Town of Groton



Adopted
FYE 2025 Budget

Fiscal Year Ending June 30, 2025

GROTON CT
explore more...

May 28, 2024

TOWN OF GROTON
FYE 2025 ADOPTED BUDGET
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TOWN OF GROTON

OFFICE OF THE TOWN MANAGER

John M. Burt
Town Manager
jburt@groton-ct.gov

45 Fort Hill Road, Groton, Connecticut 06340
Telephone (860) 441-6630 Fax (860) 441-6632
www.groton-ct.gov

May 28, 2024

FYE 2025 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 2025 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 2025 budget is $155,235,906, an $6,370,766 or 4.3% increase from the FYE 2024 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 2024 Adopted/Adjusted Budget are as follows:

- Town Operations ($805,665 or 1.9%)
- Education Services ($6,447,857 or 7.9%)
- Capital/Debt Services (-$491,434 or -3.3%)
- Outside Agencies (-$1,295,583 or -50.8%)
- Subdivisions ($913,761 or 13.2%)
- 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 state grant revenues. The October 1, 2023 net adjusted taxable Grand List increased $67,949,721 (1.5%) from 2022, from $4,664,233,679 after BAA to $4,732,183,400 after BAA.

The Town has been collecting higher than expected revenues in recent years, so $5,000,000 of the Fund Balance be used to fund adopted FYE 2025 expenditures which will maintain the Town's Unassigned Fund Balance level at approximately 24.73% in June 2025.

The mill rate is the rate of taxation levied on property subject to taxation under Connecticut General Statutes. One mill is equal to 1/1000 of a dollar. For example, a tax rate of 20 mills is equivalent to $20.00 per $1,000 of assessed value. Generally, the mill rates of special taxing districts located within the municipalities are not included in this publication.

The adopted budget would result in a mill rate of 23.08, being a 0.95 mill increase from the FYE 2024 mill rate of 22.13.

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 2025 budget in October 2023. This year, as in years past, the Town Manager requested all Town department heads to begin their budget preparation by developing a requested FYE 2025 "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 2024 appropriation. Department budget requests are shown in the "Request FYE 2025" 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 2025 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 2025 is $155,235,906 and represents a $6,370,766 or 4.3% increase from the FYE 2024 Adopted/Adjusted Budget. The adopted increase is attributable to Departments ($1,452,911); Non-Departmental ($326,821); Subdivisions ($913,761); Contribution to Other Funds (reduction of $974,067); Capital/Debt Service (reduction of $491,434); and Outside Agencies (reduction of $1,295,583). 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 $43,738,865, and represents a $805,665 or a 1.9% increase from the FYE 2024 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 2025 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 2025" column represent what would be required in the opinion of the department to maintain necessary and/or current programming.

The adopted FYE 2025 Town Departments budget of $29,326,814, is a $1,452,911 or 5.2% increase from the FYE 2024 Adopted/Adjusted Budget amount.

Table 1 entitled "Town Operations Expenditure Report" shows adopted increases/decreases for all Salary and Wages and Operating Expenses for the Town Departments portion of the Town Operations budget. As noted in the table, Salary and Wages represent 49.4% of the adopted FYE 2025 Town Operations budget up from 48.5% in FYE 2024. Employee Benefits account for 30.8% of the Town Operations Budget. Together Personnel costs account for 80.1% of the Town Operations Budget.

Town Operations Expenditure Report							
Account Code	DESCRIPTION	ACTUAL FYE 2023	ADJUSTED FYE 2024	ADOPTED FYE 2025	$ VARIANCE '24' to '25'	% VARIANCE '24' to '25'	% OF TOTAL BUDGET
5101	Regular Full Time	$ 16,133,015	$ 18,036,932	$ 18,941,840	$ 904,908	5.0%	43.3%
5102	Part Time Personnel	$ 487,212	$ 521,201	$ 584,723	$ 63,522	12.2%	1.3%
5103	Seasonal Personnel	$ 92,994	$ 134,636	$ 188,700	$ 54,064	40.2%	0.4%
5104	Overtime Pay	$ 968,305	$ 1,071,034	$ 1,038,923	$ (32,111)	-3.0%	2.4%
5105	Longevity Pay	$ 48,885	$ 51,007	$ 49,176	$ (1,831)	-3.6%	0.1%
5106	College Incentive Pay	$ 102,679	$ 129,407	$ 126,492	$ (2,915)	-2.3%	0.3%
5107	Shift Replacement Overtime	$ 450,020	$ 408,316	$ 410,816	$ 2,500	0.6%	0.9%
5109	Salary Adjustment	$ 127,277	$ 149,785	$ (115,000)	$ (264,785)	-176.8%	-0.3%
5110	Regular Part Time	$ 85,275	$ 165,428	$ 210,007	$ 44,579	26.9%	0.5%
5111	Premium Pay	$ 161,384	$ 145,443	$ 175,062	$ 29,619	20.4%	0.4%
5112	Sick Incentive	$ 44,197	$ 65,872	$ 68,487	$ 2,615	4.0%	0.2%
5114	Performance Bonus	$ 8,739	$ -	$ -	$ -		0.0%
5115	Shift Premium	$ 83,032	$ 79,226	$ 79,234	$ 8	0.0%	
5118	Allowances	$ 41,710	$ 55,915	$ 59,771	$ 3,856	6.9%	0.1%
5119	Salary Reimbursements	$ -	$ (222,710)	$ (229,868)	$ (7,158)	3.2%	-0.5%
	Salaries and Wages	**$ 18,834,724**	**$ 20,791,492**	**$ 21,588,363**	**$ 796,871**	**3.8%**	**49.4%**
5151	Social Security	$ 944,613	$ 1,124,326	$ 1,171,299	$ 46,973	4.2%	2.7%
5152	Retirement	$ 3,662,076	$ 4,156,412	$ 4,531,814	$ 375,402	9.0%	10.4%
5153	Health Insurance	$ 4,661,319	$ 5,188,196	$ 5,610,857	$ 422,661	8.1%	12.8%
5154	Unemployment Comp.	$ -	$ 25,000	$ 25,000	$ -	0.0%	0.1%
5155	Worker's Compensation	$ 333,053	$ 293,514	$ 239,476	$ (54,038)	-18.4%	0.5%
5158	Life Insurance	$ 19,884	$ 20,456	$ 19,425	$ (1,031)	-5.0%	0.0%
5159	Heart & Hypertension	$ 33,094	$ 28,669	$ 24,274	$ (4,395)	-15.3%	0.1%
5160	Health-Retiree-Current	$ 2,053,154	$ 1,837,280	$ 1,840,976	$ 3,696	0.2%	4.2%
5170	Other Post Employment Benefits	$ 447,754	$ 448,359	$ -	$ (448,359)	-100.0%	0.0%
	Employee Benefits	**$ 12,154,947**	**$ 13,122,212**	**$ 13,463,121**	**$ 340,909**	**2.6%**	**30.8%**
TOTAL PERSONNEL SERVICES		**$ 30,989,671**	**$ 33,913,704**	**$ 35,051,484**	**$ 1,137,780**	**3.4%**	**80.1%**
5201	Postage/Print/Advertising	$ 171,965	$ 196,415	$ 212,525	$ 16,110	8.2%	0.5%
5210	Profession Develop/Train	$ 175,821	$ 256,856	$ 291,049	$ 34,193	13.3%	0.7%
5220	Utilities/Fuel/Mileage	$ 1,583,131	$ 1,591,809	$ 1,692,738	$ 100,929	6.3%	3.9%
5230	Pymnts/Contributions	$ 1,688,928	$ 2,205,101	$ 1,200,852	$ (1,004,249)	-45.5%	2.7%
5240	Boards & Commissions	$ -	$ 250	$ 250	$ -	0.0%	0.0%
5260	Repairs & Maint-Fac/Equip	$ 344,848	$ 422,779	$ 427,577	$ 4,798	1.1%	1.0%
5261	Software Maint Fees	$ 616,551	$ 661,042	$ 742,722	$ 81,680	12.4%	1.7%
5280	Insurance/Risk Mgmt	$ 815,625	$ 900,750	$ 933,635	$ 32,885	3.7%	2.1%
5281	Occupational Health & Safety	$ 78,580	$ 102,179	$ 132,085	$ 29,906	29.3%	0.3%
5285	Building & Property Damage	$ 748	$ -	$ -	$ -		0.0%
5289	Insurance Claim Payments	$ 11,911	$ 25,000	$ 25,000	$ -	0.0%	0.1%
5290	Profess/Technical Service	$ 1,279,342	$ 1,632,139	$ 1,877,563	$ 245,424	15.0%	4.3%
5300	Materials & Supplies	$ 834,963	$ 846,229	$ 935,665	$ 89,436	10.6%	2.1%
5310	Vehicle Oper/Maintenance	$ 50,021	$ 19,000	$ 23,500	$ 4,500	23.7%	0.1%
5400	Equip/Machinery & Furniture	$ 136,198	$ 155,647	$ 183,810	$ 28,163	18.1%	0.4%
5410	Computer Equipment	$ 13,769	$ 4,300	$ 8,410	$ 4,110	95.6%	0.0%
5420	Vehicles	$ (2,608)	$ -	$ -	$ -		0.0%
TOTAL OPERATING EXPENSES		**$ 7,799,793**	**$ 9,019,496**	**$ 8,687,381**	**$ (332,115)**	**-3.7%**	**19.9%**
GRAND TOTAL		**$ 38,789,464**	**$ 42,933,200**	**$ 43,738,865**	**$ 805,665**	**1.9%**	

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 a decrease of $647,246 or 4.3% from the FYE 2024 Adopted/Adjusted Budget. This decrease is largely attributable to a decrease in Contributions to Other Funds.

Summary

In summary, the adopted FYE 2025 Town Operations budget is $43,738,865 and a $805,665 or 1.9% increase from the FYE 2024 Adopted/Adjusted Budget and represents 28.2% of the FYE 2025 Adopted Budget compared to 28.8% in FYE 2024.

Since FYE 2016, the Town Operations portion of the budget has increased a total 28.9%, an average of 2.9% 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 2016	$ 33,928,603	3.6%
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%
Adjusted 2022	$ 38,259,268	4.4%
Adjusted 2023	$ 39,844,279	4.1%
Adjusted 2024	$ 42,933,200	7.8%
Adopted 2025	$ 43,738,865	1.9%
Increase over Ten years: 2016 to 2025	---------->	28.9%
Average Ten Year Increase	---------->	2.9%

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 $87,958,484 and represents a $6,447,857 or 7.9% increase from the FYE 2024 Adopted/Adjusted Budget. As adopted, this budget represents 56.7% of the FYE 2025 Adopted Budget compared to 54.8% FYE 2024. As per the Town Charter, the Town Manager must submit the adopted Education budget with no adjustments. (See Board of Education FYE 2025 Adopted Budget for details.)

Other budgeted education-related expenses that are not contained in the Education Services budget include; 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 2025 appropriation for Capital/Debt Services is $14,214,288 which is a $491,434 or 3.3% reduction over the FYE 2024 appropriation. The Capital/Debt Services account represents 9.2% of the FYE 2025 Adopted Budget.

The Town's FYE 2025 contribution to the Capital Reserve Fund is adopted to be $3,614,000. $575,000 from the Capital Reserve Fund balance will be used to offset General Fund expenditures.

The Town's budgeted debt service payment is $10,600,288 in FYE 2025. $8,860,483 of the $10,600,288 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 2025, the adopted budget for Outside Agencies is $1,256,293 which is $1,295,583 or 50.8% decrease from the FYE 2024 Adopted/Adjusted Budgeted amount. The adopted Outside Agencies budget represents 0.8% of the FYE 2025 Adopted Budget.

- **Regional Agencies (1083)** request is $157,416 for FYE 2025, which is $5,896 more than the 2024 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 Nurses Association for 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 FYE 2025 budget for this function is $1,098,877, a decrease of $1,301,479 or 54.2% from the FYE 2024 appropriation.

SUBDIVISIONS

The Subdivisions service area includes payments to and for services (police, highway and street lighting) for the City of Groton (1090), Groton Long Point (1091), and the various fire districts through the Fire Districts PILOT Program (1092). Requested/provided payments for the City of Groton, Groton Long Point and the Fire Districts PILOT for FYE 2025 total is $7,817,976 resulting in a $913,761 or 13.2% increase above the FYE 2024 appropriation. Requested/provided funds in this service area represent 5% of the adopted FYE 2025 budget. As per the Town Charter, the Town Manager submits the subdivisions' budget requests to the Town Council/RTM with no adjustments.

- **City of Groton (1090)** requested/provided payments for police, highway and streetlights are $6,109,480, an increase of $288,556 or 5.0% compared to FYE 2024.

- **Groton Long Point (1091)** requested/provided payments for police, highway and streetlights are $759,533, a $112,625 or 17.4% increase over FYE 2024.

- **Fire District PILOT (Payment In-Lieu of Taxes) Program (1092)** is adopted to be funded at $948,963, a $512,580 or 117.5% increase over FYE 2024. 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 2025, it is requested that $250,000 be budgeted for this purpose, which is with a decrease from the FYE 2024 budget amount. The requested Contingency amount equates to approximately 0.16% of the General Fund Operating Budget.

Comparison by function budget changes			
Function	$ Change	% Change	Mill rate
Departments	$1,452,911	5.2%	0.310
Non-Departmental	$326,821	2.5%	0.070
Contr to Other Fund	-$974,067	-45.6%	-0.208
Capital/Debt Srvs	-$491,434	-3.3%	-0.105
Education	$6,447,857	7.9%	1.378
Outside Agencies	-$1,295,583	-50.8%	-0.277
Subdivisions	$913,761	13.2%	0.195
			1.363

Table 3. Comparison by function budget changes

Table 3 above shows cost changes by major function experiencing significant changes. Additionally, you can see the mill rate impact of such changes. The most significant impacts are from Education, followed by Town Departments.

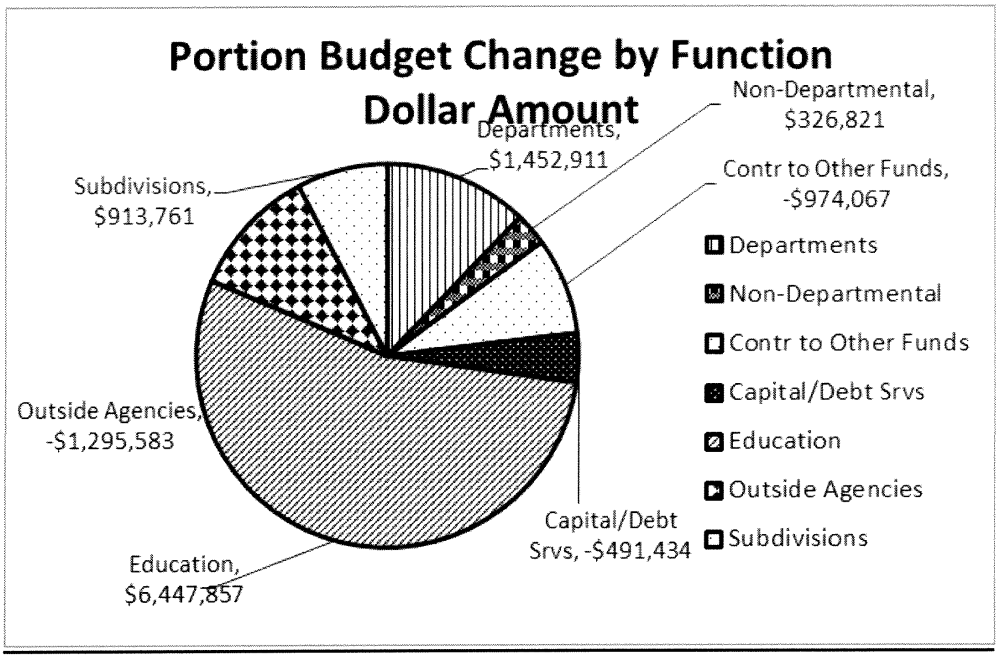


Chart 1. Portion Budget Change by Function – Dollar Amount

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

Table 4 below shows more detail on requested funding for the FYE 2025 budget when compared to the Adopted/Adjusted FYE 2024 budget for select Non-Town Department Items.

Town of Groton
FYE 2024 Adopted/Adjusted Budget to Adopted FYE 2025 Budget

Func. #	Function Description Area of Service	Actual FYE 2023	Adopted/ Adjusted FYE 2024	Town Manager's FYE 2025	Adopted Budget FYE 2025	$ Variance Adj. FYE 24 vs. Adopted FYE 25	% Variance Adj. FYE 24 vs. Adopted FYE 25
1075	Capital Reserve	$ 3,297,000	$ 3,428,000	$ 4,314,000	$ 3,614,000	$ 186,000	5.4%
1076	Debt Service	$ 11,471,919	$ 11,277,722	$ 10,600,288	$ 10,600,288	$ (677,434)	(6.0%)
1080	Education	$ 79,350,399	$ 81,510,627	$ 87,958,484	$ 87,958,484	$ 6,447,857	7.9%
1083	Regional Agencies	$ 138,296	$ 151,520	$ 157,416	$ 157,416	$ 5,896	3.9%
10840	Ledgelight Health	$ 291,798	$ 291,881	$ 291,881	$ 291,881	$ -	0.0%
10841	VNA (School Health)	$ 1,043,519	$ 1,346,573	$ -	$ -	$ (1,346,573)	(100.0%)
108411	School Nursing Services	$ -	$ -	$ 1,346,573	$ -	$ -	#DIV/0!
10842	VNA (Health Promo)	$ 854	$ 34,874	$ 27,530	$ 27,530	$ (7,344)	(21.1%)
10843	Groton Ambulance	$ 341,700	$ 300,000	$ 300,000	$ 300,000	$ -	0.0%
10845	Service Agencies	$ 105,452	$ 112,048	$ 137,486	$ 137,486	$ 25,438	22.7%
10847	Marine Sewage Disp	$ 19,980	$ 19,980	$ 19,980	$ 19,980	$ -	0.0%
10848	Mystic River Ambulance	$ 45,000	$ 75,000	$ 85,000	$ 85,000	$ 10,000	13.3%
10849	Mystic Noank Library	$ 150,000	$ 160,000	$ 176,000	$ 172,000	$ 12,000	7.5%
10849A	Bill Memorial Library	$ 35,000	$ 60,000	$ 65,000	$ 65,000	$ 5,000	8.3%
1090	City of Groton	$ 5,687,848	$ 5,820,924	$ 6,159,480	$ 6,109,480	$ 288,556	5.0%
1091	Groton Long Point	$ 608,974	$ 646,908	$ 834,533	$ 759,533	$ 112,625	17.4%
1092	Fire Districts PILOT	$ 246,000	$ 436,383	$ 948,963	$ 948,963	$ 512,580	117.5%
TOTAL		$ 102,833,739	$ 105,672,440	$ 113,422,614	$ 111,247,041	$ 5,574,601	5.3%

Table 4. Non-Department Budget Increase/Decrease Details

GENERAL FUND REVENUES – WHERE THE MONEY COMES FROM

The following is a summary of the projected FYE 2025 revenues which will be used to fund the adopted FYE 2025 operating budget of $155,235,906. The FYE 2025 revenues are based on the Governor's adopted budget.

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 adopted FYE 2025 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; fees associated with licenses and permits; interest on investments; charges for current services; user fees; and fund balance/other revenue. For the FYE 2025 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	3.0%
Licenses and Permits	0.5%	Charges for Current Services	1.1%
Revenues from Investments	0.8%	Schools-Library-Recreation	0.04%
State Grants in Aid-Education	17.2%	Other Revenue	0.4%
State Grants in Aid-Government	4.2%	Fund Balance Applied	3.2%

Table 5. Revenue Sources

GENERAL PROPERTY TAXES

The FYE 2025 Adopted Budget will result in a mill rate of 23.08, compared to the FYE 2024 rate of 22.13. One mill is equivalent to $4,680,129. The adopted property tax levy for FYE 2025 will be based on all taxable property in the Town as of October 1, 2023 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 $107,876,111 compared to the FYE 2024 adjusted budget of $103,419,451, a 4.3% 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 $723,575, which represents 0.5% of the FYE 2025 Adopted Budget. These funds are received from building and development activity, sporting and dog licenses, and other licenses and fees.

Investments - For FYE 2025, it is estimated that the Town will receive $1,250,000 in investment income which is a $750,000 increase from the FYE 2024 budget.

State Grants in Aid-Education – The Town will receive $26,696,198 in State Grants in Aid-Education in FYE 2025 which represents 17.2% of the FYE 2025 Adopted Budget. This amount is $183,306 more than the FYE 2024 budget.

State Grants in Aid-General Government – According to the Governor's adopted FYE 2025 budget, the Town will receive $6,584,148 in State Grants in Aid–General Government which represents 4.2% of the total revenues. This adopted amount is $213,657 more than the FYE 2024 budget.

Federal Grants in Aid – Revenues from Federal Grants in Aid for FYE 2025 are estimated to be $4,685,767, which represents 3.0% of the FYE 2025 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 $1,667,317, which represents 1.1% of the FYE 2025 Adopted Budget.

Schools-Library-Recreation- Revenues from user fees associated with Schools-Library-Recreation activities are estimated to be $60,450, which represents 0.04% of the FYE 2025 Adopted Budget.

Other Revenue - Other Revenue is estimated at $682,340, which represents 0.4% of the FYE 2025 Adopted Budget.

Fund Balance Applied – The use of General Fund - fund balance is planned at $5,000,000 for FYE 2025. The unassigned Fund Balance is projected to be at 28.0% of expenditures in June 2024 and is further projected to be at 24.73% in June 2025 while using $5,000,000 in fund balance.

GAINING SOME PERSPECTIVE

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 would result in a mill rate of 23.08, being a 0.95 mill increase from the FYE 2024 mill rate of 22.13.

- Town Operations ($805,665 or 1.9%)
- Education Services ($6,447,857 or 7.9%)
- Capital/Debt Services (-$491,434 or 3.3%)
- Outside Agencies (-$1,295,583 or 50.8%)
- Subdivisions ($913,761 or 13.2%)
- Contingency ($0 or 0%)

Changes in the budget are primarily due to an increase of $6,447,857 in Education; Town Departments increase of $1,452,911; Non-Departmental (Insurance) increase of $326,821; Capital Reserve increase of $186,000; an increase of $913,761 for Subdivisions; and a decrease of $1,295,583 for Outside Agencies.

The Town began incorporating the bonding costs for the Groton 2020 Plan in the FYE 2019 budget. The Groton 2020 bonds account for $6,859,038 (64.7%) of the total $10,600,288 in debt service payments in the FYE 2025 adopted budget. The mill rate for the Town would be approximately 1.90 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 2025 budget	$10,600,288
Total School Debt in FYE 2025 budget	$8,860,483
Groton 2020 Debt Service in FYE 2025 budget	**$6,859,038**
April 2019 issue	**$1,421,250**
April 2020 issue	**$1,645,000**
April 2021 issue	**$1,273,950**
April 2022 issue	**$2,016,238**
April 2024 Note interest (estimate)	**$502,600**

Table 7. Groton 2020 Bond Payments

Town has been collecting higher than expected revenues in recent years, so the FYE 2025 Adopted Budget includes $5,000,000 of the Fund Balance be used to fund expenditures which will maintain the Town's Unassigned Fund Balance level at 24.73% for end of June 2025.

Thanks to the use of the American Rescue Plan Act (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;
- Groton Public Schools lost their Alliance District status, which is approximately $5 million in revenue lost; and
- A solid plan is needed to replace antiquated athletic facilities and to increase the number of facilities.

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.

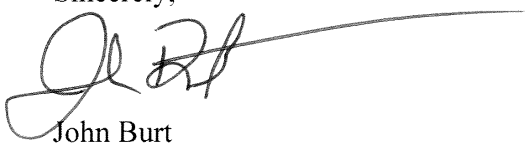
Below is my philosophy used in drafting the Town Manager's Budget:

- The adopted budget includes $5,000,000 in fund balance to 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 2025 budget in the fall 2023 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 2025 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 2025 Adopted Budget. Additionally, I thank our Town Council and Representative Town Meeting for their hard work during budget deliberations.

Sincerely,



John Burt
Town Manager

TOWN OF GROTON, CONNECTICUT
PRINCIPAL OFFICIALS

Town Council

Rachael Franco, Mayor
Portia Bordelon
Daniel Gaiewski
Bruce Jones
David McBride
Roscoe Merritt
Juliette Parker
Adam J. Puccino, Sr.
Jill Rusk

Representative Town Meeting

Jean Claude Ambroise – Moderator

District 1
Karin Adams
Joe Baril
Lisa Luck
Sheila Perry
Tom Umrysz

District 2
Jean Claude Amboise
Sandra Fetters
Jackie Massett
Doris Pulaski
Harry Watson

District 3
Michael Gardiner
Autumn Hanscom
Beverly Herbert
Christy McElroy
Marie Robertson

District 4
Robert Bailey
David E Good
Lian Obrey
Andrew Parrella
Kristen Powers
Shawn Powers
Jaime Veazie-Williams

District 5
Susan Deane-Shinbrot
Lisa Johansson
Frances Whitney
Michael Whitney
Gary Welles

District 6
Katrina W. Fitzgerald
Paul Fox
Thomas Frickman
Alfred Fritzsche
Emma Gibbs
Bill Keep

District 7
Clarence Casper
Lynn Crockett Hubbard
Alexis Dudden
Sarah Kadden
Emily Norman

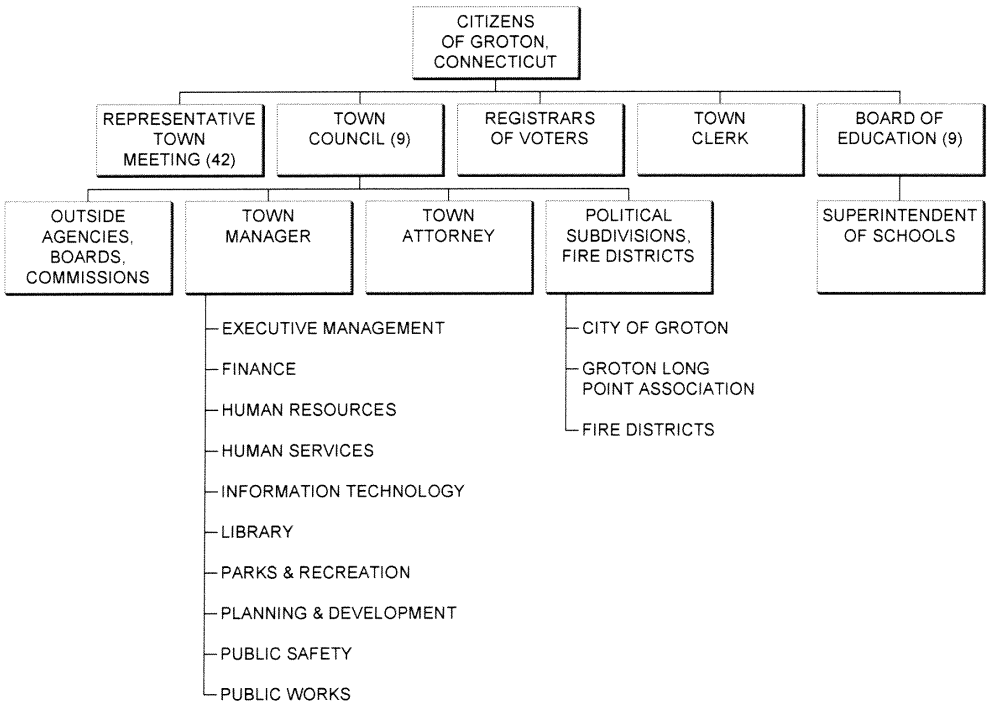
Appointed Officials

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

Department Directors

Finance:	Delia Morrison
Human Resources:	Arnetia Green
Human Services:	Marjorie D. Fondulas
IT Services:	Jason Main
Library:	Jennifer Miele
Parks & Recreation:	Mark Berry
Planning & Development:	Jonathan Reiner
Police:	Louis J. Fusaro Jr.
Public Works:	Greg Hanover
Town Clerk:	Marisol Melendez

TOWN OF GROTON
ORGANIZATION CHART



FYE 2025

MUNICIPAL FISCAL INDICATORS

Fiscal Years Ended

2017 - 2021

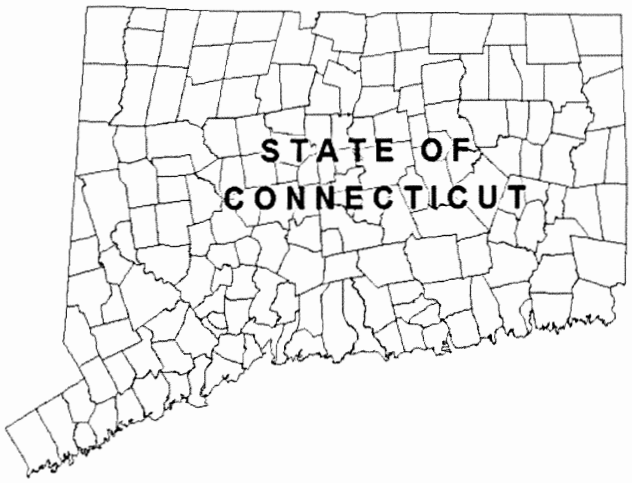
Revenues

Expenditures

Fund Balance

Debt

Taxes



Population

Enrollment

Grand Lists

Mill Rates

Bond Ratings

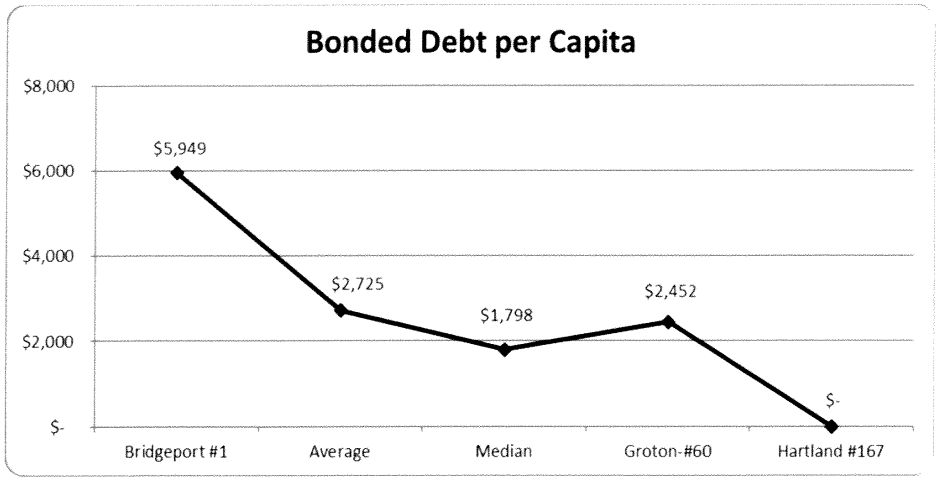
July 2023

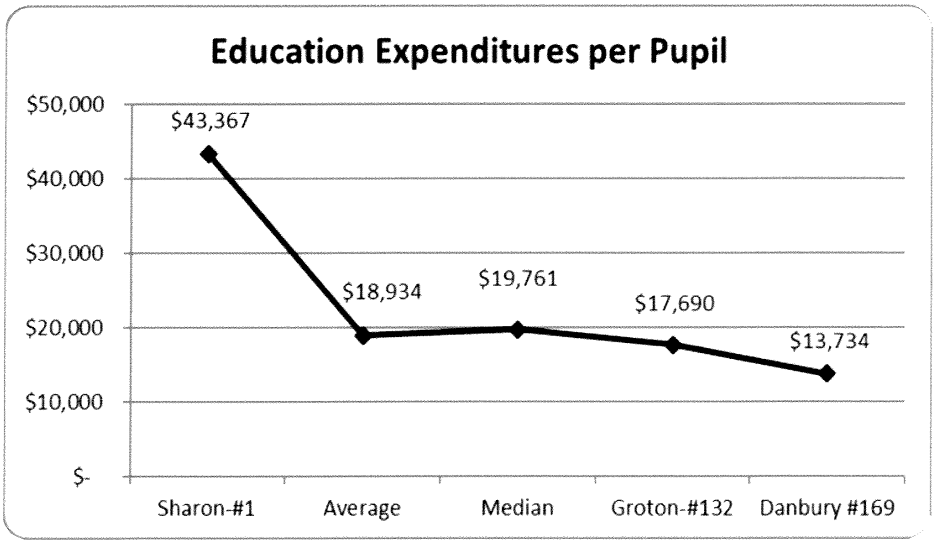
"Municipal Fiscal Indicators" is an annual publication of the Municipal Finance Services Unit of the Office of Policy and Management (OPM).

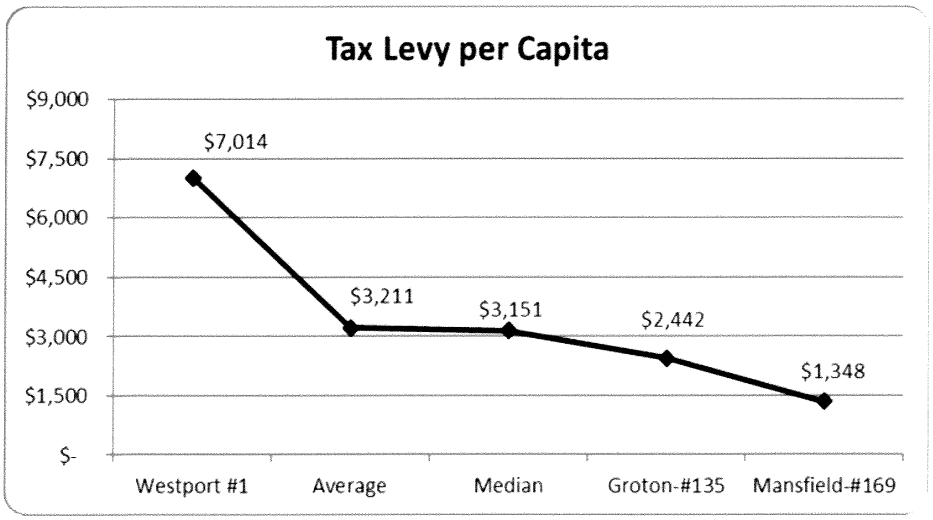
The publication consists of the most current financial information available for each of Connecticut's 169 municipalities. The majority of the data has been compiled from the audited financial reports of municipalities. The data extracted from these reports pertains primarily to each municipality's General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

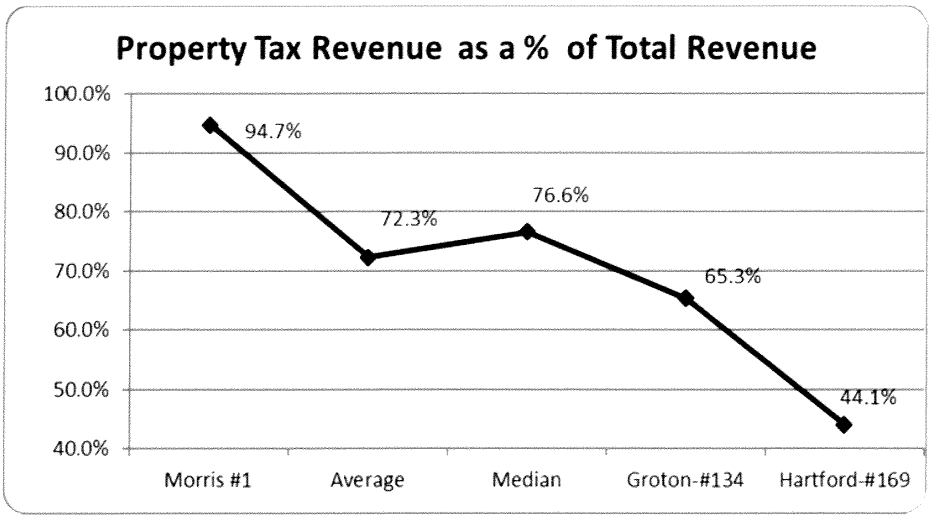
Attached are five (5) Fiscal Indicators that show the State-wide rankings comparing the Town of Groton along with the highest, lowest, average and median indicator for those five fiscal indicators:

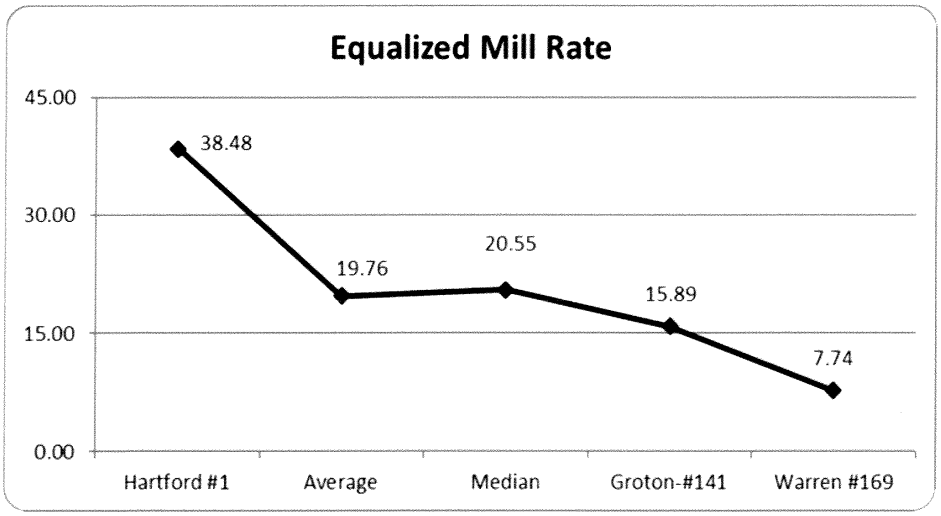
Bonded Debt Per Capita
Education Expenditures per Pupil
Tax Levy per Capita
Property Tax Revenue as a % of Total Revenue
Equalized Mill Rate


Bonded Debt per Capita
$8,000
$6,000
$4,000
$2,000
$-
$5,949
$2,725
$1,798
$2,452
$-
Bridgeport #1
Average
Median
Groton-#60
Hartland #167


Education Expenditures per Pupil
$50,000
$40,000
$30,000
$20,000
$10,000
$-
$43,367
$18,934
$19,761
$17,690
$13,734
Sharon-#1
Average
Median
Groton-#132
Danbury #169


Tax Levy per Capita
$9,000
$7,500
$6,000
$4,500
$3,000
$1,500
$-
$7,014
$3,211
$3,151
$2,442
$1,348
Westport #1
Average
Median
Groton-#135
Mansfield-#169





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

GOVERNMENTAL STRUCTURE

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

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

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

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

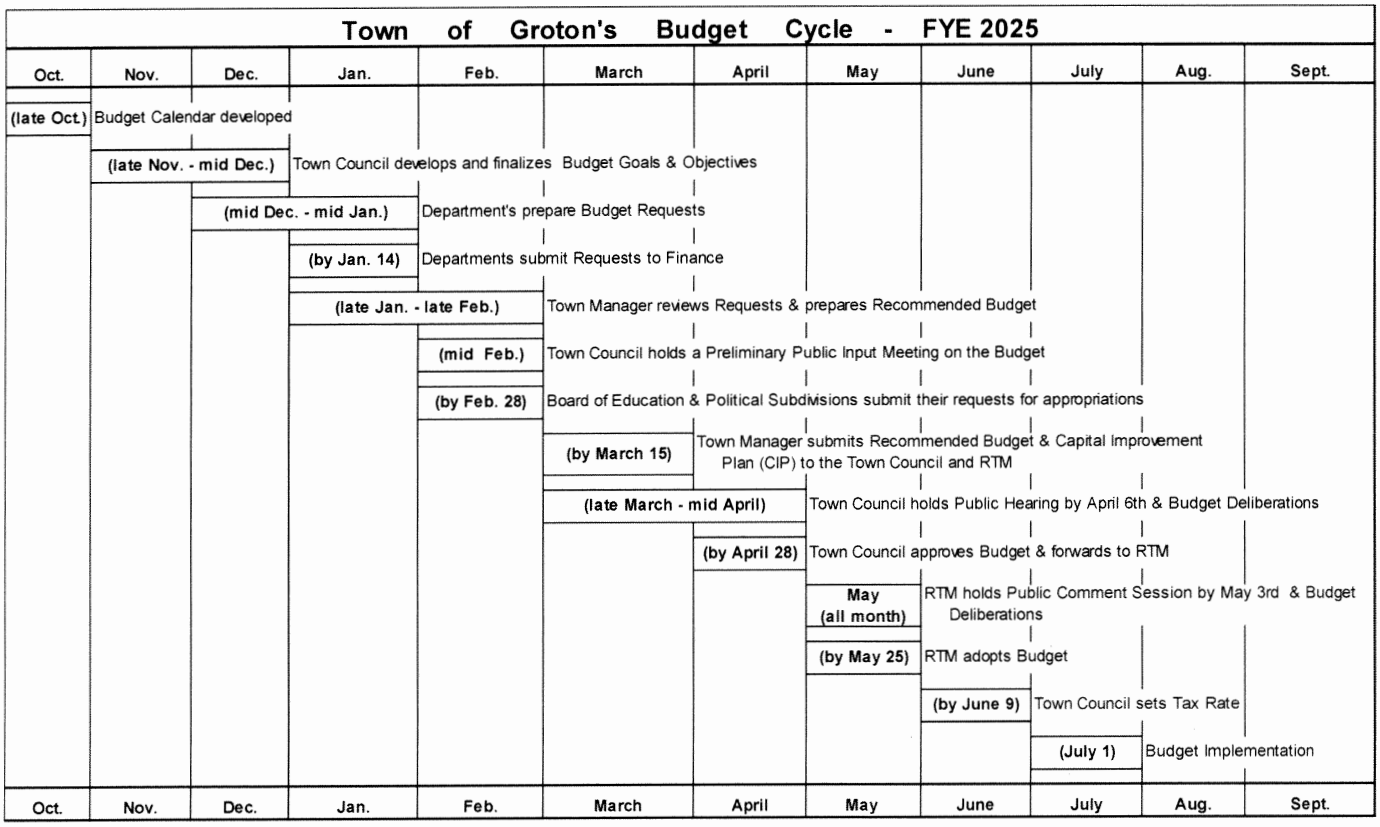
Within the Town of Groton there are two political subdivisions, the City of Groton and Groton Long Point Association. In addition, there are seven (7) special taxing districts within the Town. For the political subdivisions, the Town funds up to one hundred percent of their public works budgets and up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

Budgetary 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 2025 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 2024 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.

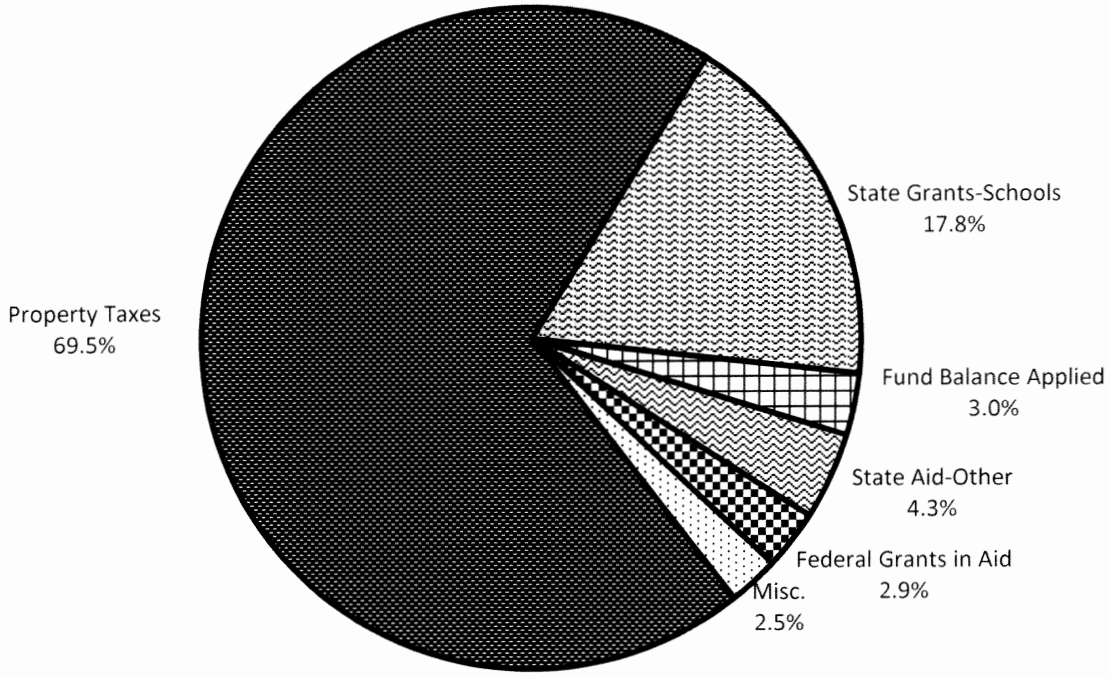
(d) Maintenance of the fund. At least quarterly, the town manager shall report to the town council on the status of the fund and the expended and unexpended balances of each appropriation.

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

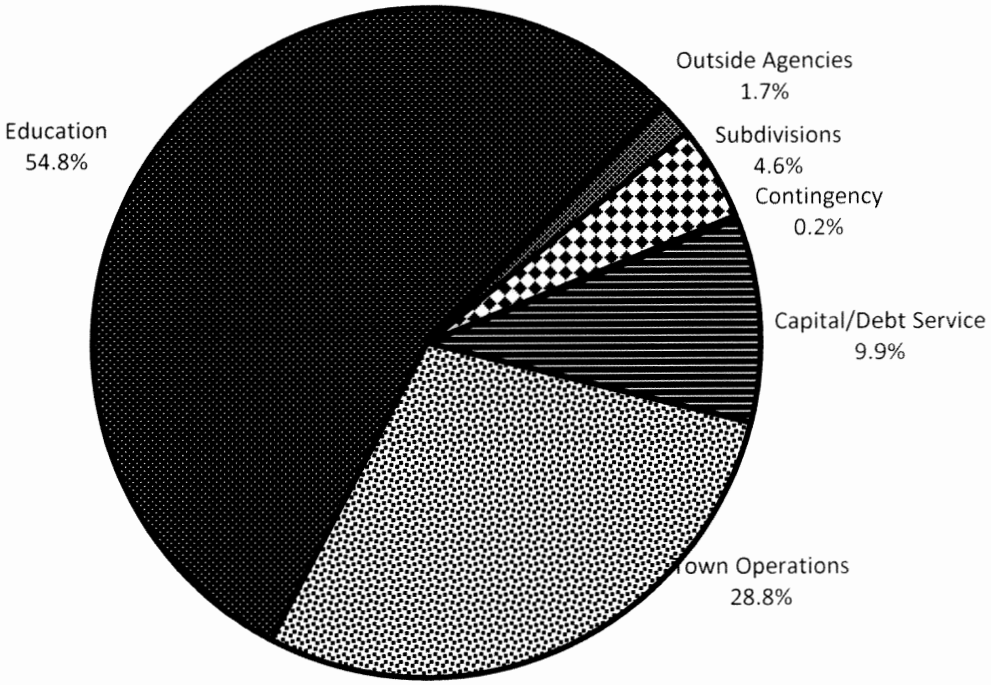
TOWN OF GROTON

ADOPTED/ADJUSTED FYE 2024 Budget

GENERAL FUND REVENUES



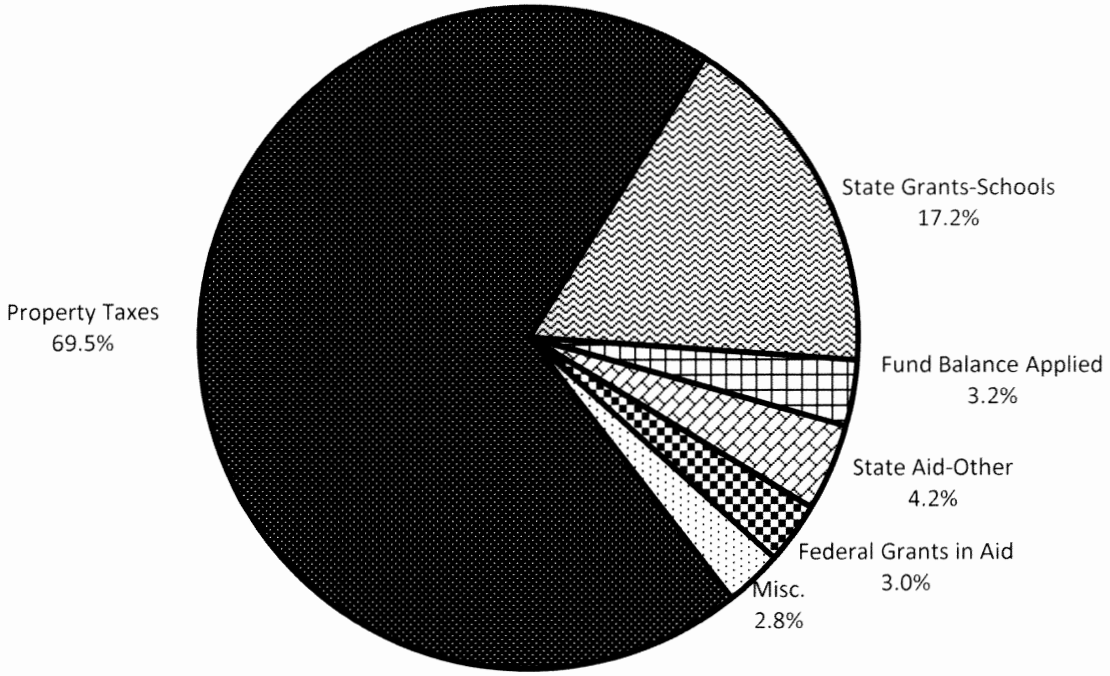
GENERAL FUND EXPENDITURES



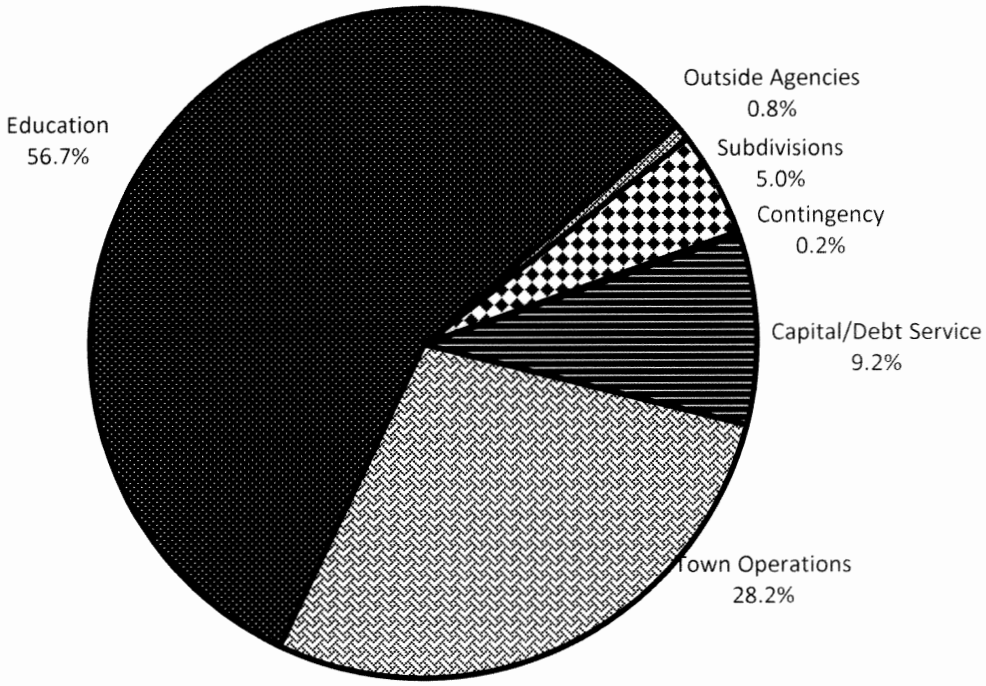
TOWN OF GROTON

ADOPTED FYE 2025 Budget

GENERAL FUND REVENUES



GENERAL FUND EXPENDITURES



TOWN OF GROTON

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

FYE 2025 Budget - General Fund (#100)

Manager's Budget (as of March 15, 2024):				**$ 158,145,954**
Reductions to Manager's Budget by Town Council:				
1094	Contingency (TC 3/28/2024)	$ (50,000)		
1006	Legal Services (TC 4/1/2024)	$ (27,500)		
1010	Executive Management (TC 4/1/2024)	$ (6,120)		
108411	Health & Services/School Nursing Services (TC 4/3/2024)	$ (1,346,573)		
108405	Health & Services/Mystic Noank Library (TC 4/3/2024)	$ (8,000)		
109000	City Police (TC 4/4/2024)	$ (25,000)		
109101	GLP Highway (TC 4/4/2024)	$ (75,000)		
108408	Health & Service Agencies/Mystic Ambulance (TC 4/4/2024)	$ (5,000)		
109001	City Highway (TC 4/4/2024)	$ (25,000)		
1046	Planning & Development Services (TC 4/11/2024)	$ (125,623)		
1035	Public Works (TC 4/11/2024)	$ (25,000)		
1024	Public Safety (TC 4/11/2024)	$ (100,000)		
1073	Contributions to Other Funds (TC 4/11/2024)	$ (328,765)		
1005	Town Clerk (TC 4/15/2024)	$ (2,079)		
1051	Human Services (TC 4/15/2024)	$ (69,388)		
1080	Education (TC 4/16/2024)	$ (1,533,306)		
1075	Capital Reserve (TC 4/16/2024)	$ (861,000)		
	Total Reductions		**$ (4,613,354)**	
Additions by Town Council:				
	Total Additions		**$ -**	
	Net Change			**$ (4,613,354)**
Council's Budget (as of 4/16/2024):				**$ 153,532,600**
Additions to Council's Budget by RTM:				
1080	Education (RTM 5/1/2024)	$ 1,533,306		
10848	Mystic River Ambulance (RTM 5/16/2024)	$ 5,000		
10849	Mystic Noank Library (RTM 5/16/2024)	$ 4,000		
1075	Capital Reserve (RTM 5/20/2024)	$ 161,000		
	Total Additions		**$ 1,703,306**	
Reductions to Council's Budget by RTM:				
	Total Reductions		**$ -**	
	Net Change			**$ 1,703,306**
RTM's Budget (as of 5/20/2024):				**$ 155,235,906**

TOWN OF GROTON

FYE 2025 General Fund

CALCULATION OF GRAND LIST, MILL RATE AND FUND BALANCE

USES $5,000,000 OF FUND BALANCE

FINAL Mill rate increased from 22.13 to 23.08 mills or 4.3% increase. **5/29/2024**

Based on NET 10/1/23 Grand List Categories			
Real Estate	$4,140,500,890		
Motor Vehicle	$295,644,220		
Personal Property	$296,038,290		
Total Grand List (adjusted net)	$ 4,732,183,400		
(**AFTER** Board of Assessment Appeals adjustments)	$ 4,732,183,400		
Calculation of Mill Rate			
Total Operating Appropriations	$155,235,906		
Less: Operating Revenues	$42,204,494		
'Less: State Enterprise Zone Grant	**$0**		
Sub-Total: Appropriations less Operating Revenues & Grants	$113,031,412		
Less: (Fund Balance Applied) / needed to maintain minimum FB%	($5,000,000)		
Balance To Be Raised From Taxes	**$108,031,412**	Mill Rate	One Mill =
divided by Grand list (at 100% collection rate)	0.022829	22.83	
Mill Rate Adjusted (at 98.9% Collection Rate)			
(based on a 3 year collection rate)	0.023083	23.08	$4,680,129
Calculation of Current Taxes & Mfg. Exempt.& Enterprize Zone			Tax Revenue
Current Taxes: Grand list $ X mill rate X 98.9%	**0.023083**		**$ 108,031,412**
Analysis of Unassigned Fund Balance			
Unassigned Fund Balance as of June 30, 2023			$31,624,054
Less: Supplemental Appropriations during the year 2024			$0
Add: FYE 2024 returned to Fund Balance or (additional needed)			**$ 11,770,919**
Estimated Unassigned Fund Balance as of June 30, 2024			$43,394,973
Less: (Fund Balance Designated for FYE 2025) / additional needed to meet XX%			($5,000,000)
Estimated Unassigned Fund Balance as of June 30, 2024			$38,394,973
Estimated Unassigned Fund Balance on June 30, 2024 as a % of FYE 2025 Operating Appropriations			24.73%

TOWN OF GROTON
FYE 2025 Adopted Budget
GENERAL FUND REVENUE DETAIL

		ACTUAL FYE 2023	ADJUSTED FYE 2024	ADOPTED ESTIMATE FYE 2024	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025	$ Variance Adjusted to Adopted	% Variance Adjusted to Adopted
	General Property Taxes								
4110	Current Taxes	$ 96,683,941	$ 102,069,451	$ 108,954,000	$ 112,336,676	$ 107,723,322	$ 108,031,412	$ 5,961,961	5.8%
4111	Supplemental MV Tax	$ 780,715	$ 600,000	$ 754,400	$ 625,000	$ 625,000	$ 625,000	$ 25,000	4.2%
4113	Interest & Lien Fees	$ 533,612	$ 300,000	$ 499,000	$ 300,000	$ 300,000	$ 300,000	$ -	0.0%
4114	Prior Year Taxes	$ 726,113	$ 450,000	$ (255,900)	$ (1,080,301)	$ (1,080,301)	$ (1,080,301)	$ (1,530,301)	-340.1%
	Total General Property Taxes	$ 98,724,381	$ 103,419,451	$ 109,951,500	$ 112,181,375	$ 107,568,021	$ 107,876,111	$ 4,456,660	4.3%
	Licenses and Permits								
4234	Bldg & Related Permits/C.O.	$ 920,603	$ 575,000	$ 820,000	$ 650,000	$ 650,000	$ 700,000	$ 125,000	21.7%
4238	Dog Licenses	$ 16,071	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ -	0.0%
4239	Other Licenses & Permits	$ 19,402	$ 17,000	$ 17,000	$ 18,000	$ 18,000	$ 18,000	$ 1,000	5.9%
4242	Building Permits-Education Fee	$ 6,351	$ 500	$ 500	$ 525	$ 525	$ 525	$ 25	5.0%
4243	State Land Use Fees	$ 78	$ 100	$ 60	$ 50	$ 50	$ 50	$ (50)	-50.0%
	Total Licenses and Permits	$ 962,505	$ 597,600	$ 842,560	$ 673,575	$ 673,575	$ 723,575	$ 125,975	21.1%
	Revenue from Investments								
4412	Interest on Investments	$ 1,030,514	$ 500,000	$ 1,800,000	$ 1,000,000	$ 1,000,000	$ 1,250,000	$ 750,000	150.0%
	Total Revenue from Investments	$ 1,030,514	$ 500,000	$ 1,800,000	$ 1,000,000	$ 1,000,000	$ 1,250,000	$ 750,000	150.0%
	State Grants in Aid-Education								
4521	Education Cost Sharing	$ 25,124,493	$ 25,040,045	$ 25,040,045	$ 25,040,045	$ 25,040,045	$ 25,040,045	$ -	0.0%
4522	Adult Education	$ 89,615	$ 109,607	$ 125,104	$ 125,104	$ 125,104	$ 125,104	$ 15,497	14.1%
4525	Special Education	$ 1,073,201	$ 1,193,440	$ 1,111,393	$ 1,361,649	$ 1,361,649	$ 1,361,649	$ 168,209	14.1%
4534A	Magnet School Transportation	$ 131,300	$ 143,400	$ 126,100	$ 143,000	$ 143,000	$ 143,000	$ (400)	-0.3%
4544	Non-Public Pupil Service	$ 24,394	$ 26,400	$ 26,873	$ 26,400	$ 26,400	$ 26,400	$ -	0.0%
	Total State Grants in Aid-Education	$ 26,443,003	$ 26,512,892	$ 26,429,515	$ 26,696,198	$ 26,696,198	$ 26,696,198	$ 183,306	0.7%
	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	$ 2,488,918	$ 1,506,234	$ 2,331,121	$ 1,659,026	$ 1,659,026	$ 1,659,026	$ 152,792	10.1%
4554	Pequot-Mohegan Grant	$ 1,232,069	$ 1,232,069	$ 1,232,069	$ 1,232,069	$ 1,232,069	$ 1,232,069	$ -	0.0%
4555	911 Enhancements	$ 228,563	$ 228,000	$ 248,350	$ 228,500	$ 228,500	$ 228,500	$ 500	0.2%
4556	Miscellaneous State Revenue	$ 10,239	$ -	$ -	$ -	$ -	$ -	$ -	N/A
4557	Nuclear Safety Drill	$ 41,986	$ 65,900	$ 65,900	$ 65,900	$ 65,900	$ 65,900	$ -	0.0%
4559	Town Highway Aid	$ 363,203	$ 363,203	$ 363,237	$ 363,237	$ 363,237	$ 363,237	$ 34	0.0%
4560	Telephone Access	$ 139,842	$ 118,000	$ 206,216	$ 139,000	$ 139,000	$ 206,216	$ 88,216	74.8%
4565A	Municipal Stabilization Grant	$ 466,668	$ 466,668	$ 466,668	$ 466,668	$ 466,668	$ 466,668	$ -	0.0%
4568	Youth Service Bureau	$ 35,100	$ 27,885	$ 29,571	$ -	$ -	$ -	$ (27,885)	-100.0%
	Total State Grants in Aid-General Gov	$ 7,405,808	$ 6,370,491	$ 7,340,664	$ 6,516,932	$ 6,516,932	$ 6,584,148	$ 213,657	3.4%
	Federal Grants in Aid								
4508	Federal Funds	$ 236,961	$ 196,570	$ 220,365	$ 211,575	$ 211,575	$ 211,575	$ 15,005	7.6%
4510	FEMA Reimbursement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	N/A
4591	Pupil Impact Aid	$ 4,279,623	$ 4,094,300	$ 5,978,209	$ 4,433,835	$ 4,433,835	$ 4,433,835	$ 339,535	8.3%
4592	Emergency Management (SLA)	$ -	$ 40,357	$ 40,357	$ 40,357	$ 40,357	$ 40,357	$ -	0.0%
	Total Federal Grants in Aid	$ 4,516,584	$ 4,331,227	$ 6,238,931	$ 4,685,767	$ 4,685,767	$ 4,685,767	$ 354,540	8.2%

TOWN OF GROTON
FYE 2025 Adopted Budget
GENERAL FUND REVENUE DETAIL

		ACTUAL FYE 2023	ADJUSTED FYE 2024	ADOPTED ESTIMATE FYE 2024	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025	$ Variance Adjusted to Adopted	% Variance Adjusted to Adopted
	Charges for Current Services								
4602	Planning Application Fees	$ 13,980	$ 9,000	$ 9,000	$ 9,000	$ 9,000	$ 9,000	$ -	0.0%
4610	Recording Instruments	$ 122,535	$ 150,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ (30,000)	-20.0%
4611	Conveyance Tax	$ 764,845	$ 800,000	$ 650,000	$ 650,000	$ 650,000	$ 650,000	$ (150,000)	-18.8%
4617	Maps/Copies/Document Sales	$ 433	$ 500	$ 500	$ 500	$ 500	$ 500	$ -	0.0%
4618	Tax Collection Services	$ 178,647	$ 192,049	$ 192,049	$ 198,193	$ 198,193	$ 198,193	$ 6,144	3.2%
4620	Sewer Fund Contribution	$ 527,918	$ 637,429	$ 637,429	$ 529,414	$ 529,414	$ 529,414	$ (108,015)	-16.9%
4622	Accident Reports	$ 4,447	$ 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	$ 41,886	$ 26,807	$ 26,807	$ 25,749	$ 25,749	$ 25,749	$ (1,058)	-3.9%
4629	Coord Medical Emergency Director	$ 21,077	$ 20,645	$ 21,747	$ 21,000	$ 21,000	$ 21,000	$ 355	1.7%
4631	BOE-FHS/Ground Mowing	$ 65,684	$ 67,656	$ 67,656	$ 69,686	$ 69,686	$ 69,686	$ 2,030	3.0%
4632	GIS Revenue	$ 385	$ 275	$ 275	$ 275	$ 275	$ 275	$ -	0.0%
4637	Snow/Ice Control Services	$ 15,317	$ 30,000	$ 45,230	$ 30,000	$ 30,000	$ 40,000	$ 10,000	33.3%
4641	Vital Statistics	$ 5,945	$ 6,200	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ (200)	-3.2%
	Total Charges for Current Services	$ 1,766,099	$ 1,948,061	$ 1,784,193	$ 1,667,317	$ 1,667,317	$ 1,677,317	$ (270,744)	-13.9%
	Schools-Library-Recreation								
4662	Tuition from Other Towns	$ 30,823	$ 57,700	$ 37,298	$ 30,000	$ 30,000	$ 30,000	$ (27,700)	-48.0%
4669	Other School Receipts	$ 31,114	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
4670	Library Fines	$ 12	$ -	$ -	$ -	$ -	$ -	$ -	#DIV/0!
4671	Library-Lost & Damaged	$ 1,918	$ 1,450	$ 2,360	$ 1,450	$ 1,450	$ 1,450	$ -	0.0%
4672	Senior Center Fees	$ 5,938	$ 4,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	$ (1,000)	-25.0%
4684Z	Community Events	$ -	$ 5,000	$ -	$ 5,000	$ 5,000	$ 5,000	$ -	N/A
4688	Library Fees	$ 9,801	$ 9,000	$ 9,000	$ 8,000	$ 8,000	$ 8,000	$ (1,000)	-11.1%
4691	Library-Copier Fees	$ 4,536	$ 4,000	$ 4,200	$ 5,000	$ 5,000	$ 5,000	$ 1,000	25.0%
4695	Library Passport Fees	$ 9,234	$ 8,000	$ 8,600	$ 8,000	$ 8,000	$ 8,000	$ -	N/A
	Total Schools-Library-Recreation	$ 94,726	$ 89,150	$ 82,458	$ 60,450	$ 60,450	$ 60,450	$ (28,700)	-32.2%
	Other Revenue								
4310	Court Fines	$ 14,625	$ 7,000	$ 14,000	$ 15,000	$ 15,000	$ 15,000	$ 8,000	114.3%
4311	Parking Tickets	$ 1,970	$ 4,000	$ 2,600	$ 2,000	$ 2,000	$ 2,000	$ (2,000)	-50.0%
4710	Land Record Copies	$ 25,968	$ 30,000	$ 25,000	$ 30,000	$ 30,000	$ 30,000	$ -	0.0%
4711	Vital Copies	$ 66,183	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ -	0.0%
4712	Finance Dept. Copies	$ 479	$ 300	$ 650	$ 300	$ 300	$ 300	$ -	0.0%
4714	Returned Check Fees	$ 1,475	$ 900	$ 920	$ 1,000	$ 1,000	$ 1,000	$ 100	11.1%
4715	Aircraft Registrations	$ 19,020	$ 20,000	$ 17,230	$ 19,500	$ 19,500	$ 19,500	$ (500)	-2.5%
4716	Delinquent MV Fee	$ 15,986	$ 14,500	$ 14,900	$ 14,750	$ 14,750	$ 14,750	$ 250	1.7%
4717	PILOT Payments - Other	$ 50,727	$ 50,000	$ 50,757	$ 50,000	$ 50,000	$ 50,000	$ -	0.0%
4731	Sale of Fixed Assets	$ 12,198	$ 5,000	$ 2,000	$ 5,000	$ 5,000	$ 5,000	$ -	0.0%
4733	Misc. Unclassified	$ 74,186	$ 32,200	$ 54,467	$ 31,000	$ 31,000	$ 31,000	$ (1,200)	-3.7%
4734	Animal Control Fees	$ 515	$ 1,500	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ (500)	-33.3%
4739	Debt Service Bond Premium	$ 137,880	$ -	$ 95,536	$ -	$ -	$ -	$ -	#DIV/0!
4740	Disposal Fees	$ 180,874	$ 162,000	$ 180,000	$ 162,000	$ 162,000	$ 180,000	$ 18,000	11.1%
4741	Lease Fees	$ 215,365	$ 201,368	$ 202,393	$ 201,368	$ 201,368	$ 201,368	$ -	0.0%
4766	Payments From Other Funds	$ 46,459	$ 7,500	$ -	$ 71,422	$ 71,422	$ 71,422	$ 63,922	852.3%
	Total Other Revenue	$ 863,910	$ 596,268	$ 721,453	$ 664,340	$ 664,340	$ 682,340	$ 86,072	14.4%
	Total Revenue	$ 141,807,530	$ 144,365,140	$ 155,191,274	$ 154,145,954	$ 149,532,600	$ 150,235,906	$ 5,870,766	4.1%
4999	Fund Balance Applied	$ 4,384,463	$ 4,500,000	$ 4,500,000	$ 4,000,000	$ 4,000,000	$ 5,000,000		
	Total Fund Balance Applied	$ 4,384,463	$ 4,500,000	$ 4,500,000	$ 4,000,000	$ 4,000,000	$ 5,000,000		
	Total Revenue with Fund Balance	$ 146,191,993	$ 148,865,140	$ 159,691,274	$ 158,145,954	$ 153,532,600	$ 155,235,906	$ 6,370,766	4.3%

TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2025

The adopted financing plan for the General Fund for Fiscal Year Ending June 30, 2025 totals $155,235,906. This is an increase of 4.3% over the FYE 2024 revenue budget. The following are explanations of the FYE 2025 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 2025 signed by the Governor in late May 2024. This budget estimates that $38.4 million (24.73%) will remain in the fund balance with $5,000,000 fund balance applied to fund FYE 2025 budget.

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

For FYE 2025, the FYE 2024 mill rate of 22.13 mills is increased by .95 mills to 23.08, a 4.3% increase.

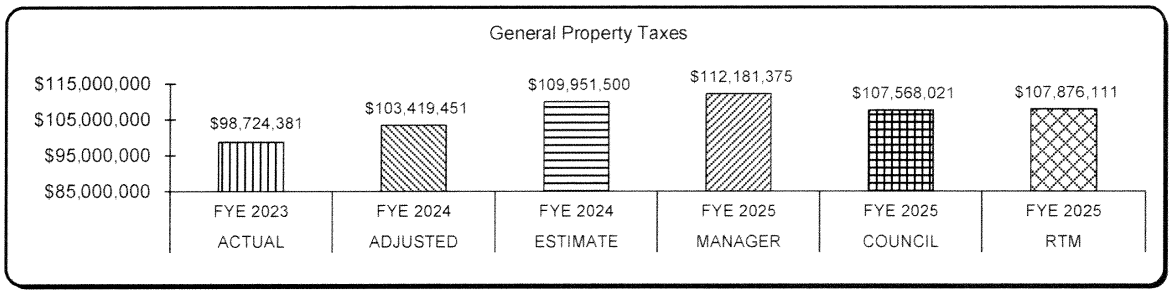
*Current Taxes: The current levy for FYE 2025 is based on all taxable property in the Town as of October 1, 2023, after adjustments by the Board of Assessment Appeals (BAA). The total of all taxable property is called the Grand List and consists of real estate, personal property and motor vehicles. The amount to be raised by taxes is calculated by taking the adopted budget appropriations for FYE 2025 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, 2023 Grand List and the tax collection rate of 98.9%. Current taxes are due July 1 and January 1. The October 1, 2023 grand list reflects the result of the revaluation. The Grand List which consists of three categories, increased 1.5% after Board of Assessments Appeals. The real estate category rose slightly to $4.141 billion compared to $4.096 billion for the 2022 grand list after Board of Assessment Appeals. Several exemptions are applied to the real estate grand 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 2023 real estate grand list such as veterans benefits, PILOT programs, Enterprise Zone exemptions, and fixed assessment agreements total $401 million in assessments.
Personal property increased by 15.3% due primarily to Electric Boat's expansion at its manufacturing site.
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 $215 million in assessments are primarily related to the MM&E program.
Motor vehicles decreased by 5.1%. 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, 2023 to August 1, 2024; i.e. after the Grand List of October 1, 2023 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 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025	FUNCTION(S) CODE
4110	Current Taxes	$ 96,683,941	$ 102,069,451	$ 108,954,000	$ 112,336,676	$ 107,723,322	$ 108,031,412	1999
4111	Supplemental MV Tax	$ 780,715	$ 600,000	$ 754,400	$ 625,000	$ 625,000	$ 625,000	1999
4113	Interest & Lien Fees	$ 533,612	$ 300,000	$ 499,000	$ 300,000	$ 300,000	$ 300,000	1999
4114	Prior Year Taxes	$ 726,113	$ 450,000	$ (255,900)	$ (1,080,301)	$ (1,080,301)	$ (1,080,301)	1999
	Total General Property Taxes	$ 98,724,381	$ 103,419,451	$ 109,951,500	$ 112,181,375	$ 107,568,021	$ 107,876,111	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2025

***LICENSES & PERMITS; **0.5% 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.

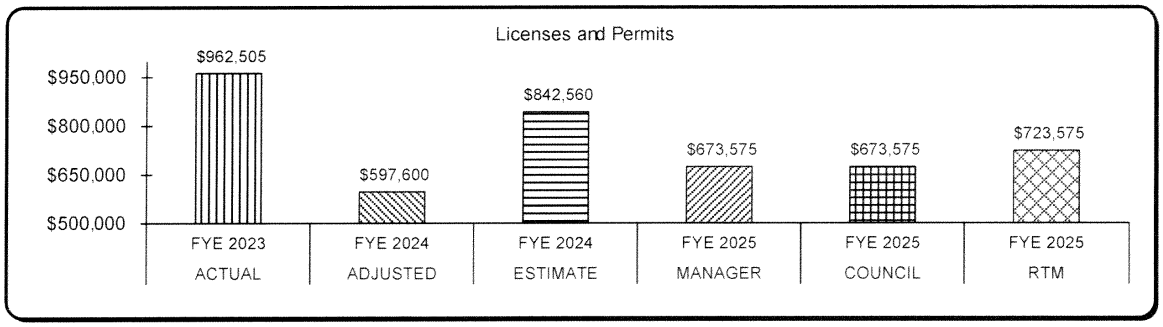
*Dog Licenses: revenues reflect the Town's portion of the amount of License fees that are collected of which some of the remainder is returned to the State.

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

*Building Permits-Education Fee: 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 22a-27j, an additional fee of $60 is imposed per land use application, $2.00 of which is retained by the Town.

		ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025	FUNCTION(S) CODE
4234	Build and Related Permits/C.O.	$ 920,603	$ 575,000	$ 820,000	$ 650,000	$ 650,000	$ 700,000	1046
4238	Dog Licenses	$ 16,071	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	1005
4239	Other Licenses & Permits	$ 19,402	$ 17,000	$ 17,000	$ 18,000	$ 18,000	$ 18,000	1005, 1024
4242	Building Permits-Education Fee	$ 6,351	$ 500	$ 500	$ 525	$ 525	$ 525	1046
4243	State Land Use Fees	$ 78	$ 100	$ 60	$ 50	$ 50	$ 50	1046
	Total Licenses & Permits	$ 962,505	$ 597,600	$ 842,560	$ 673,575	$ 673,575	$ 723,575	

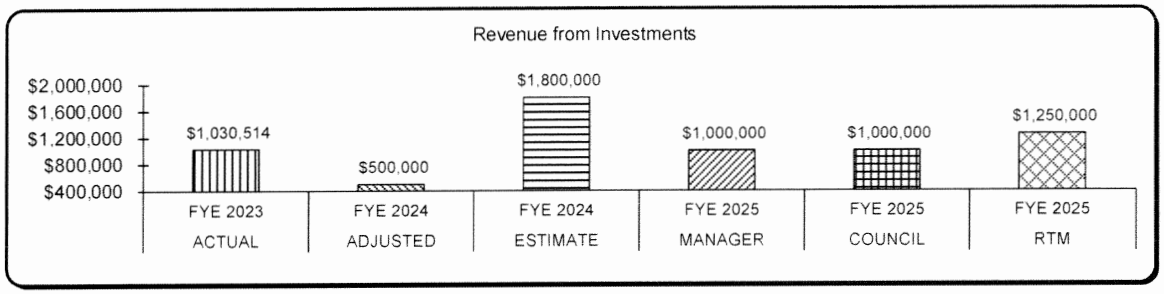


TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2025

*****REVENUE FROM INVESTMENTS;** **0.8% 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 2.16% for FYE 2024 while estimates averaged 2.63% and are now estimated at 2.64% for FYE 2025.

		ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025	FUNCTION(S) CODE
4412	Interest on Investments	$ 1,030,514	$ 500,000	$ 1,800,000	$ 1,000,000	$ 1,000,000	$ 1,250,000	1013
	Total Revenue from Investments	$ 1,030,514	$ 500,000	$ 1,800,000	$ 1,000,000	$ 1,000,000	$ 1,250,000	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2025

*****STATE GRANTS IN AID-EDUCATION;** **17.2% of the General Fund Budget:**

The FYE 2025 revenues designated from the State of Connecticut are based on the Governor's FYE 2025 budget signed by the Governor in late May 2024. The FYE 2024 revenue estimates are based on the State's Proposed FYE 2025 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".

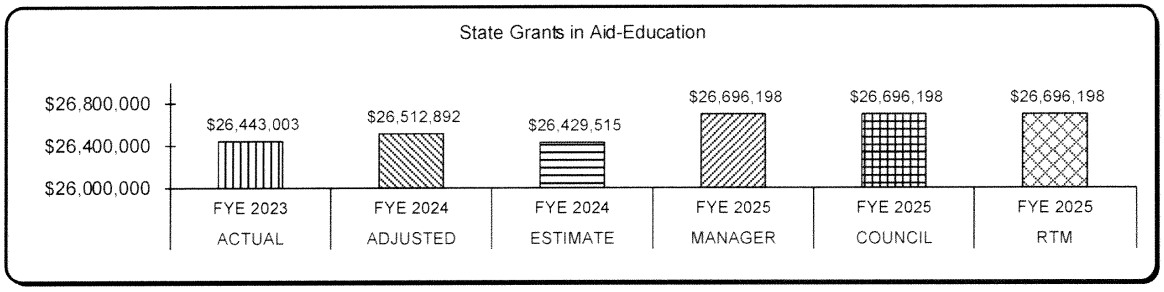
*Adult Education: provides reimbursement of a percentage of eligible costs of providing Adult Education programs.

*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 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025	FUNCTION(S) CODE
4521	Education Cost Sharing	$ 25,124,493	$ 25,040,045	$ 25,040,045	$ 25,040,045	$ 25,040,045	$ 25,040,045	1080
4522	Adult Education	$ 89,615	$ 109,607	$ 125,104	$ 125,104	$ 125,104	$ 125,104	1080
4525	Special Education	$ 1,073,201	$ 1,193,440	$ 1,111,393	$ 1,361,649	$ 1,361,649	$ 1,361,649	1080
4534A	Magnet School Transportation	$ 131,300	$ 143,400	$ 126,100	$ 143,000	$ 143,000	$ 143,000	1080
4544	Non-Public Pupil Service	$ 24,394	$ 26,400	$ 26,873	$ 26,400	$ 26,400	$ 26,400	1080
	Total State Grants in Aid-Education	$ 26,443,003	$ 26,512,892	$ 26,429,515	$ 26,696,198	$ 26,696,198	$ 26,696,198	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2025

*****STATE GRANTS IN AID-GENERAL GOVERNMENT; 4.2% of the General Fund Budget:**

The FYE 2025 revenues designated from the State of Connecticut are based on the Governor's FYE 2025 budget signed by the Governor in late May 2024. The FYE 2024 revenue estimates are based on the State's Proposed FYE 2025 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 .68 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, 2022.

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

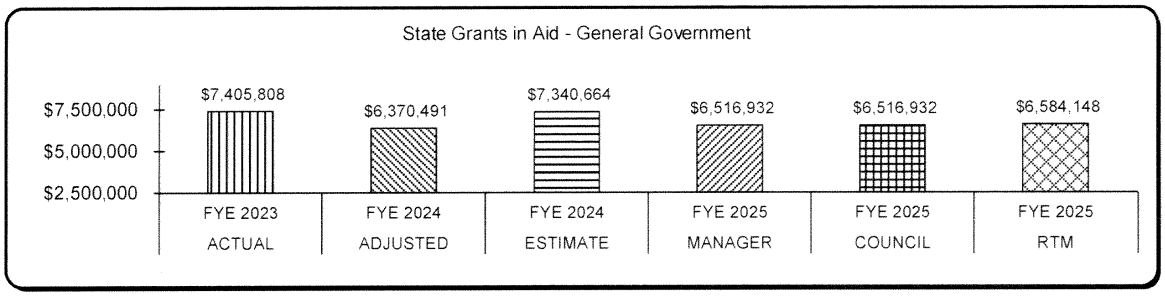
*Youth Service Bureau: represents a grant which enables the Human Services Department to provide counseling and crisis intervention services for at risk children, youth and parents.

(con't)

TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2025

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

		ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025	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	$ 2,488,918	$ 1,506,234	$ 2,331,121	$ 1,659,026	$ 1,659,026	$ 1,659,026	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	$ 228,563	$ 228,000	$ 248,350	$ 228,500	$ 228,500	$ 228,500	1024
4556	Miscellaneous State Revenue	$ 10,239	$ 0	$ 0	$ 0	$ 0	$ 0	1999
4557	Nuclear Safety Drill	$ 41,986	$ 65,900	$ 65,900	$ 65,900	$ 65,900	$ 65,900	1024
4559	Town Highway Aid	$ 363,203	$ 363,203	$ 363,237	$ 363,237	$ 363,237	$ 363,237	1035
4560	Telephone Access	$ 139,842	$ 118,000	$ 206,216	$ 139,000	$ 139,000	$ 206,216	1999
4565A	Municipal Stabilization Grant	$ 466,668	$ 466,668	$ 466,668	$ 466,668	$ 466,668	$ 466,668	1999
4568	Youth Service Bureau	$ 35,100	$ 27,885	$ 29,571	$ 0	$ 0	$ 0	1051
	Total State Grants in Aid-General Govern.	$ 7,405,808	$ 6,370,491	$ 7,340,664	$ 6,516,932	$ 6,516,932	$ 6,584,148	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2025

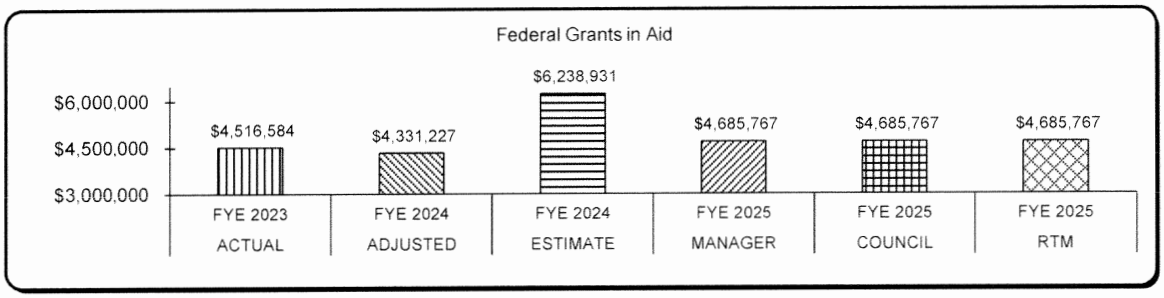
***FEDERAL GRANTS IN AID: 3.0% of the General Fund Budget:

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

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

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

		ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025	FUNCTION(S) CODE
4508	Federal Funds	$ 236,961	$ 196,570	$ 220,365	$ 211,575	$ 211,575	$ 211,575	1080, 1024
4591	Pupil Impact Aid	$ 4,279,623	$ 4,094,300	$ 5,978,209	$ 4,433,835	$ 4,433,835	$ 4,433,835	1080
4592	Emergency Management (SLA)	$ 0	$ 40,357	$ 40,357	$ 40,357	$ 40,357	$ 40,357	1024
	Total Federal Grants in Aid	$ 4,516,584	$ 4,331,227	$ 6,238,931	$ 4,685,767	$ 4,685,767	$ 4,685,767	

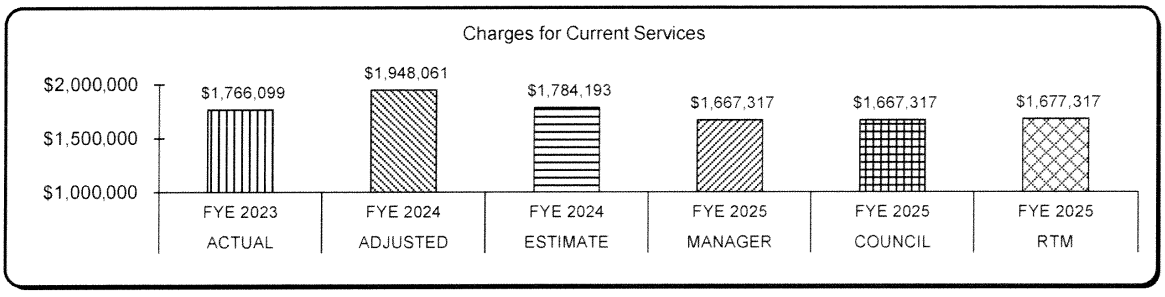


TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2025

***CHARGES FOR CURRENT SERVICES; 1.1% of the General Fund Budget:

*A variety of revenues that the Town's General Fund receives for services that it provides to the public, other organizations and other funds (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 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025	FUNCTION(S) CODE
4602	Planning Application Fees	$ 13,980	$ 9,000	$ 9,000	$ 9,000	$ 9,000	$ 9,000	1046
4610	Recording Instruments	$ 122,535	$ 150,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000	1005
4611	Conveyance Tax	$ 764,845	$ 800,000	$ 650,000	$ 650,000	$ 650,000	$ 650,000	1005
4617	Maps/Copies/Document Sales	$ 433	$ 500	$ 500	$ 500	$ 500	$ 500	1046
4618	Tax Collection Services	$ 178,647	$ 192,049	$ 192,049	$ 198,193	$ 198,193	$ 198,193	1013
4620	Sewer Fund Contribution	$ 527,918	$ 637,429	$ 637,429	$ 529,414	$ 529,414	$ 529,414	1999
4622	Accident Reports	$ 4,447	$ 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	$ 41,886	$ 26,807	$ 26,807	$ 25,749	$ 25,749	$ 25,749	1024
4629	Coord Medical Emergency Director	$ 21,077	$ 20,645	$ 21,747	$ 21,000	$ 21,000	$ 21,000	1024
4631	BOE-FHS/Ground Mowing	$ 65,684	$ 67,656	$ 67,656	$ 69,686	$ 69,686	$ 69,686	1064
4632	GIS Revenue	$ 385	$ 275	$ 275	$ 275	$ 275	$ 275	1011, 1013
4637	Snow/Ice Control Services	$ 15,317	$ 30,000	$ 45,230	$ 30,000	$ 30,000	$ 40,000	1035
4641	Vital Statistics	$ 5,945	$ 6,200	$ 6,000	$ 6,000	$ 6,000	$ 6,000	1005
	Total Charges for Current Services	$ 1,766,099	$ 1,948,061	$ 1,784,193	$ 1,667,317	$ 1,667,317	$ 1,677,317	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2025

*****SCHOOLS-LIBRARY-RECREATION;** **0.04% of the General Fund Budget:**

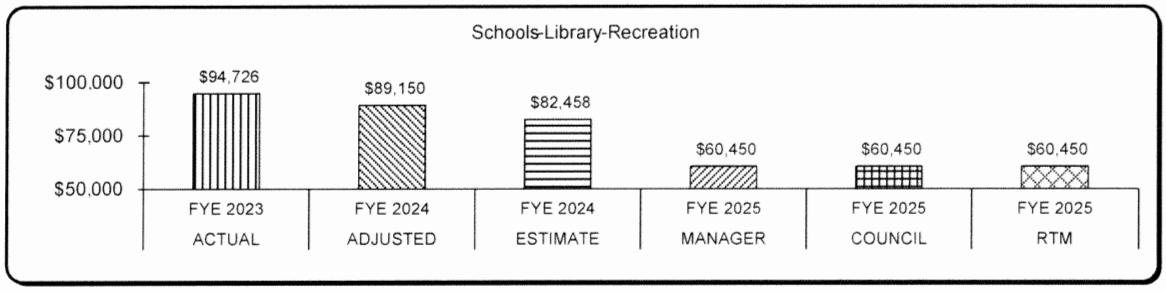
Includes revenues generated from activities provided by the Town and Board of Education of which the major revenue sources are:

*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 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025	FUNCTION(S) CODE
4662	Tuition from Other Towns	$ 30,823	$ 57,700	$ 37,298	$ 30,000	$ 30,000	$ 30,000	1080
4669	Other School Receipts	$ 31,114	$ 0	$ 0	$ 0	$ 0	$ 0	1080
4670	Library Fines	$ 12	$ 0	$ 0	$ 0	$ 0	$ 0	1063
4671	Library-Lost & Damaged	$ 1,918	$ 1,450	$ 2,360	$ 1,450	$ 1,450	$ 1,450	1063
4672	Senior Center Fees	$ 5,938	$ 4,000	$ 3,000	$ 3,000	$ 3,000	$ 3,000	1064
4684Z	Community Events	$ 0	$ 5,000	$ 0	$ 5,000	$ 5,000	$ 5,000	1064A
4688	Library Fees	$ 9,801	$ 9,000	$ 9,000	$ 8,000	$ 8,000	$ 8,000	1063
4691	Library-Copier Fees	$ 4,536	$ 4,000	$ 4,200	$ 5,000	$ 5,000	$ 5,000	1063
4695	Library Passport Fees	$ 9,234	$ 8,000	$ 8,600	$ 8,000	$ 8,000	$ 8,000	1063
	Total Schools-Library-Recreation	$ 94,726	$ 89,150	$ 82,458	$ 60,450	$ 60,450	$ 60,450	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2025

*****OTHER REVENUE and FUND BALANCE APPLIED: 3.6% of the General Fund Budget:**

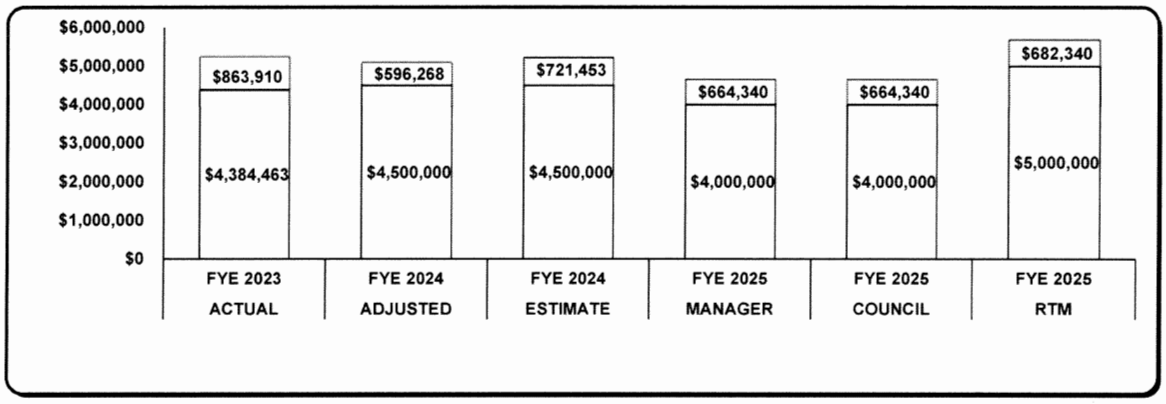
A miscellaneous category which includes fees for copies of vital statistics, land records, delinquent motor vehicle fees, returned checks and income from dogs sold and redeemed from the Animal Control Shelter.

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. $5,000,000 of fund balance will be applied to FYE 2025 and the General Fund's unassigned Fund Balance is projected to be at 24.73% which is within the current Town Council policy range.

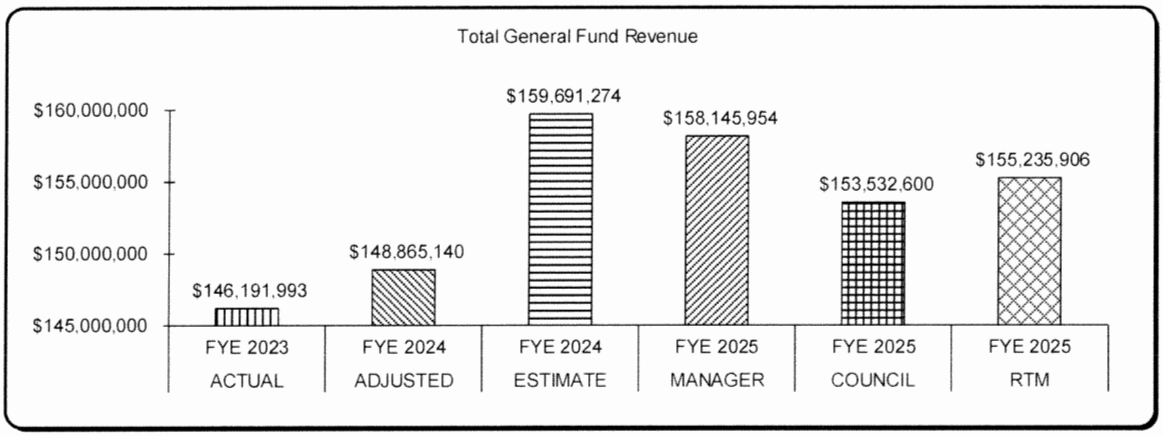
		ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025	CODE
4310	Court Fines	$ 14,625	$ 7,000	$ 14,000	$ 15,000	$ 15,000	$ 15,000	1024
4311	Parking Tickets	$ 1,970	$ 4,000	$ 2,600	$ 2,000	$ 2,000	$ 2,000	1024
4710	Land Record Copies	$ 25,968	$ 30,000	$ 25,000	$ 30,000	$ 30,000	$ 30,000	1005
4711	Vital Copies	$ 66,183	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ 60,000	1005
4712	Finance Dept. Copies	$ 479	$ 300	$ 650	$ 300	$ 300	$ 300	1013
4714	Returned Check Fees	$ 1,475	$ 900	$ 920	$ 1,000	$ 1,000	$ 1,000	1013
4715	Aircraft Registrations	$ 19,020	$ 20,000	$ 17,230	$ 19,500	$ 19,500	$ 19,500	1013
4716	Delinquent MV Fee	$ 15,986	$ 14,500	$ 14,900	$ 14,750	$ 14,750	$ 14,750	1013
4717	PILOT Payments - Other	$ 50,727	$ 50,000	$ 50,757	$ 50,000	$ 50,000	$ 50,000	1999
4731	Sale of Fixed Assets	$ 12,198	$ 5,000	$ 2,000	$ 5,000	$ 5,000	$ 5,000	1013, 1035
4733	Misc. Unclassified	$ 74,186	$ 32,200	$ 54,467	$ 31,000	$ 31,000	$ 31,000	various
4734	Animal Control Fees	$ 515	$ 1,500	$ 1,000	$ 1,000	$ 1,000	$ 1,000	1024
4739	Debt Service Bond Premium	$ 137,880	$ 0	$ 95,536	$ 0	$ 0	$ 0	1076
4740	Disposal Fees	$ 180,874	$ 162,000	$ 180,000	$ 162,000	$ 162,000	$ 180,000	1035
4741	Lease Fees	$ 215,365	$ 201,368	$ 202,393	$ 201,368	$ 201,368	$ 201,368	various
4766	Payments From Other Funds	$ 46,459	$ 7,500	$ 0	$ 71,422	$ 71,422	$ 71,422	various
	Total Other Revenue	$ 863,910	$ 596,268	$ 721,453	$ 664,340	$ 664,340	$ 682,340	
4999	Fund Balance Applied	$ 4,384,463	$ 4,500,000	$ 4,500,000	$ 4,000,000	$ 4,000,000	$ 5,000,000	1999
Total Other Revenue & Fund Balance Applied		$ 5,248,373	$ 5,096,268	$ 5,221,453	$ 4,664,340	$ 4,664,340	$ 5,682,340	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2025

***TOTAL GENERAL FUND REVENUE:

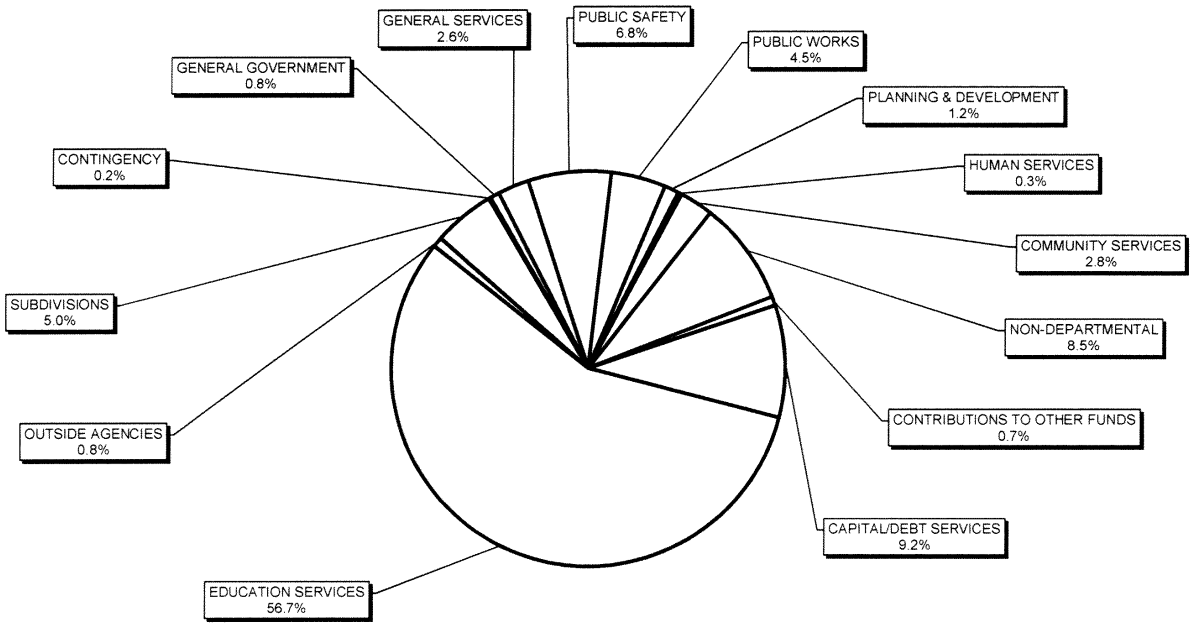
	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
Total Revenues and Fund Balance Applied	$ 146,191,993	$ 148,865,140	$ 159,691,274	$ 158,145,954	$ 153,532,600	$ 155,235,906



Town of Groton
TOWN OPERATION
FYE 2025 Adopted Budget
Program Summary General Fund

AREA OF SERVICE	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM ADOPTED FYE 2025
GENERAL GOVERNMENT	$ 925,103	$ 1,043,922	$ 1,109,820	$ 1,279,087	$ 1,229,087	$ 1,199,508	$ 1,199,508
GENERAL SERVICES	$ 3,365,217	$ 3,807,621	$ 3,634,793	$ 3,977,495	$ 3,974,995	$ 3,968,875	$ 3,968,875
PUBLIC SAFETY	$ 9,443,630	$ 10,220,831	$ 9,922,098	$ 10,741,020	$ 10,671,815	$ 10,571,815	$ 10,571,815
PUBLIC WORKS	$ 5,788,647	$ 6,534,223	$ 6,265,379	$ 7,013,432	$ 6,995,432	$ 6,970,432	$ 6,970,432
PLANNING & DEVELOPMENT	$ 1,559,114	$ 1,680,859	$ 1,768,539	$ 2,073,859	$ 1,979,655	$ 1,854,032	$ 1,854,032
HUMAN SERVICES	$ 530,653	$ 546,943	$ 513,324	$ 558,852	$ 558,852	$ 489,464	$ 489,464
COMMUNITY SERVICES	$ 3,454,079	$ 4,039,504	$ 3,716,686	$ 4,289,002	$ 4,272,688	$ 4,272,688	$ 4,272,688
SUBTOTAL TOWN DEPARTMENTS	$ 25,066,443	$ 27,873,903	$ 26,930,639	$ 29,932,747	$ 29,682,524	$ 29,326,814	$ 29,326,814
NON-DEPARTMENTAL	$ 12,037,493	$ 12,923,636	$ 12,923,680	$ 13,609,702	$ 13,250,457	$ 13,250,457	$ 13,250,457
CONTRIBUTIONS TO OTHER FUNDS	$ 1,685,530	$ 2,135,661	$ 2,135,661	$ 2,140,359	$ 1,490,359	$ 1,161,594	$ 1,161,594
SUBTOTAL TOWN OTHER	$ 13,723,023	$ 15,059,297	$ 15,059,341	$ 15,750,061	$ 14,740,816	$ 14,412,051	$ 14,412,051
TOWN OPERATIONS	$ 38,789,466	$ 42,933,200	$ 41,989,980	$ 45,682,808	$ 44,423,340	$ 43,738,865	$ 43,738,865
CAPITAL/DEBT SERVICES	$ 14,768,919	$ 14,705,722	$ 14,705,722	$ 26,260,288	$ 14,914,288	$ 14,053,288	$ 14,214,288
EDUCATION SERVICES	$ 79,350,399	$ 81,510,627	$ 81,510,627	$ 87,958,484	$ 87,958,484	$ 86,425,178	$ 87,958,484
OUTSIDE AGENCIES	$ 2,171,599	$ 2,551,876	$ 2,551,876	$ 2,606,866	$ 2,606,866	$ 1,247,293	$ 1,256,293
SUBDIVISIONS	$ 6,542,822	$ 6,904,215	$ 6,902,650	$ 7,942,976	$ 7,942,976	$ 7,817,976	$ 7,817,976
CONTINGENCY	$ -	$ 259,500	$ 259,500	$ 300,000	$ 300,000	$ 250,000	$ 250,000
TOTAL GENERAL FUND	$ 141,623,205	$ 148,865,140	$ 147,920,355	$ 170,751,422	$ 158,145,954	$ 153,532,600	$ 155,235,906

Adopted General Fund Budget by Area of Service



Town of Groton

Comparison By Function

FYE 2024 Adopted/Adjusted Budget to Adopted FYE 2025 Budget

Func. #	Function Description Area of Service	Page Number	Actual FYE 2023	Adopted/ Adjusted FYE 2024	Department's Request FYE 2025	Town Manager's FYE 2025	Adopted Budget FYE 2025	$ Variance Adj. FYE 24 vs. Adopted FYE 25	% Variance Adj. FYE 24 vs. Adopted FYE 25
1001	Legislative Policy	55	$ 34,456	$ 83,150	$ 42,650	$ 42,650	$ 42,650	$ (40,500)	(48.7%)
1003	Voter Registration	58	$ 211,477	$ 223,058	$ 316,027	$ 316,027	$ 316,027	$ 92,969	41.7%
1005	Town Clerk	61	$ 304,574	$ 352,714	$ 392,910	$ 392,910	$ 390,831	$ 38,117	10.8%
1006	Legal Services	65	$ 374,596	$ 385,000	$ 527,500	$ 477,500	$ 450,000	$ 65,000	16.9%
	GENERAL GOVERNMENT		**$ 925,103**	**$ 1,043,922**	**$ 1,279,087**	**$ 1,229,087**	**$ 1,199,508**	**$ 155,586**	**14.9%**
1010	Executive Management	68	$ 304,089	$ 348,876	$ 361,014	$ 358,514	$ 352,394	$ 3,518	1.0%
1011	Information Technology	72	$ 1,178,906	$ 1,260,407	$ 1,331,909	$ 1,331,909	$ 1,331,909	$ 71,502	5.7%
1012	Human Resources	80	$ 319,049	$ 478,247	$ 494,788	$ 494,788	$ 494,788	$ 16,541	3.5%
1013	Finance	95	$ 1,563,173	$ 1,720,091	$ 1,789,784	$ 1,789,784	$ 1,789,784	$ 69,693	4.1%
	GENERAL SERVICES		**$ 3,365,217**	**$ 3,807,621**	**$ 3,977,495**	**$ 3,974,995**	**$ 3,968,875**	**$ 161,254**	**4.2%**
1024	Public Safety	104	$ 9,443,630	$ 10,220,831	$ 10,741,020	$ 10,671,815	$ 10,571,815	$ 350,984	3.4%
	PUBLIC SAFETY		**$ 9,443,630**	**$ 10,220,831**	**$ 10,741,020**	**$ 10,671,815**	**$ 10,571,815**	**$ 350,984**	**3.4%**
1035	Public Works	110	$ 5,788,647	$ 6,534,223	$ 7,013,432	$ 6,995,432	$ 6,970,432	$ 436,209	6.7%
	PUBLIC WORKS		**$ 5,788,647**	**$ 6,534,223**	**$ 7,013,432**	**$ 6,995,432**	**$ 6,970,432**	**$ 436,209**	**6.7%**
1046	Planning & Development Svcs	131	$ 1,559,114	$ 1,680,859	$ 2,073,859	$ 1,979,655	$ 1,854,032	$ 173,173	10.3%
	PLANNING & DEVELOPMENT		**$ 1,559,114**	**$ 1,680,859**	**$ 2,073,859**	**$ 1,979,655**	**$ 1,854,032**	**$ 173,173**	**10.3%**
1051	Human Services	136	$ 530,653	$ 546,943	$ 558,852	$ 558,852	$ 489,464	$ (57,479)	(10.5%)
	HUMAN SERVICES		**$ 530,653**	**$ 546,943**	**$ 558,852**	**$ 558,852**	**$ 489,464**	**$ (57,479)**	**(10.5%)**
1063	Groton Public Library	149	$ 1,620,180	$ 1,751,538	$ 1,862,293	$ 1,845,979	$ 1,845,979	$ 94,441	5.4%
1064	Parks & Recreation	158	$ 1,833,899	$ 2,287,966	$ 2,426,709	$ 2,426,709	$ 2,426,709	$ 138,743	6.1%
	COMMUNITY SERVICES		**$ 3,454,079**	**$ 4,039,504**	**$ 4,289,002**	**$ 4,272,688**	**$ 4,272,688**	**$ 233,184**	**5.8%**
	SUBTOTAL TOWN DEPARTMENTS		**$ 25,066,443**	**$ 27,873,903**	**$ 29,932,747**	**$ 29,682,524**	**$ 29,326,814**	**$ 1,452,911**	**5.2%**
1070	Insurance & Claims	86	$ 827,536	$ 950,750	$ 983,635	$ 983,635	$ 983,635	$ 32,885	3.5%
1071	Self Funded Plans	90	$ 11,209,957	$ 11,972,886	$ 12,626,067	$ 12,266,822	$ 12,266,822	$ 293,936	2.5%
	NON-DEPARTMENTAL		**$ 12,037,493**	**$ 12,923,636**	**$ 13,609,702**	**$ 13,250,457**	**$ 13,250,457**	**$ 326,821**	**2.5%**
1073	Contributions to Other Funds	172	$ 1,685,530	$ 2,135,661	$ 2,140,359	$ 1,490,359	$ 1,161,594	$ (974,067)	(45.6%)
	CONTRIBUTIONS TO OTHER FUNDS		**$ 1,685,530**	**$ 2,135,661**	**$ 2,140,359**	**$ 1,490,359**	**$ 1,161,594**	**$ (974,067)**	**(45.6%)**
	SUBTOTAL TOWN OTHER		**$ 13,723,023**	**$ 15,059,297**	**$ 15,750,061**	**$ 14,740,816**	**$ 14,412,051**	**$ (647,246)**	**(4.3%)**
	TOWN OPERATIONS		**$ 38,789,466**	**$ 42,933,200**	**$ 45,682,808**	**$ 44,423,340**	**$ 43,738,865**	**$ 805,665**	**1.9%**
1075	Capital Reserve	201	$ 3,297,000	$ 3,428,000	$ 15,660,000	$ 4,314,000	$ 3,614,000	$ 186,000	5.4%
1076	Debt Service	208	$ 11,471,919	$ 11,277,722	$ 10,600,288	$ 10,600,288	$ 10,600,288	$ (677,434)	(6.0%)
	CAPITAL/DEBT SERVICES		**$ 14,768,919**	**$ 14,705,722**	**$ 26,260,288**	**$ 14,914,288**	**$ 14,214,288**	**$ (491,434)**	**(3.3%)**
1080	Education	175	$ 79,350,399	$ 81,510,627	$ 87,958,484	$ 87,958,484	$ 87,958,484	$ 6,447,857	7.9%
	EDUCATION SERVICES		**$ 79,350,399**	**$ 81,510,627**	**$ 87,958,484**	**$ 87,958,484**	**$ 87,958,484**	**$ 6,447,857**	**7.9%**
1083	Regional Agencies	178	$ 138,296	$ 151,520	$ 157,416	$ 157,416	$ 157,416	$ 5,896	3.9%
1084	Health & Service Agencies	181	$ 2,033,303	$ 2,400,356	$ 2,449,450	$ 2,449,450	$ 1,098,877	$ (1,301,479)	(54.2%)
	OUTSIDE AGENCIES		**$ 2,171,599**	**$ 2,551,876**	**$ 2,606,866**	**$ 2,606,866**	**$ 1,256,293**	**$ (1,295,583)**	**(50.8%)**
1090	City of Groton	184	$ 5,687,848	$ 5,820,924	$ 6,159,480	$ 6,159,480	$ 6,109,480	$ 288,556	5.0%
1091	Groton Long Point	187	$ 608,974	$ 646,908	$ 834,533	$ 834,533	$ 759,533	$ 112,625	17.4%
1092	Fire Districts PILOT	190	$ 246,000	$ 436,383	$ 948,963	$ 948,963	$ 948,963	$ 512,580	117.5%
	SUBDIVISIONS		**$ 6,542,822**	**$ 6,904,215**	**$ 7,942,976**	**$ 7,942,976**	**$ 7,817,976**	**$ 913,761**	**13.2%**
1094	Contingency	214	$ -	$ 259,500	$ 300,000	$ 300,000	$ 250,000	N/A	N/A
	CONTINGENCY		**$ -**	**$ 259,500**	**$ 300,000**	**$ 300,000**	**$ 250,000**	N/A	N/A
	GENERAL FUND TOTAL		**$ 141,623,205**	**$ 148,865,140**	**$ 170,751,422**	**$ 158,145,954**	**$ 155,235,906**	**$ 6,370,766**	**4.3%**

Town of Groton

Comparison By Fund

FYE 2024 Adopted/Adjusted Budget to Adopted FYE 2025 Budget

Func. #	Function Description Area of Service	Page Number	Actual FYE 2023	Adopted/ Adjusted FYE 2024	Department's Request FYE 2025	Town Manager's FYE 2025	Adopted Budget FYE 2025	$ Variance Adj. FYE 24 vs. Adopted FYE 25	% Variance Adj. FYE 24 vs. Adopted FYE 25
2010	Golf Course Fund	163	$ 1,281,516	$ 1,552,840	$ 1,631,167	$ 1,620,601	$ 1,620,601	$ 67,761	4.4%
2020	Sewer Operating Fund	116	$ 6,842,466	$ 9,743,547	$ 8,092,474	$ 8,061,788	$ 8,061,788	$ (1,681,759)	(17.3%)
2030	Solid Waste Fund	122	$ 1,424,000	$ 1,598,058	$ 1,831,626	$ 1,831,626	$ 1,831,626	$ 233,568	14.6%
2060	Mumford Cove	193	$ 21,230	$ 21,321	$ 21,362	$ 21,362	$ 21,362	$ 41	0.2%
2120	Revaluation Fund	99	$ 183,132	$ 291,275	$ 156,275	$ 156,275	$ 156,275	$ (135,000)	(46.3%)
3240	Recreation & Senior Activities	168	$ 833,576	$ 1,248,761	$ 1,343,185	$ 1,343,185	$ 1,343,185	$ 94,424	7.6%
3310	BorrowIT CT	154	$ 18,784	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ -	0.0%
4010	Groton Sewer District	196	$ 1,332,892	$ 1,310,445	$ 1,283,322	$ 1,283,322	$ 1,283,322	$ (27,123)	(2.1%)
5010	Capital Reserve Fund	204	$ 5,797,000	$ 8,251,866	$ 16,720,000	$ 5,624,000	$ 5,449,000	$ (2,802,866)	(34.0%)
6040	Fleet Fund	126	$ 1,086,011	$ 1,680,641	$ 1,891,734	$ 1,891,734	$ 1,891,734	$ 211,093	12.6%
6050	Technology Replacement Fund	76	$ 53,653	$ 81,722	$ 82,515	$ 82,515	$ 82,515	$ 793	1.0%
7320	Human Serv. Asst Fund	141	$ 10,000	$ 10,000	$ 10,500	$ 10,500	$ 10,500	$ 500	5.0%
7360	HS Assistance Fund	145	$ -	$ -	$ 30,000	$ 30,000	$ 30,000	$ 30,000	#DIV/0!

TOWN OF GROTON

SUMMARY OF SOURCES AND USES - ALL FUNDS
ADOPTED FYE 2025

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	$ 107,876,111				$ 21,307	
Licenses & Permits	$ 723,575					
Revenue from Investments	$ 1,250,000	$ 10,000	$ 80,000	$ -		$ 10,000
State Grants in Aid-General Govt	$ 6,584,148		$ -			
State Grants in Aid-Education	$ 26,696,198					
Federal Grants in Aid	$ 4,685,767					
Charges for Current Services	$ 1,677,317					
Schools-Library-Recreation	$ 60,450					
Other Revenue	$ 682,340	$ 39,400				
Memberships, Greens Fees, Carts		$ 1,681,679				
Sewer Use Charges			$ 7,430,887			
Disposal Fees, Bldg Lease Pmts				$ 1,714,451		
Payments from Other Funds					$ 55	$ 100,000
Total Revenues	$ 150,235,906	$ 1,731,079	$ 7,510,887	$ 1,714,451	$ 21,362	$ 110,000

EXPENDITURES - USE OF FUNDS	GENERAL 100	GOLF COURSE 201	SEWER OPERATING 202	SOLID WASTE 203	MUMFORD COVE SPEC. DISTRICT 206	REVALUATION 212
General Government	$ 1,199,508					
General Services	$ 3,968,875					$ 156,275
Public Safety	$ 10,571,815					
Public Works	$ 6,970,432		$ 8,061,788	$ 1,831,626		
Planning & Development	$ 1,854,032					
Human Services	$ 489,464					
Community Services	$ 4,272,688	$ 1,620,601				
Non-Departmental	$ 13,250,457					
Contributions to Other Funds	$ 1,161,594					
Capital/Debt Service	$ 14,214,288					
Education	$ 87,958,484					
Outside Agencies	$ 1,256,293					
Subdivisions	$ 7,817,976				$ 21,362	
Contingency	$ 250,000					
Total Expenditures	$ 155,235,906	$ 1,620,601	$ 8,061,788	$ 1,831,626	$ 21,362	$ 156,275

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	$ (5,000,000)	$ 110,478	$ (550,901)	$ (117,175)	$ -	$ (46,275)
Estimated Beginning Fund Balance 7/1/2024	$ 43,394,973	$ 799,493	$ 3,857,414	$ 62,812	$ 2,141	$ 334,979
Estimated Ending Fund Balance 6/30/2025	$ 38,394,973	$ 909,971	$ 3,306,513	$ (54,363)	$ 2,141	$ 288,704

TOWN OF GROTON

SUMMARY OF SOURCES AND USES - ALL FUNDS
ADOPTED FYE 2025

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	HS ASST FUND 736	TOTAL ALL FUNDS
		$ 1,174,522						$ 109,071,940
								$ 723,575
	$ 1,000	$ 8,000	$ 200,000	$ 40,000	$ 6,000		$ 2,000	$ 1,607,000
	$ 20,000							$ 6,604,148
								$ 26,696,198
								$ 4,685,767
$ 1,297,000								$ 2,974,317
								$ 60,450
		$ 800	$ 10,000		$ 1,170			$ 733,710
								$ 1,681,679
								$ 7,430,887
								$ 1,714,451
			$ 4,874,000	$ 935,139	$ 81,570		$ 30,000	$ 6,020,764
$ 1,297,000	$ 21,000	$ 1,183,322	$ 5,084,000	$ 975,139	$ 88,740	$ -	$ 32,000	$ 170,004,886

REC & SENIOR ACTIVITIES 324	BorrowIT CT 331	GROTON SEWER DISTRICT 401	CAPITAL RESERVE 501	FLEET 604	TECHNOLOGY REPLACEMENT 605	HUMAN SERV ASST FUND 732	HS ASST FUND 736	TOTAL ALL FUNDS
								$ 1,199,508
		$ 1,283,322			$ 82,515			$ 5,490,987
								$ 10,571,815
				$ 1,891,734				$ 18,755,580
								$ 1,854,032
						$ 10,500	$ 30,000	$ 529,964
$ 1,343,185	$ 20,000							$ 7,256,474
								$ 13,250,457
								$ 1,161,594
			$ 5,449,000					$ 19,663,288
								$ 87,958,484
								$ 1,256,293
								$ 7,839,338
								$ 250,000
$ 1,343,185	$ 20,000	$ 1,283,322	$ 5,449,000	$ 1,891,734	$ 82,515	$ 10,500	$ 30,000	$ 177,037,814

REC & SENIOR ACTIVITIES 324	BorrowIT CT 331	GROTON SEWER DISTRICT 401	CAPITAL RESERVE 501	FLEET 604	TECHNOLOGY REPLACEMENT 605	HUMAN SERV ASST FUND 732	HS ASST FUND 736	TOTAL ALL FUNDS
$ (46,185)	$ 1,000	$ (100,000)	$ (365,000)	$ (916,595)	$ 6,225	$ (10,500)	$ 2,000	$ (7,032,928)
$ 351,709	$ 71,252	$ 470,137	$ 2,101,394	$ 1,513,492	$ 323,683	$ 10,908	$ -	$ 53,294,387
$ 305,524	$ 72,252	$ 370,137	$ 1,736,394	$ 596,697	$ 329,908	$ 408	$ 2,000	$ 46,261,259

TOWN OF GROTON

Fiscal Year Ending June 30, 2025

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 2023	ADJUSTED FYE 2024	ESTIMATED FYE 2024	ADOPTED FYE 2025
General Fund (100)	$ 141,807,530	$ 144,365,140	$ 155,191,274	$ 150,235,906
Golf Course (201)	$ 1,571,659	$ 1,517,203	$ 1,530,203	$ 1,731,079
Sewer Operating Fund (202)	$ 7,545,773	$ 7,534,576	$ 7,619,576	$ 7,510,887
Solid Waste (203)	$ 1,395,049	$ 1,537,143	$ 1,539,350	$ 1,714,451
Mumford Cove Taxing District (206)	$ 21,254	$ 21,321	$ 21,872	$ 21,362
Revaluation Fund (212)	$ 152,253	$ 150,150	$ 164,000	$ 110,000
Recreation & Senior Activities (324)	$ 1,193,151	$ 1,226,858	$ 910,044	$ 1,297,000
BorrowIT CT (331)	$ 22,520	$ 20,020	$ 22,500	$ 21,000
Sewer District (401)	$ 1,163,741	$ 1,110,445	$ 1,122,516	$ 1,183,322
Capital Reserve Fund (501)	$ 5,062,345	$ 6,070,000	$ 6,350,000	$ 5,084,000
Fleet Fund (604)	$ 1,352,510	$ 1,792,073	$ 1,832,324	$ 975,139
Technology Replacement Fund (605)	$ 7,557	$ 77,840	$ 82,920	$ 88,740
Human Services Asst Fund (732)	$ 2,859	$ 2,500	$ 2,900	$ -
HS Assistance Fund (736	$ -	$ -	$ -	$ 32,000
Total Revenue By Fund Without Fund Balance Applied	$ 161,298,201	$ 165,425,269	$ 176,389,479	$ 170,004,886

EXPENDITURES BY FUND	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATED FYE 2024	ADOPTED FYE 2025
General Fund (100)	$ 141,623,204	$ 148,865,140	$ 147,920,355	$ 155,235,906
Golf Course (201)	$ 1,281,516	$ 1,552,840	$ 1,559,584	$ 1,620,601
Sewer Operating Fund (202)	$ 6,842,466	$ 9,743,547	$ 9,469,829	$ 8,061,788
Solid Waste (203)	$ 1,424,000	$ 1,598,058	$ 1,568,939	$ 1,831,626
Mumford Cove Taxing District (206)	$ 21,230	$ 21,321	$ 21,321	$ 21,362
Revaluation Fund (212)	$ 183,132	$ 291,275	$ 178,275	$ 156,275
Recreation & Senior Activities (324)	$ 833,576	$ 1,248,761	$ 843,593	$ 1,343,185
BorrowIT CT (331)	$ 18,784	$ 20,000	$ 18,000	$ 20,000
Sewer District (401)	$ 1,332,892	$ 1,310,445	$ 1,309,555	$ 1,283,322
Capital Reserve Fund (501)	$ 5,797,000	$ 8,251,866	$ 8,251,866	$ 5,449,000
Fleet Fund (604)	$ 1,086,011	$ 1,680,641	$ 1,680,641	$ 1,891,734
Technology Replacement Fund (605)	$ 53,653	$ 81,722	$ 67,036	$ 82,515
Human Services Asst Fund (732)	$ 10,000	$ 10,000	$ 10,000	$ 10,500
Human Services Asst Fund (732)	$ -	$ -	$ -	$ 30,000
Total Expenditures By Fund	$ 160,507,464	$ 174,675,616	$ 172,898,994	$ 177,037,814

TOWN OF GROTON

Fiscal Year Ending 2025

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 2023	Estimated Fund Balance FYE 2024	FYE 2025 Adopted Revenues	FYE 2025 Adopted Expenditures	Estimated Fund Balance FYE 2025	Fund Balance as a % of Expenditures
General (100)	$36,124,054	$43,394,973	$150,235,906	$155,235,906	$38,394,973	24.73%
Golf Course (201)	$828,874	$799,493	$1,731,079	$1,620,601	$909,971	56.15%
Sewer Operating (202)	$5,707,667	$3,857,414	$7,510,887	$8,061,788	$3,306,513	41.01%
Solid Waste (203)	$92,401	$62,812	$1,714,451	$1,831,626	($54,363)	-2.97%
Mumford Cove (206)	$1,590	$2,141	$21,362	$21,362	$2,141	10.02%
Revaluation (212)	$349,254	$334,979	$110,000	$156,275	$288,704	184.74%
Rec & Senior Activities (324)	$285,258	$351,709	$1,297,000	$1,343,185	$305,524	22.75%
Borrowit CT (331)	$66,752	$71,252	$21,000	$20,000	$72,252	361.26%
Sewer District (401)	$657,176	$470,137	$1,183,322	$1,283,322	$370,137	28.84%
Capital Reserve (501)	$4,003,260	$2,101,394	$5,084,000	$5,449,000	$1,736,394	31.87%
Fleet Reserve (604)	$1,361,809	$1,513,492	$975,139	$1,891,734	$596,897	31.55%
Technology Replacement (605)	$307,799	$323,683	$88,740	$82,515	$329,908	399.82%
Human Serv Asst fund (732)	$18,008	$10,908	$0	$10,500	$408	3.89%
HS Assistance fund (736)	$0	$0	$32,000	$30,000	$2,000	6.67%
Total All Funds	$49,803,902	$53,294,387	$170,004,886	$177,037,814	$46,261,459	26.13%

Town of Groton
Full Time Employees

FYE 2024 ADJUSTED vs FYE 2025 ADOPTED

FUNCTION NUMBER & DESCRIPTION	LAST YEAR FYE 2023 ACTUAL	THIS YEAR FYE 2024 ADJUSTED	THIS YEAR FYE 2024 ESTIMATE	NEXT YEAR FYE 2025 MANAGER	NEXT YEAR FYE 2025 ADOPTED	THIS | NEXT YEAR | YEAR FYE 2024 | FYE 2025 ADJ VS. ADOPTED # DIFFERENCE	CHANGE DESCRIPTION FYE 2025
1005-TOWN CLERK	5.00	5.00	6.00	6.00	6.00	1.00	+Supervisor Town Clerks Office
1010-EXECUTIVE MANAGEMENT	2.00	2.00	2.00	2.00	2.00	0.00	+Assistant to the Town Manager -Executive Assistant
1011-INFORMATION TECHNOLOGY	6.00	6.00	6.00	6.00	6.00	0.00	+Director IT Services -Manager IT
1012-HUMAN RESOURCES	4.00	5.00	5.00	5.00	5.00	0.00	+Employee Benefit & Retirement Analyst -Employee Benefits Coordinator +Human Resources Associate -Human Resources Assistant
1013-FINANCE	19.00	19.00	19.00	19.00	19.00	0.00	
1024-PUBLIC SAFETY	90.00	91.00	91.00	92.00	92.00	1.00	+Patrol Officer (Accreditation)
1035-PUBLIC WORKS	43.00	43.00	43.00	43.00	43.00	0.00	
1046-PLANNING & DEVELOPMENT	16.00	16.00	16.00	17.00	17.00	1.00	+Planning Tech -Office Assistant II-35 +Inspector II -Inspector I - Construction +Sustainability & Resilience Specialist
1051-HUMAN SERVICES	7.00	7.00	7.00	7.00	6.00	-1.00	-YFS Counselor II
1063-LIBRARY	17.00	17.00	17.00	17.00	17.00	0.00	
1064-PARKS & RECREATION	21.25	23.25	23.25	24.00	24.00	0.75	+Manager of Parks & Open Space -Parks Leader +Groundskeeper -Manager of Golf & Parks .25
GENERAL FUND: SUB-TOTAL	**230.25**	**234.25**	**235.25**	**238.00**	**237.00**	**2.75**	
2010-GOLF COURSE FUND	6.75	6.75	6.75	7.00	7.00	0.25	+Golf Course Superintendent -Manager of Golf & Parks .75
2020-SEWER FUND	19.00	19.00	19.00	19.00	19.00	0.00	
2110-APRA	1.00	1.00	1.00	1.00	1.00	0.00	
OTHER FUNDS: SUB-TOTAL	**26.75**	**26.75**	**26.75**	**27.00**	**27.00**	**0.25**	
T O T A L S - ALL FUNDS	**257.00**	**261.00**	**262.00**	**265.00**	**264.00**	**3.00**	

LEGISLATIVE POLICY #1001

Final FYE 2025 Budget Result: There were no changes during budget deliberations.

The overall decrease in this budget is $40,500 or 48.7% compared to the FYE 2025 proposed budget. It is a flat budget from the original adopted FYE 2024 budget. The decrease is due to a reduction of $40,500 for a one-time payment to the Groton Sail Committee for the Groton Sail Monument project in FYE 2024.

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 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Operating Expenses	34,456	83,150	83,150	42,650	42,650	42,650	42,650
Total Appropriation	$34,456	$83,150	$83,150	$42,650	$42,650	$42,650	$42,650
COST CENTERS							
10010 TOWN COUNCIL	31,539	36,200	36,200	36,200	36,200	36,200	36,200
10012 RTM	0	250	250	250	250	250	250
10015 VETERANS & MILITARY	0	2,200	2,200	2,200	2,200	2,200	2,200
10017 INITIATIVES	2,917	44,500	44,500	4,000	4,000	4,000	4,000
Total Cost Centers	$34,456	$83,150	$83,150	$42,650	$42,650	$42,650	$42,650
FINANCING PLAN							
MISC-UNCLASSIFIED	0	0	228	0	0	0	0
GENERAL FUND	34,456	83,150	82,922	42,650	42,650	42,650	42,650
Total Financing Plan	$34,456	$83,150	$83,150	$42,650	$42,650	$42,650	$42,650

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	870	2,750	2,750	2,750	2,750	2,750	2,750
5210 PROFESS DEVELOP/TRAI	30,640	33,000	33,000	33,000	33,000	33,000	33,000
5220 UTILITIES/FUEL/MILEA	0	100	100	100	100	100	100
5230 PYMNTS/CONTRIBUTIONS	0	43,200	43,200	2,700	2,700	2,700	2,700
5300 MATERIALS & SUPPLIES	2,946	4,100	4,100	4,100	4,100	4,100	4,100
Total Operating Expenses	$34,456	$83,150	$83,150	$42,650	$42,650	$42,650	$42,650
GRAND TOTAL	$34,456	$83,150	$83,150	$42,650	$42,650	$42,650	$42,650

VOTER REGISTRATION #1003

Final FYE 2025 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $92,969 or 41.7%. Personnel Services are up $73,224 and operating expenses are up $19,745.

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 2025, we will not have this type of election.

Cost Center 5 – Federal Election

In FYE 2025, we will not have this type of election.

Cost Center 6 – Primary Election

In FYE 2025, we have budgeted for an election in August along with an audit or recount.

Cost Center 7 – Presidential Election

In FYE 2025, we have budgeted for an election in November along with an audit or recount.

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 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 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Personnel Services	160,562	155,358	173,472	228,582	228,582	228,582	228,582
Operating Expenses	50,915	67,700	80,709	87,445	87,445	87,445	87,445
Total Appropriation	$211,477	$223,058	$254,181	$316,027	$316,027	$316,027	$316,027
COST CENTERS							
10033 GENERAL SUPPORT	109,071	120,958	133,551	152,567	152,567	152,567	152,567
10034 MUNICIPAL ELECTION	3,625	46,000	59,330	0	0	0	0
10035 STATE ELECTIONS	56,682	0	0	0	0	0	0
10036 PRIMARY ELECTIONS	41,799	56,100	61,300	69,800	69,800	69,800	69,800
10037 PRESIDENTIAL ELECTIO	300	0	0	93,660	93,660	93,660	93,660
Total Cost Centers	$211,477	$223,058	$254,181	$316,027	$316,027	$316,027	$316,027
FINANCING PLAN							
GENERAL FUND	211,477	223,058	254,181	316,027	316,027	316,027	316,027
Total Financing Plan	$211,477	$223,058	$254,181	$316,027	$316,027	$316,027	$316,027

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
PERSONNEL SERVICES							
5102 PART TIME PERSONNEL	43,721	43,021	45,421	55,620	55,620	55,620	55,620
5103 SEASONAL PERSONNEL	82,130	73,100	89,180	127,260	127,260	127,260	127,260
5104 OVERTIME PAY	156	5,564	1,200	1,500	1,500	1,500	1,500
5110 REGULAR PART TIME	28,642	27,820	31,000	38,080	38,080	38,080	38,080
5151 SOCIAL SECURITY	5,913	5,853	6,671	6,122	6,122	6,122	6,122
Total Personnel Services	$160,562	$155,358	$173,472	$228,582	$228,582	$228,582	$228,582
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	34,289	33,480	34,048	40,480	40,480	40,480	40,480
5210 PROFESS DEVELOP/TRAI	2,646	2,820	2,550	2,790	2,790	2,790	2,790
5220 UTILITIES/FUEL/MILEA	910	1,200	784	2,100	2,100	2,100	2,100
5260 REPAIRS & MAINT-FAC/	4,500	5,600	5,375	5,375	5,375	5,375	5,375
5290 PROFESS/TECHNICAL SE	2,043	10,100	9,800	9,300	9,300	9,300	9,300
5300 MATERIALS & SUPPLIES	6,327	14,500	18,352	21,400	21,400	21,400	21,400
5400 EQUIP/MACHINRY& FURN	200	0	9,800	6,000	6,000	6,000	6,000
Total Operating Expenses	$50,915	$67,700	$80,709	$87,445	$87,445	$87,445	$87,445
GRAND TOTAL	$211,477	$223,058	$254,181	$316,027	$316,027	$316,027	$316,027

TOWN CLERK #1005

Final FYE 2025 Budget Result: The Town Council decreased this budget by $2,079, and the RTM sustained this action.

The overall increase in this budget is $38,117 or 10.8%. Personnel Services are up $30,442 and operating expenses are up $7,675.

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

The FYE 2025 adopted budget of $390,831 is a 10.8% increase over last year's budget of $352,714. The difference between last year and the adopted FYE 2025 budget is in part due to the salary increase for a new Supervisor position in the department, as well as an increase in salary for the new Town Clerk. Additionally, there are anticipated expenses for the Presidential Preference Primary in March, a primary in August and the Presidential Election in November. We continue to face increases for the price of necessary goods (postage, archival paper, etc.) and contractual increases for required services. 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 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Personnel Services	281,998	314,114	317,214	346,635	346,635	344,556	344,556
Operating Expenses	22,576	38,600	40,275	46,275	46,275	46,275	46,275
Total Appropriation	$304,574	$352,714	$357,489	$392,910	$392,910	$390,831	$390,831
COST CENTERS							
10050 LEADERSHIP/GEN SUPPT	97,848	113,679	111,093	173,004	173,004	170,925	170,925
10052 LEGISLATIVE SERVICE	26,571	22,988	47,568	23,376	23,376	23,376	23,376
10053 VITAL STATISTICS	66,423	92,178	73,796	66,311	66,311	66,311	66,311
10054 ELECTIONS	59,892	62,021	62,880	65,834	65,834	65,834	65,834
10056 RECORD LEGAL DOCUMEN	53,840	61,848	62,152	64,385	64,385	64,385	64,385
Total Cost Centers	$304,574	$352,714	$357,489	$392,910	$392,910	$390,831	$390,831
FINANCING PLAN							
DOG LICENSES (GF)	16,071	5,000	5,000	5,000	5,000	5,000	5,000
OTHER LICENSES/PERMITS	6,372	6,000	6,000	6,000	6,000	6,000	6,000
MISC STATE REVENUE	10,239	0	0	0	0	0	0
RECORDING INSTRUMENTS	122,535	150,000	120,000	120,000	120,000	120,000	120,000
CONVEYANCE TAX	764,845	800,000	650,000	650,000	650,000	650,000	650,000
VITAL STATISTICS	5,945	6,200	6,000	6,000	6,000	6,000	6,000
LAND RECORD COPIES	25,968	30,000	25,000	30,000	30,000	30,000	30,000
VITALS COPIES	66,183	60,000	60,000	60,000	60,000	60,000	60,000
PAYMENTS FROM OTHER FUNDS	7,500	7,500	0	8,500	8,500	8,500	8,500
GENERAL FUND	(721,084)	(711,986)	(514,511)	(492,590)	(492,590)	(494,669)	(494,669)
Total Financing Plan	$304,574	$352,714	$357,489	$392,910	$392,910	$390,831	$390,831

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	261,097	290,591	291,671	319,001	319,001	317,070	317,070
5104 OVERTIME PAY	1,459	1,200	3,000	3,000	3,000	3,000	3,000
5151 SOCIAL SECURITY	19,442	22,323	22,543	24,634	24,634	24,486	24,486
Total Personnel Services	$281,998	$314,114	$317,214	$346,635	$346,635	$344,556	$344,556
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	8,317	19,225	18,600	18,600	18,600	18,600	18,600
5210 PROFESS DEVELOP/TRAI	830	2,175	2,725	2,725	2,725	2,725	2,725
5230 PYMNTS/CONTRIBUTIONS	0	120	100	100	100	100	100
5260 REPAIRS & MAINT-FAC/	615	900	1,000	1,000	1,000	1,000	1,000
5290 PROFESS/TECHNICAL SE	4,361	9,630	10,550	16,550	16,550	16,550	16,550
5300 MATERIALS & SUPPLIES	4,773	6,550	7,300	7,300	7,300	7,300	7,300
5400 EQUIP/MACHINRY& FURN	3,680	0	0	0	0	0	0
Total Operating Expenses	$22,576	$38,600	$40,275	$46,275	$46,275	$46,275	$46,275
GRAND TOTAL	$304,574	$352,714	$357,489	$392,910	$392,910	$390,831	$390,831

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
FULL TIME EMPLOYEE (FTE) ANALYSIS						
TOWN CLERK	1.00	1.00	1.00	1.00	1.00	1.00
SUPVSR TOWN CLERKS OFFICE	0.00	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	6.00	6.00	6.00	6.00	6.00
FTE SALARIES & WAGES						
TOWN CLERK	70,380	64,834	75,000	75,000	75,000	75,000
SUPVSR TOWN CLERKS OFFICE	0	46,327	76,490	76,490	74,558	74,558
DEPUTY TOWN CLERK	60,954	21,250	0	0	0	0
ASSISTANT TOWN CLERK	159,257	159,259	167,512	167,512	167,512	167,512
Total FTE Salaries & Wages	$290,591	$291,671	$319,002	$319,002	$317,071	$317,071

LEGAL SERVICES #1006

Final FYE 2025 Budget Result: The Town Council reduced this budget by $27,500. The RTM sustained this action.

The overall increase in this budget is $65,000 or 16.9%.

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 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Operating Expenses	374,596	385,000	415,000	527,500	477,500	450,000	450,000
Total Appropriation	$374,596	$385,000	$415,000	$527,500	$477,500	$450,000	$450,000
COST CENTERS							
10060 TOWN ATTORNEY	328,161	300,000	320,000	430,000	380,000	352,500	352,500
10062 SPECIAL ATTORNEY	3,986	10,000	15,000	15,000	15,000	15,000	15,000
10064 GENERAL SUPPORT	42,449	75,000	80,000	82,500	82,500	82,500	82,500
Total Cost Centers	$374,596	$385,000	$415,000	$527,500	$477,500	$450,000	$450,000
FINANCING PLAN							
GENERAL FUND	374,596	385,000	415,000	527,500	477,500	450,000	450,000
Total Financing Plan	$374,596	$385,000	$415,000	$527,500	$477,500	$450,000	$450,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
OPERATING EXPENSES							
5290 PROFESS/TECHNICAL SE	374,596	385,000	415,000	527,500	477,500	450,000	450,000
Total Operating Expenses	$374,596	$385,000	$415,000	$527,500	$477,500	$450,000	$450,000
GRAND TOTAL	$374,596	$385,000	$415,000	$527,500	$477,500	$450,000	$450,000

EXECUTIVE MANAGEMENT #1010

Final FYE 2025 Budget Result: The Town Council reduced this budget by $6,120. The RTM sustained this action.

The overall increase in this budget is $3,518 or 1%. Personnel Services are up $7,018 and operating expenses are down $3,500.

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.

Summary

This adopted budget of $352,394 is a 1% increase over last year's budget of $348,876. This increase is due primarily to budget wage increases.

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 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Personnel Services	285,316	319,576	324,086	332,214	332,214	326,594	326,594
Operating Expenses	18,774	29,300	29,300	28,800	26,300	25,800	25,800
Total Appropriation	$304,090	$348,876	$353,386	$361,014	$358,514	$352,394	$352,394
COST CENTERS							
10100 LEADERSHIP/GEN SUPPT	132,617	179,740	162,842	165,747	163,247	160,499	160,499
10101 LEGISLATIVE SUPPORT	118,030	115,140	131,436	135,149	135,149	132,901	132,901
10102 BUDGET PREPARATION	53,443	53,996	59,108	60,118	60,118	58,994	58,994
Total Cost Centers	$304,090	$348,876	$353,386	$361,014	$358,514	$352,394	$352,394
FINANCING PLAN							
GENERAL FUND	304,090	348,876	353,386	361,014	358,514	352,394	352,394
Total Financing Plan	$304,090	$348,876	$353,386	$361,014	$358,514	$352,394	$352,394

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	263,093	260,966	267,899	275,266	275,266	270,046	270,046
5102 PART TIME PERSONNEL	0	0	24,365	24,365	24,365	24,365	24,365
5109 SALARY ADJUSTMENTS	0	30,000	0	0	0	0	0
5117 ALLOWANCES	4,800	11,300	11,300	11,300	11,300	11,300	11,300
5151 SOCIAL SECURITY	17,423	17,310	20,522	21,283	21,283	20,883	20,883
Total Personnel Services	$285,316	$319,576	$324,086	$332,214	$332,214	$326,594	$326,594
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	7,322	10,500	10,500	10,000	10,000	10,000	10,000
5210 PROFESS DEVELOP/TRAI	6,098	12,500	12,500	12,500	10,000	9,500	9,500
5220 UTILITIES/FUEL/MILEA	122	800	800	800	800	800	800
5260 REPAIRS & MAINT-FAC/	0	400	400	400	400	400	400
5290 PROFESS/TECHNICAL SE	2,410	2,500	2,500	2,500	2,500	2,500	2,500
5300 MATERIALS & SUPPLIES	2,822	2,600	2,600	2,600	2,600	2,600	2,600
Total Operating Expenses	$18,774	$29,300	$29,300	$28,800	$26,300	$25,800	$25,800
GRAND TOTAL	$304,090	$348,876	$353,386	$361,014	$358,514	$352,394	$352,394

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
FULL TIME EMPLOYEE (FTE) ANALYSIS						
TOWN MANAGER	1.00	1.00	1.00	1.00	1.00	1.00
ASST TO TOWN MANAGER	0.00	1.00	1.00	1.00	1.00	1.00
EXECUTIVE ASSISTANT	1.00	0.00	0.00	0.00	0.00	0.00
Total FTE Personnel	2.00	2.00	2.00	2.00	2.00	2.00
FTE SALARIES & WAGES						
TOWN MANAGER	189,809	189,809	195,029	195,029	189,809	189,809
ASST TO TOWN MANAGER	0	78,090	80,237	80,237	80,237	80,237
EXECUTIVE ASSISTANT	71,156	0	0	0	0	0
Total FTE Salaries & Wages	$260,966	$267,899	$275,267	$275,267	$270,047	$270,047

INFORMATION TECHNOLOGY #1011

Final FYE 2025 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $71,502 or 5.7%. Personnel Services are up $17,543 and operating expenses are up $53,959.

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 $1,331,909 is a 5.7% increase over last year's budget of $1,260,407 and was developed in accordance with the guidelines provided. The majority of this budgetary increase is due to significant increases in licensing and maintenance fees.

Summary

The adopted budget includes an increase in operating expenses of $53,959, this is mostly due to vendor software and hardware annual maintenance contracts. There are also increases for implementing additional security training and solutions.

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 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Personnel Services	531,743	560,295	575,784	577,838	577,838	577,838	577,838
Operating Expenses	647,163	700,112	680,136	754,071	754,071	754,071	754,071
Total Appropriation	$1,178,906	$1,260,407	$1,255,920	$1,331,909	$1,331,909	$1,331,909	$1,331,909
COST CENTERS							
10113 INFORMATION TECHNOLO	627,730	665,577	680,538	694,979	694,979	694,979	694,979
10114 SOFTWARE MAINTENANCE	499,106	537,514	537,514	597,062	597,062	597,062	597,062
10117 TELECOMMUNICATIONS	52,070	57,316	37,868	39,868	39,868	39,868	39,868
Total Cost Centers	$1,178,906	$1,260,407	$1,255,920	$1,331,909	$1,331,909	$1,331,909	$1,331,909
FINANCING PLAN							
GIS REVENUE	233	200	200	200	200	200	200
GENERAL FUND	1,178,673	1,260,207	1,255,720	1,331,709	1,331,709	1,331,709	1,331,709
Total Financing Plan	$1,178,906	$1,260,407	$1,255,920	$1,331,909	$1,331,909	$1,331,909	$1,331,909

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	492,921	519,848	503,582	536,110	536,110	536,110	536,110
5105 LONGEVITY PAY	595	630	630	665	665	665	665
5109 SALARY ADJUSTMENTS	2,125	0	28,469	0	0	0	0
5114 PERFORMANCE BONUS	0	0	2,186	0	0	0	0
5151 SOCIAL SECURITY	36,102	39,817	40,917	41,063	41,063	41,063	41,063
Total Personnel Services	$531,743	$560,295	$575,784	$577,838	$577,838	$577,838	$577,838
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	139	275	420	1,045	1,045	1,045	1,045
5210 PROFESS DEVELOP/TRAI	235	1,835	1,735	9,885	9,885	9,885	9,885
5220 UTILITIES/FUEL/MILEA	85,734	97,265	92,617	97,865	97,865	97,865	97,865
5260 REPAIRS & MAINT-FAC/	1,465	1,465	1,604	1,604	1,604	1,604	1,604
5261 SOFTWARE MAINT FEES	499,106	537,514	537,514	597,062	597,062	597,062	597,062
5281 OCCUPATIONAL HEALTH	0	175	175	175	175	175	175
5290 PROFESS/TECHNICAL SE	57,290	59,133	41,685	41,685	41,685	41,685	41,685
5300 MATERIALS & SUPPLIES	1,217	2,450	2,550	2,550	2,550	2,550	2,550
5400 EQUIP/MACHINRY& FURN	141	0	0	2,200	2,200	2,200	2,200
5410 COMPUTER EQUIPMENT	1,836	0	1,836	0	0	0	0
Total Operating Expenses	$647,163	$700,112	$680,136	$754,071	$754,071	$754,071	$754,071
GRAND TOTAL	$1,178,906	$1,260,407	$1,255,920	$1,331,909	$1,331,909	$1,331,909	$1,331,909

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
FULL TIME EMPLOYEE (FTE) ANALYSIS						
MANAGER IT	1.00	1.00	0.00	0.00	0.00	0.00
ACTING MANAGER IT	0.00	1.00	0.00	0.00	0.00	0.00
DIRECTOR IT SERVICES	0.00	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	8.00	6.00	6.00	6.00	6.00
FTE SALARIES & WAGES						
MANAGER IT	113,667	49,839	0	0	0	0
ACTING MANAGER IT	0	13,199	0	0	0	0
DIRECTOR IT SERVICES	0	72,261	118,163	118,163	118,163	118,163
GIS COORDINATOR	81,903	81,901	85,837	85,837	85,837	85,837
IT SYSTEMS ADMINISTRATOR	84,515	46,629	84,255	84,255	84,255	84,255
PC/NETWORK SUPPORT II	239,763	239,753	247,856	247,856	247,856	247,856
Total FTE Salaries & Wages	$519,848	$503,582	$536,110	$536,110	$536,110	$536,110

TECHNOLOGY REPLACEMENT #6050

Final FYE 2025 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $793 or 1%.

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 includes an increase of $793 to account for an increase in technology replacement costs.

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 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 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Operating Expenses	53,653	81,722	67,036	82,515	82,515	82,515	82,515
Total Appropriation	$53,653	$81,722	$67,036	$82,515	$82,515	$82,515	$82,515
COST CENTERS							
60500 COMPUTER REPLACEMENT	43,928	47,702	50,986	51,315	51,315	51,315	51,315
60501 PRINTER REPLACEMENT	6,049	24,600	8,300	22,200	22,200	22,200	22,200
60502 SOFTWARE MAINTENANCE	420	420	0	0	0	0	0
60504 MAINTENANCE	3,256	9,000	7,750	9,000	9,000	9,000	9,000
Total Cost Centers	$53,653	$81,722	$67,036	$82,515	$82,515	$82,515	$82,515
FINANCING PLAN							
INTEREST INCOME	6,012	2,500	8,000	6,000	6,000	6,000	6,000
OTHER AGENCIES	1,125	1,170	1,170	1,170	1,170	1,170	1,170
OUTSIDE AGENCIES - MDT	420	420	0	0	0	0	0
PAYMENTS FROM OTHER FUNDS	0	73,750	73,750	81,570	81,570	81,570	81,570
FUND BALANCE APPLIED	46,096	3,882	0	0	0	0	0
Total Financing Plan	$53,653	$81,722	$82,920	$88,740	$88,740	$88,740	$88,740

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
OPERATING EXPENSES							
5260 REPAIRS & MAINT-FAC/	3,256	9,000	7,750	9,000	9,000	9,000	9,000
5290 PROFESS/TECHNICAL SE	420	420	0	0	0	0	0
5410 COMPUTER EQUIPMENT	49,977	72,302	59,286	73,515	73,515	73,515	73,515
Total Operating Expenses	$53,653	$81,722	$67,036	$82,515	$82,515	$82,515	$82,515
GRAND TOTAL	$53,653	$81,722	$67,036	$82,515	$82,515	$82,515	$82,515

TOWN OF GROTON, CT
FYE 2025 Adopted Budget

TECHNOLOGY REPLACEMENT FUND REVENUES: #6050

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

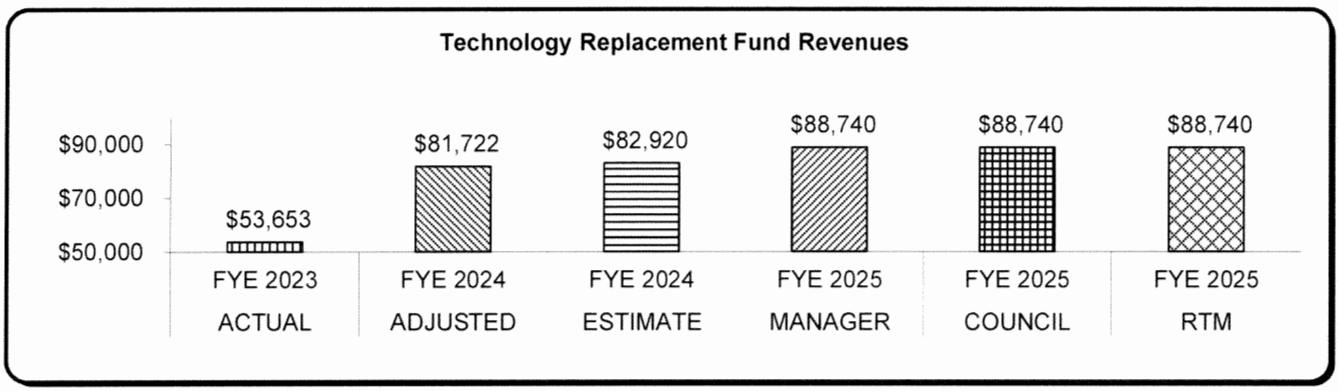
Other Agencies - represents the amount received from the Poquonnock Bridge Fire District which participates in this fund.

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 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
4412	Interest Income	$ 6,012	$ 2,500	$ 8,000	$ 6,000	$ 6,000	$ 6,000
4625	Other Agencies	$ 1,125	$ 1,170	$ 1,170	$ 1,170	$ 1,170	$ 1,170
4625A	Outside Agencies - MDT	$ 420	$ 420	$ -	$ -	$ -	$ -
4766	Payments from Other Funds	$ -	$ 73,750	$ 73,750	$ 81,570	$ 81,570	$ 81,570
4999	Fund Balance Applied	$ 46,096	$ 3,882	$ -	$ -	$ -	$ -
	Total	$ 53,653	$ 81,722	$ 82,920	$ 88,740	$ 88,740	$ 88,740



HUMAN RESOURCES #1012

Final FYE 2025 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $16,541 or 3.5%. Personnel Services are up $9,571 and operating expenses are up $6,970.

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 25 adopted budget is $494,788, which is an increase from the FYE 24 adjusted budget of $16,541, or 3.5%. This is due to increased personnel and vendor costs.

The Town's adjusted authorized full-time positions in FYE 24 were 262 and are anticipated to increase to 264 in FYE 25.

Summary

The adopted FYE 25 personnel services budget has an overall increase from FYE 24 of $9,571, or 2.3%, based upon salary adjustments. The adopted FYE 25 operating services budget contains an increase of $6,970, or 10.5%, over FYE 24, based on vendor services increases and logistics for positions, for a total budgeted increase of 3.5%.

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
- Learning 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
USWA: July 1, 2022 – June 30, 2025

Pending negotiation:
Police: July 1, 2020 – June 30, 2023, duration extended from July 1, 2023 through June 30, 2024.

General Wage/Salary Increases	FYE 20	FYE 21	FYE22	FYE23	FYE24	FYE25	Step Increases
GrEATS/CILU (Clerical/Professional)	2.00%	2.00%	2.00%	2.5%	2.75%	2.75%	2.00%
Police	2.50%	2.00%	2.00%	2.00%	2.75%	TBD%	4.00%
Telecommunicators	2.00%	2.00%	2.00%	2.5%	2.75%	2.75%	2.00%
USWA (Steelworkers)	2.00%	2.00%	2.00%	2.75%	2.75%	2.75%	4.00%
AFSCME (Supervisory)	2.00%	2.00%	2.00%	2.25%	2.5%	2.5%	2.00%
Non-union	2.00%	2.00%	2.00%	2.5%	2.75%	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 23** (Through 12/31/22)	**FYE 23** (Through 6/30/23)	**FYE 24** (Through 12/31/23)
General Liability	4	6	3
Property	0	0	0
Automobile	0	4	1
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 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Personnel Services	281,412	412,089	380,999	421,660	421,660	421,660	421,660
Operating Expenses	37,636	66,158	71,040	73,128	73,128	73,128	73,128
Total Appropriation	$319,048	$478,247	$452,039	$494,788	$494,788	$494,788	$494,788
COST CENTERS							
10120 LEADERSHIP/GEN SUPPT	302,054	458,262	427,054	470,953	470,953	470,953	470,953
10121 RECRUITING & SELECTI	13,297	8,500	13,500	11,000	11,000	11,000	11,000
10122 EMPLOYEE/LABOR RELAT	3,501	3,700	3,700	4,300	4,300	4,300	4,300
10123 BENEFITS	0	7,000	7,000	7,000	7,000	7,000	7,000
10124 RISK MANAGEMENT	196	785	785	1,535	1,535	1,535	1,535
Total Cost Centers	$319,048	$478,247	$452,039	$494,788	$494,788	$494,788	$494,788
FINANCING PLAN							
MISC-UNCLASSIFIED	2,496	0	28	0	0	0	0
GENERAL FUND	316,552	478,247	452,011	494,788	494,788	494,788	494,788
Total Financing Plan	$319,048	$478,247	$452,039	$494,788	$494,788	$494,788	$494,788

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	252,677	382,420	353,924	391,695	391,695	391,695	391,695
5109 SALARY ADJUSTMENTS	9,296	0	0	0	0	0	0
5151 SOCIAL SECURITY	19,439	29,669	27,075	29,965	29,965	29,965	29,965
Total Personnel Services	$281,412	$412,089	$380,999	$421,660	$421,660	$421,660	$421,660
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	2,891	4,780	4,780	4,800	4,800	4,800	4,800
5210 PROFESS DEVELOP/TRAI	7,820	34,385	34,385	35,385	35,385	35,385	35,385
5220 UTILITIES/FUEL/MILEA	342	570	540	570	570	570	570
5260 REPAIRS & MAINT-FAC/	944	1,023	935	1,023	1,023	1,023	1,023
5281 OCCUPATIONAL HEALTH	196	400	400	400	400	400	400
5290 PROFESS/TECHNICAL SE	23,878	23,700	28,700	27,550	27,550	27,550	27,550
5300 MATERIALS & SUPPLIES	928	1,300	1,300	1,400	1,400	1,400	1,400
5400 EQUIP/MACHINRY& FURN	637	0	0	2,000	2,000	2,000	2,000
Total Operating Expenses	$37,636	$66,158	$71,040	$73,128	$73,128	$73,128	$73,128
GRAND TOTAL	$319,048	$478,247	$452,039	$494,788	$494,788	$494,788	$494,788

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
FULL TIME EMPLOYEE (FTE) ANALYSIS						
DIRECTOR HR/RISK MGT	1.00	1.00	1.00	1.00	1.00	1.00
HUMAN RESOURCES ADMINISTR	1.00	1.00	1.00	1.00	1.00	1.00
EMPLOYEE BENEFITS COORD	1.00	0.00	0.00	0.00	0.00	0.00
EMP BENEFIT & RET ANALYST	0.00	1.00	1.00	1.00	1.00	1.00
HUMAN RESOURCE GENERALIST	1.00	1.00	1.00	1.00	1.00	1.00
HUMAN RESOURCES ASST	1.00	0.00	0.00	0.00	0.00	0.00
HUMAN RESOURCES ASSOCIATE	0.00	1.00	1.00	1.00	1.00	1.00
Total FTE Personnel	5.00	5.00	5.00	5.00	5.00	5.00
FTE SALARIES & WAGES						
DIRECTOR HR/RISK MGT	116,051	120,693	124,012	124,012	124,012	124,012
HUMAN RESOURCES ADMINISTR	77,851	75,000	77,063	77,063	77,063	77,063
EMPLOYEE BENEFITS COORD	67,356	0	0	0	0	0
EMP BENEFIT & RET ANALYST	0	67,356	69,208	69,208	69,208	69,208
HUMAN RESOURCE GENERALIST	65,000	34,713	63,705	63,705	63,705	63,705
HUMAN RESOURCES ASST	56,162	0	0	0	0	0
HUMAN RESOURCES ASSOCIATE	0	56,162	57,707	57,707	57,707	57,707
Total FTE Salaries & Wages	$382,420	$353,924	$391,695	$391,695	$391,695	$391,695

INSURANCE & CLAIMS #1070

Final FYE 2025 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $32,885 or 3.5%. Personnel Services are flat and operating expenses are up $32,885.

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 25 adopted budget is $983,635, which is an increase from the FYE 24 adjusted budget of $32,885, or 3.5%. This is based on projected cost changes to premium renewals, as well as an adjustment to the risk insurance property split.

Summary

The FYE 25 insurance liability projected increases, over FYE 24, average 13% 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 2023 - 2024	Projected 2024 - 2025
Property/Boiler	$416,175	$424,756
Inland Marine	$21,064	$23,188
Hull/Boat (PD)	$11,581	$13,571
General Liability	$106,723	$108,325
Law Enforcement	$76,107	$83,604
Umbrella	$69,344	$74,155
Fiduciary Liability	$7,107	$9,710
Crime	$3,956	$4,063
Storage Tank	$2,109	$3,074
GPL Drone	$756	$779
Totals:	$714,922	$745,225

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 2023 - 2024	Projected 2024 - 2025
Auto	$109,489	$110,367
Totals:	$109,489	$110,367

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 2023 - 2024	Projected 2024 - 2025
Public Officials Liability	$16,864	$17,592
Public Officials EPLI	$50,296	$52,189
Bond - Tax Collector	$440	$452
Bond- Treasurer	$1,100	$2,600
Totals:	$68,701	$72,833

Cost Center 3 – Shellfish Commission

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

10703 Policy	Budgeted 2023 - 2024	Projected 2024 - 2025
Hull/Boat	$7,638	$5,210
Totals:	$7,638	$5,210

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			
	FY23	***FY24***	***FY25***
Budget	25,000	25,000	25,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Personnel Services	0	25,000	20,000	25,000	25,000	25,000	25,000
Operating Expenses	827,536	925,750	930,794	958,635	958,635	958,635	958,635
Total Appropriation	$827,536	$950,750	$950,794	$983,635	$983,635	$983,635	$983,635
COST CENTERS							
10700 GENERAL LIABILITY	650,371	714,922	740,256	745,225	745,225	745,225	745,225
10701 MV LIA & PHY DAMAGE	97,031	109,489	97,670	110,367	110,367	110,367	110,367
10702 PUBLIC OFFICIAL LIAB	63,156	68,701	62,753	72,833	72,833	72,833	72,833
10703 SHELLFISH COMMISSION	5,067	7,638	5,115	5,210	5,210	5,210	5,210
10705 ADMIN & CLAIM PAYMEN	11,911	25,000	25,000	25,000	25,000	25,000	25,000
10706 UNEMPLOYMENT	0	25,000	20,000	25,000	25,000	25,000	25,000
Total Cost Centers	$827,536	$950,750	$950,794	$983,635	$983,635	$983,635	$983,635
FINANCING PLAN							
GENERAL FUND	827,536	950,750	950,794	983,635	983,635	983,635	983,635
Total Financing Plan	$827,536	$950,750	$950,794	$983,635	$983,635	$983,635	$983,635

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
PERSONNEL SERVICES							
5154 UNEMPLOYMENT COMPENS	0	25,000	20,000	25,000	25,000	25,000	25,000
Total Personnel Services	$0	$25,000	$20,000	$25,000	$25,000	$25,000	$25,000
OPERATING EXPENSES							
5280 INSURANCE/RISK MGMT	815,625	900,750	905,794	933,635	933,635	933,635	933,635
5289 INSURANCE CLAIM PAYM	11,911	25,000	25,000	25,000	25,000	25,000	25,000
Total Operating Expenses	$827,536	$925,750	$930,794	$958,635	$958,635	$958,635	$958,635
GRAND TOTAL	$827,536	$950,750	$950,794	$983,635	$983,635	$983,635	$983,635

SELF-FUNDED PLANS #1071

Final FYE 2025 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $293,936 or 2.5%.

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 $137,737,345 as of June 30, 2023, up from $129,601,957 in 2022, an 6.3% increase. Actuarial liabilities continue to grow as active members earn additional benefits. Liabilities exceed assets, they are approximately $38.9 million, up from approximately $36 million in 2022. The resulting actuarial value Funded Ratio of 78.7% is down slightly from 79.6% in 2022.

The market value of investment return for 2023 was 9.8% and the actuarial value was 5.6%, although below the assumed 6.75% return, which produced a market value increase. 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. Of note, the investment return assumption was recently adjusted to 6.75%, as the Town works towards a rate to closer align with target allocation.

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	2018	2019	2020	2021	2022	2023
Market Value Return	7.5%	7.2%	5.6%	25.5%	-12.9%	9.8%
Actuarial Value Return	6.9%	5.4%	6.0%	11%	6.5%	5.6%
Actuarial Assumption	7.25%	7.25%	7.25%	7.00%	7.00%	6.75%

Health Insurance 5153 ($7,451,833)

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 25, built off of claims through October 2023.

The total combined health insurance costs are representative of the following funds: General Fund, Golf Course Fund, and Sewer Operating Fund, totaling $9,415,059. Expenses are inclusive of the following: cost for retirees and active employees for the self-funded plan, premium cost for retirees for the over 65 premium based plan and the Town's contributions to the employees' Health Savings Account (HSA). For FYE 25, we are projecting a net cost increase from $7,834,654 to $8,297,209, inclusive of $295,835 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 $7,025,476 in FYE 24 to $7,451,833 in FYE 25.

Explanation regarding Health Care Costs:

- Anthem's self-funded plan renewal projections are based on claims and enrollment data through October 2023.
- 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 25, will not have any employee lasers.
- The current year's Town claims are at 84.5% through October 2023.
- The Town has slightly less employees enrolled in the self-funded plan than last year, at 257 this year compared to 271 last year. Overall Town self-funded plan costs are increasing by 7.1%, 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 10.9%.

- 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 6.3% per enrolled retiree. To date, since the inception in January of 2022, 117 retirees have moved to the Town of Groton Anthem Medicare Advantage (premium based) plan.

Worker's Compensation General Fund Contribution 5155 ($239,476)

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 25, based on the June 30, 2023 actuarial evaluation, is $372,598, decreased from $406,612 for FYE 24. As of that date, the Town's portion of the Worker's Compensation Fund Balance stands at $1,048,525, up from $881,847 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 2024, this results in a fund balance overfunding of $317,861, with a three-year amortization of $105,954. Coupled with the recommended contribution, this results in a total contribution of $266,644 of which $239,476 is to the General Fund.

Life Insurance 5158 ($19,425)

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, 2025. 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 15.3% cost decrease, from FYE 24 of $28,669 to FYE 25 of $24,274.

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, 2022 was $60,364,839 as compared to July 1, 2023 which decreased to $59,441,936 for a total decrease of $922,903. The Actuarial Value of Assets on July 1, 2022, $29,994,901 and July 1, 2023, $32,881,236, resulted in a decrease in Unfunded Liabilities from $30,369,938, to $26,560,700, for a total decrease of $3,809,238 in Unfunded Accrued Liabilities.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Personnel Services	11,209,957	11,972,886	11,972,886	12,626,067	12,266,822	12,266,822	12,266,822
Total Appropriation	$11,209,957	$11,972,886	$11,972,886	$12,626,067	$12,266,822	$12,266,822	$12,266,822
COST CENTERS							
10710 EMPLOYEE BENEFITS	8,675,955	9,658,578	9,658,578	10,401,572	10,401,572	10,401,572	10,401,572
10711 RETIREE HEALTH BENEF	2,053,154	1,837,280	1,837,280	1,840,976	1,840,976	1,840,976	1,840,976
10712 HEART & HYPERTENSION	33,094	28,669	28,669	24,274	24,274	24,274	24,274
10713 OPEB LIABILITY	447,754	448,359	448,359	359,245	0	0	0
Total Cost Centers	$11,209,957	$11,972,886	$11,972,886	$12,626,067	$12,266,822	$12,266,822	$12,266,822
FINANCING PLAN							
GENERAL FUND	11,209,957	11,972,886	11,972,886	12,626,067	12,266,822	12,266,822	12,266,822
Total Financing Plan	$11,209,957	$11,972,886	$11,972,886	$12,626,067	$12,266,822	$12,266,822	$12,266,822

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
PERSONNEL SERVICES							
5152 RETIREMENT	3,661,699	4,156,412	4,156,412	4,531,814	4,531,814	4,531,814	4,531,814
5153 HEALTH INSURANCE	4,661,319	5,188,196	5,188,196	5,610,857	5,610,857	5,610,857	5,610,857
5155 WORKER'S COMP	333,053	293,514	293,514	239,476	239,476	239,476	239,476
5158 LIFE INSURANCE	19,884	20,456	20,456	19,425	19,425	19,425	19,425
5159 HEART & HYPERTENSION	33,094	28,669	28,669	24,274	24,274	24,274	24,274
5160 HEALTH-RETIREE-CURRE	2,053,154	1,837,280	1,837,280	1,840,976	1,840,976	1,840,976	1,840,976
5170 OTHER POSTEMPLOY BEN	447,754	448,359	448,359	359,245	0	0	0
Total Personnel Services	$11,209,957	$11,972,886	$11,972,886	$12,626,067	$12,266,822	$12,266,822	$12,266,822
GRAND TOTAL	$11,209,957	$11,972,886	$11,972,886	$12,626,067	$12,266,822	$12,266,822	$12,266,822

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	6.00	2.00			4.00					$84,325		$187,861	$490	$6,037	$9,057		**$287,770**
1010-EXECUTIVE MANAGEMENT	2.00	2.00								$48,842		$62,620	$163	$2,012	$3,019		**$116,657**
1011-INFORMATION TECHNOLOGY	6.00	2.00			4.00					$84,325		$187,861	$490	$6,037	$9,057		**$287,770**
1012-HUMAN RESOURCES	5.00	5.00								$122,105		$156,551	$408	$5,031	$7,547		**$291,642**
1013-FINANCE	19.00	5.00		2.00	12.00					$276,033		$594,894	$1,551	$19,118	$28,679		**$920,275**
1024-PUBLIC SAFETY	92.00	4.00			2.00	13.00		69.00	4.00	$2,548,525		$2,880,540	$7,509	$92,571	$138,868	$24,274	**$5,692,287**
1035-PUBLIC WORKS	43.00	3.75		3.00	9.25		27.00			$543,482		$1,346,340	$3,510	$43,267	$64,906		**$2,001,504**
1046-PLANNING & DEVELOPMENT	17.00	8.00			9.00					$275,203		$532,274	$1,388	$17,105	$25,660		**$851,630**
1051-HUMAN SERVICES	7.00	1.00			6.00					$77,645		$219,172	$571	$7,043	$10,566		**$314,997**
1063-LIBRARY	17.00	2.00			15.00					$181,902		$532,274	$1,388	$17,105	$25,660		**$758,329**
1064-PARKS & RECREATION	24.00	4.00	1.00		11.00		8.00			$283,744	$5,684	$751,445	$1,959	$24,149	$36,226		**$1,103,208**
GENERAL FUND: SUB-TOTAL: FYE 2025	**238.00**	**38.75**	**1.00**	**5.00**	**72.25**	**13.00**	**35.00**	**69.00**	**4.00**	**$4,526,130**	**$5,684**	**$7,451,833**	**$19,425**	**$239,476**	**$359,245**	**$24,274**	**$12,626,067**
OTHER FUNDS:																	
2010-GOLF COURSE FUND	7.00	1.00	1.00				5.00			$79,723	$4,018	$219,172	$571	$7,043	$10,566		**$321,093**
2020-SEWER FUND	19.00	3.25			2.75		13.00			$247,547		$594,894	$1,551	$19,118	$28,679		**$891,789**
2110-ARPA	1.00		1.00							$0	$3,182	$31,310	$82	$1,006	$1,509		**$37,089**
OTHER FUNDS: SUB-TOTAL: FYE 2025	**27.00**	**4.25**	**2.00**	**0.00**	**2.75**	**0.00**	**18.00**	**0.00**	**0.00**	**$327,270**	**$7,200**	**$845,376**	**$2,204**	**$27,168**	**$40,755**	**$0**	**$1,249,972**
T O T A L S - ALL FUNDS------FYE 2025	**265.00**	**43.00**	**3.00**	**5.00**	**75.00**	**13.00**	**53.00**	**69.00**	**4.00**	**$4,853,400**	**$12,884**	**$8,297,209**	**$21,629**	**$266,644**	**$400,000**	**$24,274**	**$13,876,040**
FYE 2024 Adopted Budget: General & Other										**$4,480,500**	**$15,870**	**$7,834,654**	**$22,811**	**$327,320**	**$500,000**	**$28,669**	**$13,209,824**
$ Change from FYE 2024 to FYE 2025	---------->									**$372,900**	**($2,986)**	**$462,555**	**($1,182)**	**($60,676)**	**($100,000)**	**($4,395)**	**$666,216**
% Change from FYE 2024 to FYE 2025	---------->									**8.3%**	**-18.8%**	**5.9%**	**-5.2%**	**-18.5%**	**-20.0%**	**-15.3%**	**5.0%**

FINANCE #1013

Final FYE 2025 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $69,693 or 4.1%. Personnel Services are up $49,509 and operating expenses are up $20,184.

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 the adopted budget is primarily due to contractual salary increases, professional/technical service costs, and higher prices for materials and supplies.

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

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

Cost Center 7 – Purchasing

Secures goods and services for all departments of the Town in accordance with Town Charter requirements and the Town's Purchasing Manual. Processes purchase requisitions and all solicitations (bids, Requests for Proposals, & Requests for Qualifications). Maintains, controls and generates all required reports for a capital asset system. Operates the mail room at maximum efficiency. Negotiates, executes and monitors lease agreements for equipment as well as for leased property and buildings. Coordinates 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 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Personnel Services	1,416,385	1,564,640	1,410,206	1,614,149	1,614,149	1,614,149	1,614,149
Operating Expenses	146,786	155,451	163,242	175,635	175,635	175,635	175,635
Total Appropriation	$1,563,171	$1,720,091	$1,573,448	$1,789,784	$1,789,784	$1,789,784	$1,789,784
COST CENTERS							
10130 LEADERSHIP/GEN SUPPT	290,193	350,853	280,904	363,313	363,313	363,313	363,313
10131 ACCOUNTING/TREASURY	416,425	428,097	391,247	449,310	449,310	449,310	449,310
10133 ASSESSMENT	402,219	420,702	396,433	433,560	433,560	433,560	433,560
10135 REVENUE COLLECTION	301,041	361,740	344,914	378,662	378,662	378,662	378,662
10137 PURCHASING	153,293	158,699	159,950	164,939	164,939	164,939	164,939
Total Cost Centers	$1,563,171	$1,720,091	$1,573,448	$1,789,784	$1,789,784	$1,789,784	$1,789,784
FINANCING PLAN							
INTEREST INCOME	1,030,514	500,000	1,800,000	1,000,000	1,000,000	1,000,000	1,250,000
TAX COLLECTION SERVICES	178,647	192,049	192,049	198,193	198,193	198,193	198,193
GIS REVENUE	152	75	75	75	75	75	75
FINANCE DEPT COPIES	479	300	650	300	300	300	300
RETURNED CHECK FEES	1,475	900	920	1,000	1,000	1,000	1,000
AIRCRAFT REGISTRATIONS	19,020	20,000	17,230	19,500	19,500	19,500	19,500
DELINQUENT MV FEE	15,986	14,500	14,900	14,750	14,750	14,750	14,750
SALE OF FIXED ASSETS	12,198	5,000	2,000	5,000	5,000	5,000	5,000
MISC-UNCLASSIFIED	23,141	0	4,126	0	0	0	0
GENERAL FUND	281,559	987,267	(458,502)	550,966	550,966	550,966	300,966
Total Financing Plan	$1,563,171	$1,720,091	$1,573,448	$1,789,784	$1,789,784	$1,789,784	$1,789,784

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	1,218,264	1,431,958	1,194,702	1,472,812	1,472,812	1,472,812	1,472,812
5102 PART TIME PERSONNEL	33,992	11,028	86,760	12,158	12,158	12,158	12,158
5104 OVERTIME PAY	16,583	7,600	21,900	12,724	12,724	12,724	12,724
5105 LONGEVITY PAY	1,225	1,290	1,290	1,555	1,555	1,555	1,555
5109 SALARY ADJUSTMENTS	49,731	1,444	3,872	0	0	0	0
5111 PREMIUM PAY/OUT OF C	116	0	1,500	0	0	0	0
5117 ALLOWANCES	180	130	110	200	200	200	200
5151 SOCIAL SECURITY	96,294	111,190	100,072	114,700	114,700	114,700	114,700
Total Personnel Services	$1,416,385	$1,564,640	$1,410,206	$1,614,149	$1,614,149	$1,614,149	$1,614,149
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	60,374	66,320	65,762	70,032	70,032	70,032	70,032
5210 PROFESS DEVELOP/TRAI	9,862	22,273	21,868	25,910	25,910	25,910	25,910
5220 UTILITIES/FUEL/MILEA	732	722	950	720	720	720	720
5240 BOARDS & COMMISSIONS	0	250	100	250	250	250	250
5260 REPAIRS & MAINT-FAC/	2,975	3,645	5,156	5,371	5,371	5,371	5,371
5281 OCCUPATIONAL HEALTH	0	350	350	350	350	350	350
5290 PROFESS/TECHNICAL SE	49,983	45,141	48,931	50,707	50,707	50,707	50,707
5300 MATERIALS & SUPPLIES	16,562	16,390	17,265	21,935	21,935	21,935	21,935
5400 EQUIP/MACHINRY& FURN	2,371	360	360	360	360	360	360
5410 COMPUTER EQUIPMENT	3,927	0	2,500	0	0	0	0
Total Operating Expenses	$146,786	$155,451	$163,242	$175,635	$175,635	$175,635	$175,635
GRAND TOTAL	$1,563,171	$1,720,091	$1,573,448	$1,789,784	$1,789,784	$1,789,784	$1,789,784

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
FULL TIME EMPLOYEE (FTE) ANALYSIS						
DIRECTOR OF FINANCE	1.00	1.00	1.00	1.00	1.00	1.00
TAX COLLECTOR	1.00	1.00	1.00	1.00	1.00	1.00
TREASURER/ACCT MGR	1.00	1.00	1.00	1.00	1.00	1.00
ASSESSOR	1.00	1.00	1.00	1.00	1.00	1.00
DEPUTY FINANCE DIRECTOR	1.00	1.00	1.00	1.00	1.00	1.00
PURCHASING AGENT	1.00	1.00	1.00	1.00	1.00	1.00
ACCOUNTANT	1.00	1.00	1.00	1.00	1.00	1.00
BUDGET ANALYST & COORD.	1.00	1.00	1.00	1.00	1.00	1.00
ASSISTANT ASSESSOR	1.00	1.00	1.00	1.00	1.00	1.00
DEPUTY TAX COLLECTOR	1.00	1.00	1.00	1.00	1.00	1.00
ASSESS ANALYST ASSOCIATE	1.00	1.00	1.00	1.00	1.00	1.00
ASSESSMENT TECHNICIAN	1.00	1.00	1.00	1.00	1.00	1.00
FINANCIAL ASST I 35 HRS	3.00	3.00	3.00	3.00	3.00	3.00
FINANCIAL ASST I 40 HRS	1.00	1.00	1.00	1.00	1.00	1.00
FINANCIAL ASST II 40 HRS	2.00	2.00	2.00	2.00	2.00	2.00
OFFICE ASSISTANT II (35)	1.00	1.00	1.00	1.00	1.00	1.00
Total FTE Personnel	19.00	19.00	19.00	19.00	19.00	19.00
FTE SALARIES & WAGES						
DIRECTOR OF FINANCE	135,500	130,677	134,270	134,270	134,270	134,270
TAX COLLECTOR	96,764	96,764	99,184	99,184	99,184	99,184
TREASURER/ACCT MGR	90,237	38,582	97,613	97,613	97,613	97,613
ASSESSOR	113,246	113,246	116,077	116,077	116,077	116,077
DEPUTY FINANCE DIRECTOR	107,119	44,056	111,461	111,461	111,461	111,461
PURCHASING AGENT	78,989	78,989	81,161	81,161	81,161	81,161
ACCOUNTANT	80,653	80,643	84,519	84,519	84,519	84,519
BUDGET ANALYST & COORD.	73,611	74,795	78,660	78,660	78,660	78,660
ASSISTANT ASSESSOR	76,952	76,950	80,942	80,942	80,942	80,942
DEPUTY TAX COLLECTOR	66,706	18,374	64,832	64,832	64,832	64,832
ASSESS ANALYST ASSOCIATE	60,710	38,427	59,731	59,731	59,731	59,731
ASSESSMENT TECHNICIAN	60,721	60,715	62,630	62,630	62,630	62,630
FINANCIAL ASST I 35 HRS	150,226	140,441	153,726	153,726	153,726	153,726
FINANCIAL ASST I 40 HRS	59,700	59,700	62,791	62,791	62,791	62,791
FINANCIAL ASST II 40 HRS	131,595	98,196	134,454	134,454	134,454	134,454
OFFICE ASSISTANT II (35)	50,673	44,144	50,761	50,761	50,761	50,761
Total FTE Salaries & Wages	$1,433,401	$1,194,701	$1,472,812	$1,472,812	$1,472,812	$1,472,812

REVALUATION FUND #2120

Final FYE 2025 Budget Result: There were no changes during budget deliberations.

The overall decrease in this budget is $135,000 or 46.3%.

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

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 cost savings of overall property revaluation fees. 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
2023 Balance				$ 349,254
2024 Estimate	$ 150,000	$ 178,275		$ 320,979
2025 Adopted	$ 100,000	$ 156,275	$ -	$ 264,704
2026	$ 150,000	$ 300,000	$ 100,000	$ 14,704
2027	$ 150,000	$ 100,000	$ -	$ 64,704
2028	$ 225,000	$ 100,000	$ -	$ 189,704
2029	$ 225,000	$ 100,000	$ -	$ 314,704
2030	$ 225,000	$ 100,000	$ -	$ 439,704
2031	$ 230,000	$ 500,000	$ 150,000	$ 19,704
2032	$ 200,000	$ 100,000	$ -	$ 119,704
2033	$ 150,000	$ 100,000	$ -	$ 169,704
2034	$ 150,000	$ 100,000	$ -	$ 219,704
2035	$ 150,000	$ 100,000	$ -	$ 269,704
2036	$ 150,000	$ 300,000	$ 40,000	$ 79,704

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 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Operating Expenses	183,132	291,275	178,275	156,275	156,275	156,275	156,275
Total Appropriation	$183,132	$291,275	$178,275	$156,275	$156,275	$156,275	$156,275
COST CENTERS							
21200 PROPERTY REVALUATION	183,132	291,275	178,275	156,275	156,275	156,275	156,275
Total Cost Centers	$183,132	$291,275	$178,275	$156,275	$156,275	$156,275	$156,275
FINANCING PLAN							
INTEREST INCOME	2,253	150	14,000	10,000	10,000	10,000	10,000
PAYMENTS FROM OTHER FUNDS	150,000	150,000	150,000	150,000	100,000	100,000	100,000
FUND BALANCE APPLIED	30,879	141,125	14,275	0	46,275	46,275	46,275
Total Financing Plan	$183,132	$291,275	$178,275	$160,000	$156,275	$156,275	$156,275

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
OPERATING EXPENSES							
5290 PROFESS/TECHNICAL SE	183,132	291,275	178,275	156,275	156,275	156,275	156,275
Total Operating Expenses	$183,132	$291,275	$178,275	$156,275	$156,275	$156,275	$156,275
GRAND TOTAL	$183,132	$291,275	$178,275	$156,275	$156,275	$156,275	$156,275

TOWN OF GROTON, CT
FYE 2025 Adopted Budget

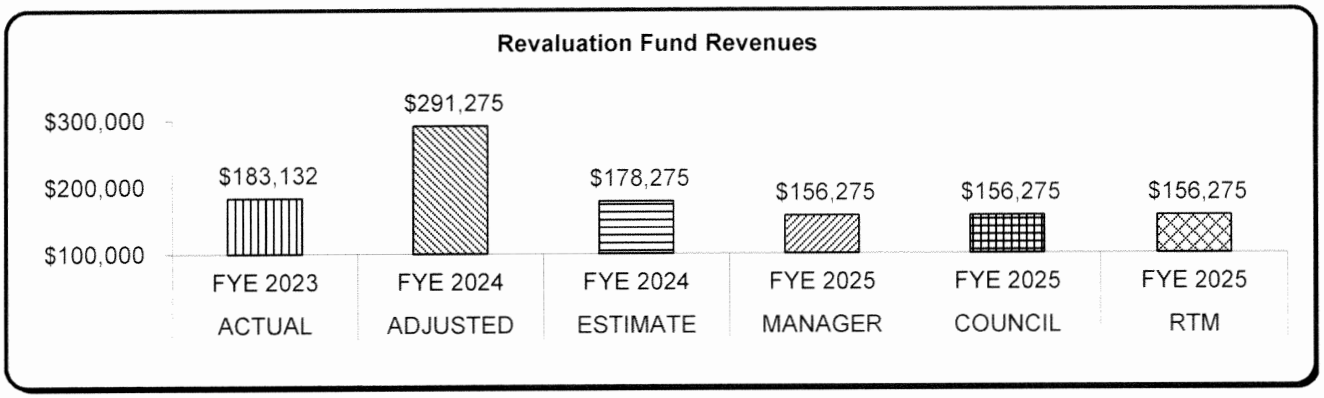
REVALUATION FUND REVENUES: #2120

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 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
4412	Interest Income	$ 2,253	$ 150	$ 14,000	$ 10,000	$ 10,000	$ 10,000
4766	Payments from Other Funds	$ 150,000	$ 150,000	$ 150,000	$ 100,000	$ 100,000	$ 100,000
4999	Fund Balance Applied	$ 30,879	$ 141,125	$ 14,275	$ 46,275	$ 46,275	$ 46,275
	Total	$ 183,132	$ 291,275	$ 178,275	$ 156,275	$ 156,275	$ 156,275



PUBLIC SAFETY #1024

Final FYE 2025 Budget Result: The Town Council reduced this budget by $100,000, and the RTM sustained this action.

The overall increase in this budget is $350,984 or 3.4%. Personnel Services are up $318,396 and operating expenses are up $32,588.

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 $10,571,815 reflects an overall increase of 3.4%. As of the drafting of this document, all sworn positions are filled (70/70). There are (4) vacancies in dispatch that we are aggressively recruiting to fill. The remaining non-sworn FTEs are filled (16/20). The department has completed all requirements for CALEA Accreditation.

Summary

The bulk of the increase is in the personnel services account. Contractually obligated 2.75% pay raises for employees and (1) adopted FTE represent a 3.4% increase in personnel costs *[$9,651,388 (FYE25) – $9,332,992 (FYE24) = $318,396 increase].* Increases in pay, coupled with the fact that all Police FTEs are all filled, result in this proposed increase. Also, actual personnel salaries (*rather than entry level place-holder salaries*) were used for the estimate that created this budget.

Another area that has contributed to increased costs over the last few years relates to training. The department continues to adopt a strategy of ensuring that all members of the service surpass minimum training standards for the positions they hold. In addition to requirements mandated through statute and POST-C certification and accreditation, CALEA ensures ongoing training for personnel in a variety of areas that enhances delivery of law enforcement services, while also ensuring adherence to contemporary best practices, thus decreasing liability and exposure to the town and department. Prescribed training happens on a monthly basis in various forms and is delivered virtually and in-person. This includes ongoing **Legal Updates** for changes to law and court decisions, annual **Pistol Training** and qualifications for all sworn personnel (*fall time-frame*), annual **Long Gun Training** and qualifications (*late spring/summer, approximately 45 Officers*), **Taser** and Reality/Scenario Based Training (*winter*), **Use of Force** / Defensive Tactics (*OC, baton, handcuffing, arrest & control and policy review, spring*), tri-annual **POST-C Re-Certification** (*both online and in person, spring*). Specially trained officers are responsible for conducting Use of Force Reviews and analysis for all incidents that meet requirements as defined by policy. In addition to the training described above, instructors have played a significant role in both in-service and basic recruit training at the new LEC Eastern Regional Police Academy. Also, through a recent MOU with the Groton Long Point P.D., our department trainers deliver select training modules to their Officers. Finally, personnel at all various ranks and assignments participate in trainings specific to their roles and responsibilities. This includes professional development classes at all levels, but more specifically, detectives, telecommunicators and animal control officers attend classes that enhance their specific skill sets. First-line supervisor and leadership training is mandatory for all new sergeants; middle-management and command-level classes for lieutenants are regularly attended through POST-C, CPCA, New England Association of Chief's of Police, Roger Williams University, the Police Executive Research Forum and the Federal Bureau of Investigation. Furthermore, sergeants and above are required to attend Internal Affairs Training. The training itself and the associated cost of personnel replacement does result in overtime expenditures. However, through a recent agreement, some training has been incorporated into a trial schedule adjustment for patrol personnel.

This adopted budget also includes (1) FTE to fill the position of Accreditation Manager. The Accreditation Manager (AM) manages the department's national and state accreditation processes to include ensuring compliance and training through various types of presentations to department personnel; and conducts reviews with appropriate staff and recommends revisions to department policy and procedures manuals to ensure standard operating procedures are reliable and up-to-date and meet all accreditation requirements, legislative mandates and judicial rulings. This person would work closely with members of the Executive and Command Staff to ensure the agency remains in compliance with all law enforcement standards and proofs of compliance. Manages the department accreditation assessments through the appropriate database which includes the laborious process of uploading policies and proofs of compliance. Plans, schedules, and coordinates remote and on-site assessments through accrediting agencies. Assists with inspections of agency components as directed to ensure agency compliance with accreditation standards.

The adopted budget includes an increase in operating expenses of $32,588 (3.7%). The major contributing factor is an overall increase in supplies, uniforms & equipment and service contracts. We have also experienced increases in subscriptions, licensing, membership fees and maintenance contracts. Some examples are increased cost of uniforms and equipment, CALEA and other annual maintenance contracts, Law Enforcement Council membership, new hiring testing (pre-employment medical and psychological evaluations) etc.

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 cost center was consolidated into CC 8 (Criminal Investigations/Evidence) and some of the duties are now in CC 7 (Community Policing).

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 10 – 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 11 – 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.

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 number of hours expended varies depending upon specific circumstances.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Personnel Services	8,635,744	9,332,992	9,011,467	9,820,593	9,751,388	9,651,388	9,651,388
Operating Expenses	807,883	887,839	910,631	920,427	920,427	920,427	920,427
Total Appropriation	$9,443,627	$10,220,831	$9,922,098	$10,741,020	$10,671,815	$10,571,815	$10,571,815
COST CENTERS							
10240 LEADERSHIP/GEN SUPPO	893,910	960,743	953,018	1,054,201	999,996	999,996	999,996
10241 TRAINING	247,714	292,927	266,150	296,740	296,740	296,740	296,740
102410 EMERGENCY COMMUNICAT	0	0	0	1,605,772	1,590,772	1,560,772	1,560,772
102411 EMERGENCY MANAGEMENT	0	0	0	4,735	4,735	4,735	4,735
10242 SPECIAL SERVICES BUR	319,528	428,792	421,776	0	0	0	0
10243 PATROL	5,678,101	5,841,810	5,818,512	6,082,140	6,082,140	6,012,140	6,012,140
10244 ASSEMBLY SAFETY	20,585	39,114	559	39,114	39,114	39,114	39,114
10246 POLICE CANINE	54,476	64,257	55,596	63,757	63,757	63,757	63,757
10247 COMM ORIENTED POLICI	229,523	295,971	363,676	388,789	388,789	388,789	388,789
10248 CRIMINAL INVEST/EVID	499,069	551,320	491,294	1,025,613	1,025,613	1,025,613	1,025,613
10249 ANIMAL CONTROL	168,841	175,181	172,755	180,159	180,159	180,159	180,159
1024B MAJOR EVENTS	3,382	0	0	0	0	0	0
1024C EMERGENCY COMMUNICAT	1,323,984	1,565,981	1,375,712	0	0	0	0
1024D EMERGENCY MANAGEMENT	4,514	4,735	3,050	0	0	0	0
Total Cost Centers	$9,443,627	$10,220,831	$9,922,098	$10,741,020	$10,671,815	$10,571,815	$10,571,815
FINANCING PLAN							
OTHER LICENSES/PERMITS	13,030	11,000	11,000	12,000	12,000	12,000	12,000
COURT FINES	14,625	7,000	14,000	15,000	15,000	15,000	15,000
PARKING TICKETS	1,970	4,000	2,600	2,000	2,000	2,000	2,000
STATE GRANTS	35,000	0	35,000	0	0	0	0
FEDERAL FUNDS	0	4,470	7,000	4,470	4,470	4,470	4,470
911 ENHANCEMENT	228,563	228,000	248,350	228,500	228,500	228,500	228,500
NUCLEAR SAFETY DRILL	41,986	65,900	65,900	65,900	65,900	65,900	65,900
EMERGENCY MGMTG (SLA)	0	40,357	40,357	40,357	40,357	40,357	40,357
ACCIDENT REPORTS	4,447	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	41,886	26,807	26,807	25,749	25,749	25,749	25,749
COORD MEDICAL EMERG DIREC	21,077	20,645	21,747	21,000	21,000	21,000	21,000
MISC-UNCLASSIFIED	526	400	400	0	0	0	0
ANIMAL CONTROL FEES	515	1,500	1,000	1,000	1,000	1,000	1,000
LEASE FEES	33,539	33,950	33,950	33,950	33,950	33,950	33,950
PAYMENTS FROM OTHER FUNDS	38,959	0	0	934	934	934	934
GENERAL FUND	8,964,504	9,769,302	9,406,487	10,282,660	10,213,455	10,113,455	10,113,455
Total Financing Plan	$9,443,627	$10,220,831	$9,922,098	$10,741,020	$10,671,815	$10,571,815	$10,571,815

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	6,597,262	7,355,528	7,138,625	7,858,651	7,808,298	7,808,298	7,808,298
5102 PART TIME PERSONNEL	126,220	137,280	121,750	137,280	137,280	137,280	137,280
5104 OVERTIME PAY	830,959	816,740	828,150	822,514	822,514	822,514	822,514
5105 LONGEVITY PAY	25,925	27,300	25,650	26,950	26,950	26,950	26,950
5106 COLLEGE INCENTIVE PA	102,679	129,407	116,558	126,492	126,492	126,492	126,492
5107 SHIFT REPLACEMENT OT	450,020	408,316	438,500	410,816	410,816	410,816	410,816
5109 SALARY ADJUSTMENTS	6,475	63,191	0	0	(15,000)	(115,000)	(115,000)
5111 PREMIUM PAY/OUT OF C	132,629	118,968	146,503	145,420	145,420	145,420	145,420
5112 SICK INCENTIVE	42,817	63,472	57,142	65,987	65,987	65,987	65,987
5115 SHIFT PREMIUM	83,032	79,226	72,760	79,234	79,234	79,234	79,234
5116 WAGE CONTINUATION	9,236	0	0	0	0	0	0
5117 ALLOWANCES	28,800	31,400	33,897	37,000	37,000	37,000	37,000
5119 SALARY REIMBURSEMENT	0	(139,379)	(139,379)	(144,245)	(144,245)	(144,245)	(144,245)
5151 SOCIAL SECURITY	199,690	241,543	171,311	254,494	250,642	250,642	250,642
Total Personnel Services	$8,635,744	$9,332,992	$9,011,467	$9,820,593	$9,751,388	$9,651,388	$9,651,388
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	12,706	11,850	13,200	13,600	13,600	13,600	13,600
5210 PROFESS DEVELOP/TRAI	73,952	82,000	82,280	83,000	83,000	83,000	83,000
5220 UTILITIES/FUEL/MILEA	279,181	338,235	305,975	338,235	338,235	338,235	338,235
5260 REPAIRS & MAINT-FAC/	148,369	162,411	158,350	163,872	163,872	163,872	163,872
5261 SOFTWARE MAINT FEES	35,052	35,123	44,566	48,000	48,000	48,000	48,000
5281 OCCUPATIONAL HEALTH	9,209	9,100	9,100	9,100	9,100	9,100	9,100
5290 PROFESS/TECHNICAL SE	57,613	85,765	66,250	85,765	85,765	85,765	85,765
5300 MATERIALS & SUPPLIES	155,038	139,355	158,580	154,355	154,355	154,355	154,355
5310 VEHICLE OPER/MAINT	14,439	3,000	3,000	3,500	3,500	3,500	3,500
5400 EQUIP/MACHINRY& FURN	23,502	21,000	68,680	21,000	21,000	21,000	21,000
5410 COMPUTER EQUIPMENT	1,430	0	650	0	0	0	0
5420 VEHICLES	(2,608)	0	0	0	0	0	0
Total Operating Expenses	$807,883	$887,839	$910,631	$920,427	$920,427	$920,427	$920,427
GRAND TOTAL	$9,443,627	$10,220,831	$9,922,098	$10,741,020	$10,671,815	$10,571,815	$10,571,815

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
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	2.00	2.00	2.00	2.00	2.00	2.00
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	46.00	46.00	46.00	46.00
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 (35)	0.00	0.00	1.00	0.00	0.00	0.00
OFFICE ASSISTANT II (40)	2.00	2.00	2.00	2.00	2.00	2.00
Total FTE Personnel	91.00	91.00	93.00	92.00	92.00	92.00
FTE SALARIES & WAGES						
CHIEF OF POLICE	171,593	171,593	176,311	176,311	176,311	176,311
DEPUTY CHIEF	134,806	134,806	138,514	138,514	138,514	138,514
POLICE CAPTAIN	231,973	231,973	238,352	238,352	238,352	238,352
POLICE LIEUTENANT	518,912	527,848	535,282	535,282	535,282	535,282
COMM OUTREACH SPECIALIST	126,382	122,089	128,120	128,120	128,120	128,120
PATROL SERGEANT	763,068	753,923	792,261	792,261	792,261	792,261
TELECOMMUNICATOR III	713,446	584,985	742,216	742,216	742,216	742,216
TELECOMMUNICATOR IV	149,708	108,512	159,022	159,022	159,022	159,022
PATROL OFFICER	3,503,792	3,484,605	3,742,031	3,742,031	3,742,031	3,742,031
DETECTIVE	423,236	353,826	453,795	453,795	453,795	453,795
INVESTIGATOR	266,338	266,338	274,700	274,700	274,700	274,700
ANIMAL CONTROL OFFICER	75,956	75,956	78,351	78,351	78,351	78,351
ASST. ANIMAL CONTROL OFCR	75,956	75,956	78,351	78,351	78,351	78,351
EXECUTIVE ASST POLICE	71,459	71,459	73,424	73,424	73,424	73,424
POLICE SUPPORT SPECIALIST	71,171	71,171	73,128	73,128	73,128	73,128
OFFICE ASSISTANT II (35)	0	0	50,353	0	0	0
OFFICE ASSISTANT II (40)	120,923	103,585	124,441	124,441	124,441	124,441
Total FTE Salaries & Wages	$7,418,720	$7,138,624	$7,858,651	$7,808,298	$7,808,298	$7,808,298

PUBLIC WORKS #1035

Final FYE 2025 Budget Result: The Town Council reduced this budget by $25,000, and the RTM sustained this action.

The overall increase in this budget is $436,209 or 6.7%. Personnel Services are up $65,448 and operating expenses are up $370,761.

Background

The overall adopted budget for FYE 25 is $6,970,432. 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 proposed. The rates currently in effect for the Transfer Station are to remain the same for FYE 25.

The increase in operational cost is due to:

- Consultant engineering fees to support the Department due to staff shortages in the Engineering Division. These funds are in addition to using salary savings - $75,000
- Replace the Police Station/911 Center UPS batteries - $42,000
- Undercarriage vehicle wash system - $50,000
- Anticipated increase in custodial cost. The contract is up for renewal this year - $25,000
- Increase in streetlight power and materials - $20,000
- Downtown Mystic public restroom after hours locking system - $10,000
- Needed equipment replacement (curbing machine, snow plow box) - $20,000
- Increase in work required for MS4 consultant - $30,000
- Fuel tank integrity testing - $23,000
- Inflationary increases in general materials and supplies - $37,000
- Overall increase in cost of utilities - $75,000

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 Magnet Elementary School) 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 service area. 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 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. Also included is the maintenance and monitoring of the landfill gas collection and flare system.

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 an area for dropping off/picking up reusable household items.

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 and the Groton Long Point Police Department.

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 former school buildings (Groton Heights, Claude Chester and S.B. Butler) that were turned over to the Town from the Board of Education. Included in FYE 25 are funds to keep S.B. Butler heated at a minimum temperature.

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 Facilities.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Personnel Services	3,219,655	3,638,646	3,455,878	3,704,094	3,704,094	3,704,094	3,704,094
Operating Expenses	2,568,998	2,895,577	2,809,501	3,309,338	3,291,338	3,266,338	3,266,338
Total Appropriation	$5,788,653	$6,534,223	$6,265,379	$7,013,432	$6,995,432	$6,970,432	$6,970,432
COST CENTERS							
10350 LEADERSHIP/GEN SUPPT	450,707	479,011	480,081	495,180	495,180	495,180	495,180
10351 ENGINEERING	350,499	479,595	465,917	569,436	569,436	569,436	569,436
10352 PUBLIC BUILDINGS	1,156,208	1,379,302	1,296,722	1,568,222	1,558,222	1,533,222	1,533,222
10354 STORMWATER MS4	194,674	239,656	207,079	262,625	254,625	254,625	254,625
10355 ROADS & STREETS	1,490,644	1,553,827	1,392,987	1,621,563	1,621,563	1,621,563	1,621,563
10356 SNOW/ICE CONTROL	149,024	326,286	289,154	299,776	299,776	299,776	299,776
10357 STREET LIGHTING	247,906	255,356	294,607	273,847	273,847	273,847	273,847
10358 POST CLOSURE MAINTEN	47,255	107,060	85,300	87,910	87,910	87,910	87,910
10359 RESIDENTIAL TRANSFER	293,140	346,260	331,515	347,534	347,534	347,534	347,534
1035A FLEET MAINTENANCE	495,161	550,618	556,906	585,428	585,428	585,428	585,428
1035B VACATED SCHOOL STRUC	71,598	50,504	61,615	80,515	80,515	80,515	80,515
1035C UTILITIES	841,837	766,748	803,496	821,396	821,396	821,396	821,396
Total Cost Centers	$5,788,653	$6,534,223	$6,265,379	$7,013,432	$6,995,432	$6,970,432	$6,970,432
FINANCING PLAN							
MUNICIPAL PROJECT GRANT	2,364,220	2,362,532	2,362,532	2,362,532	2,362,532	2,362,532	2,362,532
TOWN HIGHWAY AID	363,203	363,203	363,237	363,237	363,237	363,237	363,237
SNOW/ICE CONTROL SVCS	15,317	30,000	45,230	30,000	30,000	30,000	40,000
MISC-UNCLASSIFIED	8,457	0	9,169	0	0	0	0
DISPOSAL FEES	180,874	162,000	180,000	162,000	162,000	162,000	180,000
LEASE FEES	178,666	166,868	166,868	166,868	166,868	166,868	166,868
GENERAL FUND	2,677,916	3,449,620	3,138,343	3,928,795	3,910,795	3,885,795	3,857,795
Total Financing Plan	$5,788,653	$6,534,223	$6,265,379	$7,013,432	$6,995,432	$6,970,432	$6,970,432

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	2,810,434	3,119,607	2,919,142	3,221,417	3,221,417	3,221,417	3,221,417
5102 PART TIME PERSONNEL	29,431	2,800	36,744	0	0	0	0
5104 OVERTIME PAY	99,671	205,514	167,545	165,891	165,891	165,891	165,891
5105 LONGEVITY PAY	12,121	12,491	11,051	12,181	12,181	12,181	12,181
5109 SALARY ADJUSTMENTS	18,430	0	39,948	0	0	0	0
5111 PREMIUM PAY/OUT OF C	28,373	25,975	25,150	29,142	29,142	29,142	29,142
5112 SICK INCENTIVE	0	2,400	1,300	2,500	2,500	2,500	2,500
5116 WAGE CONTINUATION	55	0	0	0	0	0	0
5117 ALLOWANCES	6,871	11,535	9,409	9,721	9,721	9,721	9,721
5151 SOCIAL SECURITY	214,269	258,324	245,589	263,242	263,242	263,242	263,242
Total Personnel Services	$3,219,655	$3,638,646	$3,455,878	$3,704,094	$3,704,094	$3,704,094	$3,704,094
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	7,474	8,590	10,800	8,850	8,850	8,850	8,850
5210 PROFESS DEVELOP/TRAI	7,867	18,193	13,839	19,243	19,243	19,243	19,243
5220 UTILITIES/FUEL/MILEA	1,208,705	1,141,817	1,182,583	1,237,843	1,237,843	1,237,843	1,237,843
5230 PYMNTS/CONTRIBUTIONS	3,398	6,120	4,670	6,458	6,458	6,458	6,458
5260 REPAIRS & MAINT-FAC/	169,222	235,510	190,279	244,307	244,307	234,307	234,307
5261 SOFTWARE MAINT FEES	27,243	26,255	26,155	30,070	30,070	30,070	30,070
5281 OCCUPATIONAL HEALTH	65,239	86,179	70,410	115,835	115,835	115,835	115,835
5285 BUILDNG & PROPERTY D	748	0	0	0	0	0	0
5290 PROFESS/TECHNICAL SE	627,809	862,774	779,406	1,077,697	1,059,697	1,044,697	1,044,697
5300 MATERIALS & SUPPLIES	383,175	408,652	441,600	448,885	448,885	448,885	448,885
5400 EQUIP/MACHINRY& FURN	67,368	98,187	88,745	116,650	116,650	116,650	116,650
5410 COMPUTER EQUIPMENT	750	3,300	1,014	3,500	3,500	3,500	3,500
Total Operating Expenses	$2,568,998	$2,895,577	$2,809,501	$3,309,338	$3,291,338	$3,266,338	$3,266,338
GRAND TOTAL	$5,788,653	$6,534,223	$6,265,379	$7,013,432	$6,995,432	$6,970,432	$6,970,432

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
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	2.00	2.00	2.00	2.00	2.00	2.00
EQUIPMENT OPERATOR	13.00	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	98,825	98,825	101,543	101,543	101,543	101,543
SUPER TECHNICAL SERVICES	101,809	32,086	102,982	102,982	102,982	102,982
SUPERVISOR, ADMIN PW	81,739	81,739	83,987	83,987	83,987	83,987
CIVIL ENGINEER PE	71,635	71,634	75,076	75,076	75,076	75,076
CIVIL ENGINEER	79,632	79,621	83,446	83,446	83,446	83,446
PROJECT MGMT SPECIALIST	146,005	145,978	152,031	152,031	152,031	152,031
ENGINEERING TECH II	81,508	81,496	85,726	85,726	85,726	85,726
INSPECTOR I	70,650	70,646	74,313	74,313	74,313	74,313
MATERIAL CONTROL SPEC	61,793	61,809	65,041	65,041	65,041	65,041
FINANCIAL ASST II 40 HRS	69,395	69,389	71,577	71,577	71,577	71,577
OFFICE ASSISTANT II (35)	75,684	74,316	78,775	78,775	78,775	78,775
PUBLIC BLDG & FLEET SUPV	101,884	101,884	104,431	104,431	104,431	104,431
FOREMAN	160,950	163,217	176,630	176,630	176,630	176,630
PUBLIC WORKS SUPER R&S	97,927	82,657	98,134	98,134	98,134	98,134
TRANSF STATION WORKING LD	78,443	78,626	84,334	84,334	84,334	84,334
FLOOR LEADER	87,134	87,360	90,097	90,097	90,097	90,097
CHIEF EQUIPMENT MECHANIC	240,820	241,363	248,994	248,994	248,994	248,994
SKILLED BUILDING TECH	151,047	151,380	159,648	159,648	159,648	159,648
HEAVY EQUIP OPERATOR	217,540	218,078	226,068	226,068	226,068	226,068
MAINTENANCE WORKER	137,593	137,904	142,235	142,235	142,235	142,235
MAINTAINER	101,432	81,037	105,430	105,430	105,430	105,430
EQUIPMENT OPERATOR	806,162	708,098	810,920	810,920	810,920	810,920
Total FTE Salaries & Wages	$3,119,606	$2,919,143	$3,221,417	$3,221,417	$3,221,417	$3,221,417

SEWER OPERATING #2020

Final FYE 2025 Budget Result: There were no changes during budget deliberations.

The overall decrease in this budget is $1,681,759 or 17.3%. Personnel Services are down $10,281 and operating expenses are down $1,671,478.

Background

The overall adopted budget for FYE 25 is $8,061,788.

Summary

Personnel Service Highlights:
There are no changes to personnel. The decrease in cost is due to OPEB being cut and some vacant positions that will be starting at a lower salary when filled.

Operational Highlights:
The decrease in operational cost is primarily due to a decrease in the Capital Improvement Program spending. This and other changes are noted below.

- Reserve Fund decrease $1,500,000
- Payments to Finance decrease of $100,000
- Sludge hauling increase of $60,000
- Chemical supply increase of $65,000

It is anticipated that there will be no changes to the sewer user fees for FYE 25

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 2025
Sewer Operating Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/23	FYE 2024 Principal Payment	FYE 2024 Interest Payment	FYE 2025 Principal Payment	FYE 2025 Interest Payment
2029	2,710,000.00	12/13/2011	18	Fort Hill Homes (refunding)	950,000.00	175,000.00	29,575.00	170,000.00	24,400.00
2028	2,020,000.00	3/12/2013	16	Fort Hill Homes (refunding)	745,000.00	150,000.00	18,425.00	155,000.00	14,231.25
				Totals	1,695,000.00	325,000.00	48,000.00	325,000.00	38,631.25

Debt Service Payment FYE 2025 through FYE 2029
Fort Hill Homes Sewer Rehab

Function #202005-Sewer Operating			
FYE	**Principal**	**Interest**	**FYE Total**
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 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Personnel Services	2,300,245	2,682,417	2,537,913	2,700,815	2,672,136	2,672,136	2,672,136
Operating Expenses	4,542,221	7,061,130	6,931,916	5,391,659	5,389,652	5,389,652	5,389,652
Total Appropriation	$6,842,466	$9,743,547	$9,469,829	$8,092,474	$8,061,788	$8,061,788	$8,061,788
COST CENTERS							
20200 LEADERSHIP/GEN SUPPT	1,771,477	1,977,711	1,974,863	1,900,940	1,870,254	1,870,254	1,870,254
20202 RENEWAL & REPLACEMEN	1,508,950	2,931,000	2,881,000	1,265,000	1,265,000	1,265,000	1,265,000
20203 WASTE WATER TREATMEN	2,156,247	2,804,768	2,722,872	2,912,234	2,912,234	2,912,234	2,912,234
20204 WASTE WATER COLLECTI	1,013,079	1,657,068	1,518,094	1,650,668	1,650,668	1,650,668	1,650,668
20205 DEBT SERVICE	392,713	373,000	373,000	363,632	363,632	363,632	363,632
Total Cost Centers	$6,842,466	$9,743,547	$9,469,829	$8,092,474	$8,061,788	$8,061,788	$8,061,788
FINANCING PLAN							
INTEREST INCOME	38,081	15,000	100,000	80,000	80,000	80,000	80,000
STATE GRANTS	0	540,000	540,000	0	0	0	0
MISC-UNCLASSIFIED	1,931	0	0	0	0	0	0
SEWER USE CHARGES	7,403,888	6,979,576	6,979,576	7,430,887	7,430,887	7,430,887	7,430,887
PAYMENTS FROM OTHER FUNDS	101,873	0	0	0	0	0	0
FUND BALANCE APPLIED	0	2,208,971	1,850,253	581,587	550,901	550,901	550,901
Total Financing Plan	$7,545,773	$9,743,547	$9,469,829	$8,092,474	$8,061,788	$8,061,788	$8,061,788

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	1,185,089	1,454,047	1,320,155	1,466,954	1,466,954	1,466,954	1,466,954
5104 OVERTIME PAY	110,615	183,776	181,732	186,056	186,056	186,056	186,056
5105 LONGEVITY PAY	4,485	5,240	4,565	4,625	4,625	4,625	4,625
5109 SALARY ADJUSTMENTS	31,912	0	3,600	0	0	0	0
5111 PREMIUM PAY/OUT OF C	15,783	18,634	18,634	18,800	18,800	18,800	18,800
5112 SICK INCENTIVE	0	1,871	672	1,990	1,990	1,990	1,990
5116 WAGE CONTINUATION	704	0	0	0	0	0	0
5117 ALLOWANCES	1,875	2,200	2,200	2,200	2,200	2,200	2,200
5151 SOCIAL SECURITY	98,703	127,266	116,972	128,401	128,401	128,401	128,401
5152 RETIREMENT	228,231	252,275	252,275	247,547	247,547	247,547	247,547
5153 HEALTH INSURANCE	556,488	574,743	574,743	594,894	594,894	594,894	594,894
5155 WORKER'S COMP	27,603	24,012	24,012	19,118	19,118	19,118	19,118
5158 LIFE INSURANCE	1,648	1,673	1,673	1,551	1,551	1,551	1,551
5170 OTHER POSTEMPLOY BEN	37,109	36,680	36,680	28,679	0	0	0
Total Personnel Services	$2,300,245	$2,682,417	$2,537,913	$2,700,815	$2,672,136	$2,672,136	$2,672,136
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	1,201	1,925	2,325	1,925	1,925	1,925	1,925
5210 PROFESS DEVELOP/TRAI	1,440	13,075	12,835	11,013	11,013	11,013	11,013
5220 UTILITIES/FUEL/MILEA	749,635	820,100	779,918	820,700	820,700	820,700	820,700
5230 PYMNTS/CONTRIBUTIONS	540,609	641,379	641,002	538,464	536,457	536,457	536,457
5260 REPAIRS & MAINT-FAC/	106,207	333,250	329,747	335,800	335,800	335,800	335,800
5261 SOFTWARE MAINT FEES	19,735	19,780	19,664	6,005	6,005	6,005	6,005
5280 INSURANCE/RISK MGMT	94,929	104,792	107,430	121,396	121,396	121,396	121,396
5281 OCCUPATIONAL HEALTH	12,902	31,325	29,418	32,500	32,500	32,500	32,500
5290 PROFESS/TECHNICAL SE	738,163	1,046,575	1,062,248	1,105,502	1,105,502	1,105,502	1,105,502
5300 MATERIALS & SUPPLIES	301,137	562,000	536,700	627,550	627,550	627,550	627,550
5316 VEHICLE MAINT FEE	16,250	16,500	16,500	16,500	16,500	16,500	16,500
5317 VEHICLE FUEL	20,840	22,419	22,419	21,462	21,462	21,462	21,462
5318 COMPUTER REPLMNT FEE	0	2,210	2,210	2,210	2,210	2,210	2,210
5400 EQUIP/MACHINRY& FURN	46,460	346,500	270,000	326,500	326,500	326,500	326,500
5410 COMPUTER EQUIPMENT	0	300	500	500	500	500	500
5420 VEHICLES	0	176,000	176,000	0	0	0	0
5450 DEBT SERVICE	392,713	373,000	373,000	363,632	363,632	363,632	363,632
5460 RESERVE FUND/EQUIPME	1,500,000	2,550,000	2,550,000	1,060,000	1,060,000	1,060,000	1,060,000
Total Operating Expenses	$4,542,221	$7,061,130	$6,931,916	$5,391,659	$5,389,652	$5,389,652	$5,389,652
GRAND TOTAL	$6,842,466	$9,743,547	$9,469,829	$8,092,474	$8,061,788	$8,061,788	$8,061,788

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
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	3.00	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	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	32,942	32,942	33,848	33,848	33,848	33,848
ASSIST DIR PUBLIC WORKS	112,063	114,304	117,447	117,447	117,447	117,447
CIVIL ENGINEER PE	23,878	23,878	25,025	25,025	25,025	25,025
PROCURE & LOGISTICS ASST	64,200	64,189	67,530	67,530	67,530	67,530
LABORATORY TECH	77,196	46,152	64,099	64,099	64,099	64,099
WPCF TECHNICIAN	80,084	80,085	84,255	84,255	84,255	84,255
OFFICE ASSISTANT II (35)	25,202	23,843	25,666	25,666	25,666	25,666
FACILITIES & MAINT SUPV	89,168	89,168	91,620	91,620	91,620	91,620
OPERATIONS SUPER WPCD	89,347	24,186	75,421	75,421	75,421	75,421
OPERATOR WPCD	222,101	222,637	232,085	232,085	232,085	232,085
MECHANIC WPCD	216,241	216,750	226,071	226,071	226,071	226,071
SENIOR OPERATOR WPCF	80,273	80,454	82,998	82,998	82,998	82,998
SHIFT OPERATOR	87,134	87,360	90,097	90,097	90,097	90,097
CHIEF MECHANIC	80,273	80,454	82,998	82,998	82,998	82,998
MAINTAINER	54,143	54,295	58,037	58,037	58,037	58,037
EQUIPMENT OPERATOR	57,341	27,541	54,297	54,297	54,297	54,297
MECH/OPERATOR TRAINEE	62,462	51,916	55,460	55,460	55,460	55,460
Total FTE Salaries & Wages	$1,454,047	$1,320,155	$1,466,953	$1,466,953	$1,466,953	$1,466,953

TOWN OF GROTON, CT
FYE 2025 Adopted Budget

SEWER OPERATING FUND REVENUES: #2020

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

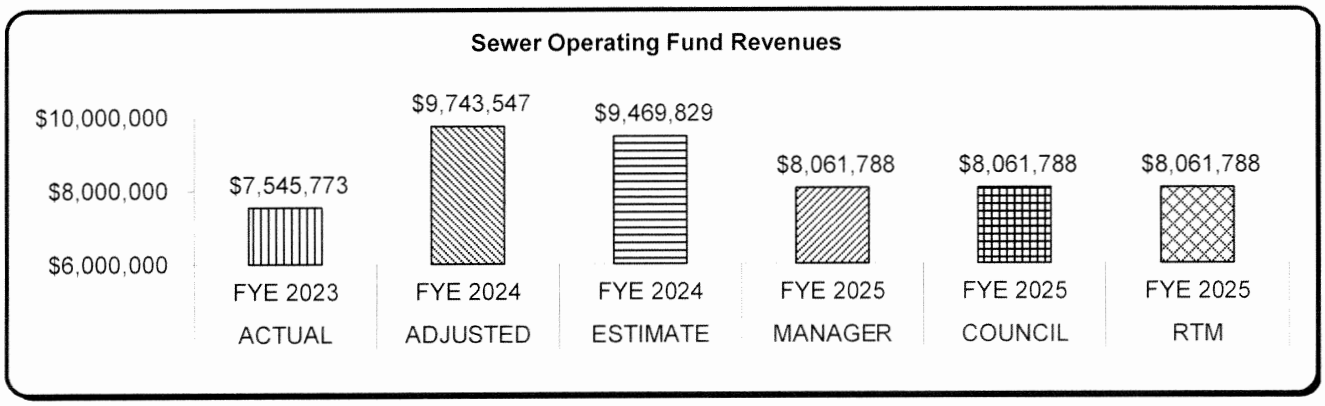
State Grants - 90% reimbursement from DEMHS for expenditures related to the Pump Resiliency upgrade project for coastal pump stations.

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

At their January 9, 2024 meeting, the Water Pollution Control Authority approved the expenditure side of the budget. With the approved budget, the Authority will propose no change in the sewer use fees from prior fiscal year and plan to use a portion of the operating 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 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
4412	Interest Income	$ 38,081	$ 15,000	$ 100,000	$ 80,000	$ 80,000	$ 80,000
4507	State Grants	$ -	$ 540,000	$ 540,000	$ -	$ -	$ -
4733	Misc. Unclassified	$ 1,931	$ -	$ -	$ -	$ -	$ -
4735	Sewer Use Charges	$ 7,403,888	$ 6,979,576	$ 6,979,576	$ 7,430,887	$ 7,430,887	$ 7,430,887
4766	Payments from Other Funds	$ 101,873	$ -	$ -	$ -	$ -	$ -
4999	Fund Balance Applied	$ -	$ 2,208,971	$ 1,850,253	$ 550,901	$ 550,901	$ 550,901
	Total	$ 7,545,773	$ 9,743,547	$ 9,469,829	$ 8,061,788	$ 8,061,788	$ 8,061,788



SOLID WASTE #2030

Final FYE 2025 Budget Result: There were no changes made during budget deliberations.

The overall increase in this budget is $233,568 or 14.6%.

Background

The overall adopted budget for FYE 25 is $1,831,626.

Summary

For FYE 25, the portion of the tipping fee the Town is responsible for will increase from $61.25/ton to $67.81/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 WIN Waste Innovations (formerly Wheelabrator) Waste-to-Energy Facility located in Lisbon, CT. SCRRRA has negotiated a 10-year agreement with WIN Waste and will continue to subsidize the tipping fee. The unsubsidized portion of the tipping fee will be increased to $67.81/ton as of July 1, 2024.

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 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Operating Expenses	1,424,000	1,598,058	1,568,939	1,831,626	1,831,626	1,831,626	1,831,626
Total Appropriation	$1,424,000	$1,598,058	$1,568,939	$1,831,626	$1,831,626	$1,831,626	$1,831,626
COST CENTERS							
20300 LEADERSHIP/GEN. SUPP	8,086	28,325	29,939	10,500	10,500	10,500	10,500
20302 RESIDENTIAL/GOV. MSW	1,415,914	1,569,733	1,539,000	1,821,126	1,821,126	1,821,126	1,821,126
Total Cost Centers	$1,424,000	$1,598,058	$1,568,939	$1,831,626	$1,831,626	$1,831,626	$1,831,626
FINANCING PLAN							
MISC-UNCLASSIFIED	21,873	20,000	350	0	0	0	0
DISPOSAL FEES	1,371,311	1,517,143	1,539,000	1,714,101	1,714,101	1,714,101	1,714,101
COMMERCIAL COLLECTIONS	0	0	0	350	350	350	350
SCRRRA TRANS SUB/E-WASTE	1,865	0	0	0	0	0	0
FUND BALANCE APPLIED	28,951	60,915	29,589	117,175	117,175	117,175	117,175
Total Financing Plan	$1,424,000	$1,598,058	$1,568,939	$1,831,626	$1,831,626	$1,831,626	$1,831,626

TOWN OF GROTON 30-May-2024
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
OPERATING EXPENSES							
5220 UTILITIES/FUEL/MILEA	1,415,914	1,569,733	1,539,000	1,821,126	1,821,126	1,821,126	1,821,126
5290 PROFESS/TECHNICAL SE	8,086	28,325	29,939	10,500	10,500	10,500	10,500
Total Operating Expenses	$1,424,000	$1,598,058	$1,568,939	$1,831,626	$1,831,626	$1,831,626	$1,831,626
GRAND TOTAL	$1,424,000	$1,598,058	$1,568,939	$1,831,626	$1,831,626	$1,831,626	$1,831,626

TOWN OF GROTON, CT
FYE 2025 Adopted Budget

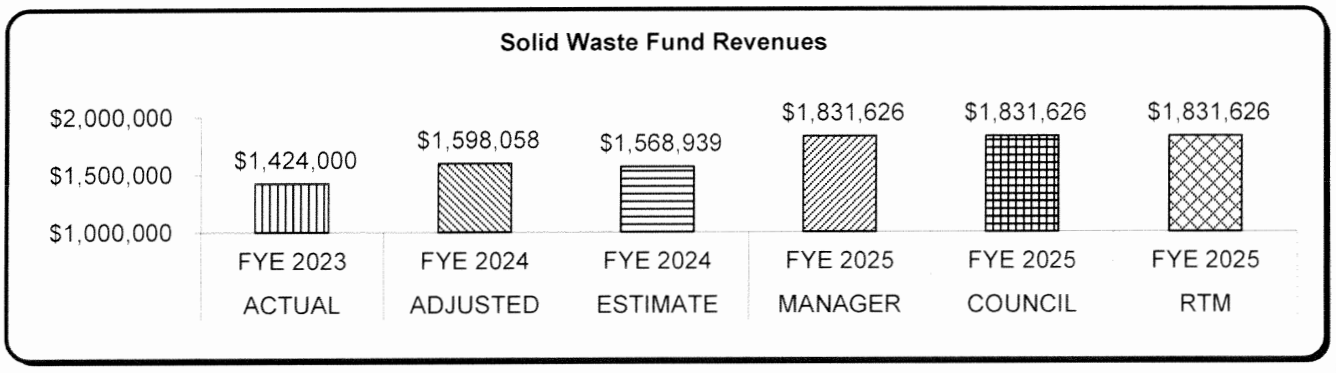
SOLID WASTE FUND REVENUES: #2030

	FYE 2024	FYE 2025
SCRRRA Tipping Fee	$ 61.25/ton	$ 67.81/ton

Disposal Fees - includes payments from private haulers for MSW delivered to Lisbon (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 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
4733	Misc-Unclassified	$ 21,873	$ 20,000	$ 350	$ -	$ -	$ -
4740	Disposal Fees	$ 1,371,311	$ 1,517,143	$ 1,539,000	$ 1,714,101	$ 1,714,101	$ 1,714,101
4753	Commercial Collections	$ -	$ -	$ -	$ 350	$ 350	$ 350
4769	SCRRRA Trsp Subsidy/E-Waste	$ 1,865	$ -	$ -	$ -	$ -	$ -
4999	Fund Balance Applied	$ 28,951	$ 60,915	$ 29,589	$ 117,175	$ 117,175	$ 117,175
	Total	$ 1,424,000	$ 1,598,058	$ 1,568,939	$ 1,831,626	$ 1,831,626	$ 1,831,626



FLEET #6040

Final FYE 2025 Budget Result: There were no changes made during budget deliberations.

The overall increase in this budget is $211,093 or 12.6%.

Background

The overall adopted budget for FYE 25 is $1,891,734.

Summary

The vehicle replacement cost is $1,033,500 which is $226,000 above last year's cost. Included in this year's vehicle replacement list are three Police patrol cars, three staff vehicles, two pick-up trucks for Roads & Streets, a small mason dump truck for Parks Maintenance, and a van for the sign shop. All of these vehicles have high mileage and are overdue for replacement. Needed heavy equipment replacement includes a payloader, which is the workhorse for Roads & Streets, and a paver.

Diesel and gasoline fuel prices have decreased by $18,717.

The cost of parts and dealer services have increased by $3,810.

Cost Center 0 – Vehicle Replacement

This budget is developed using the purchase price, assigned life for each vehicle, vehicle mileage and maintenance history. Some of the vehicle replacement costs for FYE 25 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. For FYE 25 the cost of diesel is $3.00/gal. and the cost of gasoline is $2.96/gal.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Operating Expenses	1,086,011	1,680,641	1,680,641	1,891,734	1,891,734	1,891,734	1,891,734
Total Appropriation	$1,086,011	$1,680,641	$1,680,641	$1,891,734	$1,891,734	$1,891,734	$1,891,734
COST CENTERS							
60400 VEHICLE REPLACEMENT	315,585	807,500	807,500	1,033,500	1,033,500	1,033,500	1,033,500
60401 VEHICLE MAINTENANCE	385,621	517,365	517,365	521,175	521,175	521,175	521,175
60402 VEHICLE FUEL	384,805	355,776	355,776	337,059	337,059	337,059	337,059
Total Cost Centers	$1,086,011	$1,680,641	$1,680,641	$1,891,734	$1,891,734	$1,891,734	$1,891,734
FINANCING PLAN							
INTEREST INCOME	36,699	20,000	55,000	40,000	40,000	40,000	40,000
SALE OF FIXED ASSETS	2,121	0	5,251	0	0	0	0
PAYMENTS FROM OTHER FUNDS	1,313,690	1,772,073	1,772,073	1,863,904	1,263,904	935,139	935,139
FUND BALANCE APPLIED	0	0	0	0	587,830	916,595	916,595
Total Financing Plan	$1,352,510	$1,792,073	$1,832,324	$1,903,904	$1,891,734	$1,891,734	$1,891,734

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
OPERATING EXPENSES							
5220 UTILITIES/FUEL/MILEA	384,805	355,776	355,776	337,059	337,059	337,059	337,059
5230 PYMNTS/CONTRIBUTIONS	101,873	0	0	0	0	0	0
5260 REPAIRS & MAINT-FAC/	67,375	93,126	93,126	93,812	93,812	93,812	93,812
5310 VEHICLE OPER/MAINT	318,246	424,239	424,239	427,363	427,363	427,363	427,363
5420 VEHICLES	213,712	807,500	807,500	1,033,500	1,033,500	1,033,500	1,033,500
Total Operating Expenses	$1,086,011	$1,680,641	$1,680,641	$1,891,734	$1,891,734	$1,891,734	$1,891,734
GRAND TOTAL	$1,086,011	$1,680,641	$1,680,641	$1,891,734	$1,891,734	$1,891,734	$1,891,734

TOWN OF GROTON, CT
FYE 2025 Adopted Budget

FLEET FUND REVENUES: #6040

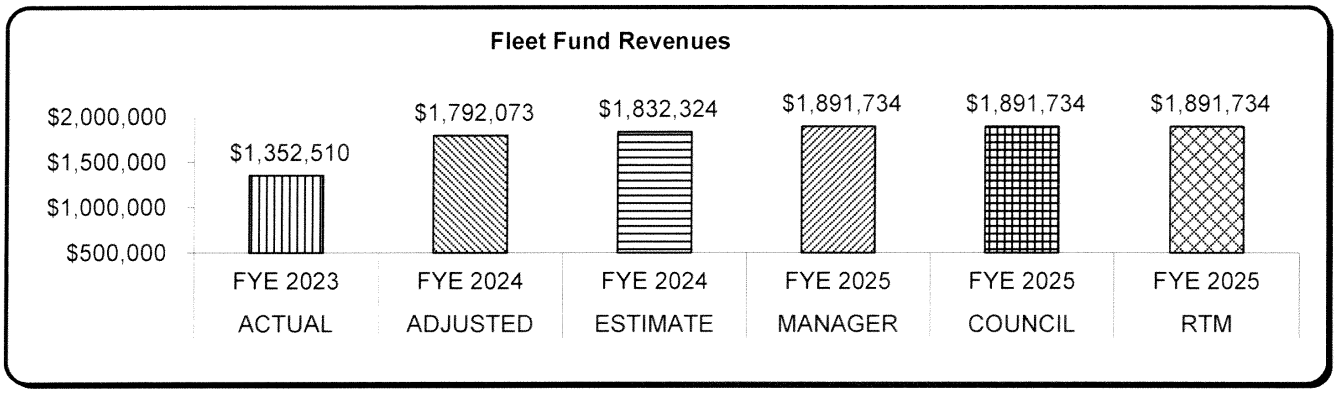
Interest Income - represents income earned on the short-term investment of funds not required for immediate expenses.

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 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
4412	Interest Income	$ 36,699	$ 20,000	$ 55,000	$ 40,000	$ 40,000	$ 40,000
4731	Sale of Fixed Assets	$ 2,121	$ -	$ 5,251	$ -	$ -	$ -
4766	Payments from Other Funds	$ 1,313,690	$ 1,772,073	$ 1,772,073	$ 1,263,904	$ 935,139	$ 935,139
4999	Fund Balance Applied	$ -	$ -	$ -	$ 587,830	$ 916,595	$ 916,595
	Total	$ 1,352,510	$ 1,792,073	$ 1,832,324	$ 1,891,734	$ 1,891,734	$ 1,891,734



FYE 2025 FLEET FUND - Programmed Vehicle Replacement Schedule

			Adjusted Replacement Price	Department	YEAR	MAKE	MODEL	FY IN-SERVICE	YRS IN	YRS BAL
$6,495,800	$5,462,300	vehicles not recommended for replacement	$168,750	PW R&S	1987	JOHN DEERE	690D	1987	38	-11
			$26,500	Recreation	2003	CHEVY	VENTURE	2003	22	-9
			$275,500	PW R&S	2006	SCHWARZE	A8000	2006	19	-8
			$162,500	PW R&S	2002	STERLING	LT9500	2002	23	-7
			$50,000	Police Patrol	2008	FORD	F-250	2008	17	-6
			$35,500	Police Detectives	2005	FORD	CR VIC	2006	19	-6
			$35,500	Police Detectives	2006	FORD	CR VIC	2006	19	-6
			$25,500	PW Engineering	2008	FORD	FOCUS	2008	17	-6
			$45,500	PW Facilities	1993	FORD	F350	1993	32	-6
			$325,000	PW R&S	2003	STERLING	LT9500	2003	22	-6
			$275,000	PW R&S	2003	STERLING	LT9501	2003	22	-6
			$27,500	Building Inspection	2010	FORD	ESCAPE	2010	15	-6
			$45,000	Parks Maintenance	2003	FORD	F550	2003	22	-6
			$115,500	PW Transfer Station	2003	INTERNATIONAL	9100 I	2003	22	-6
			$35,500	Police Admin	2007	FORD	CR VIC	2007	18	-5
			$62,500	PW R&S	2005	INGERSOL	DD34HF	2004	21	-5
			$42,550	PW Facilities	2007	FORD	F150	2007	18	-5
			$27,500	Building Inspection	2011	FORD	ESCAPE	2011	14	-5
			$27,500	Planning	2009	FORD	ESCAPE	2009	16	-5
			$27,500	Library	2009	FORD	ESCAPE-HYBRID	2009	16	-5
			$27,500	Recreation	2009	FORD	ESCAPE-HYBRID	2009	16	-5
			$27,500	Recreation	2009	FORD	ESCAPE-HYBRID	2009	16	-5
			$38,500	Parks Maintenance	2009	FORD	F-250	2009	16	-5
			$25,000	Parks Maintenance	2008	TORO	325D	2009	16	-5
			$175,750	PW R&S	1993	INTERNATIONAL	4900	1994	30	-5
			$27,500	IT	2008	FORD	ESCAPE	2008	17	-4
			$27,500	IT	2008	FORD	ESCAPE	2008	17	-4
			$27,500	Police Admin	2008	DODGE	CHARGER	2008	17	-4
			$27,500	Police Admin	2008	DODGE	CHARGER	2008	17	-4
			$35,500	Police Detectives	2008	DODGE	CHARGER	2008	17	-4
			$27,500	PW Engineering	2008	FORD	FOCUS	2008	17	-4
			$72,500	PW R&S	1995	FORD	F800	1995	30	-4
			$27,500	Planning	2008	FORD	ESCAPE	2008	17	-4
			$48,000	Parks Maintenance	1997	GMC	SIERRA	2012	13	-4
			$38,500	Parks Maintenance	2010	FORD	F-350	2010	15	-4
			$27,500	PW Facilities	2010	TOYOTA	PRIUS	2010	15	-4
			$275,750	PW Transfer Station	2000	CAT	M318	2000	25	-4
			$27,500	Finance	2008	TOYOTA	PRIUS	2009	16	-3
			$58,000	Police Patrol	2016	CHEVROLET	TAHOE	2016	9	-3
			$50,000	Police Patrol	2017	FORD	INTERCEPTOR	2017	8	-3
			$50,000	Police Patrol	2017	FORD	EXPLORER AWD	2017	8	-3
			$32,500	PW Engineering	2009	FORD	E-150	2009	16	-3
			$225,000	PW R&S	2006	JOHN DEERE	444J	2006	19	-3
			$35,500	Police Patrol	2009	FORD	CR VIC	2010	15	-2
			$35,500	Police Detectives	2009	DODGE	CHARGER	2010	15	-2
			$35,500	Police Detectives	2010	FORD	ESCAPE	2010	15	-2
			$120,000	PW R&S	2008	TRACKLESS	MT-6	2010	15	-2
			$75,000	PW R&S	2010	FORD	F550	2010	15	-2
			$75,000	PW R&S	2010	FORD	F550	2010	15	-2
			$95,000	PW R&S	2003	CAT	D4G XL	2002	23	-2
			$225,000	PW Transfer Station	2007	JOHN DEERE	444J	2007	18	-2
			$85,500	PW Transfer Station	2002	STETCO	TRAILER	2002	23	-2
			$85,500	PW Transfer Station	2002	STETCO	TRAILER	2002	23	-2
			$50,000	Police Patrol	2017	CHEVROLET	TAHOE	2018	7	-1
			$50,000	Police Patrol	2019	FORD	INTERCEPTOR	2019	6	-1
			$50,000	Police Patrol	2019	FORD	EXPLORER AWD	2019	6	-1
			$27,500	PW Engineering	2011	TOYOTA	PRIUS	2011	14	-1
			$27,500	PW Facilities	2011	FORD	E-150	2011	14	-1
			$45,000	PW R&S	2003	PITTS	LB35-24D	2003	22	-1
			$110,000	Parks Maintenance	1997	JCB	BACKHOE	1998	27	-1
			$55,000	Police Patrol	2020	FORD	EXPLORER AWD	2021	4	0
			$55,000	Police Patrol	2020	FORD	EXPLORER AWD	2021	4	0
			$55,000	Police Patrol	2020	FORD	EXPLORER AWD	2021	4	0
			$55,000	Police Patrol	2012	FORD	TAURUS	2013	12	0
			$155,000	PW R&S	2009	INTERNATIONAL	7600	2010	15	0
			$165,000	PW R&S	2009	INTERNATIONAL	7400	2010	15	0
			$73,500	PW R&S	2004	SCREENING PLANT	CV50	2005	20	0
			$70,000	Senior Center	2016	FORD	E350	2017	8	0
			$315,000	PW Solid Waste	2009	JOHN DEERE	644K	2010	15	0
	$1,033,500	Department Request / Approved by Town Manager / Adopted by RTM	$250,000	PW R&S	2007	LEEBOY	8515	2008	17	-8
			$225,000	PW R&S	2006	JOHN DEERE	444J	2007	18	-4
			$52,500	PW Facilities	2006	Ford	F-250	2007	18	-14
			$65,000	Parks Maintenance	1997	GMC	SIERRA	1998	27	-5
			$62,500	PW R&S	2006	FORD	E-350	2007	18	-4
			$63,500	PW R&S	2012	FORD	F350	2013	12	-1
			$45,000	Building Inspection	2010	FORD	ESCAPE	2011	14	-7
			$45,000	PW R&S	2016	Ford	ESCAPE	2017	8	-1
			$45,000	PW Engineering	2006	FORD	ESCAPE	2007	18	-11
			$60,000	Police Detectives	2008	DODGE	CHARGER	2009	16	-5
			$60,000	Police Patrol	2017	FORD	EXPLORER AWD	2017	8	-3
			$60,000	Police Patrol	2015	FORD	INTERCEPTOR	2016	9	-7

PLANNING & DEVELOPMENT SERVICES #1046

Final FYE 2025 Budget Result: The Town Council reduced this budget by $125,623, and the RTM sustained this action.

The overall increase in this budget is $173,173 or 10.3%. Personnel Services are up $150,011 and operating expenses are up $23,162.

Background

The Office of Planning and Development Services (OPDS) provides the primary staff support for town land use commissions. 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. During FYE 2025 the OPDS will continue to pursue economic development opportunities, and initiate and complete projects designed to improve Groton.

Summary

The Department will begin work on Groton 2035, the Town of Groton Plan of Conservation and Development. The Department will also begin work on the first Climate Action Plan for the Town. Work will begin on the implementation of work for numerous grants received by the department. The largest of these projects was the Community Challenge grant for over $6 million dollars with work to begin on public and private development in the Poquonnock Bridge area. Implementation will also begin on several grant funded projects for resiliency and sustainability efforts.

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 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Personnel Services	1,448,830	1,528,748	1,589,324	1,818,586	1,764,382	1,678,759	1,678,759
Operating Expenses	110,283	152,111	179,215	255,273	215,273	175,273	175,273
Total Appropriation	$1,559,113	$1,680,859	$1,768,539	$2,073,859	$1,979,655	$1,854,032	$1,854,032
COST CENTERS							
10460 LEADERSHIP/GEN SUPPT	455,476	483,852	584,364	728,263	701,161	585,538	585,538
10461 DEV & PLAN REVIEW	216,573	243,927	243,072	253,693	253,693	253,693	253,693
10462 INSPECTION SERVICES	354,341	375,417	330,693	414,724	382,622	382,622	382,622
10463 ENFORCEMENT	62,791	66,639	66,632	69,454	69,454	69,454	69,454
10464 COMMUNITY DEVELOPMEN	84,441	87,518	87,782	106,985	106,985	106,985	106,985
10465 ECON DEV/MARKETING	305,900	348,870	376,445	407,739	372,739	372,739	372,739
10466 LONG RANGE PLANNING	9,500	0	14,500	18,000	18,000	8,000	8,000
10468 LAND USE & DEV COM S	70,091	74,636	65,051	75,001	75,001	75,001	75,001
Total Cost Centers	$1,559,113	$1,680,859	$1,768,539	$2,073,859	$1,979,655	$1,854,032	$1,854,032
FINANCING PLAN							
BLDG AND RELATED PERMITS	920,603	575,000	820,000	650,000	650,000	650,000	700,000
BLDG PERMITS-EDUC FEE	6,351	500	500	525	525	525	525
STATE LAND USE-PLNG	78	100	60	50	50	50	50
PLANNING APPLICATION FEES	13,980	9,000	9,000	9,000	9,000	9,000	9,000
MAPS/COPIES/DOCUMENTS	433	500	500	500	500	500	500
MISC-UNCLASSIFIED	600	0	0	0	0	0	0
GENERAL FUND	617,068	1,095,759	938,479	1,413,784	1,319,580	1,193,957	1,143,957
Total Financing Plan	$1,559,113	$1,680,859	$1,768,539	$2,073,859	$1,979,655	$1,854,032	$1,854,032

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	1,336,672	1,484,126	1,447,915	1,679,193	1,628,841	1,628,841	1,628,841
5102 PART TIME PERSONNEL	0	0	13,072	0	0	0	0
5104 OVERTIME PAY	4,705	13,393	5,700	10,158	10,158	10,158	10,158
5109 SALARY ADJUSTMENTS	671	0	10,392	0	0	0	0
5114 PERFORMANCE BONUS	8,739	0	0	0	0	0	0
5119 SALARY REIMBURSEMENT	0	(83,331)	0	0	0	(85,623)	(85,623)
5151 SOCIAL SECURITY	98,043	114,560	112,245	129,235	125,383	125,383	125,383
Total Personnel Services	$1,448,830	$1,528,748	$1,589,324	$1,818,586	$1,764,382	$1,678,759	$1,678,759
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	22,828	25,969	26,945	29,304	29,304	29,304	29,304
5210 PROFESS DEVELOP/TRAI	25,015	34,240	28,191	65,689	65,689	49,689	49,689
5220 UTILITIES/FUEL/MILEA	2,657	3,200	4,583	4,740	4,740	4,740	4,740
5260 REPAIRS & MAINT-FAC/	220	200	0	0	0	0	0
5261 SOFTWARE MAINT FEES	19,292	9,555	3,661	17,275	17,275	13,275	13,275
5281 OCCUPATIONAL HEALTH	417	1,225	1,050	1,225	1,225	1,225	1,225
5290 PROFESS/TECHNICAL SE	22,174	68,730	102,520	118,130	78,130	58,130	58,130
5300 MATERIALS & SUPPLIES	8,979	5,992	7,213	13,400	13,400	13,400	13,400
5400 EQUIP/MACHINRY& FURN	3,146	2,000	0	600	600	600	600
5410 COMPUTER EQUIPMENT	5,555	1,000	5,052	4,910	4,910	4,910	4,910
Total Operating Expenses	$110,283	$152,111	$179,215	$255,273	$215,273	$175,273	$175,273
GRAND TOTAL	$1,559,113	$1,680,859	$1,768,539	$2,073,859	$1,979,655	$1,854,032	$1,854,032

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
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	0.00	0.00	0.00	0.00
PLANNER II - NEIGHBORHOOD	1.00	1.00	1.00	1.00	1.00	1.00
PLANNER II - LAND	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	1.00	1.00	1.00	1.00	1.00	1.00
ECONOMIC DEVEL SPECIALIST	1.00	1.00	1.00	1.00	1.00	1.00
SUSTAIN & RESILIENCE SPEC	0.00	0.00	1.00	1.00	1.00	1.00
PLANNING TECH	0.00	1.00	1.00	1.00	1.00	1.00
ECONOMIC DEVELOPMENT TECH	1.00	1.00	1.00	1.00	1.00	1.00
BUILDING PERMIT TECH	1.00	1.00	1.00	1.00	1.00	1.00
INSPECTOR II	0.00	1.00	1.00	1.00	1.00	1.00
EXECUTIVE ASSISTNT OPDS	1.00	1.00	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II (35)	1.00	0.00	1.00	0.00	0.00	0.00
Total FTE Personnel	17.00	18.00	19.00	18.00	18.00	18.00
FTE SALARIES & WAGES						
DIR PLANNING & DEV	136,003	140,083	143,936	143,936	143,936	143,936
ASST DIR PLANNING & DEV	115,987	121,832	125,183	125,183	125,183	125,183
ECON & COM DEV MANAGER	113,711	120,625	123,942	123,942	123,942	123,942
MGR INSPECTION SERVICES	103,328	94,154	123,300	123,300	123,300	123,300
SUSTAIN & RESILIENCE MGR	96,103	98,025	100,721	100,721	100,721	100,721
INSPECTOR I -CONSTRUCTION	75,159	4,278	0	0	0	0
PLANNER II - NEIGHBORHOOD	81,299	81,288	85,193	85,193	85,193	85,193
PLANNER II - LAND	176,050	176,039	182,648	182,648	182,648	182,648
CODE ENFORCEMNT PLANNER I	82,166	82,157	85,405	85,405	85,405	85,405
ARPA COORDINATOR	77,409	77,409	79,538	79,538	79,538	79,538
ASST BUILD/ZONING OFFICIA	98,159	91,013	100,859	100,859	100,859	100,859
ECONOMIC DEVEL SPECIALIST	87,437	90,060	92,537	92,537	92,537	92,537
SUSTAIN & RESILIENCE SPEC	0	0	66,344	66,344	66,344	66,344
PLANNING TECH	0	42,943	52,909	52,909	52,909	52,909
ECONOMIC DEVELOPMENT TECH	57,488	57,485	60,200	60,200	60,200	60,200
BUILDING PERMIT TECH	58,366	51,140	53,800	53,800	53,800	53,800
INSPECTOR II	0	45,028	75,929	75,929	75,929	75,929
EXECUTIVE ASSISTNT OPDS	74,352	74,352	76,397	76,397	76,397	76,397
OFFICE ASSISTANT II (35)	51,107	0	50,352	0	0	0
Total FTE Salaries & Wages	$1,484,125	$1,447,914	$1,679,192	$1,628,840	$1,628,840	$1,628,840

HUMAN SERVICES #1051

Final FYE 2025 Budget Result: The Town Council reduced this budget by $69,388, and the RTM sustained this action.

The overall decrease in this budget is $57,479 or 10.5%. Personnel Services are down $59,179 and operating expenses are up $1,700.

Background

Groton Human Services (GHS) provides social 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. In early 2022, the Town initially 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 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 households. 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 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 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 EBT cards 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.

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 short-term, temporary help to achieve stability and self-sufficiency. Operating expenses have been largely maintained at the FYE 24 level.

One position, Youth Counselor II, has been removed from the budget (via attrition/retirement) due to a sharp decline in referrals for the Youth Services program. The decrease in referrals was initially due to the Covid Pandemic but has subsequently been significantly impacted by the expansion of school-based health clinics which are now located in every Groton school and which provide counseling services akin to what Groton Youth Services was providing.

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.

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 and meetings 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 assistance programs.

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

The Department networks with several community agencies to offer services at its 2 Fort Hill Rd location including TVCCA Energy Assistance, SNAP and WIC programs.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Personnel Services	520,144	541,912	507,123	552,121	552,121	482,733	482,733
Operating Expenses	10,508	5,031	6,201	6,731	6,731	6,731	6,731
Total Appropriation	$530,652	$546,943	$513,324	$558,852	$558,852	$489,464	$489,464
COST CENTERS							
10510 LEADERSHIP/GEN SUPPT	530,652	546,943	513,324	558,852	558,852	489,464	489,464
Total Cost Centers	$530,652	$546,943	$513,324	$558,852	$558,852	$489,464	$489,464
FINANCING PLAN							
YOUTH SERVICE BUREAU	35,100	27,885	29,571	0	0	0	0
MISC-UNCLASSIFIED	175	500	500	0	0	0	0
LEASE FEES	550	550	550	550	550	550	550
GENERAL FUND	494,827	518,008	482,703	558,302	558,302	488,914	488,914
Total Financing Plan	$530,652	$546,943	$513,324	$558,852	$558,852	$489,464	$489,464

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	484,302	502,387	468,990	512,885	512,885	448,428	448,428
5105 LONGEVITY PAY	980	1,015	1,015	0	0	0	0
5112 SICK INCENTIVE	0	0	963	0	0	0	0
5116 WAGE CONTINUATION	0	0	200	0	0	0	0
5151 SOCIAL SECURITY	34,862	38,510	35,955	39,236	39,236	34,305	34,305
Total Personnel Services	$520,144	$541,912	$507,123	$552,121	$552,121	$482,733	$482,733
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	3,173	3,192	3,552	3,552	3,552	3,552	3,552
5210 PROFESS DEVELOP/TRAI	80	80	120	120	120	120	120
5260 REPAIRS & MAINT-FAC/	559	559	559	559	559	559	559
5300 MATERIALS & SUPPLIES	1,197	1,200	1,200	2,500	2,500	2,500	2,500
5400 EQUIP/MACHINRY& FURN	5,499	0	125	0	0	0	0
5410 COMPUTER EQUIPMENT	0	0	645	0	0	0	0
Total Operating Expenses	$10,508	$5,031	$6,201	$6,731	$6,731	$6,731	$6,731
GRAND TOTAL	$530,652	$546,943	$513,324	$558,852	$558,852	$489,464	$489,464

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
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	4.00	4.00	3.00	3.00
YFS COUNSELOR II	1.00	1.00	0.00	0.00	0.00	0.00
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	7.00	7.00	7.00	7.00	6.00	6.00
FTE SALARIES & WAGES						
DIR OF HUMAN SERVICES	114,235	115,378	118,550	118,550	118,550	118,550
SOCIAL WORKER II	209,239	209,202	281,617	281,617	217,160	217,160
YFS COUNSELOR II	71,768	37,264	0	0	0	0
FINANCIAL ASST II 35 HRS	54,695	54,705	57,563	57,563	57,563	57,563
OFFICE ASSISTANT II (35)	52,449	52,441	55,155	55,155	55,155	55,155
Total FTE Salaries & Wages	$502,387	$468,990	$512,885	$512,885	$448,428	$448,428

HUMAN SERVICES ASSISTANCE FUND #7320

Final FYE 2025 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $500 or 5%.

Background

The Flora Perkins Fund 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 estimated fund balance for the Perkins Fund as of June 2024 is projected at $10,908. Depleting the fund at the rate of $10,500 annually, the fund has an anticipated life span of one year.

Summary

Groton Human Services' adopted budget from the Flora Perkins Trust is $10,500, 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 ($52,500 annually for a family of four, based upon current Federal Poverty Guidelines.)

Cost Center 2 – Flora Perkins Trust

Financial assistance (rent only) to eligible Groton households with children is provided at a maximum payment of $500 annually per household. (Previously, the maximum payment was $400 annually but rents have increased and this requires an increase in the max level of assistance.)

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Operating Expenses	10,000	10,000	10,000	10,500	10,500	10,500	10,500
Total Appropriation	$10,000	$10,000	$10,000	$10,500	$10,500	$10,500	$10,500
COST CENTERS							
73202 FLORA PERKINS TRUST	10,000	10,000	10,000	10,500	10,500	10,500	10,500
Total Cost Centers	$10,000	$10,000	$10,000	$10,500	$10,500	$10,500	$10,500
FINANCING PLAN							
INTEREST INCOME	859	500	900	0	0	0	0
DONATIONS	2,000	2,000	2,000	0	0	0	0
FUND BALANCE APPLIED	7,141	7,500	7,100	10,500	10,500	10,500	10,500
Total Financing Plan	$10,000	$10,000	$10,000	$10,500	$10,500	$10,500	$10,500

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
OPERATING EXPENSES							
5617 RENTALS	10,000	10,000	10,000	10,500	10,500	10,500	10,500
Total Operating Expenses	$10,000	$10,000	$10,000	$10,500	$10,500	$10,500	$10,500
GRAND TOTAL	$10,000	$10,000	$10,000	$10,500	$10,500	$10,500	$10,500

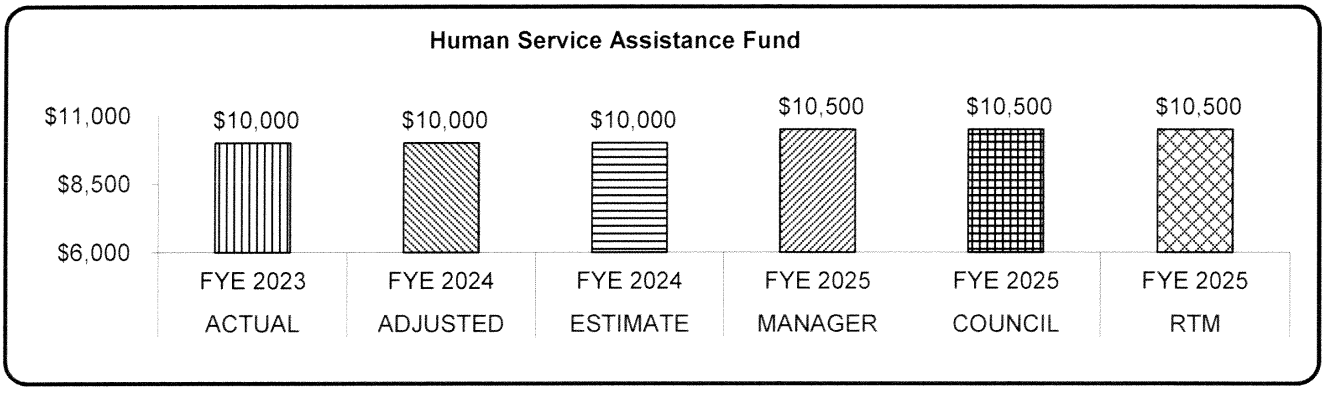
TOWN OF GROTON, CT
FYE 2025 Adopted Budget

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 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
4412	Interest Income	$ 859	$ 500	$ 900	$ -	$ -	$ -
4750	Donations	$ 2,000	$ 2,000	$ 2,000	$ -	$ -	$ -
4999	Fund Balance Applied	$ 7,141	$ 7,500	$ 7,100	$ 10,500	$ 10,500	$ 10,500
	Total	$ 10,000	$ 10,000	$ 10,000	$ 10,500	$ 10,500	$ 10,500



HS ASSISTANCE FUND #7360

Final FYE 2025 Budget Result: There were no changes during budget deliberations.

This is a new fund for the FYE 2025 budget year.

Background

As with all communities in CT and across the country, Groton is experiencing increases in its cost of living. Food, rent, utility and fuel costs have all increased and are anticipated to remain elevated. Existing assistance funds managed by the Human Services Department are sustained largely via donations. The combination of increasing prices, increasing requests for assistance and decreased donations have prompted the Town to create the HS Assistance Fund with its two functions being the Groton Food Locker and HS General Assistance.

For many years the Mystic Congregational Church (MCC) was the fiduciary for the Groton Food Locker. The Church set up a savings account specifically for the Food Locker. With the creation of the HS Assistance Fund, the Food Locker monies will be transferred from the MCC's account and will be monitored directly by the HS Department. The Department may request additional allocations from the General Fund if the Food Locker inventory is depleted and donations of cash and food are not adequate to maintain the stock needed to meet the demand for emergency food.

The HS General Assistance function will provide additional funds to assist those in need of emergency assistance with basic human needs including, but not limited to: rent, transportation expenses, utility bills, and fuel costs. Existing assistance accounts in the HS Department are funded largely by donations. With the creation of the HS General Assistance function the HS Department may request additional allocations from the General Fund if the demand for emergency assistance exceeds the available resources.

Summary

Groton Human Services is experiencing an increase in requests for emergency assistance and the requests are for larger amounts of rent, utility bills, transportation expenses and fuel costs, etc., than in years past. The HS Assistance Fund contains two functions, Groton Food Locker and HS General Assistance, which will be available to augment existing Department funds for emergency assistance to those in need.

Cost Center 0 – Groton Food Locker

Food Locker inventory will be maintained at a sufficient level to meet the on-going demand for emergency food supplies. Human Services Department Social Workers will determine need and coordinate the distribution of food as needed. Department staff will be responsible for inventory, ordering food, grocery store gift cards, personal hygiene products, household cleaning products, baby diapers, etc., and ensuring such Food Locker supplies are available 24/7 via established procedures with local Police.

Cost Center 1 – HS General Assistance

Human Services Department staff will utilize HS General Assistance funds to supplement existing emergency assistance resources for basic human needs. Assistance will be available to those in need based upon determinations by Department Social Workers.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

AREA OF SERVICE: HUMAN SERVICES
DEPARTMENT: HUMAN SERVICES
FUNCTION: HS ASSISTANCE FUND 7360

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Operating Expenses	0	0	0	30,000	30,000	30,000	30,000
Total Appropriation	$0	$0	$0	$30,000	$30,000	$30,000	$30,000
COST CENTERS							
736000 GROTON FOOD LOCKER	0	0	0	10,000	10,000	10,000	10,000
736001 HS GENERAL ASSISTANC	0	0	0	20,000	20,000	20,000	20,000
Total Cost Centers	$0	$0	$0	$30,000	$30,000	$30,000	$30,000
FINANCING PLAN							
DONATIONS	0	0	0	2,000	2,000	2,000	2,000
PAYMENTS FROM OTHER FUNDS	0	0	0	30,000	30,000	30,000	30,000
Total Financing Plan	$0	$0	$0	$32,000	$32,000	$32,000	$32,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

AREA OF SERVICE: HUMAN SERVICES
DEPARTMENT: HUMAN SERVICES
FUNCTION: HS ASSISTANCE FUND 7360

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
OPERATING EXPENSES							
5618 FOOD ASSISTANCE	0	0	0	10,000	10,000	10,000	10,000
5623 HS GENERAL ASSISTANC	0	0	0	20,000	20,000	20,000	20,000
Total Operating Expenses	$0	$0	$0	$30,000	$30,000	$30,000	$30,000
GRAND TOTAL	$0	$0	$0	$30,000	$30,000	$30,000	$30,000

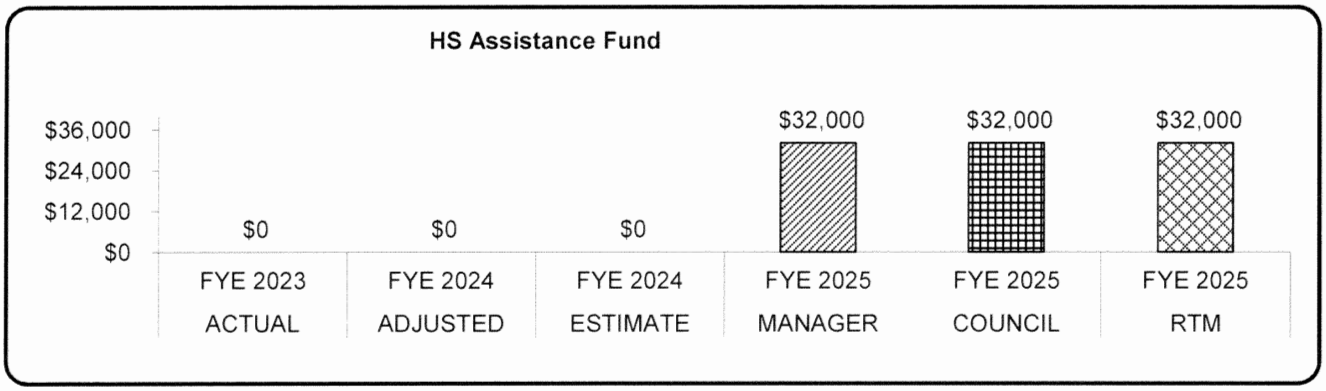
TOWN OF GROTON, CT
FYE 2025 Adopted Budget

HS ASSISTANCE FUND: #7360

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 Human Services Assistance Fund to be used to fund the budget for the fiscal year.

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
4750 Donations	0	0	0	$ 2,000	$ 2,000	$ 2,000
4766 Payments from Other Funds	0	0	0	$ 30,000	$ 30,000	$ 30,000
4999 Fund Balance Applied	0	0	0	$ -	$ -	$ -
Total	$ 0	$ 0	$ 0	$ 32,000	$ 32,000	$ 32,000



GROTON PUBLIC LIBRARY #1063

Final FYE 2025 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $94,441 or 5.4%. Personnel Services are up $93,430 and operating expenses are up $1,011.

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 160,000 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 17,000 questions, assisted 11,000 technology one-on-one sessions, and completed 329 passport applications last year. Adult and youth programs, attended by over 12,000 people in 2023, and meeting room facilities, open to all nonprofit groups, help the library maintain its function as a center of community engagement.

Summary

This adopted budget is a 5.4 percent increase over last year's budget of $1,751,538. This difference is based on salary increases related to non-union pay plan, union contracts and minimum wage adjustments for part-time staff. The Library is also requesting one part-time staff position to support our busy circulation department and library programming activities. Additionally, the Library is anticipating increases in operating costs relating to postage, paper, and copier fees.

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 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Personnel Services	1,389,432	1,508,129	1,465,699	1,617,873	1,601,559	1,601,559	1,601,559
Operating Expenses	230,749	243,409	230,690	244,420	244,420	244,420	244,420
Total Appropriation	$1,620,181	$1,751,538	$1,696,389	$1,862,293	$1,845,979	$1,845,979	$1,845,979
COST CENTERS							
10630 LEADERSHIP/GEN SUPPT	324,439	340,362	332,044	357,141	357,141	357,141	357,141
10632 CIRCULATION/TECHNICA	381,763	408,584	405,657	458,010	441,696	441,696	441,696
10633 AV/VIDEO SVCS	148,964	184,107	176,134	192,264	192,264	192,264	192,264
10635 PUBLIC SERVICES	765,015	818,485	782,554	854,878	854,878	854,878	854,878
Total Cost Centers	$1,620,181	$1,751,538	$1,696,389	$1,862,293	$1,845,979	$1,845,979	$1,845,979
FINANCING PLAN							
LIBRARY FINES	12	0	0	0	0	0	0
LIBR LOST & DAMAGED	1,918	1,450	2,360	1,450	1,450	1,450	1,450
LIBRARY FEES	9,801	9,000	9,000	8,000	8,000	8,000	8,000
LIBRARY COPIER FEES	4,536	4,000	4,200	5,000	5,000	5,000	5,000
LIBRARY PASSPORT FEES	9,234	8,000	8,600	8,000	8,000	8,000	8,000
MISC-UNCLASSIFIED	0	0	937	0	0	0	0
GENERAL FUND	1,594,680	1,729,088	1,671,292	1,839,843	1,823,529	1,823,529	1,823,529
Total Financing Plan	$1,620,181	$1,751,538	$1,696,389	$1,862,293	$1,845,979	$1,845,979	$1,845,979

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	1,127,741	1,164,711	1,145,945	1,206,830	1,206,830	1,206,830	1,206,830
5102 PART TIME PERSONNEL	146,978	198,988	179,000	226,749	211,595	211,595	211,595
5104 OVERTIME PAY	2,919	6,019	4,200	7,836	7,836	7,836	7,836
5105 LONGEVITY PAY	5,285	5,460	5,460	5,635	5,635	5,635	5,635
5109 SALARY ADJUSTMENTS	188	0	0	0	0	0	0
5110 REGULAR PART TIME	12,393	25,771	26,936	55,848	55,848	55,848	55,848
5151 SOCIAL SECURITY	93,928	107,180	104,158	114,975	113,815	113,815	113,815
Total Personnel Services	$1,389,432	$1,508,129	$1,465,699	$1,617,873	$1,601,559	$1,601,559	$1,601,559
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	7,098	6,250	6,250	7,000	7,000	7,000	7,000
5210 PROFESS DEVELOP/TRAI	2,371	3,350	3,063	3,350	3,350	3,350	3,350
5220 UTILITIES/FUEL/MILEA	761	1,300	1,300	1,300	1,300	1,300	1,300
5260 REPAIRS & MAINT-FAC/	0	1,875	1,875	1,875	1,875	1,875	1,875
5261 SOFTWARE MAINT FEES	28,408	43,775	31,664	43,895	43,895	43,895	43,895
5281 OCCUPATIONAL HEALTH	63	0	0	0	0	0	0
5290 PROFESS/TECHNICAL SE	18,890	17,459	16,972	17,500	17,500	17,500	17,500
5300 MATERIALS & SUPPLIES	171,200	169,400	169,566	169,500	169,500	169,500	169,500
5400 EQUIP/MACHINRY& FURN	1,958	0	0	0	0	0	0
Total Operating Expenses	$230,749	$243,409	$230,690	$244,420	$244,420	$244,420	$244,420
GRAND TOTAL	$1,620,181	$1,751,538	$1,696,389	$1,862,293	$1,845,979	$1,845,979	$1,845,979

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
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	101,640	105,298	110,160	110,160	110,160	110,160
ASST. DIR OF LIBRARY SERV	93,952	94,319	97,501	97,501	97,501	97,501
LIBRARIAN II	298,778	298,771	308,178	308,178	308,178	308,178
LIBRARIAN I - CIRCULATION	66,331	66,321	68,403	68,403	68,403	68,403
LIBRARIAN I - PUBLIC SERV	253,693	230,943	258,676	258,676	258,676	258,676
MUNICIPAL VIDEO SPECIALST	83,120	83,120	85,405	85,405	85,405	85,405
LIBRARY ASSISTANT I	48,720	48,735	51,267	51,267	51,267	51,267
MUNICIPAL VIDEO TECH	49,743	49,725	52,313	52,313	52,313	52,313
FINANCIAL ASST II 35 HRS	56,533	56,528	59,243	59,243	59,243	59,243
OFFICE ASSISTANT II (35)	112,203	112,185	115,686	115,686	115,686	115,686
Total FTE Salaries & Wages	$1,164,712	$1,145,945	$1,206,831	$1,206,831	$1,206,831	$1,206,831

BorrowIT CT #3310

Final FYE 2025 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 2025. 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 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Operating Expenses	18,784	20,000	18,000	20,000	20,000	20,000	20,000
Total Appropriation	$18,784	$20,000	$18,000	$20,000	$20,000	$20,000	$20,000
COST CENTERS							
33100 BORROWIT CT	18,784	20,000	18,000	20,000	20,000	20,000	20,000
Total Cost Centers	$18,784	$20,000	$18,000	$20,000	$20,000	$20,000	$20,000
FINANCING PLAN							
INTEREST INCOME	344	20	2,500	1,000	1,000	1,000	1,000
CONNECTICARD GRANT	22,176	20,000	20,000	20,000	20,000	20,000	20,000
Total Financing Plan	$22,520	$20,020	$22,500	$21,000	$21,000	$21,000	$21,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
OPERATING EXPENSES							
5261 SOFTWARE MAINT FEES	5,056	10,000	10,000	9,500	9,500	9,500	9,500
5290 PROFESS/TECHNICAL SE	3,873	1,000	4,000	9,500	9,500	9,500	9,500
5400 EQUIP/MACHINRY& FURN	1,293	9,000	500	1,000	1,000	1,000	1,000
5410 COMPUTER EQUIPMENT	8,562	0	3,500	0	0	0	0
Total Operating Expenses	$18,784	$20,000	$18,000	$20,000	$20,000	$20,000	$20,000
GRAND TOTAL	$18,784	$20,000	$18,000	$20,000	$20,000	$20,000	$20,000

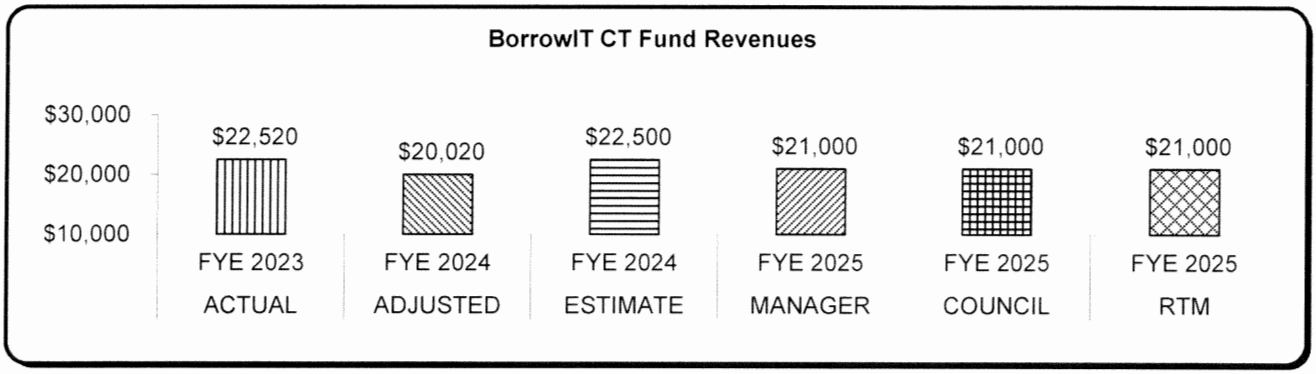
TOWN OF GROTON, CT
FYE 2025 Adopted Budget

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 State Grant which reimburses the Library for services rendered to nonresidents. It is unknown if this grant will be received in FYE 2025.

		ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
4412	Interest Income	$ 344	$ 20	$ 2,500	$ 1,000	$ 1,000	$ 1,000
4745	BorrowIT CT Grant	$ 22,176	$ 20,000	$ 20,000	$ 20,000	$ 20,000	$ 20,000
4999	Fund Balance Applied	$ -	$ -	$ -	$ -	$ -	$ -
	Total	$ 22,520	$ 20,020	$ 22,500	$ 21,000	$ 21,000	$ 21,000



PARKS & RECREATION #1064

Final FYE 2025 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $138,743 or 6.1%. Personnel Services are up $88,431 and operating expenses are up $50,312.

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

Increase in personnel expenses are due to a proposed additional groundskeeper in the park division, a new PT/Seasonal wage plan and collective bargaining agreement. Increases in the operating budget are due to requested increase in scholarship contribution, increase in professional/technical services for translation services, professional development and training, repairs and maintenance for playground equipment and vehicle operations and maintenance.

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 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Personnel Services	1,608,492	2,039,319	1,764,946	2,127,750	2,127,750	2,127,750	2,127,750
Operating Expenses	225,409	248,647	255,351	298,959	298,959	298,959	298,959
Total Appropriation	$1,833,901	$2,287,966	$2,020,297	$2,426,709	$2,426,709	$2,426,709	$2,426,709
COST CENTERS							
10640 LEADERSHIP/GEN SUPPT	192,584	185,699	192,929	306,898	306,898	306,898	306,898
10642 PROGRAMS & EVENTS	318,416	543,526	443,232	541,965	541,965	541,965	541,965
10644 SR FOOD CONCESSION	103,544	126,027	119,959	143,975	143,975	143,975	143,975
10645 SR TRANSPORTATION PR	158,631	198,218	158,647	183,678	183,678	183,678	183,678
10646 SR PROGRAMS & SERVIC	390,349	387,921	351,997	412,750	412,750	412,750	412,750
10648 PARKS MAINTENANCE	663,850	814,517	739,251	802,847	802,847	802,847	802,847
1064A COMMUNITY EVENTS	6,527	32,058	14,282	34,596	34,596	34,596	34,596
Total Cost Centers	$1,833,901	$2,287,966	$2,020,297	$2,426,709	$2,426,709	$2,426,709	$2,426,709
FINANCING PLAN							
BOE-FHS/GRND MOWING	65,684	67,656	67,656	69,686	69,686	69,686	69,686
SENIOR CTR FEES	5,938	4,000	3,000	3,000	3,000	3,000	3,000
COMMUNITY EVENTS	0	5,000	0	5,000	5,000	5,000	5,000
PARK & RECREATION RENTALS	1,350	0	18,000	0	0	0	0
MISC-UNCLASSIFIED	0	0	1,150	0	0	0	0
LEASE FEES	2,540	0	1,025	0	0	0	0
GENERAL FUND	1,758,389	2,211,310	1,929,466	2,349,023	2,349,023	2,349,023	2,349,023
Total Financing Plan	$1,833,901	$2,287,966	$2,020,297	$2,426,709	$2,426,709	$2,426,709	$2,426,709

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	1,274,141	1,524,790	1,443,088	1,640,293	1,640,293	1,640,293	1,640,293
5102 PART TIME PERSONNEL	106,871	128,084	34,180	143,705	143,705	143,705	143,705
5103 SEASONAL PERSONNEL	10,864	61,536	30,720	61,440	61,440	61,440	61,440
5104 OVERTIME PAY	11,854	15,004	13,161	15,300	15,300	15,300	15,300
5105 LONGEVITY PAY	2,755	2,821	2,821	2,190	2,190	2,190	2,190
5109 SALARY ADJUSTMENTS	40,359	55,150	0	0	0	0	0
5110 REGULAR PART TIME	44,241	111,837	114,000	116,079	116,079	116,079	116,079
5111 PREMIUM PAY/OUT OF C	266	500	500	500	500	500	500
5112 SICK INCENTIVE	1,379	0	0	0	0	0	0
5116 WAGE CONTINUATION	5,119	0	0	0	0	0	0
5117 ALLOWANCES	1,060	1,550	1,550	1,550	1,550	1,550	1,550
5151 SOCIAL SECURITY	109,206	138,047	124,926	146,693	146,693	146,693	146,693
5152 RETIREMENT	377	0	0	0	0	0	0
Total Personnel Services	$1,608,492	$2,039,319	$1,764,946	$2,127,750	$2,127,750	$2,127,750	$2,127,750
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	4,484	3,234	2,064	2,512	2,512	2,512	2,512
5210 PROFESS DEVELOP/TRAI	8,406	10,005	9,008	16,452	16,452	16,452	16,452
5220 UTILITIES/FUEL/MILEA	3,988	6,600	8,465	8,465	8,465	8,465	8,465
5230 PYMNTS/CONTRIBUTIONS	0	20,000	20,000	30,000	30,000	30,000	30,000
5260 REPAIRS & MAINT-FAC/	15,980	9,191	21,191	12,191	12,191	12,191	12,191
5261 SOFTWARE MAINT FEES	7,451	8,820	9,320	10,420	10,420	10,420	10,420
5281 OCCUPATIONAL HEALTH	3,456	4,750	4,250	5,000	5,000	5,000	5,000
5290 PROFESS/TECHNICAL SE	38,297	62,207	45,421	73,179	73,179	73,179	73,179
5300 MATERIALS & SUPPLIES	79,795	73,740	81,833	85,740	85,740	85,740	85,740
5310 VEHICLE OPER/MAINT	35,583	16,000	19,000	20,000	20,000	20,000	20,000
5400 EQUIP/MACHINRY& FURN	27,697	34,100	34,799	35,000	35,000	35,000	35,000
5410 COMPUTER EQUIPMENT	272	0	0	0	0	0	0
Total Operating Expenses	$225,409	$248,647	$255,351	$298,959	$298,959	$298,959	$298,959
GRAND TOTAL	$1,833,901	$2,287,966	$2,020,297	$2,426,709	$2,426,709	$2,426,709	$2,426,709

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
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	0.00	0.00	0.00	0.00
MGR PARKS & OPEN SPACE	0.00	1.00	1.00	1.00	1.00	1.00
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	3.00	3.00	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	0.00	0.00	0.00	0.00
EQUIPMENT MECHANIC	1.00	1.00	1.00	1.00	1.00	1.00
GROUNDSKEEPER	1.00	1.00	2.00	2.00	2.00	2.00
MAINTAINER	5.00	5.00	5.00	5.00	5.00	5.00
Total FTE Personnel	23.25	24.25	24.00	24.00	24.00	24.00
FTE SALARIES & WAGES						
DIRECTOR OF PARKS & REC	119,564	120,759	124,080	124,080	124,080	124,080
MGR GOLF COURSE & PARKS	24,443	24,443	0	0	0	0
MGR PARKS & OPEN SPACE	0	40,557	95,407	95,407	95,407	95,407
MGR RECREATION SERVICES	95,407	84,225	86,541	86,541	86,541	86,541
SR CENTER SUPERVISOR	87,710	88,739	92,826	92,826	92,826	92,826
PROGRAM SUPER SR CENTER	198,458	198,450	205,955	205,955	205,955	205,955
PROGRAM SUPER REC	198,016	171,534	196,382	196,382	196,382	196,382
COMMUNITY OUTREACH COORD.	79,018	66,516	75,712	75,712	75,712	75,712
FOOD SERVICE SUPERVISOR	49,061	53,876	63,071	63,071	63,071	63,071
FINANCIAL ASST I 35 HRS	55,222	41,115	51,197	51,197	51,197	51,197
OFFICE ASSISTANT II (35)	165,092	142,577	160,039	160,039	160,039	160,039
PARKS LEADER	87,134	11,775	0	0	0	0
EQUIPMENT MECHANIC	75,742	75,941	78,321	78,321	78,321	78,321
GROUNDSKEEPER	67,557	67,725	123,276	123,276	123,276	123,276
MAINTAINER	273,595	254,857	287,486	287,486	287,486	287,486
Total FTE Salaries & Wages	$1,576,020	$1,443,087	$1,640,293	$1,640,293	$1,640,293	$1,640,293

Shennecossett Golf Course #2010

Final FYE 2025 Budget Result: There were no changes made during budget deliberations.

The overall increase in this budget is $67,761 or 4.4%. Personnel Services are up $56,193 and operating expenses are up $11,568.

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

Increases in the personnel budget are due to increases in health insurance, collective bargaining agreement, wages for seasonal employees and social security. Increases in the operating budget are due to an increase in professional/technical services and materials and supplies. Those increases are offset by decreases in fuel costs and scheduled replacement of equipment.

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 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Personnel Services	880,882	986,211	968,729	1,052,970	1,042,404	1,042,404	1,042,404
Operating Expenses	400,634	566,629	590,855	578,197	578,197	578,197	578,197
Total Appropriation	$1,281,516	$1,552,840	$1,559,584	$1,631,167	$1,620,601	$1,620,601	$1,620,601
COST CENTERS							
20100 GROUNDS MAINTENANCE	606,386	838,700	843,633	870,546	870,546	870,546	870,546
20101 CUSTOMER SERVICE	298,322	320,461	322,002	322,231	322,231	322,231	322,231
20102 LEADERSHIP/GEN SUPPT	376,808	393,679	393,949	438,390	427,824	427,824	427,824
Total Cost Centers	$1,281,516	$1,552,840	$1,559,584	$1,631,167	$1,620,601	$1,620,601	$1,620,601
FINANCING PLAN							
INTEREST INCOME	7,023	3,000	16,000	10,000	10,000	10,000	10,000
MISC-UNCLASSIFIED	(20)	0	0	0	0	0	0
SEASON MEMBERSHIPS	447,740	432,516	432,516	496,863	496,863	496,863	496,863
GREENS FEES	798,455	773,465	773,465	907,363	907,363	907,363	907,363
CART RENTALS	279,061	268,822	268,822	277,453	277,453	277,453	277,453
LEASE FEES	39,400	39,400	39,400	39,400	39,400	39,400	39,400
FUND BALANCE APPLIED	0	35,637	29,381	0	0	0	0
Total Financing Plan	$1,571,659	$1,552,840	$1,559,584	$1,731,079	$1,731,079	$1,731,079	$1,731,079

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	407,103	465,947	455,524	502,315	502,315	502,315	502,315
5102 PART TIME PERSONNEL	49,714	49,840	49,840	52,405	52,405	52,405	52,405
5103 SEASONAL PERSONNEL	36,475	62,648	53,712	72,531	72,531	72,531	72,531
5104 OVERTIME PAY	39,777	40,925	43,600	45,550	45,550	45,550	45,550
5105 LONGEVITY PAY	1,120	1,180	1,180	1,210	1,210	1,210	1,210
5109 SALARY ADJUSTMENTS	1,043	0	0	0	0	0	0
5111 PREMIUM PAY/OUT OF C	66	500	500	500	500	500	500
5116 WAGE CONTINUATION	1,354	0	0	0	0	0	0
5117 ALLOWANCES	5,910	6,150	6,150	6,150	6,150	6,150	6,150
5151 SOCIAL SECURITY	39,396	48,071	47,273	51,216	51,216	51,216	51,216
5152 RETIREMENT	77,649	84,609	84,609	83,741	83,741	83,741	83,741
5153 HEALTH INSURANCE	197,700	204,185	204,185	219,172	219,172	219,172	219,172
5155 WORKER'S COMP	9,806	8,531	8,531	7,043	7,043	7,043	7,043
5158 LIFE INSURANCE	585	594	594	571	571	571	571
5170 OTHER POSTEMPLOY BEN	13,184	13,031	13,031	10,566	0	0	0
Total Personnel Services	$880,882	$986,211	$968,729	$1,052,970	$1,042,404	$1,042,404	$1,042,404
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	1,129	2,000	2,000	2,000	2,000	2,000	2,000
5210 PROFESS DEVELOP/TRAI	4,556	5,300	3,800	5,300	5,300	5,300	5,300
5220 UTILITIES/FUEL/MILEA	158,377	167,196	167,196	150,496	150,496	150,496	150,496
5230 PYMNTS/CONTRIBUTIONS	0	250	750	250	250	250	250
5260 REPAIRS & MAINT-FAC/	3,537	3,610	3,610	3,610	3,610	3,610	3,610
5261 SOFTWARE MAINT FEES	3,756	3,840	4,200	4,200	4,200	4,200	4,200
5280 INSURANCE/RISK MGMT	34,951	38,584	38,854	44,654	44,654	44,654	44,654
5281 OCCUPATIONAL HEALTH	1,437	2,600	2,600	2,600	2,600	2,600	2,600
5290 PROFESS/TECHNICAL SE	91,739	81,739	94,939	114,677	114,677	114,677	114,677
5300 MATERIALS & SUPPLIES	76,416	86,600	90,600	94,000	94,000	94,000	94,000
5310 VEHICLE OPER/MAINT	21,669	20,000	25,000	25,000	25,000	25,000	25,000
5316 VEHICLE MAINT FEE	1,825	2,250	2,250	2,250	2,250	2,250	2,250
5318 COMPUTER REPLMNT FEE	0	660	660	660	660	660	660
5400 EQUIP/MACHINRY& FURN	1,242	17,000	17,000	38,500	38,500	38,500	38,500
5420 VEHICLES	0	90,000	92,396	40,000	40,000	40,000	40,000
5460 RESERVE FUND/EQUIPME	0	45,000	45,000	50,000	50,000	50,000	50,000
Total Operating Expenses	$400,634	$566,629	$590,855	$578,197	$578,197	$578,197	$578,197
GRAND TOTAL	$1,281,516	$1,552,840	$1,559,584	$1,631,167	$1,620,601	$1,620,601	$1,620,601

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
FULL TIME EMPLOYEE (FTE) ANALYSIS						
MGR GOLF COURSE & PARKS	0.75	0.75	0.00	0.00	0.00	0.00
GOLF COURSE SUPER	0.00	0.00	1.00	1.00	1.00	1.00
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	7.00	7.00	7.00	7.00
FTE SALARIES & WAGES						
MGR GOLF COURSE & PARKS	73,328	73,328	0	0	0	0
GOLF COURSE SUPER	0	0	100,460	100,460	100,460	100,460
GOLF PROFESSIONAL	81,027	81,660	84,920	84,920	84,920	84,920
EQUIPMENT MECHANIC	65,456	65,613	70,432	70,432	70,432	70,432
GROUNDSKEEPER	135,116	135,450	139,687	139,687	139,687	139,687
MAINTAINER	111,019	99,473	106,815	106,815	106,815	106,815
Total FTE Salaries & Wages	$465,946	$455,524	$502,315	$502,315	$502,315	$502,315

TOWN OF GROTON, CT
FYE 2025 Adopted Budget

GOLF COURSE FUND REVENUES: #2010

Revenues for FYE 2025 golf course operations reflect the 2024 calendar year rates.

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

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.

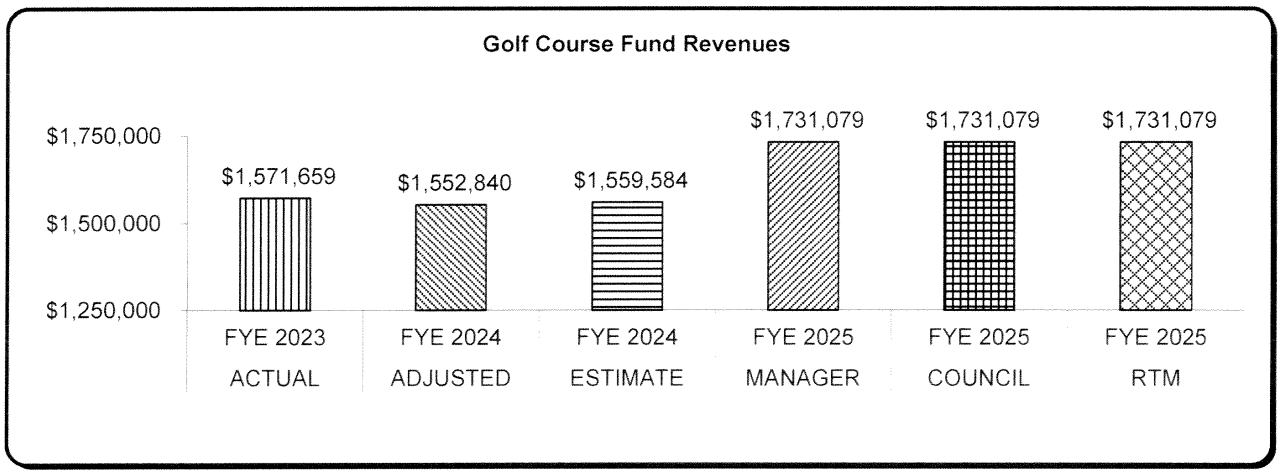
Greens Fees - represents the cost of one round of nine or eighteen holes of golf. The rates range from a $20 youth rate to a $55 rate for weekend non-resident eighteen holes. Additionally, there are Twilight and Winter rates of $22 - $25.

Cart Rentals - cart rentals are fixed at $20 per person for eighteen holes, $13 per person for nine 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 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
4412 Interest Income	$ 7,023	$ 3,000	$ 16,000	$ 10,000	$ 10,000	$ 10,000
4733 Misc-Unclassified	$ (20)	$ -	$ -	$ -	$ -	$ -
4736 Season Memberships	$ 447,740	$ 432,516	$ 432,516	$ 496,863	$ 496,863	$ 496,863
4737 Greens Fees	$ 798,455	$ 773,465	$ 773,465	$ 907,363	$ 907,363	$ 907,363
4738 Cart Rentals	$ 279,061	$ 268,822	$ 268,822	$ 277,453	$ 277,453	$ 277,453
4741 Lease Fees	$ 39,400	$ 39,400	$ 39,400	$ 39,400	$ 39,400	$ 39,400
4999 Fund Balance Applied	$ -	$ 35,637	$ 29,381	$ -	$ -	$ -
Total	$ 1,571,659	$ 1,552,840	$ 1,559,584	$ 1,731,079	$ 1,731,079	$ 1,731,079



RECREATION & THRIVE 55+ ACTIVITIES #3240

Final FYE 2025 Budget Result: There were no changes made during budget deliberations.

The overall increase in this budget is $94,424 or 7.6%. Personnel Services are up $36,294 and operating expenses are up $58,130.

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

Increases in personnel expenses are due to a new market competitive PT/Seasonal Pay Plan. Increases in the adopted operating budget are due to increases in pool rental fees, re-finishing the media center floor in the GCC, Thrive 55+ food and the addition of an PT independent contractor- social worker for Thrive55+.

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 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Personnel Services	472,239	693,652	492,778	729,946	729,946	729,946	729,946
Operating Expenses	361,338	555,109	350,815	613,239	613,239	613,239	613,239
Total Appropriation	$833,577	$1,248,761	$843,593	$1,343,185	$1,343,185	$1,343,185	$1,343,185
COST CENTERS							
32401 RECREATION PROGRAMS	583,277	902,582	537,585	985,734	985,734	985,734	985,734
32405 SENIOR PROGRAMS	170,824	257,787	224,558	265,189	265,189	265,189	265,189
32406 SENIOR FOOD CONCESSI	79,476	88,392	81,450	92,262	92,262	92,262	92,262
Total Cost Centers	$833,577	$1,248,761	$843,593	$1,343,185	$1,343,185	$1,343,185	$1,343,185
FINANCING PLAN							
MISC STATE REVENUE	67,747	0	0	0	0	0	0
SENIOR PROGRAMS	239,944	244,740	244,740	245,000	245,000	245,000	245,000
SR CTR FOOD CONCESSION	105,001	90,000	86,000	90,000	90,000	90,000	90,000
SPECIAL NEEDS PROGRAMS	37	0	0	0	0	0	0
RECREATION PROGRAMS	519,667	892,118	579,304	962,000	962,000	962,000	962,000
PAYMENTS FROM OTHER FUNDS	260,755	0	0	0	0	0	0
FUND BALANCE APPLIED	0	21,903	0	46,185	46,185	46,185	46,185
Total Financing Plan	$1,193,151	$1,248,761	$910,044	$1,343,185	$1,343,185	$1,343,185	$1,343,185

TOWN OF GROTON 30-May-2024
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	178	0	0	0	0	0	0
5102 PART TIME PERSONNEL	281,003	436,509	313,938	451,860	451,860	451,860	451,860
5103 SEASONAL PERSONNEL	152,092	204,438	143,499	226,177	226,177	226,177	226,177
5104 OVERTIME PAY	3,966	3,500	321	2,000	2,000	2,000	2,000
5110 REGULAR PART TIME	1,094	0	0	0	0	0	0
5116 WAGE CONTINUATION	359	0	0	0	0	0	0
5151 SOCIAL SECURITY	33,548	49,205	35,020	49,909	49,909	49,909	49,909
5152 RETIREMENT	(1)	0	0	0	0	0	0
Total Personnel Services	$472,239	$693,652	$492,778	$729,946	$729,946	$729,946	$729,946
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	16,477	28,487	19,676	31,618	31,618	31,618	31,618
5210 PROFESS DEVELOP/TRAI	440	2,490	0	3,710	3,710	3,710	3,710
5260 REPAIRS & MAINT-FAC/	10,633	12,350	10,650	33,080	33,080	33,080	33,080
5261 SOFTWARE MAINT FEES	20,716	11,320	11,619	11,691	11,691	11,691	11,691
5281 OCCUPATIONAL HEALTH	250	0	0	0	0	0	0
5290 PROFESS/TECHNICAL SE	175,720	311,900	160,082	341,997	341,997	341,997	341,997
5300 MATERIALS & SUPPLIES	129,014	167,112	147,075	187,439	187,439	187,439	187,439
5400 EQUIP/MACHINRY& FURN	438	21,450	1,500	3,204	3,204	3,204	3,204
5410 COMPUTER EQUIPMENT	7,407	0	213	500	500	500	500
5502K SR CTR FUNDRAISING	243	0	0	0	0	0	0
Total Operating Expenses	$361,338	$555,109	$350,815	$613,239	$613,239	$613,239	$613,239
GRAND TOTAL	$833,577	$1,248,761	$843,593	$1,343,185	$1,343,185	$1,343,185	$1,343,185

TOWN OF GROTON, CT
FYE 2025 Adopted Budget

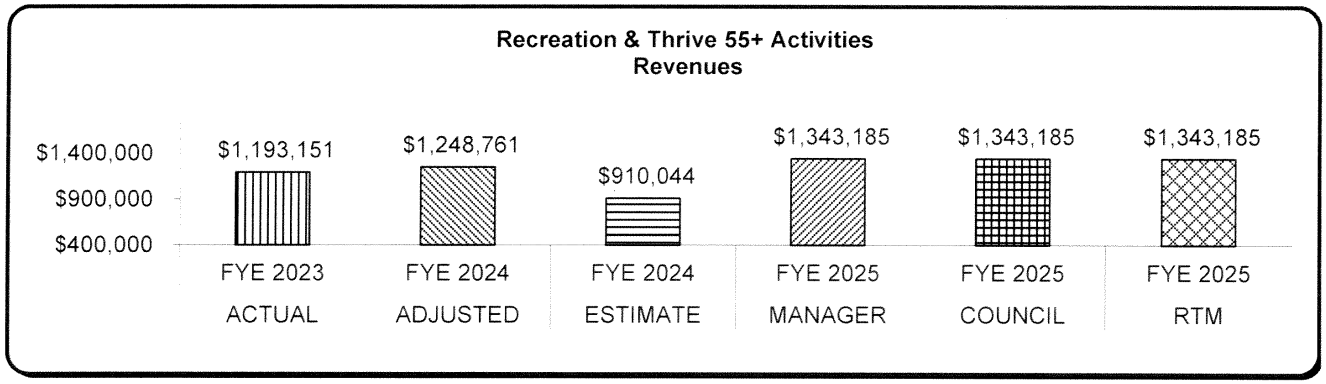
RECREATION & THRIVE 55+ REVENUES: #3240

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

Payments from Other Funds: represents the amount that the General Fund contributed to the operation of this fund to offset losses related to COVID for FYE 2022.

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 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
4556	Misc State Revenue	$ 67,747	$ -	$ -	$ -	$ -	$ -
4672B	Senior Programs	$ 239,944	$ 244,740	$ 244,740	$ 245,000	$ 245,000	$ 245,000
4672D	Senior Center Food Concession	$ 105,001	$ 90,000	$ 86,000	$ 90,000	$ 90,000	$ 90,000
4684A	Special Needs Programs	$ 37	$ -	$ -	$ -	$ -	$ -
4684B	Recreation Programs	$ 519,667	$ 892,118	$ 579,304	$ 962,000	$ 962,000	$ 962,000
4766	Payments from Other Funds	$ 260,755	$ -	$ -	$ -	$ -	$ -
4999	Fund Balance Applied	$ -	$ 21,903	$ -	$ 46,185	$ 46,185	$ 46,185
	Total	$ 1,193,151	$ 1,248,761	$ 910,044	$ 1,343,185	$ 1,343,185	$ 1,343,185



CONTRIBUTIONS TO OTHER FUNDS #1073

Final FYE 2025 Budget Result: The Town Council reduced this budget by $328,765, the RTM sustained this action.

The overall decrease in this budget is $974,067 or 45.6%.

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 2025 the department requested $928,765 for vehicle contributions which was reduced to $328,765 by the Town Manager, with the decision to use $600,000 of Fleet Fund Balance. During budget deliberations the Town Council reduced another $328,765 with the decision to use Fleet Fund Balance for that as well.
- 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.

Cost Center 9 – HS Assistance Fund

New for FY25, this is a contribution from the general fund to the new Human Services Assistance Fund (736) to be used for the Groton Food Locker purchases and general assistance for Groton residents in need.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Operating Expenses	1,685,530	2,135,661	2,135,661	2,140,359	1,490,359	1,161,594	1,161,594
Total Appropriation	$1,685,530	$2,135,661	$2,135,661	$2,140,359	$1,490,359	$1,161,594	$1,161,594
COST CENTERS							
107309 HS ASSISTANCE FUND	0	0	0	30,000	30,000	30,000	30,000
10731 REVALUATION FUND	150,000	150,000	150,000	150,000	100,000	100,000	100,000
10733 COMPUTER REPLACEMENT	0	70,880	70,880	78,700	78,700	78,700	78,700
10734 TIF FUND	0	183,877	183,877	134,872	134,872	134,872	134,872
10735 REC & SENIOR ACTIVIT	260,755	0	0	0	0	0	0
10736 FLEET VEHICLES	505,000	898,932	898,932	928,765	328,765	0	0
10737 FLEET MAINTENANCE	465,375	498,615	498,615	502,425	502,425	502,425	502,425
10738 FLEET FUEL	304,400	333,357	333,357	315,597	315,597	315,597	315,597
Total Cost Centers	$1,685,530	$2,135,661	$2,135,661	$2,140,359	$1,490,359	$1,161,594	$1,161,594
FINANCING PLAN							
GENERAL FUND	1,685,530	2,135,661	2,135,661	2,140,359	1,490,359	1,161,594	1,161,594
Total Financing Plan	$1,685,530	$2,135,661	$2,135,661	$2,140,359	$1,490,359	$1,161,594	$1,161,594

TOWN OF GROTON 30-May-2024
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

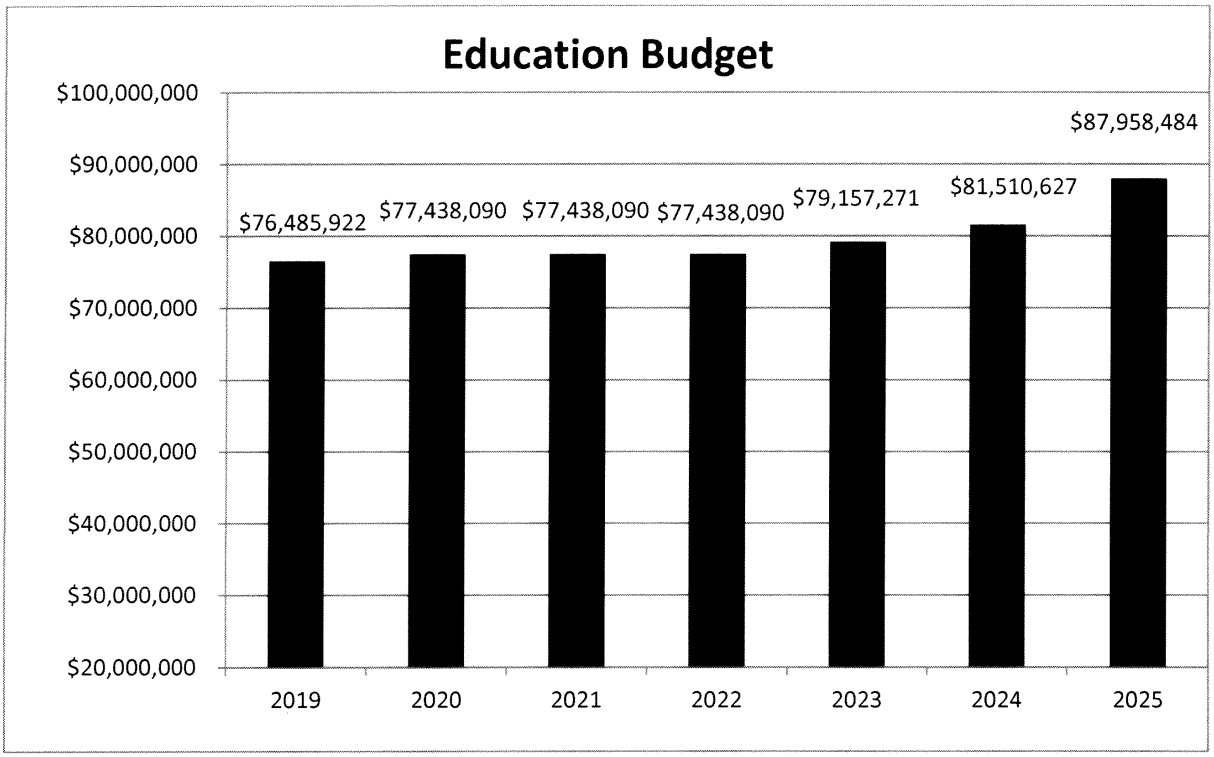
AREA OF SERVICE: CONTR. TO OTHER FUNDS
DEPARTMENT: CONTR. TO OTHER FUNDS
FUNCTION: CONTR. TO OTHER FUNDS 1073

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
OPERATING EXPENSES							
5230 PYMNTS/CONTRIBUTIONS	1,685,530	2,135,661	2,135,661	2,140,359	1,490,359	1,161,594	1,161,594
Total Operating Expenses	$1,685,530	$2,135,661	$2,135,661	$2,140,359	$1,490,359	$1,161,594	$1,161,594
GRAND TOTAL	$1,685,530	$2,135,661	$2,135,661	$2,140,359	$1,490,359	$1,161,594	$1,161,594

EDUCATION #1080

Final FYE 2025 Budget Result: The Town Council reduced this budget by $1,533,306, and the RTM restored $1,533,306.

As per the Town Charter, the Town Manager submitted the Education Budget to the Town Council with no adjustments.



TOWN OF GROTON 30-May-2024
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Operating Expenses	79,350,399	81,510,627	81,510,627	87,958,484	87,958,484	86,425,178	87,958,484
Total Appropriation	$79,350,399	$81,510,627	$81,510,627	$87,958,484	$87,958,484	$86,425,178	$87,958,484
COST CENTERS							
10800 EDUCATION SERVICES	79,350,399	81,510,627	81,510,627	87,958,484	87,958,484	86,425,178	87,958,484
Total Cost Centers	$79,350,399	$81,510,627	$81,510,627	$87,958,484	$87,958,484	$86,425,178	$87,958,484
FINANCING PLAN							
FEDERAL FUNDS	236,961	192,100	213,365	207,105	207,105	207,105	207,105
EDUC COST SHARING	25,124,493	25,040,045	25,040,045	25,040,045	25,040,045	25,040,045	25,040,045
ADULT EDUCATION	89,615	109,607	125,104	125,104	125,104	125,104	125,104
SPECIAL EDUCATION	1,073,201	1,193,440	1,111,393	1,361,649	1,361,649	1,361,649	1,361,649
MAGNET SCHL TRANSPORTATIN	131,300	143,400	126,100	143,000	143,000	143,000	143,000
NON PUBLIC PUPIL SERVICE	24,394	26,400	26,873	26,400	26,400	26,400	26,400
PUPIL IMPACT AID	4,279,623	4,094,300	5,978,209	4,433,835	4,433,835	4,433,835	4,433,835
TUITION-FR OTHR TOWNS	30,823	57,700	37,298	30,000	30,000	30,000	30,000
OTHR SCHOOL RECEIPTS	31,114	0	0	0	0	0	0
MISC-UNCLASSIFIED	31,586	31,300	31,306	31,000	31,000	31,000	31,000
GENERAL FUND	48,297,289	50,622,335	48,820,934	56,560,346	56,560,346	55,027,040	56,560,346
Total Financing Plan	$79,350,399	$81,510,627	$81,510,627	$87,958,484	$87,958,484	$86,425,178	$87,958,484

TOWN OF GROTON 30-May-2024
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
OPERATING EXPENSES							
5230 PYMNTS/CONTRIBUTIONS	79,350,399	81,510,627	81,510,627	87,958,484	87,958,484	86,425,178	87,958,484
Total Operating Expenses	$79,350,399	$81,510,627	$81,510,627	$87,958,484	$87,958,484	$86,425,178	$87,958,484
GRAND TOTAL	$79,350,399	$81,510,627	$81,510,627	$87,958,484	$87,958,484	$86,425,178	$87,958,484

Regional Agencies #1083

Final FYE 2025 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $5,896 or 3.9%.

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 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Operating Expenses	138,296	151,520	151,520	157,416	157,416	157,416	157,416
Total Appropriation	$138,296	$151,520	$151,520	$157,416	$157,416	$157,416	$157,416
COST CENTERS							
10830 SE CT COG	15,963	15,963	15,963	15,963	15,963	15,963	15,963
10831 SECTER	13,444	17,285	17,285	17,285	17,285	17,285	17,285
10832 SEAT	95,456	105,002	105,002	110,252	110,252	110,252	110,252
10833 SE CT PROBATE COURT	13,433	13,270	13,270	13,916	13,916	13,916	13,916
Total Cost Centers	$138,296	$151,520	$151,520	$157,416	$157,416	$157,416	$157,416
FINANCING PLAN							
GENERAL FUND	138,296	151,520	151,520	157,416	157,416	157,416	157,416
Total Financing Plan	$138,296	$151,520	$151,520	$157,416	$157,416	$157,416	$157,416

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
OPERATING EXPENSES							
5230 PYMNTS/CONTRIBUTIONS	138,296	151,520	151,520	157,416	157,416	157,416	157,416
Total Operating Expenses	$138,296	$151,520	$151,520	$157,416	$157,416	$157,416	$157,416
GRAND TOTAL	$138,296	$151,520	$151,520	$157,416	$157,416	$157,416	$157,416

HEALTH & SERVICE AGENCIES #1084

Final FYE 2025 Budget Result: The Town Council reduced this budget by $1,359,573, and the RTM restored $9,000.

The overall decrease in this budget is $1,301,479 or 54.2%.

This function includes the Town and City contributions to the Ledge Light Health District; the cost of services provided to the Board of Education for School Health Services, 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 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.

Cost Center 11 – School Health Services

School Health includes RN and Health Aide services as planned by the Board of Education. School nurses will become employees of the Board of Education, and therefore will be part of its budget in FYE 2025.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Operating Expenses	2,033,303	2,400,356	2,400,356	2,449,450	2,449,450	1,089,877	1,098,877
Total Appropriation	$2,033,303	$2,400,356	$2,400,356	$2,449,450	$2,449,450	$1,089,877	$1,098,877
COST CENTERS							
10840 LEDGELIGHT HEALTH	291,798	291,881	291,881	291,881	291,881	291,881	291,881
10841 VNA (SCHOOL HEALTH)	1,043,519	1,346,573	1,346,573	0	0	0	0
108411 SCHOOL NURSING SERVI	0	0	0	1,346,573	1,346,573	0	0
10842 VNA (HEALTH PROMO)	854	34,874	34,874	27,530	27,530	27,530	27,530
10843 GROTON AMBULANCE	341,700	300,000	300,000	300,000	300,000	300,000	300,000
10845 SERVICE AGENCIES	105,452	112,048	112,048	137,486	137,486	137,486	137,486
10847 MARINE SEWAGE DISP.	19,980	19,980	19,980	19,980	19,980	19,980	19,980
10848 MYSTIC RIVER AMBULAN	45,000	75,000	75,000	85,000	85,000	80,000	85,000
10849 MYSTIC NOANK LIBRARY	150,000	160,000	160,000	176,000	176,000	168,000	172,000
10849A BILL MEMORIAL LIBRAR	35,000	60,000	60,000	65,000	65,000	65,000	65,000
Total Cost Centers	$2,033,303	$2,400,356	$2,400,356	$2,449,450	$2,449,450	$1,089,877	$1,098,877
FINANCING PLAN							
GENERAL FUND	2,033,303	2,400,356	2,400,356	2,449,450	2,449,450	1,089,877	1,098,877
Total Financing Plan	$2,033,303	$2,400,356	$2,400,356	$2,449,450	$2,449,450	$1,089,877	$1,098,877

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
OPERATING EXPENSES							
5230 PYMNTS/CONTRIBUTIONS	2,033,303	2,400,356	2,400,356	2,449,450	2,449,450	1,089,877	1,098,877
Total Operating Expenses	$2,033,303	$2,400,356	$2,400,356	$2,449,450	$2,449,450	$1,089,877	$1,098,877
GRAND TOTAL	$2,033,303	$2,400,356	$2,400,356	$2,449,450	$2,449,450	$1,089,877	$1,098,877

SUMMARY OF OUTSIDE AGENCIES					
AGENCY	Adjusted FYE 2024	Requested FYE 2025	Town Manager FYE 2025	Town Council FYE 2025	RTM FYE 2025
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	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Always Home, Inc.	$ 4,750	$ 6,000	$ 6,000	$ 6,000	$ 6,000
Sexual Assault Crisis Center of Eastern CT, Inc.	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500
Meals on Wheels/TVCCA, Inc.	$ 32,938	$ 35,726	$ 35,726	$ 35,726	$ 35,726
Children First Groton (CFG)	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Thames River Heritage Park	$ 12,500	$ 12,900	$ 12,900	$ 12,900	$ 12,900
Southeastern CT Cultural Coalition	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Eastern CT Conservation District, Inc.	$ 2,000	$ 2,000	$ 2,000	$ 2,000	$ 2,000
Gemma E. Moran United Way/ Labor Food Center		$ 20,000	$ 20,000	$ 20,000	$ 20,000
TOTAL - GRANTS	**$ 112,048**	**$ 137,486**	**$ 137,486**	**$ 137,486**	**$ 137,486**

CITY OF GROTON #1090

Final FYE 2025 Budget Result: The Town Council reduced this budget by $50,000, and the RTM sustained this action

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

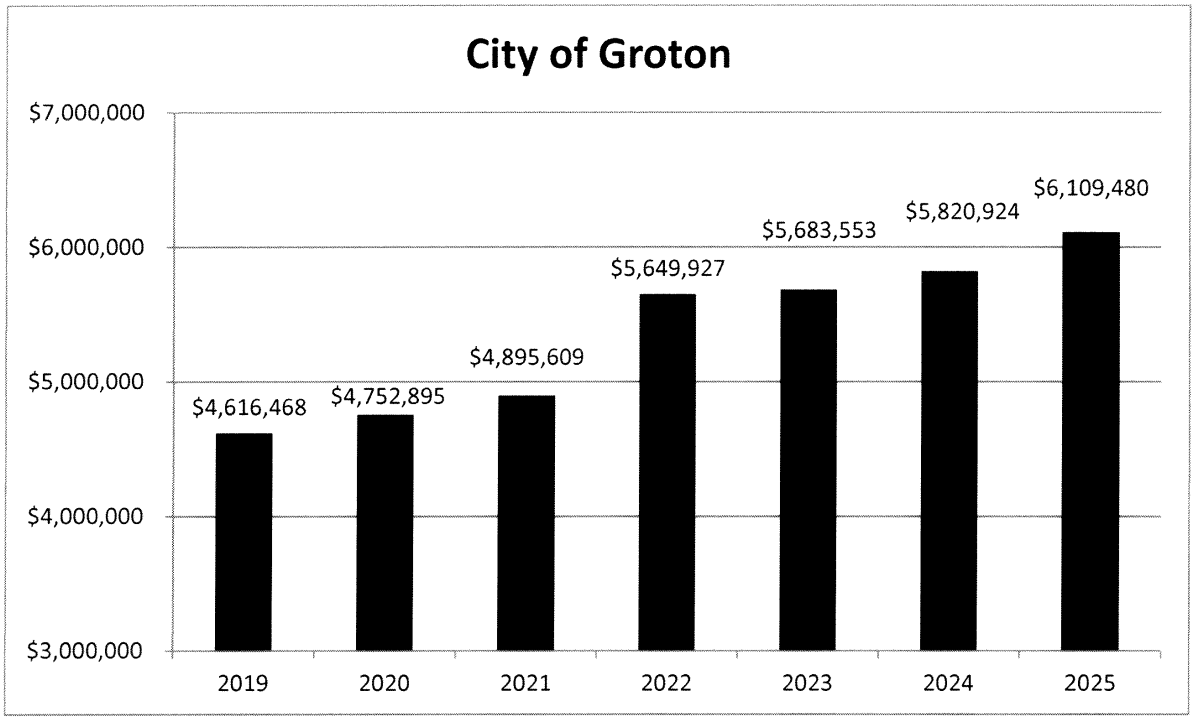
The City of Groton's adopted budget for Police represents an increase of $121,808 or 4.1% from their FYE 2024 appropriation.

Cost Center 1 – Highway Maintenance

Their adopted budget for Highway services has increased $165,432 or 6% from their FYE 2024 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 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Operating Expenses	5,687,848	5,820,924	5,819,978	6,159,480	6,159,480	6,109,480	6,109,480
Total Appropriation	$5,687,848	$5,820,924	$5,819,978	$6,159,480	$6,159,480	$6,109,480	$6,109,480
COST CENTERS							
10900 POLICE	2,845,568	2,935,880	2,935,880	3,082,688	3,082,688	3,057,688	3,057,688
10901 HIGHWAY MAINTENANCE	2,733,481	2,771,196	2,771,196	2,961,628	2,961,628	2,936,628	2,936,628
10904 STREET LIGHTING	108,799	113,848	112,902	115,164	115,164	115,164	115,164
Total Cost Centers	$5,687,848	$5,820,924	$5,819,978	$6,159,480	$6,159,480	$6,109,480	$6,109,480
FINANCING PLAN							
GENERAL FUND	5,687,848	5,820,924	5,819,978	6,159,480	6,159,480	6,109,480	6,109,480
Total Financing Plan	$5,687,848	$5,820,924	$5,819,978	$6,159,480	$6,159,480	$6,109,480	$6,109,480

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
OPERATING EXPENSES							
5220 UTILITIES/FUEL/MILEA	108,799	113,848	112,902	115,164	115,164	115,164	115,164
5230 PYMNTS/CONTRIBUTIONS	5,579,049	5,707,076	5,707,076	6,044,316	6,044,316	5,994,316	5,994,316
Total Operating Expenses	$5,687,848	$5,820,924	$5,819,978	$6,159,480	$6,159,480	$6,109,480	$6,109,480
GRAND TOTAL	$5,687,848	$5,820,924	$5,819,978	$6,159,480	$6,159,480	$6,109,480	$6,109,480

GROTON LONG POINT #1091

Final FYE 2025 Budget Result: The Town Council reduced this budget by $75,000, and the RTM sustained this action.

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

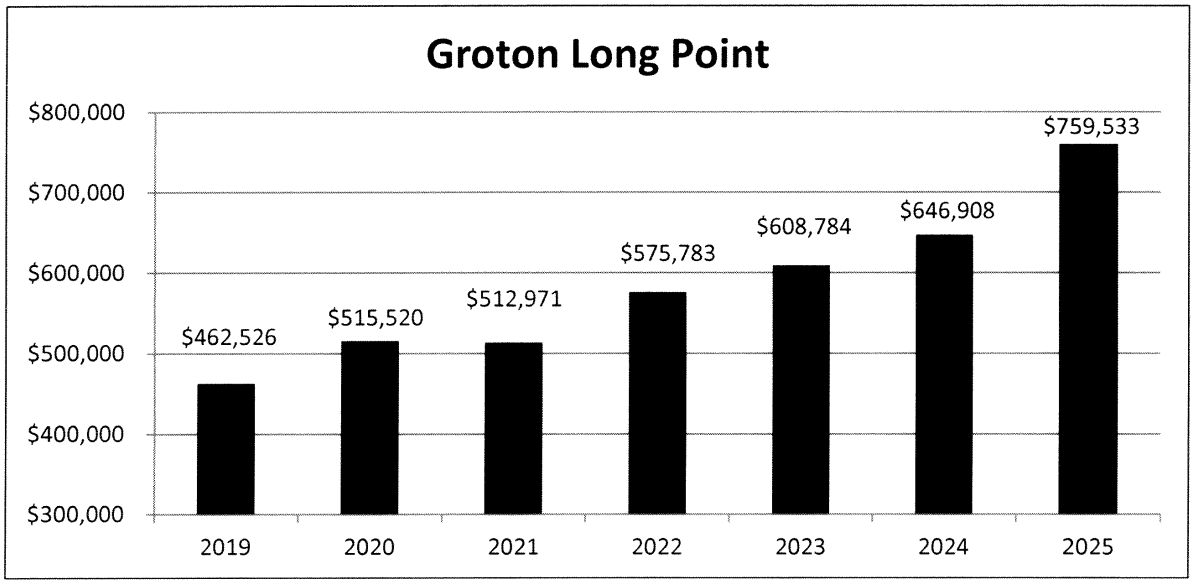
The Groton Long Point Police approved budget of $403,500 represents an increase of $32,450 or 8.7% more than the FYE 2024 appropriation.

Cost Center 1 – Highway Maintenance

The Highway adopted budget of $341,000 is an increase of $80,500 or 30.9% more than the FYE 2024 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 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Operating Expenses	608,974	646,908	646,289	834,533	834,533	759,533	759,533
Total Appropriation	$608,974	$646,908	$646,289	$834,533	$834,533	$759,533	$759,533
COST CENTERS							
10910 POLICE	341,500	371,050	371,050	403,500	403,500	403,500	403,500
10911 HIGHWAY MAINTENANCE	253,000	260,500	260,500	416,000	416,000	341,000	341,000
10912 STREET LIGHTING	14,474	15,358	14,739	15,033	15,033	15,033	15,033
Total Cost Centers	$608,974	$646,908	$646,289	$834,533	$834,533	$759,533	$759,533
FINANCING PLAN							
GENERAL FUND	608,974	646,908	646,289	834,533	834,533	759,533	759,533
Total Financing Plan	$608,974	$646,908	$646,289	$834,533	$834,533	$759,533	$759,533

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
OPERATING EXPENSES							
5220 UTILITIES/FUEL/MILEA	14,474	15,358	14,739	15,033	15,033	15,033	15,033
5230 PYMNTS/CONTRIBUTIONS	594,500	631,550	631,550	819,500	819,500	744,500	744,500
Total Operating Expenses	$608,974	$646,908	$646,289	$834,533	$834,533	$759,533	$759,533
GRAND TOTAL	$608,974	$646,908	$646,289	$834,533	$834,533	$759,533	$759,533

FIRE DISTRICTS PILOT #1092

Final FYE 2025 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $512,580 or 117.5%.

This represents the amount distributed to the fire districts for Payments In-Lieu of Local Taxes (PILOT) funds.

There are two components to the Fire District PILOT program:

- The State annually 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.

  As such, the Town adopted a Fire PILOT Fund Distribution Policy on September 5, 2023. The purpose of the policy was to establish a process for distribution of funds received from the State of Connecticut for Payments In-Lieu of Local Taxes (PILOT), to local fire departments, during the annual budget process, and to help create stability in budgeting for both the Town and for local fire departments. Based on the policy's formula calculation, a portion of the funding for FYE 2025 has also been allocated to the Groton Fire Officer Association for Mutual Aid Enhancement. For FYE 2025 the total allocated payment on State-owned property is $823,963.

- Fire District mill taxes are not collected on Town-owned property. Begun in FYE 2002 was a PILOT to be divided among the fire districts according to a formula based on acres of Town-owned land and square footage of Town-owned buildings within each District. For FYE 2025 the allocated payment on Town-owned property is $125,000.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Operating Expenses	246,000	436,383	436,383	948,963	948,963	948,963	948,963
Total Appropriation	$246,000	$436,383	$436,383	$948,963	$948,963	$948,963	$948,963
COST CENTERS							
10920 CITY OF GROTON	37,705	62,102	62,102	175,945	175,945	175,945	175,945
109208 GROTON FIRE OFF MUTU	0	0	0	1,113	1,113	1,113	1,113
109209 MUMFORD COVE	0	0	0	55	55	55	55
10921 POQ BRIDGE FIRE DIST	154,548	285,758	285,758	678,355	678,355	678,355	678,355
10922 MYSTIC FIRE DISTRICT	13,839	22,793	22,793	36,973	36,973	36,973	36,973
10923 NOANK FIRE DISTRICT	6,360	10,475	10,475	9,380	9,380	9,380	9,380
10924 OLD MYSTIC FIRE DIST	18,183	29,948	29,948	34,290	34,290	34,290	34,290
10925 GROTON LONG POINT AS	1,270	2,092	2,092	3,441	3,441	3,441	3,441
10926 CTR GROTON FIRE DIST	5,624	9,263	9,263	8,261	8,261	8,261	8,261
10927 WEST PLEASANT VALLEY	8,471	13,952	13,952	1,150	1,150	1,150	1,150
Total Cost Centers	$246,000	$436,383	$436,383	$948,963	$948,963	$948,963	$948,963
FINANCING PLAN							
GENERAL FUND	246,000	436,383	436,383	948,963	948,963	948,963	948,963
Total Financing Plan	$246,000	$436,383	$436,383	$948,963	$948,963	$948,963	$948,963

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
OPERATING EXPENSES							
5230 PYMNTS/CONTRIBUTIONS	246,000	436,383	436,383	948,963	948,963	948,963	948,963
Total Operating Expenses	$246,000	$436,383	$436,383	$948,963	$948,963	$948,963	$948,963
GRAND TOTAL	$246,000	$436,383	$436,383	$948,963	$948,963	$948,963	$948,963

MUMFORD COVE SPECIAL DISTRICT #2060

Final FYE 2025 Budget Result: There were no changes during budget deliberations.

The overall increase in this budget is $41 or .2%.

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

The proposed mill rate maintained at 0.28 mills for FYE 2025.

FYE 2025 Tax rate calculation is as follows:

- Amount to be raised by taxes $21,307
- Divided by the 10/1/23 Grand list $76,743,554
- Equals .000278
- Divided by 99.4% collection rate = .000279
- Multiplied by 1000 = mill rate .28

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Operating Expenses	21,230	21,321	21,321	21,362	21,362	21,362	21,362
Total Appropriation	$21,230	$21,321	$21,321	$21,362	$21,362	$21,362	$21,362
COST CENTERS							
20600 FIRE PROTECTION	21,230	21,321	21,321	21,362	21,362	21,362	21,362
Total Cost Centers	$21,230	$21,321	$21,321	$21,362	$21,362	$21,362	$21,362
FINANCING PLAN							
CURRENT TAXES	21,163	21,321	21,672	21,307	21,307	21,307	21,307
PRIOR YEAR TAXES	91	0	200	0	0	0	0
PAYMENTS FROM OTHER FUNDS	0	0	0	55	55	55	55
Total Financing Plan	$21,254	$21,321	$21,872	$21,362	$21,362	$21,362	$21,362

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
OPERATING EXPENSES							
5230 PYMNTS/CONTRIBUTIONS	1,210	1,301	1,301	1,342	1,342	1,342	1,342
5290 PROFESS/TECHNICAL SE	20,020	20,020	20,020	20,020	20,020	20,020	20,020
Total Operating Expenses	$21,230	$21,321	$21,321	$21,362	$21,362	$21,362	$21,362
GRAND TOTAL	$21,230	$21,321	$21,321	$21,362	$21,362	$21,362	$21,362

GROTON SEWER DISTRICT #4010

Final FYE 2025 Budget Result: There were no changes made during budget deliberations.

The overall decrease in this budget is $27,123 or 2.1%.

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. 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 increased from .36 mills to .38 mills, or an increase of 5.7%, for FYE 2025.

FYE 2025 Tax rate calculation is as follows:

- Amount to be raised by taxes $1,170,372
- Divided by the 10/1/23 Grand list $3,084,524,520
- Equals .000379
- Divided by 99.7 collection rate = .000381
- Multiplied by 1000 = mill rate .38

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 FYE2021 for the $8,230,000 sewer project.

TOWN OF GROTON
FYE 2025
Sewer Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/23	FYE 2024 Principal Payment	FYE 2024 Interest Payment	FYE 2025 Principal Payment	FYE 2025 Interest Payment
2030	12,121,022.05	11/1/2009	20	Clean Water Funds	3,888,827.70	606,051.12	72,221.09	606,051.12	60,100.06
2030	114,143.22	11/1/2011	19	Clean Water Funds	40,501.82	6,312.12	752.18	6,312.12	625.94
2041	7,045,000.00	4/29/2021	20	Sewer Bonds (Pump Stations)	6,335,000.00	355,000.00	197,650.00	355,000.00	179,900.00
				Totals	10,264,329.52	967,363.24	270,623.27	967,363.24	240,626.00

Debt Service Payment FYE 2025 through FYE 2041

Function #401001-Sewer District			
FYE	**Principal**	**Interest**	**FYE Total**
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 30-May-2024
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Operating Expenses	1,332,893	1,310,445	1,309,555	1,283,322	1,283,322	1,283,322	1,283,322
Total Appropriation	$1,332,893	$1,310,445	$1,309,555	$1,283,322	$1,283,322	$1,283,322	$1,283,322
COST CENTERS							
40100 OPERATING EXPENSE	64,909	72,458	71,568	75,332	75,332	75,332	75,332
40101 DEBT SERVICE	1,267,984	1,237,987	1,237,987	1,207,990	1,207,990	1,207,990	1,207,990
Total Cost Centers	$1,332,893	$1,310,445	$1,309,555	$1,283,322	$1,283,322	$1,283,322	$1,283,322
FINANCING PLAN							
CURRENT TAXES	1,126,639	1,095,765	1,093,950	1,170,372	1,170,372	1,170,372	1,170,372
INTEREST & LIEN FEES	4,804	2,500	4,520	2,750	2,750	2,750	2,750
PRIOR YEAR TAXES	2,400	1,300	(2,570)	1,400	1,400	1,400	1,400
INTEREST INCOME	12,749	10,000	15,000	8,000	8,000	8,000	8,000
PILOT PAYMENT-OTHER	882	880	826	800	800	800	800
SEWER ASSESSMENTS	16,267	0	10,790	0	0	0	0
FUND BALANCE APPLIED	169,152	200,000	187,039	100,000	100,000	100,000	100,000
Total Financing Plan	$1,332,893	$1,310,445	$1,309,555	$1,283,322	$1,283,322	$1,283,322	$1,283,322

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	7,806	11,040	10,150	11,400	11,400	11,400	11,400
5210 PROFESS DEVELOP/TRAI	630	1,350	1,350	1,450	1,450	1,450	1,450
5230 PYMNTS/CONTRIBUTIONS	53,460	57,470	57,470	59,309	59,309	59,309	59,309
5290 PROFESS/TECHNICAL SE	952	998	998	1,023	1,023	1,023	1,023
5300 MATERIALS & SUPPLIES	2,061	1,600	1,600	2,150	2,150	2,150	2,150
5450 DEBT SERVICE	1,267,984	1,237,987	1,237,987	1,207,990	1,207,990	1,207,990	1,207,990
Total Operating Expenses	$1,332,893	$1,310,445	$1,309,555	$1,283,322	$1,283,322	$1,283,322	$1,283,322
GRAND TOTAL	$1,332,893	$1,310,445	$1,309,555	$1,283,322	$1,283,322	$1,283,322	$1,283,322

TOWN OF GROTON, CT
FYE 2025 Adopted Budget

SEWER DISTRICT FUND REVENUES: #4010

Current Taxes - The current levy for FYE 2025 is based on all taxable property in the Town (excluding the political sub-division of the City) as of October 1, 2023, 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 2025 less estimated receipts from non-tax resources. The Grand List pertaining to the Sewer District increased 0.45% as of October 1, 2023. The adopted mill rate for FYE 2025 will be 0.38 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.

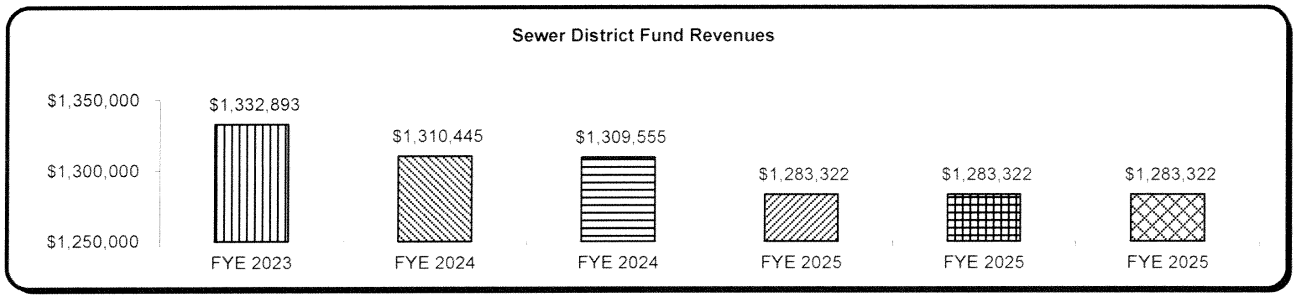
Interest Income - reflects the income earned from temporary investments made when funds in a given period exceed the immediate disbursement needs of the Fund.

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 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
4110	Current Taxes	$ 1,126,639	$ 1,095,765	$ 1,093,950	$ 1,170,372	$ 1,170,372	$ 1,170,372
4113	Interest & Lien Fees	$ 4,804	$ 2,500	$ 4,520	$ 2,750	$ 2,750	$ 2,750
4114	Prior Year Taxes	$ 2,400	$ 1,300	$ (2,570)	$ 1,400	$ 1,400	$ 1,400
4412	Interest Income	$ 12,749	$ 10,000	$ 15,000	$ 8,000	$ 8,000	$ 8,000
4717	PILOT Payments - Other	$ 882	$ 880	$ 826	$ 800	$ 800	$ 800
4747	Sewer Assessments	$ 16,267	$ 0	$ 10,790	$ 0	$ 0	$ 0
4999	Fund Balance Applied	$ 169,152	$ 200,000	$ 187,039	$ 100,000	$ 100,000	$ 100,000
	Total	$ 1,332,893	$ 1,310,445	$ 1,309,555	$ 1,283,322	$ 1,283,322	$ 1,283,322



CAPITAL RESERVES/CONTRIBUTIONS #1075

Final FYE 2025 Budget Result: The Town Council reduced this budget by $861,000, and the RTM restored $161,000.

The overall increase in this budget is $186,000 or 5.4%.

This function represents the General Fund Contribution to the Capital Reserve Fund (5010).

The Groton Town Code Article I. Section 2.1(b) requires that: "The town manager shall include in the proposed budget to the town council an allocation of funds to the reserve fund based on the following formula: Calculate the amount of not less than four percent of the general fund budget, subtract the sum necessary to defray general fund obligated annual debt service, the remainder amount to be allocated to the reserve fund for capital and nonrecurring expenditures . . . No appropriation shall be made to such fund so that the total fund balance exceeds 50 percent of the total general fund budget, or the unappropriated portion of the fund exceeds 12 percent of the total general fund budget."

	General Fund	Capital Reserve (FYE 2023)
Adopted Budget	$ 155,235,906	
50% of General Fund	$ 77,617,953	
Total Fund Balance	---------->	$ 6,844,808
12% of General Fund	$ 18,628,309	
Unappropriated Fund Balance	---------->	$ 1,818,847

Cost Center 0 – Capital Reserve Fund

This represents the contribution amount to fund proposed capital projects.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Operating Expenses	3,297,000	3,428,000	3,428,000	15,660,000	4,314,000	3,453,000	3,614,000
Total Appropriation	$3,297,000	$3,428,000	$3,428,000	$15,660,000	$4,314,000	$3,453,000	$3,614,000
COST CENTERS							
10750 CAPITAL RESERVE FUND	3,297,000	3,428,000	3,428,000	15,660,000	4,314,000	3,453,000	3,614,000
Total Cost Centers	$3,297,000	$3,428,000	$3,428,000	$15,660,000	$4,314,000	$3,453,000	$3,614,000
FINANCING PLAN							
GENERAL FUND	3,297,000	3,428,000	3,428,000	15,660,000	4,314,000	3,453,000	3,614,000
Total Financing Plan	$3,297,000	$3,428,000	$3,428,000	$15,660,000	$4,314,000	$3,453,000	$3,614,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
OPERATING EXPENSES							
5230 PYMNTS/CONTRIBUTIONS	3,297,000	3,428,000	3,428,000	15,660,000	4,314,000	3,453,000	3,614,000
Total Operating Expenses	$3,297,000	$3,428,000	$3,428,000	$15,660,000	$4,314,000	$3,453,000	$3,614,000
GRAND TOTAL	$3,297,000	$3,428,000	$3,428,000	$15,660,000	$4,314,000	$3,453,000	$3,614,000

CAPITAL RESERVE #5010

Final FYE 2025 Budget Result: The Town Council reduced this budget by $336,000, and the RTM restored $161,000.

The overall decrease in this budget is $2,802,866 or 34%.

This function includes funds to be appropriated for capital improvements.

Payments From Other Funds – represents the contribution from:

General Fund (#10750)	$3,614,000
Sewer Operating (#2020)	$1,060,000
Golf Course (#2010)	$ 200,000
	$4,874,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

4-Jun-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Operating Expenses	5,797,000	8,251,866	8,251,866	16,720,000	5,624,000	5,288,000	5,449,000
Total Appropriation	$5,797,000	$8,251,866	$8,251,866	$16,720,000	$5,624,000	$5,288,000	$5,449,000
COST CENTERS							
501013 FYE 2025 CIP	5,797,000	8,251,866	8,251,866	16,720,000	5,624,000	5,288,000	5,449,000
Total Cost Centers	$5,797,000	$8,251,866	$8,251,866	$16,720,000	$5,624,000	$5,288,000	$5,449,000
FINANCING PLAN							
INTEREST INCOME	122,634	40,000	180,000	50,000	50,000	50,000	100,000
INTEREST INCOME-WPCF	49,963	40,000	180,000	50,000	50,000	50,000	100,000
PILOT:ENTERPRISE ZONE	67,076	0	0	0	0	0	0
RECORDING INSTRUMENTS	9,672	12,000	12,000	10,000	10,000	10,000	10,000
MISC-UNCLASSIFIED	16,000	0	0	0	0	0	0
PAYMENTS FROM OTHER FUNDS	4,797,000	5,978,000	5,978,000	16,720,000	5,374,000	4,713,000	4,874,000
FUND BALANCE APPLIED	734,655	2,181,866	1,901,866	0	140,000	465,000	365,000
Total Financing Plan	$5,797,000	$8,251,866	$8,251,866	$16,830,000	$5,624,000	$5,288,000	$5,449,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

4-Jun-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
OPERATING EXPENSES							
5460 RESERVE FUND/EQUIPME	5,797,000	8,251,866	8,251,866	16,720,000	5,624,000	5,288,000	5,449,000
Total Operating Expenses	$5,797,000	$8,251,866	$8,251,866	$16,720,000	$5,624,000	$5,288,000	$5,449,000
GRAND TOTAL	$5,797,000	$8,251,866	$8,251,866	$16,720,000	$5,624,000	$5,288,000	$5,449,000

TOWN OF GROTON, CT
FYE 2025 Adopted Budget

CAPITAL RESERVE FUND REVENUES: #5010

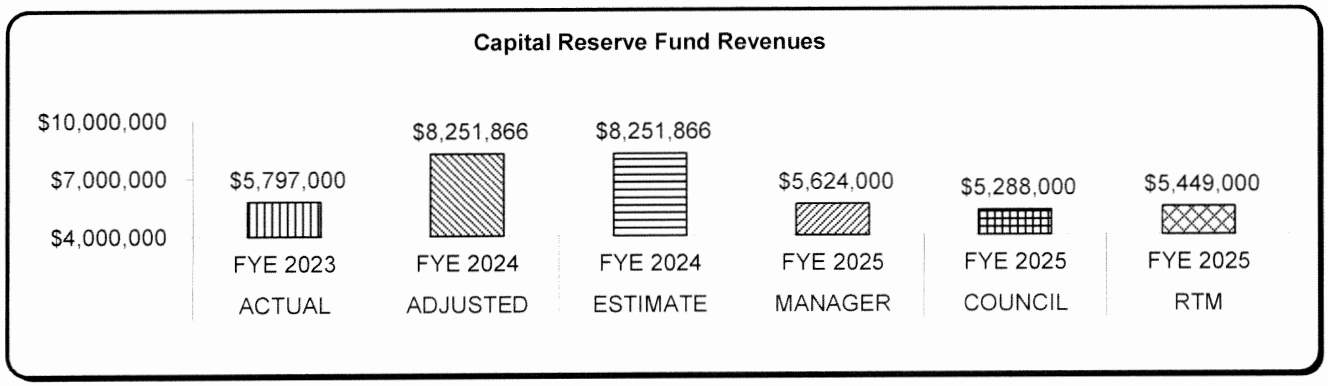
Interest Income - represents income earned on the short-term investment of funds not required for immediate expenses.

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 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
4412 Interest Income	$ 122,634	$ 40,000	$ 180,000	$ 50,000	$ 50,000	$ 100,000
4412A Interest Income - WPCF	$ 49,963	$ 40,000	$ 180,000	$ 50,000	$ 50,000	$ 100,000
4551 Pilot: Enterprise Zone	$ 67,076	$ -	$ -	$ -	$ -	$ -
4610 Recording Instruments	$ 9,672	$ 12,000	$ 12,000	$ 10,000	$ 10,000	$ 10,000
4733 Misc. - Unclassified	$ 16,000	$ -	$ -	$ -	$ -	$ -
4766 Payments from Other Funds	$ 4,797,000	$ 5,978,000	$ 5,978,000	$ 5,374,000	$ 4,713,000	$ 4,874,000
4999 Fund Balance Applied	$ 734,655	$ 2,181,866	$ 1,901,866	$ 140,000	$ 465,000	$ 365,000
Total	$ 5,797,000	$ 8,251,866	$ 8,251,866	$ 5,624,000	$ 5,288,000	$ 5,449,000



Debt Service #1076

Final FYE 2025 Budget Result: There were no changes during budget deliberations.

The overall decrease in this budget is $677,434 or 6%.

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 2024. An amount for the interest payment due for the April 2024 short term note is included in FYE 2025.

Cost Center 0 – General Government

TOWN OF GROTON
FYE 2025
Town Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/23	FYE 2024 Principal Payment	FYE 2024 Interest Payment	FYE 2025 Principal Payment	FYE 2025 Interest Payment
2030	6,752,000.00	3/12/2013	18	General Purpose (Mar. 2013 refunding)	3,240,000.00	436,000.00	108,020.00	506,000.00	89,180.00
2028	6,690,000.00	4/18/2018	10	General Purpose Road Maint & Rehab	3,340,000.00	670,000.00	106,900.00	670,000.00	80,100.00
2034	5,648,000.00	4/30/2020	14	General Purpose Bond Issue of 2020 (Refunding)	3,249,000.00	828,000.00	134,850.00	285,000.00	107,025.00
				Totals	9,829,000.00	1,934,000.00	349,770.00	1,461,000.00	276,305.00

Debt Service Payment FYE 2025 through FYE 2034

Function #107600-General Government			
FYE	**Principal**	**Interest**	**FYE Total**
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

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/23	FYE 2024 Principal Payment	FYE 2024 Interest Payment	FYE 2025 Principal Payment	FYE 2025 Interest Payment
2030	12,308,000.00	3/12/2013	18	Schools (refunding)	6,130,000.00	764,000.00	221,680.00	1,514,000.00	176,120.00
2039	20,000,000.00	5/8/2019	20	Schools (School 2020 Construction)	16,000,000.00	1,000,000.00	471,250.00	1,000,000.00	421,250.00
2029	4,337,000.00	4/30/2020	9	Schools (refunding)	1,591,000.00	922,000.00	56,500.00	285,000.00	26,325.00
2040	20,000,000.00	4/30/2020	20	Schools (School 2020 Construction)	17,000,000.00	1,000,000.00	695,000.00	1,000,000.00	645,000.00
2041	18,000,000.00	4/29/2021	20	Schools 2021 (School 2020 Construction)	16,200,000.00	900,000.00	409,950.00	900,000.00	373,950.00
2042	22,975,000.00	4/28/2022	20	Schools 2022 (School 2020 Construction)	21,850,000.00	1,150,000.00	923,738.00	1,150,000.00	866,238.00
				Totals	78,771,000.00	5,736,000.00	2,778,118.00	5,849,000.00	2,508,883.00

Function #107601-Board of Education			
FYE	**Principal**	**Interest**	**FYE Total**
2025	5,849,000.00	2,508,883.00	8,357,883.00
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 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Operating Expenses	11,471,919	11,277,722	11,277,722	10,600,288	10,600,288	10,600,288	10,600,288
Total Appropriation	$11,471,919	$11,277,722	$11,277,722	$10,600,288	$10,600,288	$10,600,288	$10,600,288
COST CENTERS							
10760 GENERAL GOVERNMENT	2,360,935	2,286,270	2,286,270	1,739,805	1,739,805	1,739,805	1,739,805
10761 EDUCATION	9,110,984	8,991,452	8,991,452	8,860,483	8,860,483	8,860,483	8,860,483
Total Cost Centers	$11,471,919	$11,277,722	$11,277,722	$10,600,288	$10,600,288	$10,600,288	$10,600,288
FINANCING PLAN							
BOND PREMIUM	137,880	0	95,536	0	0	0	0
GENERAL FUND	11,334,039	11,277,722	11,182,186	10,600,288	10,600,288	10,600,288	10,600,288
Total Financing Plan	$11,471,919	$11,277,722	$11,277,722	$10,600,288	$10,600,288	$10,600,288	$10,600,288

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
OPERATING EXPENSES							
5290 PROFESS/TECHNICAL SE	2,250	2,500	2,500	2,500	2,500	2,500	2,500
5450 DEBT SERVICE	11,469,669	11,275,222	11,275,222	10,597,788	10,597,788	10,597,788	10,597,788
Total Operating Expenses	$11,471,919	$11,277,722	$11,277,722	$10,600,288	$10,600,288	$10,600,288	$10,600,288
GRAND TOTAL	$11,471,919	$11,277,722	$11,277,722	$10,600,288	$10,600,288	$10,600,288	$10,600,288

TOWN OF GROTON, CT
JUNE 30, 2023
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)	$98,257,637
Total Tax Collections (including interest and lien fees) of coterminous municipalities	$14,375,348
Base for Establishing Debt Limit (per State Statute)	$112,632,985

Debt Limits	General			Urban	Unfunded	Total
(per State Statute):	Purpose	Schools	Sewers	Renewal	Pension	Debt
General Purpose						
(2.25 times base)	$253,424,216					
Schools						
(4.50 times base)		$506,848,433				
Sewers						
(3.75 times base)			$422,373,694			
Urban Renewal						
(3.25 times base)				$366,057,201		
Unfunded Pension						
(3.00 times base)					$337,898,955	
Total Debt						
(7.0 times base)						$788,430,895
Less Indebtedness:						
Bonds	$9,829,000	$78,771,000	$8,030,000	$0	$0	$96,630,000
Bond anticipation notes payable	$0	$12,000,000	$0			$12,000,000
Clean Water Fund Loans	$0		$3,929,330			$3,929,330
Authorized & Unissued	$0	$20,065,636	$0	$0	$0	$20,065,636
Underlying Debt:			$0			
Bonds & Serial Notes	$2,192,632	$0	$9,460,000	$0	$0	$11,652,632
Authorized & Unissued	$0	$0	$0	$0	$0	$0
School Buildings Grants		-$11,537,741	$0		$0	($11,537,741)
Total Indebtedness	$12,021,632	$99,298,895	$21,419,330	$0	$0	$132,739,857
Excess of State Limit Over Outstanding and Amortized Debt	$241,402,584	$407,549,538	$400,954,364	$366,057,201	$337,898,955	$655,691,038
	4.7%	19.6%	5.1%	0.0%	0.0%	16.84%

* * 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 October 2021, 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 16.84% 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 2025 will be at 6.8% of expenditures.

TOWN OF GROTON

FYE 2025

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 2025 Adopted
Total General Fund Budget (GFB)		$155,235,906
Calculate 4% of GFB		$6,209,436
B) DEBT & CAPITAL % CALCULATION		FYE 2025 Adopted
B1) Outstanding Debt Payments:		
Total Debt Payments (#1076)		$10,597,788
Total Debt payments		$10,597,788
B2) Capital Reserve Contribution:		
Capital Reserve (#1075)		$3,614,000
Total Capital Reserve		$3,614,000
Total Debt & Capital		$14,211,788
% of Debt Payments & Contribution to Capital Reserve to GFB		9.2%
	$ Amount over 4% allocation	$ 8,002,352
C) CONTINGENCY & % CALCULATION		FYE 2025 Adopted
Contingency (#10941)		$250,000
% of Contingency to GFB (= or < 2%)		0.16%

CONTINGENCY #1094

Final FYE 2025 Budget Result: The Town Council reduced this budget by $50,000, and the RTM sustained this action.

The overall decrease in this budget is $50,000 or 16.7%.

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 adopted budget of $250,000 equates to approximately .2% of the General Fund Operating Budget.

Recent Contingency Experience:

FYE 2024: $300,000 was appropriated. Transfers in the amount of $120,595 were approved for a contribution to the USS Groton Sail Foundation, Voter Registration for early voting expenses and required fireproof cabinets, unanticipated insurance claims, Information Technology unbudgeted salary payouts and disputed utilities charges.

FYE 2023: $300,000 was appropriated. Transfers in the amount of $206,600 were approved for Fourth Quarter Transfers to Public Safety, City of Groton, Groton Long Point and Legal Services.

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.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
APPROPRIATION							
Operating Expenses	0	259,500	259,500	300,000	300,000	250,000	250,000
Total Appropriation	$0	$259,500	$259,500	$300,000	$300,000	$250,000	$250,000
COST CENTERS							
10941 GENERAL CONTINGENCY	0	259,500	259,500	300,000	300,000	250,000	250,000
Total Cost Centers	$0	$259,500	$259,500	$300,000	$300,000	$250,000	$250,000
FINANCING PLAN							
GENERAL FUND	0	259,500	259,500	300,000	300,000	250,000	250,000
Total Financing Plan	$0	$259,500	$259,500	$300,000	$300,000	$250,000	$250,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2025 ADOPTED BUDGET

30-May-2024

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

	ACTUAL FYE 2023	ADJUSTED FYE 2024	ESTIMATE FYE 2024	REQUEST FYE 2025	MANAGER FYE 2025	COUNCIL FYE 2025	RTM FYE 2025
OPERATING EXPENSES							
5499 CONTINGENCY	0	259,500	259,500	300,000	300,000	250,000	250,000
Total Operating Expenses	$0	$259,500	$259,500	$300,000	$300,000	$250,000	$250,000
GRAND TOTAL	$0	$259,500	$259,500	$300,000	$300,000	$250,000	$250,000

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 2025 Capital Projects Budget

			Capital Reserve Fund (501)
Manager's Budget (as of March 15, 2024):		**$**	**5,624,000**
Additions to Manager's Budget by Town Council:			
4C	Golf Course Improvement Plan (TC 4/8/2024)	$	200,000
Reductions to Manager's Budget by Town Council:			
1F	Water Street Truck Loading Zone (TC 4/8/2024)	$	(50,000)
4B	Community Connectivity Program (TC 4/8/2024)	$	(25,000)
4E	Athletic Field Development (TC 4/8/2024)	$	(20,000)
6L	Leased Buildings (TC 4/8/2024)	$	(50,000)
7J	Police Evidence Processing / Command Vehicle (TC 4/8/2024)	$	(250,000)
5F	Fitch High School Auditorium (TC 4/16/2024)	$	(141,000)
Council's Budget (as of 4/16/2024):		**$**	**5,288,000**
Additions to Council's Budget by RTM:			
5F	Fitch High School Auditorium (RTM 5/1/2024)	$	141,000
4E	Athletic Field Development (RTM 5/13/2024)	$	20,000
		$	-
Reductions to Council's Budget by RTM:			
		$	-
RTM's Budget (as of 5/20/2024):		**$**	**5,449,000**
	Add WPCF Projects	**$**	**-**
	Total Capital Projects	**$**	**5,449,000**

CAPITAL PROJECTS - FYE 2025 (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	221	$ 1,300				$ 1,300
F) WATER STREET TRUCK LOADING ZONE	222	$ 0				$ 0
SUBTOTAL		**$ 1,300**	$ 0	$ 0		**$ 1,300**
2) DRAINAGE AND WATERSHED PROTECTION						
A) CULVERT REHABILITATION	223	$ 200				$ 200
B) LOCAL DRAINAGE IMPROVEMENTS/ NEW INSTALLATIONS	224	$ 350				$ 350
SUBTOTAL		**$ 550**		$ 0		**$ 550**
3) SIDEWALKS						
A) REPLACEMENT SIDEWALK CONSTRUCTION	225	$ 100				$ 100
B) INFILL SIDEWALK CONSTRUCTION	226	$ 0				$ 0
SUBTOTAL		**$ 100**		$ 0		**$ 100**
4) PARKS AND RECREATION						
A) FACILITIES IMPROVEMENTS	227	$ 43				$ 43
B) COMMUNITY CONNECTIVITY PROGRAM	228	$ 0				$ 0
C) GOLF COURSE IMPROVEMENT PLAN	229	$ 0		$ 200	Golf Course Fund Balance	$ 200
D) PARK INVESTMENTS/ADA COMPLIANCE	230	$ 40				$ 40
E) ATHLETIC FIELD DEVELOPMENT	231	$ 20				$ 20
G) NOANK NEIGHBORHOOD PARK	232	$ 0				$ 0
H) AQUATICS FACILITY FEASIBILITY STUDY	233	$ 0				$ 0
I) PLAYGROUND REPLACEMENT PLAN	234	$ 0				$ 0
SUBTOTAL		**$ 103**		**$ 200**		**$ 303**
5) EDUCATION						
A) FITCH HIGH SCHOOL ATHLETIC FACILITIES	235	$ 0				$ 0
B) CHARLES BARNUM HVAC UPGRADES	236	$ 0				$ 0
D) FITCH HIGH HVAC UPGRADES	237	$ 0				$ 0
E) FITCH HIGH SCHOOL CULINARY ARTS	238	$ 0				$ 0
F) FITCH HIGH SCHOOL AUDITORIUM	239	$ 141				$ 141
G) NORTHEAST ACADEMY & CATHERINE KOLNASKI AIR QUALITY	240	$ 0				$ 0
SUBTOTAL		**$ 141**		$ 0		**$ 141**
6) PUBLIC BUILDINGS						
A) HUMAN SERVICES BUILDING	241	$ 100				$ 100
C) TOWN HALL COMPLEX	242	$ 75				$ 75
D) GROTON PUBLIC LIBRARY	243	$ 345		$ 205	$200 LoCIP / $5 CIP Fund Balance	$ 550
F) TOWN HALL ANNEX COMPLEX - 20 BAY GARAGE	244	$ 30				$ 30
H) JABEZ SMITH HOUSE	245	$ 60				$ 60
L) LEASED BUILDINGS	246	$ 0				$ 0
M) POLICE	247	$ 500				$ 500
O) TOWN-WIDE DOOR ACCESS SYSTEM	248	$ 85				$ 85
P) SPRING STREET SEAWALL	249	$ 175				$ 175
SUBTOTAL		**$ 1,370**		**$ 205**	**$ -**	**$ 1,575**
7) TECHNOLOGY						
A) INFORMATION TECHNOLOGY INFRASTRUCTURE	250			$ 135	CIP Fund Balance	$ 135
B) ENTERPRISE RESOURCE PLANNING	251			$ 50	CIP Fund Balance	$ 50
D) IT SECURITY	252			$ 73	CIP Fund Balance	$ 73
F) MUNICIPAL PARKING SOLUTION SOFTWARE	253			$ 47	CIP Fund Balance	$ 47
G) TOWN MEETING ROOM AV/PRESENTATION EQUIPMENT REPLACEMENT/UPGRADE	254			$ 65	CIP Fund Balance	$ 65
J) POLICE EVIDENCE PROCESSING / COMMAND VEHICLE	255			$ 0	zero & return $125 FYE24 to CIP Fund Balance and close out CIP	$ 0
SUBTOTAL		$ 0		**$ 370**		**$ 370**
8) PLANNING AND ECONOMIC DEVELOPMENT						
B) OPEN SPACE ACQUISITION	256	$ 0				$ 0
F) PLAN OF CONSERVATION AND DEVELOPMENT	257	$ 50				$ 50
SUBTOTAL		**$ 50**		$ 0		**$ 50**
9) ENERGY EFFICIENCY AND CONSERVATION						
SUBTOTAL		$ 0		$ 0		$ 0
10) WATER POLLUTION CONTROL FACILITY						
B) PUMP STATIONS	258			$ 1,000	WPCF User Fees	$ 1,000
C) TREATMENT FACILITY	259			$ 60	WPCF User Fees	$ 60
SUBTOTAL		$ 0		**$ 1,060**		**$ 1,060**
TOTAL		**$ 3,614**	$ 0	**$ 1,835**		**$ 5,449**

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 70. Based on the methods the Town uses to rehabilitate paved surfaces, the Town needs to fund approximately $1.3 million per year to maintain this current PCI level for its roads.

Approved in FYE 24 were funds ($1,000,000) to repave a number of roads. Potter Court and Marsh Road are the only remaining roads from the FYE 24 list and they will be done in the spring of 2024.

Requested for FYE 25 are funds ($1,300,000) to be used to rehabilitate the roads listed below.

Roads scheduled to be rehabilitated in FYE 25:
- Azalea Drive (PCI - 48): $65,000
- Bradford Circle (PCI - 18): $45,000
- Colonel Ledyard Highway (PCI - 26): $270,000
- Colver Avenue (PCI - 21): $120,000
- Hillcrest Road (PCI - 9): $65,000
- Industrial Drive (PCI - 8): $270,000
- Tormberg Lane (PCI - 39): $50,000
- Valley Road (PCI - 43): $130,000
- Wayne Road (PCI - 22) $130,000
- Woodland Drive East (PCI - 58): $70,000
- Woodland Drive West (PCI - 23): $85,000

Programmed for FYE 25 through 30 are funds ($1,300,000) per year.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	1300	1300	1300	1300	1300	1300	7800
D. Equipment								0
E. Other Costs								0
Total	C	1300	1300	1300	1300	1300	1300	7800

*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) WATER STREET TRUCK LOADING ZONE	1) ROADS

DESCRIPTION/PURPOSE/JUSTIFICATION

With the increase in restaurants in downtown Mystic, particularly along Water Street, delivery trucks unloading in this area often impede traffic and park on sidewalks blocking pedestrian access. There is currently no dedicated truck unloading zone in this area. This project is to replace four existing head-in parking stalls located directly off of Water Street on the south side of the Mystic restroom building with an off-street parallel truck unloading space. The sidewalk along Water Street would be relocated to wrap around this new paved truck unloading space.

The truck unloading area would be signed so that it can be used by two parallel parked vehicles during the off hours. A portion of the land is owned by the Mystic Art Association so an easement or lease would be required.

Requested for FYE 25 are funds ($50,000) to obtain an easement/lease and construct the truck unloading zone.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering								0
B. Land and Right of Way	C	0						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 and referred this item to the Economic Development Commission (EDC). The RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
A) CULVERT REHABILITATION	2) DRAINAGE AND WATERSHED PROTECTION

DESCRIPTION/PURPOSE/JUSTIFICATION

There are several stream crossings with our local roads that need the pipes replaced due to failure, the road crossing realigned/widened to allow for safer passage of vehicle, or to allow the increase of water to flow through them.

A number of stream crossings should be renovated, making them safer for vehicles, adding protection for the watercourse and providing protection downstream of the road crossing in the case of overtopping. This project is consistent with the Town of Groton Hazard Mitigation Plan.

Approved in FYE 21 were funds ($390,000) for the design for the replacement of the deteriorated culverts on Quaker Farm Road. This crossing has been closed for three years due to the failure of the twin metal pipes. Under the State Local Bridge Program, CT DOT has given the town a commitment to fund 50% of the total project cost. The total project cost is $1,650,000 including all design ($168,000) and construction, inspection and contingencies ($1,482,000). Approved in FYE 23 were funds ($1,482,000) for the construction of a bridge to replace the culverts. The state local bridge program will cover 50% of the total project cost.

Requested for FYE 25 are funds ($200,000) for the preliminary design of the replacement of the old stone culvert on River Road, opposite house #901 and the replacement of the culvert on River Road by Bindloss Road. Both of these culverts are in a deteriorated state and numerous temporary repairs have been made. As part of the Preliminary Design phase, the possibility of raising River Road in these low lying areas will be investigated to mitigate constant tidal flooding.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering	C	200						200
B. Land and Right of Way								
C. Construction	C			TBD				0
D. Equipment								
E. Other Costs								
Total	C	200	0	0	0	0	0	200

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

There were no changes made during budget deliberations.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
B) LOCAL DRAINAGE IMPROVEMENTS/ NEW INSTALLATIONS	2) DRAINAGE AND WATERSHED PROTECTION

DESCRIPTION/PURPOSE/JUSTIFICATION

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

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

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

Requested for FYE 25 are funds ($200,000) to develop plans for upgrades (including pipe sizes, tide valves, and upper watershed detention areas) to the local drainage systems in the Gravel and Pearl Street areas of Downtown Mystic.

Also requested for FYE 25 are funds ($100,000) to develop plans for the options identified in the Willow Point Area Drainage Study.

Also requested for FYE 25 are funds ($50,000) to develop plans to eliminate flooding of private properties on Shore Avenue adjacent to the 16th hole of the golf course.

Programmed for FYE 26 and FYE 27 are funds (TBD) to implement the improvements in Willow Point, Downtown Mystic and Shore Avenue.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering	C	350						350
B. Land and Right of Way								0
C. Construction	C		TBD	TBD				0
D. Equipment								0
E. Other Costs								0
Total	C	350	0	0	0	0	0	350

*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) REPLACEMENT SIDEWALK CONSTRUCTION	3) SIDEWALKS

DESCRIPTION/PURPOSE/JUSTIFICATION

This project funds the replacements of the existing sidewalk network totaling 650,000 linear feet of concrete and asphalt sidewalks. All replaced or repaired sections of sidewalks will provide ADA compliant ramps to make them accessible to all users.

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

Requested for FYE 25 and programmed for subsequent years are funds ($100,000/yr.) to continue addressing the over 150 distressed areas in the existing sidewalk network that need attention.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	100	100	100	100	100	100	600
D. Equipment								0
E. Other Costs								0
Total	C	100	100	100	100	100	100	600

*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) 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.

Approved 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.

Approved in FYE 23 were funds ($200,000) for sidewalks on Long HIll Road bertween Bridge Street and Kings Highway.

Approved in FYE 24 were 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 south to Esker Point Beach.

Requested for FYE 25 are funds ($130,000) for a sidewalk on Groton Long Point Road from Brook Street to Mohegan Road. Note that these funds will be combined with the $130,000 approved in FYE 24 for the sidewalk from Elm Street to Esker Point Beach. That sidewalk is being constructed by CTDOT as part of the project to replace the bridge on Groton Long Point Road over AMTRAK.

Programmed for FYE 26 through FYE 30 are funds (TBD) for sidewalks that will be identified in the Town's Complete Streets and Trails plan which is currently being developed.

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.

TM Note: The funding has been recommended at $0 for FYE 25

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	0	TBD	TBD	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

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 25 are funds ($113,000) to begin addressing community needs identified in the 2023 Recreation Master Plan.
- ($35,000) for installation of a shade structure at pickleball facility adjacent to proposed courts by the hockey rink. *TM Note: The funding for the shade structure has been recommended at $0 for FYE 25*
- ($20,000) for installation of chain link fence around Noank Community Garden (in addition to a $5,000 donation received from Noank Fire District). Level of Service analysis (LOS) scored fence as 1 (below average). *TM Note: The funding for the fence has been recommended at $0 for FYE 25*
- ($15,000) for installation of kayak/canoe racks at Tanglewood Park, Peruzzotti and Stephen Matzdorff Memorial boat launches to provide Improved access to natural bodies of water, identified as of the top future needs identified in the 2023 Recreation Master Plan. *TM Note: The funding for kayak/canoe racks has been recommended at $0 for FYE 25*
- ($15,000) for replacement of existing benches and installation of new benches within parks where Level of Service identified additional benches were needed or in poor condition.
- ($28,000) for surveying, engineering plans, permitting, bid documents, construction monitoring and administration for replacing the paved boat ramp at Peruzzotti Boat Launch.

Programmed for FYE 26 are funds ($170,000):
- ($70,000) to pave, sealcoat and install new basketball hoop assembly at Bel Air Park ($70,000).
- ($100,000) for construction of new boat ramp at Peruzzotti Boat Launch.

Programmed for FYE 27 are funds ($213,000):
- ($55,000) for the repainting of the tennis and basketball courts at Farquhar Park and the painting of the Sutton Park basketball court.
- ($90,000) to install a walking path for accessibility, benches, grills and trees, and a seating area with pedestrian lighting adjacent to the playground at Sutton Park.
- ($68,000) to install fitness stations in various parks (such as Sutton, Raheem Carter, Poquonnock River Park, Groton Community Center and Poquonnock Plains) creating a Fitness Trail ($34,000 through sponsorship)

Programmed for FYE28 through FYE 30 are funds (TBD) based on 2023 Recreation Master Plan Recommendations and status of completion of projects scheduled in FYE25-27.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering	C	28						28
B. Land and Right of Way								0
C. Construction	C		170	145	TBD	TBD	TBD	315
D. Equipment	C	15		34				49
E. Other Costs	O	0		34				34
Total	C,O	43	170	213	0	0	0	426

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

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

Increased trail and pathway connectivity was the highest identified future need in the 2022 needs assessment portion of the Recreation Master Plan.

Requested for FYE 25 are funds ($25,000) to be used as a match for Recreation Trails Grant. The grant program is an 80/20 match, $25,000 would leverage $125,000. There is ($10,000,000) in the Governor's FYE 25 budget for recreational trails. This grant would be used for development of the Wolfebrook property including the installation of a parking lot, construction of trails, bridges, and signage.

Programmed for FYE 26 - 30 are funds (TBD) for projects recommended from the Complete Streets and Trail Master Plan, which is being updated and is expected to be completed for the start of the FYE 26 budget cycle.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	0	TBD	TBD	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
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 25 are funds ($629,000) to renovate and restore fairway bunkers, expand and rebuild tees on holes 3, 6 and 7.

Programmed for FYE 26 are funds ($507,000) to renovate tees and bunkers on holes 1, 2 and 8

Programmed for FYE 27 are funds ($575,000) to renovate tees and bunkers on holes 12, 13 and 18.

Programmed for FYE 28 are funds ($507,000) to work on bunkers and tees on holes 15-17.

Programmed for FYE 29 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 waterlines were installed in 1997 and the other half in 2001.

Programmed for FYE 30 are funds ($75,000) to install drainage on a section of the second fairway, a section of the third fairway and in the rough south 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.

TM Note: The funding has been recommended at $0 for FYE 25

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering	C	0	7	7	7			21
B. Land and Right of Way								0
C. Construction	O	200						
	C		350	418	350	1688	75	3081
D. Equipment	C	0	150	150	150	150		600
E. Other Costs								0
Total	C,O	200	507	575	507	1838	75	3702

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

The Town Council appropriated $200,000 from the Golf Course Fund Balance. The RTM sustained this action.

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 25 are funds ($40,000) to continue to improve accessible routes to various recreational facilities in Poquonnock Plains Park, Raheem Carter Park, Mystic Academy, Esker Point Beach and Woodcrest Park.

Programmed for FYE 26 are funds (TBD) for the installation of accessible bathroom facilities at Pickleball/Hockey Rink facility. Adding restrooms facilities at parks was identified as a step that would increase use of parks in the Recreation Needs Assessment

Programmed for FYE 27 are funds (TBD) for the installation of accessible bathroom facilities at Farquhar Park.

Programmed for FYE 28-30 are funds (TBD) that may be required to complete proposed projects in FYE 25-27.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	40	TBD	TBD	TBD	TBD	TBD	40
D. Equipment								0
E. Other Costs								0
Total	C	40	0	0	0	0	0	40

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

There were no changes made during budget deliberations.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
E) ATHLETIC FIELD DEVELOPMENT	4) PARKS AND RECREATION

DESCRIPTION/PURPOSE/JUSTIFICATION

Improvements to existing athletic fields was the third highest future priority identified in the 2023 Recreation Master Plan.

Requested for FYE 25 are funds ($170,000):
- ($150,000) to install an irrigation system, regrade, and reseed Field 2 at the Community Center. The field is in poor condition, lacking adequate ground cover and poor soil conditions. The irrigation system will incorporate smart technology that monitors rain fall and moisture loss to conserve water usage.
- ($20,000) to install safety netting behind the soccer/lacrosse goals at Poquonnock Plains Park. Fencing will protect residents using the walking track and keep the concession building and parked cars from getting hit by errant shots.

Programmed for FYE 26 are funds ($145,000):
- ($40,000) for the replacement of backstops on the renovated fields at Groton Community Center. Backstops are rusted and in declining condition. The Recreation Master Plan Level of Service analysis scored backstops as a 1 (below average).
- ($105,000) for the replacement of the irrigation system at Poquonnock Plains Park. The system frequently leaks or loses power due to aging pipes, joints and wires. The new system will incorporate smart technology that monitors rain fall and moisture loss to conserve water usage.

Programmed for FYE 27-30 are funds (TBD) to complete previous year project requests.

TM Note: The funding has been reduced for FYE 25 to ($20,000) for safety netting

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	20	145	TBD	TBD	TBD	TBD	165
D. Equipment								0
E. Other Costs								0
Total	C	20	145	0	0	0	0	165

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

The Town Council reduced this CIP to zero. The RTM restored $20,000 to this CIP.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
G) NOANK NEIGHBORHOOD PARK	4) PARKS AND RECREATION

DESCRIPTION/PURPOSE/JUSTIFICATION

Requested for FYE 25 are funds ($135,000) 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.

Programmed for FYE 26 are funds ($137,000) 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.

TM Note: The funding has been recommended at $0 for FYE 25

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering	C	0						0
B. Land and Right of Way								0
C. Construction	C	0	137					137
D. Equipment								0
E. Other Costs								0
Total	C	0	137	0	0	0	0	137

*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) AQUATICS FACILITY FEASIBILITY STUDY	4) PARKS AND RECREATION

DESCRIPTION/PURPOSE/JUSTIFICATION

In the 2022 Recreational Needs Assessment 74% of survey respondents identified access to swimming as very important or important. Meeting that need scored the lowest in the survey. A new aquatics facility or pool was the third highest future need in the same survey.

Recreation Master Plan - Objective 2.1: Explore opportunities to offer aquatic programs based on demand and trends. The Town has clearly identified their desire to have an aquatics facility. That could mean different things to different people. A feasibility study would refine the community needs and provide the information needed for the Town to decide.

Requested for FYE 25 are funds ($95,000) for a feasibility study for the development of an aquatic's 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 aquatic's facility.

TM Note: The funding has been recommended at $0 for FYE 25

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering	C	0						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
I) PLAYGROUND REPLACEMENT PLAN	4) PARKS AND RECREATION

DESCRIPTION/PURPOSE/JUSTIFICATION

Implementation of a CIP for playgrounds was identified in the 2023 Recreation Master Plan as an objective for Goal 3: Improve and Expand Facilities based on needs identified in the Recreation Needs Assessment.

Requested for FYE 25 are Funds ($670,000) for the replacement of the playground at Sutton Park. Renovation would include an accessible playground surface, unique playground structure for a diversity of ages, sidewalks, planting and pedestrian lighting for the playground.

Programmed for FYE 26 are funds ($700,000) to replace the Tercentennial Playground swings and safety surface. The playground was installed in 2007 and is the most heavily used playground in the community. Repairs to the playground exceeded $20,000 in FYE24.

Programmed for FYE 27 are funds ($175,000) for the replacement of playground equipment and fully accessible playground surface for the playground in the Deerfield neighborhood. The Deerfield playground was recommended in the 2013 Accessibility Study to become a fully accessible playground. The Town renovated the parking lot in 2021 to meet ADA requirements.

Programmed for FYE 28 are funds ($200,000); ($100,000) to replace Wolfebrook Subdivision Park Playground, originally installed in 1992, and ($100,000) to replace Woodcrest Park playground, installed in 1992.

Programmed for FYE 29 are funds ($225,000); ($125,000) for replacement of the Stanton Farm playground, installed in 1999, and ($100,000) for Mystic Meadows Playground installed in 2000.

TM Note: The funding has been recommended at $0 for FYE 25

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment	C	0	500	175	200	225		1100
E. Other Costs	O		200					200
Total	C,O	0	700	175	200	225	0	1300

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

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 25 are funds ($290,000) to sod, regrade, and recrown the field and funds ($30,000) for irrigation.

TM Note: The funding has been recommended at $0 for FYE 25

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering								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

There were no changes made during budget deliberations.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
B) CHARLES BARNUM HVAC UPGRADES	5) EDUCATION

DESCRIPTION/PURPOSE/JUSTIFICATION

Dr. Charles Barnum Elementary School was built in the 1960's. As such, heat and fresh air are provided by individual unit heaters, and by the opening of doors, and windows. While some mini-split and window a/c equipment has been retrofitted, a more comprehensive HVAC system would provide for improved air quality control and should be installed.

Requested for FYE 25 are funds ($2,318,000) .

TM Note: The funding has been recommended at $0 for FYE 25

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	0						0
D. Equipment	C	0						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
D) FITCH HIGH HVAC UPGRADES	5) EDUCATION

DESCRIPTION/PURPOSE/JUSTIFICATION

While many areas of Fitch High School were renovated in the 2008 building project, the 1950's vintage section did not get an updated HVAC system. To provide for improved air quality control this area should be upgraded.

Requested for FYE 25 are funds ($5,054,000) to upgrade the Fitch High School HVAC system.

TM Note: The funding has been recommended at $0 for FYE 25

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	0						0
D. Equipment	C	0						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
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.

Requested for FYE 25 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 25

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	0						0
D. Equipment	C	0						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) FITCH HIGH SCHOOL AUDITORIUM	5) EDUCATION

DESCRIPTION/PURPOSE/JUSTIFICATION

The Fitch High School Auditorium is a critical use space leveraged by high school programming as well as all Groton schools throughout the year. This includes professional development, theatre events, musical events, guest speakers etc. Other Groton organizations often use the auditorium as well for productions.
Four areas in the auditorium are in need of repair/upgrades.

Requested for FYE 25 are funds ($141,000):

1) Lighting- Stage and seating lighting are very old. Replacement bulbs are no longer available. Over-heating and cost to power these older fixtures is a major consideration. Approximately 50% of fixtures are currently offline. Funding will cover new, modern fixtures plus management of fixtures in control booth and stage wings.

2) Sound- All speakers and sound mixer in the auditorium are 15+ years old. Access to the mixer is only in the booth at the far back of the auditorium. Funding will cover new speakers and mixer/management in the control booth, stage wings, and orchestral pit.

3) Digital projection- A desktop grade projector is currently being used on a temporary stand in the orchestra pit. A small 16:9 projection screen is hung above the stage. Funding will be used to permanently install a large digital projector and new screen with access points in the control booth, stage wings, and orchestral pit.

4) Seating-The current seating is adequate but showing wear and tear in many areas. A small number of seats are broken and cannot be used by attendees. These seats must be cordoned off for safety reasons. Funding for seating will be proposed in a future request.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering	C	4						4
B. Land and Right of Way								0
C. Construction	C	12						12
D. Equipment	C	125						125
E. Other Costs								0
Total	C	141	0	0	0	0	0	141

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

The Town Council reduced this CIP to zero. The RTM restored to $141,000.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
G) NORTHEAST ACADEMY & CATHERINE KOLNASKI AIR QUALITY	5) EDUCATION

DESCRIPTION/PURPOSE/JUSTIFICATION

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

The long-term recommendation in the engineering report is the replacement of the air handling units with units that provide dehumidification. F&O suggested replacing two (2) units per year per school.

The initial work for the short-term equipment upgrades was completed during the spring of 2020. The condition has been mitigated during this time with the implementation of the active dehumidification process, as a temporary solution.

Requested for FYE 25 are funds ($550,000) for the replacement of four (4) air handling units

Programmed for FYE 26-29 are funds ($550,000/year) for the replacement of air handling units.

TM Note: The funding has been recommended at $0 for FYE 25

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment	C	0	550	550	550	550		2200
E. Other Costs								0
Total	C	0	550	550	550	550	0	2200

*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.

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

Also approved in FYE 24 were funds ($150,000) to replace the windows. Unfortunately with double digit price increases in labor and material, the updated estimated construction cost for this project is now $250,000.

Requested for FYE 25 are additional funds ($100,000) to be able to complete this project.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering								0
B. Land and Right of Way								
C. Construction	C	100						100
D. Equipment								
E. Other Costs								
Total	C	100	0	0	0	0	0	100

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

There were no changes made during budget deliberations.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
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 25 are funds ($75,000) to install a CCTV system in Town Hall. Currently there are two separate systems for the Tax windows and Assessor's counter that use extremely old DVR tape systems that are not very reliable, low quality and difficult to navigate when access to recordings is needed. Those two systems only cover those small areas of Town Hall. This project will expand the coverage to improve security of the building to cover areas where large amounts of funds are collected and areas where over the years we have had numerous incidents with visitors to the building, in the parking lot and with drop-off boxes outside.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
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
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 complete.

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 complete.

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.

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

Also approved in FYE 24 were 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.

Requested for FYE 25 are funds ($475,000) for the roof replacement of the 1995 addition areas.

Also requested for FYE 25 are funds ($75,000) to replace piping, sumps, and monitoring equipment for the underground fuel storage tank. This tank will reach their DEEP permitted life expectancy in 2024 and upgrades are required to be done in order to get an additional 10 years of eligibility.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering	C							0
B. Land and Right of Way								0
C. Construction	C O	345 205						205
D. Equipment								0
E. Other Costs								0
Total	C,O	550	0	0	0	0	0	205

*Funding (C) Capital Reserve Fund (G) General Obligation Bonds
(O) Other $200 LoCIP
$5 CIP Fund Balance

The Town Council changed funding source to $345,000 Capital Reserve, $200,000 LoCIP, and $5,000 CIP Fund Balance. The RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
F) TOWN HALL ANNEX COMPLEX - 20 BAY GARAGE	6) PUBLIC BUILDINGS

DESCRIPTION/PURPOSE/JUSTIFICATION

The 20 bay garage facility roof was installed in 1985. The ballasted EPDM roofing (8,832 sf) will need to be replaced along with the metal edge coping.

Requested for FYE 25 are funds ($30,000) to design the roof replacement.

Programmed for FYE 26 are funds (TBD) to replace the roof.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering	C	30						30
B. Land and Right of Way								0
C. Construction	C		TBD					0
D. Equipment								0
E. Other Costs								0
Total	C	30	0	0	0	0	0	30

*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) JABEZ SMITH HOUSE	6) PUBLIC BUILDINGS

DESCRIPTION/PURPOSE/JUSTIFICATION

This project is in keeping with the policies identified in the Plan of Conservation and Development to address the protection of historic resources.

The c.1783 Jabez Smith House has undergone extensive stabilization and restoration work since the Town accepted stewardship of the homestead in 1974 and resolved that "the historic home on said property shall be kept and maintained on its present foundation, in perpetuity, by the Town of Groton" (8/19/74 Town Council resolution).

Over the years funds have been approved and used for exterior and interior painting, roof replacement, ADA accessibility, bathroom and kitchen renovations, and a public restroom facility.

Requested for FYE 25 are funds ($60,000) to address several needed maintenance items:
-Scrape and paint the exterior siding on both the main house and carriage house ($30,000)
-Replace the deteriorated handicap entrance ramp ($20,000)
-Replace the oil fired boiler that is beyond its useful life ($10,000)

Programmed for FYE 27 are funds ($50,000) to replace the cedar roof shingles

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	60		50				110
D. Equipment								0
E. Other Costs								0
Total	C	60	0	50	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
L) LEASED BUILDINGS	6) PUBLIC BUILDINGS

DESCRIPTION/PURPOSE/JUSTIFICATION

The Town leases several of its facilities to outside agencies. Although the lessee is responsible for repairs, maintenance, and alterations, the Town is responsible for repairs to the building envelope and structure for two of the facilities.

The Groton Ambulance Association has leased the building and land, located at 217 North Road, since August 28, 1980. The lease was revised in 2018 where Groton Ambulance Association is now responsible for all maintenance and repairs of the building and site, with the exception of major structural repairs. Since 2018 the Town repaved the driveway and parking lot. Groton Ambulance Association has requested the Town to repaint the exterior of the building. An inspection of the exterior shows that minor repairs need to be made to the exterior prior to painting.

Noank Aquaculture Cooperative Corporation leases a 10,000 square foot building, docks, and land at 98 Main Street, Noank to conduct aquaculture operations. As part of the lease of the entire facility, they must provide office space and dockage for the Town's Shellfish Commission and the storage of small boats by the State Department of Agriculture. No work has been performed to the building envelope since 2006 when the Town took possession of the building from the State. It is unknown whether the State had performed any maintenance on building.

Thames Valley Council for Community Action (TVCCA) leases the three structures located at 36, 38 and 40 Central Avenue. Public Works has been making required repairs, but the buildings are of the age that the windows, roof and exterior wooden walls are approaching the age for replacement. Two of these buildings (36 & 38 Central Ave.) are slated for demolition as part of TVCCA building plans. The building at 40 Central Ave. will remain and needs work

Requested in FYE 25 are funds ($50,000) to perform minor repairs and paint the entire exterior of the Groton Ambulance building.
Programmed for FYE 26 are funds ($200,000) for a new roof at the Noank Aquaculture Cooperative building.
Programmed for FYE 27 are funds ($50,000) for envelope repairs at the TVCCA structure.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	0	200	50				250
D. Equipment								0
E. Other Costs								0
Total	C	0	200	50	0	0	0	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
M) POLICE	6) PUBLIC BUILDINGS

DESCRIPTION/PURPOSE/JUSTIFICATION

The following items to be addressed with the Police Station/Dispatch facility:

Approved in FYE 23 were funds ($250,000) for the design and renovation of the male locker room. The male locker room is original to when the building was built in 1979.

Also approved in FYE 23 were funds ($25,000) for materials to resurface the front parking lot at the facility. The asphalt on the parking lot is the original pavement from the construction of the police station in 1979.

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

Requested for FYE 25 are additional funds ($300,000) needed to renovate the men's locker room including code required HVAC improvements to this space. These additional funds are based on bids recently received for the project.

Also requested in FYE 25 are funds ($200,000) to replace piping, sumps, and monitoring equipment for the two underground fuel storage tanks. These tanks will reach their DEEP permitted life expectancy in 2024 and upgrades are required to be done in order to get an additional 10 years of eligibility.

Programmed for FYE 26 are funds ($150,000) for the design of HVAC renovations and for replacement of the existing built up roofs installed in 1975, 1997 and 1999 (21,556 sf).

Programmed for FYE 27 are funds (TBD) for the HVAC renovations and roof replacement.

Programmed for FYE 29 are funds ($250,000) for the replacement of the bullet traps. The upgrade to the mechanical and electrical systems for the firing range has been completed except the bullet traps, which are original to the building.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering	C		150					150
B. Land and Right of Way								
C. Construction	C	500		TBD		250		750
D. Equipment								
E. Other Costs								
Total	C	500	150	0	0	250	0	900

*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
O) TOWN-WIDE DOOR ACCESS SYSTEM	6) PUBLIC BUILDINGS

DESCRIPTION/PURPOSE/JUSTIFICATION

The existing door access security system in use at most of the Town buildings has become antiquated and is no longer supported by our access control vendor. This project is to replaced the door access controllers and software to ensure continued reliability and employee safety. Buildings to be updated include: Town Hall, Town Hall Annex, Highway Garage, Library, Thrive 55+, Human Services, Animal Control, Transfer Station and Wastewater Facilities. Note the Police Station has already been upgraded.

Requested for FYE 25 are funds ($85,000) to upgrade the door access control system.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	85						85
D. Equipment								0
E. Other Costs								0
Total	C	85	0	0	0	0	0	85

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

There were no changes made during budget deliberations.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
P) SPRING STREET SEAWALL	6) PUBLIC BUILDINGS

DESCRIPTION/PURPOSE/JUSTIFICATION

Spring Street, in Noank, is a dead end road that ends right at West Cove. The road is supported by a seawall along the edge of the cove. The seawall also acts as a crash barrier to prevent cars from driving into the cove. During a snow storm event in the winter of 2023, a Town plow truck slid down the hill and broke through the seawall. The structural integrity of the seawall was compromised and it must be replaced in itS entirety. Engineering plans have been completed and the necessary DEEP permits obtained.

Requested for FYE 25 are funds ($175,000) to reconstruct the seawall.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	175						175
D. Equipment								0
E. Other Costs								0
Total	C	175	0	0	0	0	0	175

*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 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.

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
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs	O	135						
	C		303	180	168	145	155	1086
Total	C,O	135	303	180	168	145	155	1086

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

The Town Council changed the funding source to CIP Fund Balance. The RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
B) ENTERPRISE RESOURCE PLANNING	7) TECHNOLOGY

DESCRIPTION/PURPOSE/JUSTIFICATION

This project represents a collection of initiatives identified in the May 2015 Enterprise Applications Master Plan and October 2017 Public Safety IT Master Plan. The initiatives can best be described as implementation of best practices and operational improvements that will support the Town's IT program and create the environment for successful implementation of new software and hardware solutions.

Requested for FYE 25 ($50,000), FYE 26 ($50,000), FYE 27 ($29,000), FYE 28 ($25,000), FYE 29 ($25,000) and FYE 30 ($25,000) are funds associated with ongoing user training and support; sustainability planning; cloud computing, development of policies and procedures, and purchase of IT staff productivity tools.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering								
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs	O C	50	50	29	25	25	25	204
Total	C,O	50	50	29	25	25	25	204

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

The Town Council changed the funding source to CIP Fund Balance. The RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
D) IT SECURITY	7) TECHNOLOGY

DESCRIPTION/PURPOSE/JUSTIFICATION

The October 2017 Pubic Safety IT Master Plan identified security issues that must be addressed to ensure Criminal Justice Information System (CJIS) standards are being met. Additional security issues have been identified through programs offered by MIT, Department of Homeland Security and the State of Connecticut.

Requested for FYE 25 are funds ($73,000) for disaster recovery planning, general upgrades after assessment, and the installation of a network security detection and response device.

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 one satellite location firewall.

Programmed for FYE 28 are funds ($35,000) for the scheduled replacement of one satellite location firewall, disaster recovery planning and IT Security assessment.

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.

Programmed for FYE 30 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
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering								
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs	O	73						
	C		60	35	35	25	25	253
Total	C,O	73	60	35	35	25	25	253

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

The Town Council changed the funding source to CIP Fund Balance. The RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
F) MUNICIPAL PARKING SOLUTION SOFTWARE	7) TECHNOLOGY

DESCRIPTION/PURPOSE/JUSTIFICATION

Downtown Mystic is a popular destination with year-round visitation to the area at an all-time high. The Police Department and Office of Planning and Development Services have been actively working on proactive solutions to the parking demands in downtown Mystic. A consultant was hired to assist the Towns of Groton and Stonington with parking management which led to the creation of a Downtown Mystic Parking Study. A number of recommendations were contained within the study including, but not limited to, metered parking, expansion of two-hour parking areas, increased enforcement, expansion of two-hour parking areas, expansion of off-street public parking and residential parking permits.

Requested for FYE 25 are funds ($47,000) to implement one of the recommendations of this study to include incorporating a holistic approach to enforcement that streamlines the process. This will be done by procuring a suitable municipal parking solution software and hardware system that will provide the tools and technology needed to manage parking and mobility.

Any potential system will combine permits, enforcement and payments into a single parking and curbside management solution that can be tailored to fit our current and future parking and enforcement needs. This will increase efficiency and productivity through utilization of the latest software and mobile technology, allowing officers real-time information in their hands while all the data is centralized on the back end.

The goal for this project is to more effectively address the issues related to parking. Although not a primary factor, this should also make it more convenient to generate revenue for the Town which will eventually pay for the financial outlays for this system.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering								
B. Land and Right of Way								0
C. Construction								0
D. Equipment	O	47						47
E. Other Costs								0
Total	O	47	0	0	0	0		47

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

The Town Council changed the funding source to CIP Fund Balance. The RTM sustained this action.

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. After 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, a replacement plan was initiated.

Over the past four years, funds were approved to replace outdated wireless microphone systems throughout town buildings (FYE 19); purchase and install updated audio visual technology improvements for Town Hall Annex Community Rooms 1, 2, and 3 (FYE 20); improve Town Hall conference rooms and Groton Public Library meeting rooms/program areas (FYE 23); Spicer House's conference area and Thrive 55+'s meeting rooms/program areas (FYE 24).

Requested for FYE 25 are funds ($65,000) to design, purchase and install updated audio visual technology improvements for the 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
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering	O	2						2
B. Land and Right of Way								0
C. Construction	O	6						6
D. Equipment	O	57						57
E. Other Costs								0
Total	O	65	0	0	0	0	0	65

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

The Town Council changed the funding source to CIP Fund Balance. The RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
J) 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 25 are funds ($250,000) for a multi-use/specialty vehicle, to add to the $125,000 approved in FYE 24.

RECOMMENDED FINANCING (000)

	Source of Funds	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment	O	0						0
E. Other Costs								0
Total	O	0	0	0	0	0	0	0

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

The Town Council reduced this CIP to zero and returned $125,000 from FYE24 to the CIP Fund Balnace and closed out this CIP. 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 areas of town where additional open space would be appropriate. This would allow the town to protect natural resources, make trail connections, allow for marsh advancement due to climate change, add new recreation opportunities, and fill gaps in and around existing open space. Funds from this project were most recently used to leverage the purchase of the Wolfebrook property by applying them to the required 25% match for a State Open Space and Watershed Land Acquisition (OSWLA) grant. Connecting open space resources creates more recreation opportunities, contributes to a higher quality of life and will benefit the economy.

Requested for FYE 25 and programmed for FYE 26 through FYE 30 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, 2024, is $168,055.19. 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.

TM Note: The funding has been recommended at $0 for FYE 25

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
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

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 16 - 18 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.

Approved in FYE 24 were funds ($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.

Upon further review and analysis, the department requests additional funds for the development of this plan based upon the amount of work to be completed and comparable costs of POCD updates for other municipalities.

Requested for FYE 25 are additional funds ($50,000) for development of the POCD.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering	C	50						50
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs								0
Total	C	50	0	0	0	0	0	50

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

There were no changes made during budget deliberations.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT	ACTIVITY/DEPARTMENT
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.

Approved in FYE 24 were funds ($1,100,000) 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 approved in FYE 24 were 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 approved in FYE 24 were 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.

Requested for FYE 25 are funds ($1,000,000) 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
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering	O		300		275			575
B. Land and Right of Way								
C. Construction	O	1000		2000		2000		5000
D. Equipment								
E. Other Costs								
Total	O	1000	300	2000	275	2000	0	5575

*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

Approved in FYE 24 were 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 approved in FYE 24 were funds ($150,000) for P&E to convert the WPCF from chlorine to a UV sterilization method.

Requested for FYE 25 are funds (60,000) 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 26 are construction funds ($1,000,000) for equipment and renovations to convert to UV sterilization.

Programmed for FYE 27 are funds ($1,200,000) for construction costs to upgrade the existing mechanisms and perform structural improvements.

Programmed for FYE 28 are funds ($500,000) 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
		FYE2025	FYE2026	FYE2027	FYE2028	FYE2029	FYE2030	
A. Planning and Engineering	O	60				200		260
B. Land and Right of Way								0
C. Construction	O		400	500	100			1000
D. Equipment	O		600	700	400			1700
E. Other Costs								0
Total	O	60	1000	1200	500	200	0	2960

*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 2025 ADOPTED BUDGET

APPENDICES

Glossary
Fund Descriptions
Flow of Funds
Acronyms
Accounts with Descriptions

TOWN OF GROTON, CONNECTICUT
GLOSSARY OF TERMS
FYE 2025

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 2025", means the fiscal year which began on July 1, 2024 and ends on June 30, 2025.

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-two (42) 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.

HS Assistance (Function 7360): This fund is used to account for the benefit, maintenance and support of the poor residents of the Town of Groton.

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:

GENERAL FUND
(Major Fund)

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

SPECIAL REVENUE FUNDS
(Nonmajor Fund)

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

INTERNAL SERVICE/ TRUST FUND
(Nonmajor Fund)

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

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
HS Assistance Fund

Users:

Fleet
Human Services Assistance

TOWN OF GROTON, CONNECTICUT

ACRONYMS

FYE 2025

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 2025

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.