public Safety redundant fiber infrastructure, upgrading the Town to Microsoft Office Cloud, network UPS replacement, upgrade to Storage Area Network to keep hardware current.

Programmed for FYE 27 are funds ($180,000) for ongoing server hardware and software upgrades, blade enclosure upgrades, replacing the core network switches at Public Safety and Town Hall, wireless hardware upgrades, assessment of the public safety structured connectivity, and performing an IT network security assessment/audit.

Programmed for FYE 28 are funds ($168,000) for ongoing server hardware and software upgrades, public safety building structured connectivity and replacing on-premise tape backup system.

Programmed for FYE 29 are funds ($145,000) for ongoing server hardware and software upgrades, blade enclosure upgrades, performing an IT network security assessment/audit and upgrade to Storage Area Network to keep hardware current.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs	C	130	135	303	180	168	145	1061
Total	C	130	135	303	180	168	145	1061

*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) IT SECURITY	7) TECHNOLOGY

DESCRIPTION/PURPOSE/JUSTIFICATION

The October 2017 Pubic Safety IT Master Plan identified security issues that must be addressed to ensure Criminal Justice Information System (CJIS) standards are being met.

Requested for FYE 24 are funds ($73,000) for disaster recovery planning, general upgrades after assessment, and scheduled replacement of the Town Hall Palo Alto firewall.

Programmed for FYE 26 are funds ($60,000) for the scheduled replacement of the Public Safety Palo Alto firewall and general security improvements.

Programmed for FYE 27 are funds ($35,000) for the scheduled replacement of the remote locations Palo Alto firewalls.

Programmed for FYE 29 are funds ($25,000) for scheduled replacement of the Town Hall Palo Alto firewall, disaster recovery planning and IT Security assessment.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering								
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs	C	73	0	60	35	0	25	193
Total	C	73	0	60	35	0	25	193

*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.

Approved in FYE 23 were funds ($66,000) to upgrade and purchase squad cameras (squad cams).

Requested for FYE 24 are funds ($44,000) to upgrade and purchase squad cams.

Programmed for FYE 25 through FYE 28 are funds ($44,000/year) for ongoing upgrades/purchases and maintenance/storage costs.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering								
B. Land and Right of Way								0
C. Construction								0
D. Equipment	C	44	44	44	44	44		220
E. Other Costs								0
Total	C	44	44	44	44	44		220

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

There were no changes made during budget deliberations.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
G) TOWN MEETING ROOM AV/PRESENTATION EQUIPMENT REPLACEMENT/UPGRADE	7) TECHNOLOGY

DESCRIPTION/PURPOSE/JUSTIFICATION

After identifying that a majority of the town meeting rooms in a number of different buildings did not have proper audio visual equipment to help conduct town business or present information to the public, a Town CIP project was initiated to address the issue. It was found that most of the audio visual equipment was over 20 years old, was not capable of working with today's technology, was not user friendly and did not meet the needs of town staff, town committees and public. This replacement and upgrade project will cover 24 town meeting rooms over a six year period.

During the first three years of this replacement and upgrade plan, funds were approved in FYE 19 to replace outdated wireless microphone systems throughout town buildings. Approved in FYE 20 were funds to design, purchase and install updated audio visual technology improvements for Town Hall Annex Community Rooms 1, 2, and 3. Approved FYE 23 funds are being used to improve four Town Hall conference rooms as well as public meeting room and program areas of the Groton Public Library.

Requested for FYE 24 are funds ($60,000) to design, purchase and install updated audio visual technology improvements for Thrive 55+'s Main Activity Room, Conference Room, Music Room, Exercise Room, and Classrooms 3 and 4.

Also requested for FYE 24 are funds ($12,000) to design, purchase and install updated audio visual technology improvements for Parks and Recreation's conference room at Spicer House.

Programmed for FYE 25 are funds ($47,000) to design, purchase and install updated audio visual technology improvements for Police Training, Conference and Roll Call Rooms, WPCF Training Room and Human Services Conference Room.

RECOMMENDED FINANCING (000)

	Source of Funds	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering	C	4	4					8
B. Land and Right of Way								0
C. Construction	C	8	8					16
D. Equipment	C	60	35					95
E. Other Costs								0
Total	C	72	47	0	0	0	0	119

*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) FIRE/EMS RADIO CONTROL STATION INSTALLATION	7) TECHNOLOGY

DESCRIPTION/PURPOSE/JUSTIFICATION

The existing Dispatch Infrastructure must be upgraded to accommodate Fire and EMS operations on the State Project 25 (P25) system.

The current Fire Infrastructure is on a VHF radio platform. This system has been in service for several years and includes:

- Fire Dispatch Channel
- Two Command Channels
- Multiple Fireground Channels

These channels are all integrated to the existing Dispatch Console System and include fixed equipment at various locations in the town.

The proposed upgrade includes expansion of the existing dispatch consoles interface to the STATE P25 System, crossband capability from the existing Dispatch and Command Channels to State P25, and backup radios for use in the event of a network failure to the State P25 Core.

When installed, the Dispatch System will have the capability to cross band repeat all radio traffic on the existing VHF system to the State P25 system. This will provide radio interoperability for Mutual Aid partners who do not have State P25 capability. Groton Dispatch will be able to seamlessly transmit simultaneously on the "legacy" VHF system and the new State P25 system.

All equipment for this upgrade will be in the existing Dispatch Facility. It will not require any remote site installations or leased fiber connectivity. Once migration is complete, it may be possible to eliminate and remove "legacy" VHF receiver sites that are no longer required as a saving measure to the Town of Groton.

Requested for FY 24 are funds ($110,000) to purchase equipment to upgrade the Dispatch system.

RECOMMENDED FINANCING (000)

	Source of Funds	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment	C	110						110
E. Other Costs								0
Total	C	110	0	0	0	0	0	110

*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) POLICE EVIDENCE PROCESSING / COMMAND VEHICLE	7) TECHNOLOGY

DESCRIPTION/PURPOSE/JUSTIFICATION

A multi-use/specialty vehicle is commercially available as a mobile command center (such as a small bus or van) that is used as a main workspace and storage area for equipment and personnel. The Department has found that the absence of this piece of equipment has degraded police operations at the scenes of serious motor vehicle accidents, crime scenes, critical incidents and large scale operations such as parades and festivals that occur frequently in Groton.

This vehicle will be useful for extended / remote operations to include evidence processing, transporting equipment and personnel sheltering and relief during operations in inclement weather. Groton Town Police Department has been without this capability since it divested of a large 1970's-era panel van in 2016 due to maintenance and safety concerns. No other adjoining police department has this capability. The department has been unsuccessful in acquiring grants for this type of vehicle for over four years.

Other key components include:
1. Communications - there is usually a radio mast, consoles and electronic gear to allow the multi-use command vehicle to replace or augment a communications center;
2. Small meeting room - equipped with a whiteboard and large-format TV display for planning and briefing sessions;
3. Generator - to sustain equipment and enable remote lighting at scenes;
4. Decrease response times and elimination of frequent trips back to the Police Department to retrieve equipment;
5. Storage and protection of expensive equipment including technology used for scene processing and preservation; and
6. Visible police presence at scenes for event security to deter would-be offenders.

The department would make this unit available for adjacent agencies.

Requested for FYE 24 are funds ($250,000) for a multi-use/specialty vehicle.

RECOMMENDED FINANCING (000)

	Source of Funds	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment	C	125						125
E. Other Costs								0
Total	C	125	0	0	0	0	0	125

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

The Town Council decreased this CIP by $125,000. The RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
L) PLANNING/PUBLIC WORKS ELECTRONIC DOCUMENT MANAGEMENT SYSTEM	7) TECHNOLOGY

DESCRIPTION/PURPOSE/JUSTIFICATION

Public Works and Planning & Development Services share vault space at the Annex with the Town Clerk. Plans, project files, aerial photographs, and other documents that must be retained are stored there. Both departments are running out of storage room. Digitizing the plans and documents will save space and will allow easier access by other departments and the public. This work can be completed over a number of years to limit disruption.

Requested for FYE 24 are funds ($100,000) for the first phase of the project and ($25,000) for a document storage server.

Programmed for FYE 25 through FYE 27 are funds ($100,000/year) to complete the project.

RECOMMENDED FINANCING (000)

	Source of Funds	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs	C	125	100	100	100			425
Total	C	125	100	100	100	0	0	425

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

There were no changes made during budget deliberations.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
A) 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, Bluff Point Village and The Standard. Additional large applications are pending for private development in other areas of town.

As of January 1, 2023, the uncommitted fund balance is $368,991.93.

Requested for FYE 24 and programmed through FYE 29 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
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	0	50	50	50	50	50	250
D. Equipment								0
E. Other Costs								0
Total	C	0	50	50	50	50	50	250

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

The Town Council reduced this CIP to zero. The RTM sustained this action.

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 and Zoning 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 have been used as part of the required match to purchase the Wolfebrook property. Connecting our open space resources creates more recreation opportunities, contributes to a higher quality of life and will benefit the economy.

Requested for FYE 24 and programmed for FYE 25 through FYE 29 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 unencumbered Open Space Acquisition Fund balance as of January 1, 2023, is $27,064.08. Fees collected in lieu of open space dedication through the Planning and Zoning 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
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering								0
B. Land and Right of Way	C	0	25	25	25	25	25	125
C. Construction								0
D. Equipment								0
E. Other Costs								0
Total	C	0	25	25	25	25	25	125

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

The Town Council reduced this CIP to zero. The RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
C) GATEWAY/WAYFINDING SIGN PROJECT	8) PLANNING AND ECONOMIC DEVELOPMENT

DESCRIPTION/PURPOSE/JUSTIFICATION

Existing wayfinding signage in the town is antiquated, lacks consistency, and is composed primarily of standard highway directional signage. In order to provide the casual visitor with an easy way to identify important destinations, the Economic and Community Development division of the Office of Planning and Development Services recently developed design standards for wayfinding signs that reflect Groton's identity and has identified sign locations throughout town. A number of signs have been installed.

Requested for FYE 24 are funds ($75,000) and programmed for FYE 25 are funds ($75,000) for the design and construction of the next phase of signage and installation improvements.

Total costs are estimates based upon the sign plan and consultant estimates.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering	C	15	15					30
B. Land and Right of Way								0
C. Construction	C	60	60					120
D. Equipment								0
E. Other Costs								0
Total	C	75	75	0	0	0	0	150

*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) DOWNTOWN MYSTIC 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 was completed.

The recommended parking program elements for the first phase of the Mystic parking implementation include:

- on-street metered parking
- shared lot parking agreements
- employee & limited resident parking permit program
- valet parking policy
- electronic, hand-held parking enforcement management system

The parking management consultant currently under contract with the town will work with the parking task force in developing required ordinance changes, operational policies, oversight, and procurement of vendor services, equipment and system necessary for implementation of the program elements.

These program elements will be closely coordinated with the new parking management, access, and revenue control system changes currently being designed and implemented by the Mystic Museum of Art in their paid public parking lot on Water Street. The parking equipment, systems and programs specified for procurement by Groton within this program can easily be expanded to the Town of Stonington should they desire to do so in the future.

Requested for FYE 24 are funds ($150,000) 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
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering	C	0						0
B. Land and Right of Way								0
C. Construction	C	0						0
D. Equipment								0
E. Other Costs								0
Total	C	0	0	0	0	0	0	0

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

The Town Council reduced this CIP to zero. The RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
E) MYSTIC COASTAL ACCESS TRAIL AND SIGNAGE PROGRAM	8) PLANNING AND ECONOMIC DEVELOPMENT

DESCRIPTION/PURPOSE/JUSTIFICATION

The Town of Groton Office of Planning and Development Services has been working with Kent & Frost to improve the coastal access wayfinding signage for the Mystic coastal access trail. The trail itself is expanded as properties along the Mystic waterfront are redeveloped.

Programmed for FYE 24 are funds ($95,000) for the design, permitting, installation of kiosks, new signage at key entrance points to the access trail, and signage on the ground and on dock pilings.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering	C	15						15
B. Land and Right of Way								0
C. Construction	C	80						80
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
F) PLAN OF CONSERVATION AND DEVELOPMENT	8) PLANNING AND ECONOMIC DEVELOPMENT

DESCRIPTION/PURPOSE/JUSTIFICATION

Every ten years each municipality in the State of Connecticut must update their Plan of Conservation and Development (POCD). Groton must adopt a new POCD by 2026. The POCD is a long-range, visionary document developed with input from residents, property owners, business owners and land use commissions, and adopted by the Planning and Zoning Commission. As closely as is practical, the POCD reflects community consensus on all aspects of future growth in Town; articulates a clear vision, and serves to guide the future development of the Town. The POCD is the playbook for how the Town will continue to grow, develop, and change over time. This plan will take between 18-24 months to develop and process through public hearings for adoption by the Planning and Zoning Commission. The Plan requires the hiring of a consultant specializing in the development of POCDs. A successful POCD requires extensive public outreach, working with many community members, stakeholders, and members of our boards, commissions and elected officials as well as town staff across all departments.

Requested for FYE 24 is $150,000 to hire a consultant to assist in writing the plan, compiling all of the necessary census data, new mapping and analysis, and to take the lead on the public engagement process.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering	C	150						150
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs								0
Total	C	150	0	0	0	0	0	150

*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) PUMP STATIONS	10) WATER POLLUTION CONTROL AUTHORITY

DESCRIPTION/PURPOSE/JUSTIFICATION

Approved in FYE 23 were funds ($1,000,000) for Mumford Cove pump station modernization construction and ($200,000) for Burgess Park pump station for P&E costs for complete replacement of the pump station.

Requested for FYE 24 are funds ($1,200,000) for construction costs for the Mumford Cove pump station. During the design phase additional required work was identified as well as increased costs of materials and equipment.

Also requested for FYE 24 are funds ($250,000) to complete the upgrade project that was started at the Gravel Street Pump Station. Previous funding had expired for this project.

Also requested for FYE 24 are funds ($600,000) for a resiliency upgrade project for coastal pump stations. The Town is submitting this project to CT DEMHS for a federal grant with 90% reimbursement.

Programmed for FYE 25 are funds ($1,200,000) for the construction costs to replace the existing Burgess Park pump station.

Programmed for FYE 26 are funds ($300,000) for P&E costs for Little Gibraltar pump station major electrical and mechanical modernization and equipment replacement.

Programmed for FYE 27 are funds ($2,000,000) for construction costs for mechanical and electrical modernization and planned replacement of equipment at the Little Gibraltar pump station.

Programmed for FYE 28 are funds ($275,000) for P&E costs for Beebe Cove pump station major electrical and mechanical modernization and equipment replacement.

Programmed for FYE 29 are funds ($2,000,000) for construction costs for mechanical and electrical modernization and planned replacement of equipment at the Beebe Cove pump station.

These projects will be submitted to the Water Pollution Control Authority for approval as part of their annual budget.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering	O			300		275		575
B. Land and Right of Way								
C. Construction	O	2050	1200		2000		2000	7250
D. Equipment								
E. Other Costs								
Total	O	2050	1200	300	2000	275	2000	7825

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds
(O) Other (WPCF User Fees)
(CT DEMHS Fund)

There were no changes made during budget deliberations.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
C) TREATMENT FACILITY	10) WATER POLLUTION CONTROL FACILITY

DESCRIPTION/PURPOSE/JUSTIFICATION

Requested for FYE 24 are funds ($350,000) for P&E and construction costs to provide an additional standby jockey vertical turbine pump and VFD for the effluent pump station at the wastewater treatment facility.

Also requested for FYE 24 are funds ($150,000) for P&E to convert the WPCF from chlorine to a UV sterilization method

Programmed for FYE 25 are construction funds ($750,000) for equipment and renovations to convert to UV sterilization

Programmed for FYE 26 are funds ($140,000) for P&E costs to upgrade the existing mechanisms and perform structural improvements in the primary clarifier tanks. The existing mechanisms have reached the end of their service life and the tanks require new grout covering the base slab.

Programmed for FYE 27 are funds ($685,000) for construction costs to upgrade the existing mechanisms and perform structural improvements

Programmed for FYE 28 are funds ($350,000) to replace two aeration blowers at the end of service life.

Programmed for FYE 29 are funds ($200,000) to design the removal of 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
		FYE2024	FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	
A. Planning and Engineering	O	150		140		50	200	540
B. Land and Right of Way								0
C. Construction	O	350	250		185	50		835
D. Equipment	O		500		500	250		1250
E. Other Costs								0
Total	O	500	750	140	685	350	200	2625

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other (WPCF User Fees)

There were no changes made during budget deliberations.

TOWN OF GROTON
FYE 2024 ADOPTED BUDGET

APPENDICES

Glossary
Fund Descriptions
Flow of Funds
Acronyms
Accounts with Descriptions

TOWN OF GROTON, CONNECTICUT
GLOSSARY OF TERMS
FYE 2024

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 2024", means the fiscal year which began on July 1, 2023 and ends on June 30, 2024.

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. 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.

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.

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.

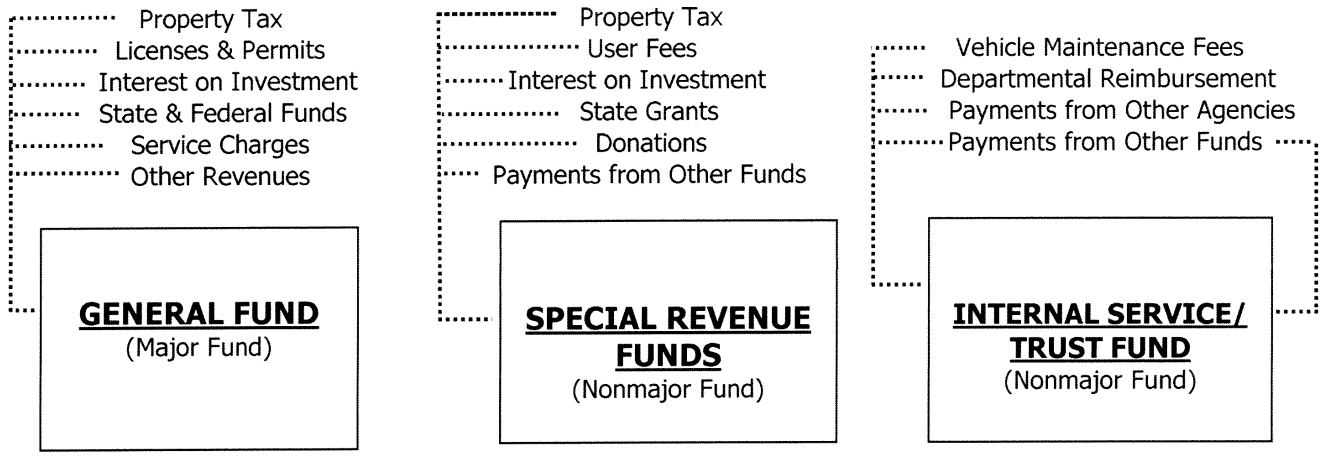
EXPENDABLE TRUST FUND: This non-major fund is used to account for trust where both principal and earnings on principal may be spent for the trust's intended purposes.

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.

Appendix C

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, CONNECTICUT

ACRONYMS

FYE 2024

ACH	-Automated Clearing House
ACFR	-Annual Comprehensive Financial Report
ADA	-Americans with Disabilities Act
AFSCME	-American Federation of State, County and Municipal Employees
ARC	-Annual Required Contribution
ARPA	-American Rescue Plan
BAA	-Board of Assessment Appeals
BRAC	-Base Realignment & Closure
BOE	-Board of Education
CCM	-Connecticut Conference of Municipalities
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
PCI	-Pavement Condition Index
PILOT	-Payment in Lieu of Taxes
RFP / RFQ	-Request for Proposal / Quote
RTM	-Representative Town Meeting
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 2024

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.