

Town of Groton



Adopted FYE 2015 Budget

Fiscal Year Ending June 30, 2015

June 3, 2014

TOWN OF GROTON, CONNECTICUT

PRINCIPAL OFFICIALS

Town Council

Rita M. Schmidt, Mayor
Bob Frink
Genevieve Cerf
Joe de la Cruz
Bruce S. Flax
Rich Moravsik
Deborah L. Peruzzotti
Heather Bond Somers
Harry A. Watson

Appointed Officials

Mark R. Oefinger:	Town Manager
Dr. Michael Graner:	Superintendent of Schools
Eileen M. Duggan:	Town Attorney

Department Directors

Assistant Town Manager:	Douglas R. Ackerman
Finance:	Salvatore M. Pandolfo
Human Resources:	Robert Zagami
Human Services:	Marjorie D. Fondulas
Library:	Betty Anne Reiter
Parks & Recreation:	Mark Berry
Planning & Development:	Deborah Jones
Police:	Steve Smith
Public Works:	Gary J. Schneider
Town Clerk:	Betsy Moukawsher

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FYE 2015 Adopted Budget
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"SUBMARINE CAPITAL OF THE WORLD"

TOWN OF GROTON

How To Use This Budget Document Adopted Budget - FYE 2015

This budget document is divided and organized into segments by utilizing tab sheets. The tabs organize the Budget by section and then Areas of Service. The budget is then separated by department and function within each of the Areas of Service.

The inside cover of this document has a list of the Principal Officials, Appointed Officials and Department Directors followed by a Table of Contents, Location & Transportation Map, Groton At A Glance introduction, Town Profile and the Distinguished Budget Award from FYE 2013. The tab labeled **“(I) Budget Message”**, includes the letter of transmittal from the Town Manager to the Town Council, as well as a graphic comparison of the Adopted/Adjusted FYE 2014 Budget to the Adopted FYE 2015 budget and various reconciliation, projection and summary reports.

The next tab labeled, **“(II) Financial Structure / Plans & Policies”** shows the reader how the Town of Groton is organized on an administrative level as well as providing detailed information on the Town Governmental Structure, Budgetary Process, Budgetary Control, Debt Policy & Management-Fiscal Practices, Town Charter Finance & Taxation excerpt, Reserve Fund For Capital Expenditures and the Basis of Budgeting and Accounting for the Town. The third tab **“(III) Revenues & Summaries”** contains financial information by fund and provides a concise overview of the budget for FYE 2015 including summaries of the revenue and expenditure budgets. The following schedules and narratives also appear within this section: General Fund Revenue Descriptions and Detail, Program Summary, Budget Comparisons by Functions, Budgets in Brief-All Funds, Summary of Sources and Uses-All Funds and Estimated Changes in Fund Balances.

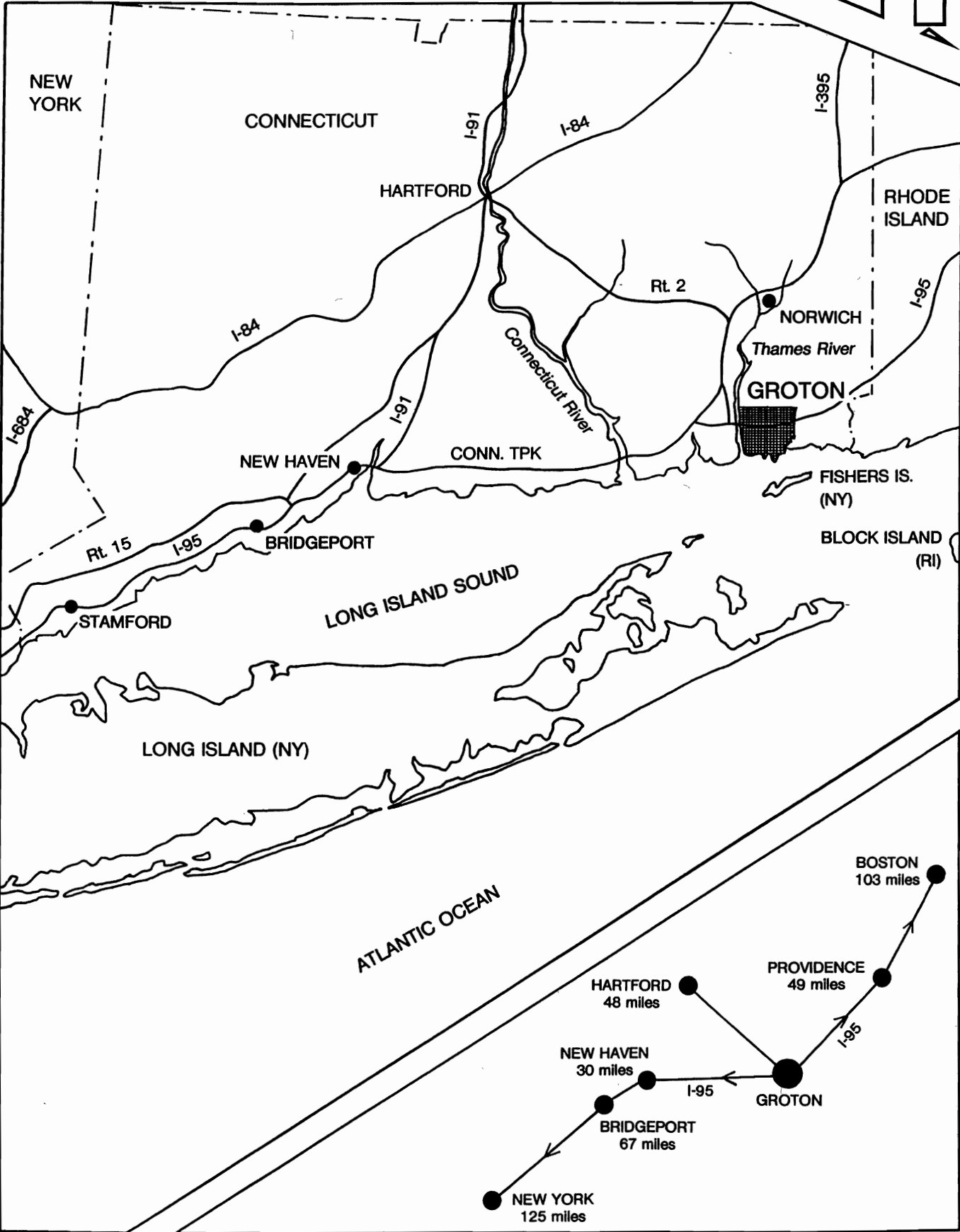
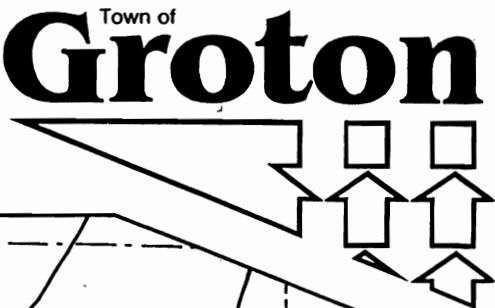
The next fifteen tabs, beginning with **(IV) General Government** through **(XVIII) Other Funds**, reflect the various Areas of Service. A Mission Statement is provided on the front of each tab for the functions that are included within each of the Areas of Service. On the bottom front, a graphic showing the budget as a % to the total budget together with the operating and personnel costs associated with that particular Area of Service is depicted. The back of the tab depicts a table of organization associated with that specific Area of Service.

Each functional unit of the government is listed individually beginning with the page entitled Function Summary and Function Highlights. The Function Summary describes the Function and lists quantitative measurements for a three-year period: Actual FYE 2013, Estimate FYE 2014, and Anticipated FYE 2015. The Highlights section notes any anticipated changes for the next fiscal year. The pages following the Function Highlights are details of expenditures for each function by appropriation, cost centers, the financing plan for that function, personnel and operating expenses of each function. If applicable, these will be followed by a page that details the full-time positions and their associated salaries and wages. The final pages within each function provide a description of each of the cost centers within that specific function.

The next tab, **“(XIX) Capital Budget/CIP”**, lists the Town’s Capital Improvement Budget (CIB) for FYE 2015. The CIB provides a summary of the projects by category, i.e., roads, education, public buildings, etc. and also includes the revenue sources that will be used to fund these projects. Individual Project Detail Sheets for FYE 2015 projects are also included within this tab section as well as a Capital Improvement Plan (CIP), which details the capital projects that the Town will pursue for the upcoming fiscal year plus the next 5 years. The CIP provides a description and justification for each project within that six-year period.

The final tab, **“(XX) Appendices”**, provides the reader with additional information such as a Glossary of terms, Acronym listing and Object Code Description. These will help to more clearly define terminology and help the reader to better understand the budget information.

LOCATION & TRANSPORTATION



GROTON AT A GLANCE

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

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

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

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

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

Groton is home to Pfizer, Incorporated which encompasses over 3.5 million square feet of research, office and manufacturing space. Pfizer employs over 3,300 individuals and is the Town's largest single taxpayer. Products discovered, developed, and manufactured in Groton generate a substantial percentage of the company's yearly income, and alleviate disease and improve the quality of life throughout the world.

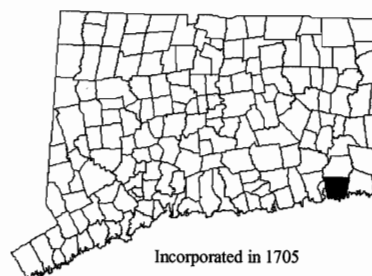
The treasures of Groton's past are retained through the historic homes that are scattered through the Town, the quaint streets of Noank, and the scenic Long Island Sound. The Town is committed to preserving this past, while striving to implement new initiatives as the leader in Southeastern Connecticut.

Groton, Connecticut

CERC Town Profile 2013

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

Belongs to
New London County
LMA Norwich - New London
Southeast Economic Dev. Region
Southeastern Connecticut Planning Area



Incorporated in 1705

Demographics

<i>Population (2011)</i>	<i>Town</i>	<i>County</i>	<i>State</i>	<i>Race/Ethnicity (2011)</i>	<i>Town</i>	<i>County</i>	<i>State</i>
2000	39,907	259,088	3,405,565	White	31,714	225,661	2,796,198
2010	40,254	272,360	3,545,837	Black	2,274	14,833	347,941
2011	40,190	272,891	3,558,172	Asian Pacific	2,085	11,566	135,435
2020	38,172	279,893	3,690,997	Native American	138	1,606	8,104
'11-'20 Growth / Yr	-0.6%	0.3%	0.4%	Other/Multi-Race	3,979	19,225	270,494
				Hispanic (any race)	3,780	22,261	463,407
Land Area (sq. miles)	31	666	4,845	<i>Poverty Rate (2011)</i>	7.4%	7.7%	9.5%
Pop./ Sq. Mile (2011)	1,284	410	734	<i>Educational Attainment (2011)</i>			
Median Age (2011)	33	40	40	Persons Age 25 or Older	<i>Town</i>	<i>%</i>	<i>State</i>
Households (2011)	15,691	107,115	1,360,115	High School Graduate	7,159	29%	678,312
Med HH Inc. (2011)	\$59,887	\$67,010	\$69,243	Associates Degree	2,180	9%	176,216
				Bachelors or More	7,902	32%	861,770
<i>Age Distribution (2011)</i>							
	<i>0-4</i>	<i>5-17</i>	<i>18-24</i>	<i>25-49</i>	<i>50-64</i>	<i>65+</i>	<i>Total</i>
Male	1,532 4%	3,006 7%	4,354 11%	6,691 17%	3,131 8%	2,071 5%	20,785
Female	1,316 3%	3,062 8%	2,147 5%	6,648 17%	3,320 8%	2,912 7%	19,405
County Total	15,032 6%	44,780 16%	26,737 10%	92,272 34%	55,872 20%	38,198 14%	272,891

Economics

<i>Business Profile (2012)</i>	<i>Units</i>	<i>Employment</i>	<i>Top Five Grand List (2012)</i>	<i>Amount</i>	<i>% of Net</i>
<i>Sector</i>			Pfizer Inc.	\$521,550,458	13.5%
Total - All Industries	1,047	25,754	Electric Boat Corp	\$214,321,036	5.5%
23 Construction	48	192	LCOR Groton Apartments LLC	\$21,381,370	0.6%
31 Manufacturing	NA	NA	Exit 88 Hotel LLC	\$20,090,307	0.5%
44 Retail Trade	158	2,052	Groton Devel Assoc LTD	\$17,533,460	0.5%
54 Professional, Scientific, and Techni	142	2,259	Net Grand List (2012)	\$3,868,863,246	
62 Health Care and Social Assistance	101	1,830	<i>Top Five Major Employers (2012)</i>		
72 Accommodation and Food Services	121	2,175	U.S. Navy Submarine Base	Town of Groton	
Total Government	53	3,594	Electric Boat Corporation	TASMG	
			Pfizer, Inc.		

Education

<i>2010-2011 School Year</i>	<i>Town</i>	<i>State</i>	<i>Connecticut Mastery Test Percent Above Goal</i>						
Total Town School Enrollment	5,222	548,313	<i>Grade 4</i>	<i>Grade 6</i>	<i>Grade 8</i>				
			<i>Town</i>	<i>State</i>	<i>Town</i>	<i>State</i>	<i>Town</i>	<i>State</i>	
Most public school students in Groton attend Groton School District, which has 4,965 students.			Reading	64 63	76 76	76 75			
			Math	63 67	67 72	66 67			
			Writing	66 67	62 65	72 65			
<i>For more education data see:</i>	<i>Students per Computer</i>	<i>Town</i>	<i>State</i>	<i>Average Class Size</i>		<i>Average SAT Score</i>			
http://sdeportal.ct.gov/Cedar/	Elementary:	2.5	4.1	Grade K 17.1	Grade 2 18.5	Reading 487	502		
WEB/ResearchandReports/SS	Middle:	1.2	2.7	Grade 5 20.3	Grade 7 18.3	Writing 497	506		
PReports.aspx	Secondary:	1.4	2.9	High School 18.9	Math 504	506			

Groton Connecticut



Government

Government Form: Council-Manager

Total Revenue (2011)	\$123,214,945
Tax Revenue	\$78,333,574
Non-tax Revenue	\$44,881,371
Intergovernmental	\$42,525,983
Per Capita Tax (2011)	\$1,949
As % of State Average	77.2%

Total Expenditures (2011)	\$122,663,093
Education	\$78,536,129
Other	\$37,090,280
Total Indebtness (2011)	\$63,520,662
As % of Expenditures	51.8%
Per Capita	\$1,581
As % of State Average	69.9%

Annual Debt Service (2011)	\$7,036,684
As % of Expenditures	5.7%
Eq. Net Grand List (2009)	\$5,973,519,503
Per Capita	\$148,632
As % of State Average	98%
Date of Last Revaluation (2011)	
Moody's Bond Rating (2011)	Aa2
Actual Mill Rate (2011)	18.42
Equalized Mill Rate (2011)	12.77
% of Grand List Com/Ind (2009)	25.5%

Housing/Real Estate

Housing Stock (2012)	Town	County	State
Existing Units (total)	18,153	120,185	1,481,396
% Single Unit	54.4%	68.5%	64.4%
New Permits Auth. (2012)	20	291	4,669
As % Existing Units	0.11%	0.24%	0.32%
Demolitions (2012)	5	39	955
House Sales (2010)	208	1,346	17,157
Median Price	\$204,998	\$215,000	\$246,000
Built Pre 1950 share (2011)	23.7%	30.8%	30.6%

Owner Occupied Dwellings (2011)	8,092	74,325	937,339
As % Total Dwellings	45%	62%	63%
Subsidized Housing (2012)	3,666	12,166	161,379
<i>Distribution of House Sales (2010)</i>	<i>Town</i>	<i>County</i>	<i>State</i>
Number of Sales			
Less than \$100,000	37	157	1,114
\$100,000-\$199,999	69	449	5,005
\$200,000-\$299,999	49	377	4,614
\$300,000-\$399,999	20	180	2,589
\$400,000 or More	33	183	3,835

Labor Force

Place of Residence
(2012)

	Town	County	State
Labor Force (Residence)	18,741	147,124	1,879,473
Employed	17,092	134,657	1,722,407
Unemployed	1,648	12,468	157,074
Unemployment Rate	8.8%	8.5%	8.4%

Place of Work (2012)

	Town	County	State
# of Units	1,047	6,970	111,933
Total Employment	25,754	122,866	1,628,028
2000-'12 AAGR	-0.3%	-0.2%	0.2%
Mfg Employment	n.a.	13,850	165,206

Connecticut Commuters (2010)

Commuters into Town from:	Town Residents Commuting to:	
Groton	4,821	
Stonington	1,652	
Ledyard	1,636	
Waterford	1,407	
New London	1,315	
Norwich	1,211	
East Lyme	1,113	
Montville	1,062	
Griswold	486	
North Stonington	472	
	Groton	4,821
	New London	1,403
	Ledyard	1,101
	Stonington	1,039
	Montville	669
	Waterford	653
	Norwich	528
	Hartford	352
	East Lyme	250

Other Information

Library (2011)

Public web computers	84
Circulation per capita	11.6

Families Receiving (2013)

Temporary Assistance	295
Population Receiving (2013)	
Food Stamps	3623

Distance to Major Cities Miles

Hartford	45
Boston	86
New York City	110
Providence	46

Residential Utilities

Electric Provider

Groton Utilities Electric Division
(860) 446-4000

Gas Provider

Yankee Gas Company
(800) 989-0900

Water Provider

Groton Utilities Water Division
(860) 446-4000

Cable Provider

Thames Valley Communications, Inc
860-446-4009



"SUBMARINE CAPITAL OF THE WORLD"



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Town of Groton

Connecticut

For the Fiscal Year Beginning

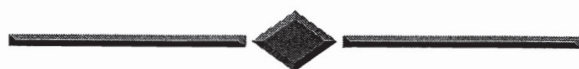
July 1, 2013

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Groton, Connecticut for its annual budget for the fiscal year beginning July 1, 2013. The Town of Groton has had the distinction of receiving this award for the past 20 years in a row starting in FYE 1995.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.





TOWN OF GROTON

OFFICE OF THE TOWN MANAGER

Mark R. Oefinger, AICP
Town Manager
moefinger@groton-ct.gov

45 Fort Hill Road, Groton, Connecticut 06340
Telephone (860) 441-6630 Fax (860) 441-6638
www.groton-ct.gov

June 3, 2014

FYE 2015 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 2015 Adopted Budget. The budget has two main components: expenditures and 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 2015 budget is \$122,782,341 which is a \$2,828,383 or 2.4% increase over the FYE 2014 Adopted/Adjusted Budget. The budget is divided into six "Areas of Service," and changes in the budgets for these areas of service from the FYE 2014 Adopted/Adjusted Budget are as follows:

- Town Operations (\$610,540 or 1.9%)
- Education Services (\$1,436,228 or 1.9%)
- Capital/Debt Service (\$708,963 or 11.4%)
- Outside Agencies (\$31,611 or 1.5%)
- Subdivisions (\$26,391 or 0.5%)
- Contingency (\$0 or 0%)

In addition to the expenditure changes noted above, the other major factors impacting the budget/mill rate are the estimated revenues from sources other than current year property taxes and the use of Fund Balance Applied. The total of all revenues (not including Current Taxes and the amount of Fund Balance Applied), is anticipated to increase \$2,787,775 or 7.0% from the FYE 2014 Adopted/Adjusted Budget. This increase is a dramatic shift compared to the FYE 2014 Proposed Budget when it was projected that the Town would see a decrease in these funding sources of approximately \$2.2 million compared to FYE 2013, a \$4.6 million swing in revenues compared to the current situation.

Furthermore, the October 1, 2013 Grand List (after adjustments by the Board of Assessment Appeals), increased approximately 1.0% which would result in additional revenue of \$810,032 (compared to the FYE 2014 Adopted/Adjusted amount) in property tax revenues using the same FYE 2015 mill rate of 20.13 mills. In comparison, the October 1, 2012 Grand List went down approximately 1.3% from the previous year, a loss of approximately \$1.0 million in tax revenues.

For FYE 2015 \$3,245,000 of the Unassigned Fund Balance will be used to fund expenditures, which is an increase of \$1,231,140 from the amount proposed to be used in the FYE 2014 Adopted/Adjusted Budget. As a result, the FYE 2015 budget would reduce the current mill rate of 20.72 mills to 20.13 mills. As a result of this budget, for every \$100,000 of assessed value, \$2,013 in local property taxes would be owed, a 2.8% reduction from the amount due in FYE 2014.

Finally, this budget commits some of the \$4.4 million remaining in the Fund Balance (after \$9.5 million is set aside as the 7.75% unassigned for operating reserves and the \$3.245 million is applied to fund the FYE 2015 Budget) to offset the loss of tax revenue from the demolition of Pfizer building #118. The reservation of these funds will help provide multi-year property tax relief to our residents and businesses at a time when it is anticipated that approximately \$1.8 million in local property tax revenue will be lost beginning in FYE 2016 as a result of Pfizer's decision to demolish Building 118, which is currently underway. The Town Council adopted a resolution committing \$2.7 million (\$1.8 million in FYE 2016 and \$900,000 in FYE 2017) for this purpose. This will leave \$1.7 million in the unassigned fund balance for future tax relief in FYE 2016.

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. A copy of the section of the Charter dealing with the Town budget process is located on p 60.

This year the Town Council decided not to issue formal budget guidance to the Town Manager. However, on September 30, 2013 the Town Council and RTM held a joint meeting to discuss the upcoming FYE 2015 budget and a follow up meeting was held on February 18, 2014. On February 25, 2014 the Town Council held a "Pre-Budget Discussion" forum with the public and in February met twice with representatives of the City Council to discuss the upcoming budget. Finally, the RTM has had a standing budget agenda item and has discussed the upcoming budget at a number of their meetings leading up to the issuance of the FYE 2015 Proposed Budget.

Town staff began development of the FYE 2015 Proposed Budget in November 2013 and as a result, the Town budget development, review and approval process takes close to eight months to complete. Input is sought from many individuals including the public, the Town Council, the RTM and Town staff. Anticipated revenues from the state and federal governments and other sources must also be determined.

This year, as in years past, the Town Manager requested all Town department heads to begin their budget preparation by developing a requested FYE 2015 "level service" budget

which would maintain necessary and/or current programming. If department heads felt there were new initiatives that should be addressed and/or current programs that should be eliminated, they were requested to identify and present them in their budget submittals to the Town Manager. 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 2014 appropriation. The “level service” budget requests are shown in the “Request FYE 2015” column of the Summary Cost Center page for each function (example on p. 91). The information that department heads submitted as part of their alternative scenarios was considered by the Town Manager along with other information in formulating the Town Manager’s FYE 2015 Proposed Budget for Town Operations.

While the proposed budget is commonly referred to as the Town Manager’s budget, the Town Manager and his direct reports have input and control over approximately 27% of the proposed budget amount. By Town Charter, the Town Manager has no control over budgets submitted by the Board of Education and the political subdivisions, and from a practical standpoint, cannot alter the debt service that the Town is obligated to pay.

GENERAL FUND EXPENDITURES – HOW THE MONEY IS SPENT

The Town of Groton budget provides funds for six “Areas of Service”: Town Operations; Education Services; Capital/Debt Services; Outside Agencies; Subdivisions; and Contingency (see p. 80 for further information on the Areas of Service/Functions). The budget for FYE 2015 is \$122,782,341 and represents a \$2,828,383 or 2.4% increase over the FYE 2014 Adopted/Adjusted Budget. This increase is a result of increases in the following “Areas of Service” – Town Operations (\$610,540), Education Services (\$1,436,228), Capital/Debt Services (\$708,963), Outside Agencies (\$31,611), and Subdivisions (\$26,391). It should be noted that the FYE 2015 Contingency amount of \$350,000 is the same that was budgeted in FYE 2014; however as of March 15, 2014, \$14,650 has been transferred out of the Contingency account to Debt Service and the “Adopted/Adjusted” number for FYE 2014 of \$335,350 reflects that transfer. Additional funds will need to be transferred out of Contingency by the end of the year to cover additional snow plowing costs and the City Highway mediation award. The combined increase in these “Areas of Service” is \$2,828,383, a 2.4% increase over the FYE 2014 Adopted/Adjusted Budget. The following is an overview of the six areas of service.

TOWN OPERATIONS

The **Town Operations** portion of the budget contains two major components: ***Town Departments*** and ***Town Other***, which includes Non-Departmental (Insurance and Claims and Self-Funded Plans) and Contributions to Other Funds. As adopted, the Town Operations portion of the budget is \$33,214,080 and represents a \$610,540 or 1.9% increase over the FYE 2014 Adopted/Adjusted Budget. The Town Operations portion of the budget represents 27.1% of the FYE 2015 Budget, compared to 27.2% of the FYE 2014 Adopted/Adjusted budget.

Town Departments

Over the years due to changing needs, budget constraints, and changes to the Town’s revenue structure, Town departments have modified, decreased, and eliminated a variety of services and programs. In a few instances new programs and services have been added, but only

if funding became available as a result of additional funding sources or the elimination of another program/service. From FYE 2002 through FYE 2014, 42 full time positions have been eliminated, a reduction of approximately 14.0% of the Town's full time workforce. As a result of the Adopted FYE 2015 budget, no additional positions are to be added or but some may be eliminated once the Salary Adjustment amounts are applied.

As previously noted, the Town Manager asked all department heads to begin preparation of their FYE 2015 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 2015" column represent what would be required, in the opinion of the department head, to maintain necessary and/or current programming. It should be noted that negotiated step and wage increases effective in FYE 2015 have been incorporated into the budget and for all others a 2% increase has been factored in. (See table on p. 34)

Town department budget "requests" for FYE 2015 totaled \$24,170,040. Following review by the Town Manager, department requests were reduced \$409,121 resulting in a proposed Town Departments budget of \$23,760,919, an increase of \$96,163 or 0.4% over the FYE 2014 Adopted/Adjusted Budget amount. After budget deliberations with the Town Council and RTM, the FYE 2015 Adopted Budget for Town Departments resulted in a budget of \$23,850,055 an increase of \$89,136. Town Departments/Function budget changes (p. 81) range from a 428% increase for Legislative Policy (1001) to a decrease of 2.4% for Parks & Recreation (1064). As noted in Table 1. Town Operations Expenditure Report on p. 20, the projected wage/salary decrease for Regular Full-Time is \$24,003 compared to an overall Town Departments increase of \$185,299, meaning that other personnel and operating increases mitigated the overall increase.

The following is a brief review of the Town Departments/Function program and budget highlights.

- **Legislative Policy (1001)** – This budget increased \$197,525 or 428% due to a new cost center (10017) at \$200,000 entitled Initiatives that is meant to invest in activities that will improve revenue and control costs and to minimize the effects of the FYE 2016 loss in tax revenue. Other budgeted funds are used to pay dues to the Connecticut Conference of Municipalities (CCM) (\$30,368). In addition, funds are provided to belong to ICLEI-USA; support the Permanent School Building Committee; veterans/military recognitions; and support the Jabez Smith House Committee; along with limited operating funds for the Town Council and RTM. No funds have been allocated to the Community Response Cost Center. (p. 89)
- **Voter Registration (1003)** – This budget is up \$45,741 or 44.0% which is principally due to funding needed to support an anticipated election event (two primaries on the same day) which will be in addition to the November election. Related and other increases are found in seasonal personnel and in a number of other operating expenses to address election and other needs. (p. 95) .

- **Town Clerk (1005)** – This budget is down \$2,532 or 0.7%. Both personnel and operating costs are down. A Citizenship Day Recognition has been reinstated (\$500). Due to economic conditions, conveyance tax revenues along with other revenue producing activities are difficult to predict. The revenue estimates for FYE 2014 and the projected FYE 2015 are hopeful, yet conservative. (p. 101)
- **Legal Services (1006)** – No increase for this budget. The budget request, prepared in consultation with the Town Attorney, is our best estimate as to the allocation among the various costs centers and is reflective of current and anticipated legal activities. The budget reflects a rate of \$150 per hour that went into effect on January 1, 2012. (p. 109)
- **Executive Management (1010)** – This budget is up \$6,266 or 1.4%. The previously allocated funding of \$2,500 for Management Studies has been eliminated. The FYE 2014 budget included a reorganization of administrative functions which has been fully implemented and carried forward in the FYE 2015 budget. The reorganization eliminated the Administrative Services Department, re-established a Department of Human Resources (1012) and created separate functions for Information Technology (1011) and Emergency Management (1014) under the auspices of the Town Manager's office. The reorganization was designed to better serve the Town's needs and allowed for the creation of an Assistant Town Manager position which had been discussed for a number of years. (p. 115)
- **Information Technology (1011)** – This budget is up \$22,429 or 2.2%. An increase in Software Maintenance is partially offset by a reduction in Professional Services due to a change in vendors for Network Equipment services. The Town has entered into a five year lease/purchase agreement for new phone equipment and services which has shifted costs from account 5220 to 5290. The Town was able to acquire a completely new updated system for virtually the same cost as its existing 14+ year old system. (p. 121)
- **Human Resources (1012)** – This budget has decreased \$3,017 or 0.9% primarily due to the filling of two vacant positions at lower than budgeted salaries. The operating budget shows reductions to reflect lower anticipated tuition reimbursement costs along with other reductions in training and development costs. (p. 127)
- **Finance Administration (1013)** – This budget is up \$36,058 or 2.6% primarily due to contractual increases. Operating costs are up slightly due to increases in materials and supplies (5300). (p. 133)
- **Emergency Communications (1014)** – This budget is up \$10,282 or 0.8%. Personnel services are up \$25,950, due to anticipated contractual step, wage and overtime increases. Operating expenses are down \$15,668, which includes a \$9,050 decrease in Professional Services (5290) resulting from the elimination of the maintenance contract for the radio console. For FYE 2014 Overtime costs are projected to be over budget by approximately \$10,000 due to long term absences of two Telecommunicators due to illness. (p. 141)

- **Public Safety (1024)** – This budget is down \$34,394 or 0.5%. Personnel services is down \$25,301 mainly due to a negative Salary Adjustment (5109) in the amount of \$187,462 that has been made to reflect normal employee turnover and vacancies anticipated even though wage/salary increases and contractual step increases, which affect regular full time, overtime pay, and shift replacement accounts are accounted for. Operating costs are down \$9,093 due to minor reductions in a number of accounts. The administrative fee collected for outside police work is shown as revenue in the financing plan. (p. 147)
- **Public Works (1035)** – This budget is down \$68,917 or 1.1%. Personnel services are down \$22,197 and operating expenses are down \$46,720. The primary reason for the personnel services decrease is mainly due to a negative Salary Adjustment (5109) in the amount of \$113,502 that has been made to reflect normal employee turnover and vacancies anticipated. This is similar to what was done in FYE 2014 in the Police budget and also for FYE 2015. Utility costs are up \$51,311 or 7.6% based on projected usage and rates. This increase is partially offset by having Transfer Station employees take over the responsibility for trash pick-up in parks and from street cans in downtown Mystic, saving \$33,187 in service fees. A substantial increase in Salary Reimbursement (5119) in the amount of \$31,893 is due to higher payments from outside Agencies for work performed on vehicles. It should be noted that the Snow and Ice Control account for FYE 2014 will be over spent and a 4th quarter transfer request is in process. (p. 155)
- **Planning and Development (1046)** – This budget is up \$18,025 or 1.6%. Personnel services are down \$27,754 and operating expenses are up \$45,779. Personnel services are down due to the impact of the elimination of two full time positions in FYE 2014 as a result of budget reductions. A regular part time (20 hour per week) clerical position is added to partially offset the staff reductions in FYE 2014. Additional funds have been added to support Economic Development activities; this increase has been partially offset by a reduction in legal advertising for the land use commissions. Anticipated grant reimbursement for the Thomas Road multipurpose path project for FYE 2015 is expected to be \$12,077 and is shown as revenue in the financing plan. (p. 163)
- **Human Services (1051)** – This budget is up \$10,340 or 1.8%. Personnel services are up \$11,526 and Operating expenses are down \$1,186. Personnel services are up primarily due to wage/salary increases and contractual step increases. Operating expenses are down due to the end of a lease for a copier (5290) which is partially offset by an increase in Evictions (5609). (p. 171)
- **Library (1063)** – This budget is down \$9,060 or 0.5%. Personnel services are up \$10,187 and operating expenses are down \$19,247. Operating expenses are primarily down due to a change in the way the library materials will be cataloged and the cancellation of the New York Times Database which residents can now access through the state library. (p. 179)
- **Parks and Recreation (1064)** – This budget is down \$43,447 or 2.4%. Personnel services are down \$22,727 and operating expenses are down \$20,720. This budget

continues to shift a percentage of the salaries of full-time positions directly related to recreational programming to the Special Revenue Fund (3240). This is accomplished by showing a negative Salary Adjustment (5109) with corresponding revenue shown as payments from Other Funds in the Financing Plan. For FYE 2015, 50% of a Recreation Program Supervisor salary was shifted to Recreation Programming in #3240 and 25% of another Recreation Program Supervisor attributable to the Summer Camp to #3240. With this shift all expenses for the Summer Camps are now in the Special Revenue Funds. With respect to the Senior Center, as a result of a budget cut in FYE 2014, the portion of a Senior Center Program Supervisor salary related to senior trips (25%) was shifted to #3240. For FYE 2015 a regular part-time Food Service Worker II was shifted to the Senior Food Concession cost center in #3240, resulting in a \$21,076 reduction in 5110. Other budget changes are noted in the Parks and Recreation Function Highlights on (p. 185).

In summary, the Town Departments portion of the Town Operations budget reflects an \$185,299 or 0.8% increase over the FYE 2014 Adopted/Adjusted Budget. A significant portion of this increase is attributable to three functions – Legislative Policy (\$197,525); Voter Registration (\$45,741) and Finance Administration (\$36,058). These increases and others are significantly offset by budget reductions/no increases in seven of the 15 Town Departments/Functions.

The FYE 2015 Budget calls for no additional full time positions or reductions in personnel and as a result, the number of full-time Town employee's remains at 266, which reflects the two positions that, were eliminated in Planning and Development as a result of budget cuts in FYE 2014. Salary and wages represent 52.1% of the FYE 2015 Town Operations budget, down from 53.0% in FYE 2014 (see Table 1. Town Operations Expenditure Report, p. 20). In FYE 2010, salary and wages for Town Operations totaled \$18,195,950 compared to \$17,305,726 in the FYE 2015 Budget, which represents a 4.9% reduction.

Over the last six years, a number of operating accounts have seen significant reductions in their budgeted amounts. This year, four accounts will see a significant reduction (-5% or more), including Repairs and Maintenance of Facilities; Occupational Health and Safety; Equipment/Machinery and Furniture; and Computer equipment. A number of accounts are reflecting significant increases (5% or more) including Payments and Contributions; Insurance/Risk Management; Vehicle Fuel; and Evictions. Table 1 entitled Town Operations Expenditure Report on (p. 20) shows increases/decreases for all personnel and operating accounts. In order to have a full appreciation of these increases and decreases one has to take into account the significant reductions that have been made in the Town's operating expenses over the last six years. In FYE 2010 Operating Expenses for Town Operations totaled \$6,827,708 compared to \$6,221,498 in the FYE 2015 Budget, which represents an 8.9% reduction.

Town Other

The Town Other portion of the Town Operations budget shows a \$425,241 or 4.8% increase over the FYE 2014 Adopted/Adjusted Budget. This subsection of the Town Operations budget includes Non-Departmental [Insurance and Claims (1070); Self-Funded Plans (1071)]; and Contributions to Other Funds (1077). The increase is attributable to increases in Insurance

and Claims (1070) of \$21,930 or 4.1%; Self-Funded Plans (1071) of \$388,311 or 4.7%; and Contributions to Other Funds (1077) of \$15,000 or 15%.

Notable changes in Town Other include:

- **Insurance and Claims (1070)** – This budget is up \$21,930, a 4.1% increase. The budget reflects our current estimate of insurance costs; insurance renewals are not finalized until June. The Town is self-insured for unemployment and as such pays claims directly. For FYE 2015 all anticipated unemployment claims are budgeted in this function. No additional funds have been budgeted for costs associated with changes in staff due to layoffs or other departmental actions. (p. 193)

- **Self- Funded Plans (1071)** (pp. 197-205)

Retirement – The General Fund contribution to the Town’s Retirement Fund is \$2,551,268, up \$86,130 or 3.5% compared to a 6.2% increase in FYE 2014. Actuarial losses attributable to the market decline of 2008-09 (\$12.2 million in FYE 10) have now been fully recovered and the plan now shows an unrecognized actuarial gain of \$3.9 million, which will have a positive impact of lowering annual required contributions.

Health Insurance – The FYE 2015 General Fund contribution to the Self-Funded Insurance Fund is \$4,537,969, up \$138,935 or 3.2% over FYE 2014. For FYE 2015, \$727,119 or 60% of the excess fund balance will be used compared to \$719,149 in FYE 2014. The Town portion of the insurance fund balance increased from \$2.65 million in FYE 2014 to \$2.74 million in FYE 2015. The Town has had a long standing practice of using a percentage of excess fund balance, i.e. the excess over the corridor between expected claims and 125% of expected claims where stop loss insurance takes over to reduce the Town’s annual contribution to the fund.

Worker’s Compensation - For FYE 2015 a General Fund contribution of \$137,837 is being made to the Town’s self-insured Worker’s Compensation Fund. A \$63,846 contribution was made in FYE 2014. As is the case with Health Insurance, the Town has been amortizing excess fund balance over a three year period to reduce the recommended actuarial contribution, which for FYE 2015 was \$221,822. As of July 1, 2013, the Worker’s Compensation Fund had a fund balance of \$516,027 down from \$687,797 in FYE 2014. The large increase in contributions is attributable to declines in the fund balance not increases in the recommended annual contribution, which has remained fairly stable over the past five years (see chart on p. 145).

Heart and Hypertension - The FYE 2015 contribution (\$219,108) is a \$5,440 reduction from FYE 2014. This account continues to be relatively stable.

Other Post-Employment Benefits (OPEB) - In accordance with a statement from the General Accounting Standards Board (GASB), the Town was required beginning in FYE 2008 to recognize the liability of Other Post-Employment Benefits (OPEB) on its financial statements. GASB requires an actuarial evaluation be performed every two years to update the Town’s OPEB liability and annual required contribution (ARC). It also requires an explanation of how the Town intends to fund this

obligation. In essence, OPEB benefits, primarily retiree health insurance, are to be treated like pension benefits.

In anticipation of this liability, the Town began making annual General Fund contributions to an OPEB Fund in 2005. The fund was established as a trust fund in 2008 and the Town developed a ten-year implementation plan to bring its annual contribution up to the net portion of the ARC attributable to the Town. As of June 30, 2013, the Town has contributed \$6,452,700 to the fund and the fund value is \$7,963,459.

Based on the July 2013 actuarial valuation, the Town's OPEB liability is estimated to be \$43.6 million with an ARC of \$3.6 million, and with a net budget impact of \$1.5 million. Based on the plan (p. 204), the Town contributions will reach net budget impact in FYE 2017. As indicated in the plan, the total contribution to OPEB for FYE 2015 is \$1,338,481, an increase of \$100,000 (8.1%) over FYE 2014, of which \$93,540 pertains to the General Fund.

- **Contributions to Other Funds (1077)** - Contributions to Other Funds will provide a General Fund contribution of \$65,000 to the Fleet Replacement Fund and \$50,000 to the Revaluation Fund, a \$15,000 increase over FYE 2014. With respect to the Fleet Replacement Fund, in FYE 2013 a \$165,000 direct General Fund contribution was made from this account to the Fleet Replacement Fund which has been significantly underfunded since FYE 2009. A similar contribution was proposed in FYE 2014, but the amount was reduced to \$65,000 as a result of budget deliberations. The previously proposed direct General Fund contribution of \$165,000 to the Fleet Fund was made in an effort to begin to replenish the fund. This amount represented approximately 21% of the recommended General Fund Vehicle Replacement Fees, which together with the 25% contribution in departmental accounts would bring contributions to 46% of the recommended amount. Taking into account the 25% contributions that are being made by the various departments/functions, an additional supplemental appropriation of \$506,968 would be needed to fully fund the annual recommended contribution. (pp. 207-210)

In summary, the FYE 2015 Town Operations budget is \$33,214,080 and represents a \$610,540 or 1.9% increase over the FYE 2014 Adopted/Adjusted Budget. The major cost drivers contributing to the increase are salary and step increases, Retirement (\$86,130); Health Insurance (\$104,570); Workers Compensation (\$73,991); and OPEB (\$93,540) (see Table 1. Town Operations Expenditure Report, p. 20).

Town Operations Expenditure Report							
Account Code	DESCRIPTION	ACTUAL FYE 2013	ADJUSTED FYE 2014	ADOPTED FYE 2015	\$ VARIANCE '14' to '15'	VARIANCE '14' to '15'	% OF TOTAL BUDGET
5101	Regular Full Time	\$ 14,192,947	\$ 14,947,502	\$ 14,923,499	\$ (24,003)	-0.2%	44.9%
5102	Part Time Personnel	\$ 424,737	\$ 460,644	\$ 471,469	\$ 10,825	2.3%	1.4%
5103	Seasonal Personnel	\$ 74,763	\$ 62,030	\$ 84,760	\$ 22,730	36.6%	0.3%
5104	Overtime Pay	\$ 865,672	\$ 850,358	\$ 872,900	\$ 22,542	2.7%	2.6%
5105	Longevity Pay	\$ 90,313	\$ 94,084	\$ 90,621	\$ (3,463)	-3.7%	0.3%
5106	College Incentive Pay	\$ 86,409	\$ 92,184	\$ 92,184	\$ -	0.0%	0.3%
5107	Shift Replacement Overtime	\$ 279,118	\$ 310,000	\$ 306,200	\$ (3,800)	-1.2%	0.9%
5109	Salary Adjustment	\$ 64,920	\$ -	\$ -	\$ -	-	0.0%
5110	Regular Part Time	\$ 178,198	\$ 190,200	\$ 194,928	\$ 4,728	2.5%	0.6%
5111	Premium Pay	\$ 107,266	\$ 81,173	\$ 82,681	\$ 1,508	1.9%	0.2%
5112	Sick Incentive	\$ 53,631	\$ 52,373	\$ 54,837	\$ 2,464	4.7%	0.2%
5115	Shift Premium	\$ 75,126	\$ 79,288	\$ 79,288	\$ -	0.0%	0.2%
5116	Wage Continuation	\$ 6,354	\$ -	\$ -	\$ -	-	0.0%
5117	Allowances	\$ 44,679	\$ 51,750	\$ 52,359	\$ 609	1.2%	0.2%
	Salaries and Wages	\$ 16,544,133	\$ 17,271,586	\$ 17,305,726	\$ 34,140	0.2%	52.1%
5151	Social Security	\$ 897,922	\$ 979,302	\$ 988,218	\$ 8,916	0.9%	3.0%
5152	Retirement	\$ 2,319,217	\$ 2,465,138	\$ 2,551,268	\$ 86,130	3.5%	7.7%
5153	Health Insurance	\$ 3,819,088	\$ 3,775,841	\$ 3,880,411	\$ 104,570	2.8%	11.7%
5154	Unemployment Comp.	\$ 11,596	\$ 34,550	\$ 10,327	\$ (24,223)	-70.1%	0.0%
5155	Worker's Compensation	\$ 3,676	\$ 63,846	\$ 137,837	\$ 73,991	115.9%	0.4%
5158	Life Insurance	\$ 28,302	\$ 28,290	\$ 29,445	\$ 1,155	4.1%	0.1%
5159	Heart & Hypertension	\$ 225,647	\$ 224,548	\$ 219,108	\$ (5,440)	-2.4%	0.7%
5160	Health-Retiree-Current	\$ 660,752	\$ 623,193	\$ 657,558	\$ 34,365	5.5%	2.0%
5170	Other Post Employment Benefits	\$ 1,067,343	\$ 1,119,144	\$ 1,212,684	\$ 93,540	8.4%	3.7%
	Employee Benefits	\$ 9,033,543	\$ 9,313,852	\$ 9,686,856	\$ 373,004	4.0%	29.2%
	TOTAL PERSONNEL SERVICES	\$ 25,577,676	\$ 26,585,438	\$ 26,992,582	\$ 407,144	1.5%	81.3%
5201	Postage/Print/Advertising	\$ 120,601	\$ 138,909	\$ 147,689	\$ 8,780	6.3%	0.4%
5210	Profession Develop/Train	\$ 107,375	\$ 143,816	\$ 147,434	\$ 3,618	2.5%	0.4%
5220	Utilities/Fuel/Mileage	\$ 1,258,719	\$ 1,303,802	\$ 1,271,698	\$ (32,104)	-2.5%	3.8%
5230	Pymnts/Contributions	\$ 205,834	\$ 109,565	\$ 122,158	\$ 12,593	11.5%	0.4%
5240	Boards & Commissions	\$ -	\$ 150	\$ 300	\$ 150	100.0%	0.0%
5260	Repairs & Maint-Fac/Equip	\$ 181,140	\$ 240,042	\$ 205,179	\$ (34,863)	-14.5%	0.6%
5261	Software Maint Fees	\$ 286,134	\$ 292,215	\$ 302,629	\$ 10,414	3.6%	0.9%
5280	Insurance/Risk Mgmt	\$ 453,827	\$ 487,784	\$ 520,387	\$ 32,603	6.7%	1.6%
5281	Occupational Health & Safety	\$ 45,256	\$ 73,497	\$ 67,161	\$ (6,336)	-8.6%	0.2%
5285	Building & Property Damage	\$ -	\$ 10,000	\$ 10,000	\$ -	0.0%	0.0%
5289	Insurance Claim Payments	\$ -	\$ 15,000	\$ 15,000	\$ -	0.0%	0.0%
5290	Profess/Technical Service	\$ 1,501,444	\$ 1,463,746	\$ 1,694,051	\$ 230,305	15.7%	5.1%
5300	Materials & Supplies	\$ 758,960	\$ 695,741	\$ 664,760	\$ (30,981)	-4.5%	2.0%
5310	Vehicle Oper/Maintenance	\$ 21,208	\$ 13,105	\$ 12,655	\$ (450)	-3.4%	0.0%
5315	Vehicle Replacement Fee	\$ 188,835	\$ 194,987	\$ 190,656	\$ (4,331)	-2.2%	0.6%
5316	Vehicle Maintenance Fee	\$ 298,800	\$ 345,900	\$ 358,350	\$ 12,450	3.6%	1.1%
5317	Vehicle Fuel	\$ 393,724	\$ 393,308	\$ 419,244	\$ 25,936	6.6%	1.3%
5318	Computer Replacement Fee	\$ 82,597	\$ 67,152	\$ 67,547	\$ 395	0.6%	0.2%
5400	Equip/Machinery & Furniture	\$ 56,025	\$ 24,833	\$ 2,500	\$ (22,333)	-89.9%	0.0%
5410	Computer Equipment	\$ 27,308	\$ 3,800	\$ 600	\$ (3,200)	-84.2%	0.0%
5609	Evictions	\$ 156	\$ 750	\$ 1,500	\$ 750	100.0%	0.0%
	TOTAL OPERATING EXPENSES	\$ 5,987,943	\$ 6,018,102	\$ 6,221,498	\$ 203,396	3.4%	18.7%
	GRAND TOTAL	\$ 31,565,619	\$ 32,603,540	\$ 33,214,080	\$ 610,540	1.9%	

Table 1. Town Operations Expenditure Report

Over the last five years, significant and unprecedented cuts have been made to the Town Departments portion of the budget. Since 2003, the Town Operations portion of the budget has only increased 14.7%, an average of 1.2% per year (see Table 2. Town Operations Adjusted/Adopted Budgets - Twelve Year Comparison on p. 21). This modest cumulative increase, when coupled with built-in annual increases in operating and personnel services of approximately 2.5% to 3% per year, has effectively resulted in a 15 to 21% reduction in the resources available for Town Operations for this same period. Truly, Town Operations has been doing more with less over this period of time.

Town Operations Adjusted/Adopted Budgets Twelve (12) Year Comparison		
Fiscal Year Ending (FYE)	Budget	% change from Previous Year
Adjusted 2003	\$ 28,963,762	-
Adjusted 2004	\$ 28,089,064	-3.0%
Adjusted 2005	\$ 28,037,383	-0.2%
Adjusted 2006	\$ 28,937,997	3.2%
Adjusted 2007	\$ 30,710,625	6.1%
Adjusted 2008	\$ 31,853,363	3.7%
Adjusted 2009	\$ 32,720,667	2.7%
Adjusted 2010	\$ 32,350,052	-1.1%
Adjusted 2011	\$ 32,377,415	0.1%
Adjusted 2012	\$ 32,068,298	-1.0%
Adjusted 2013	\$ 32,469,861	1.3%
Adjusted 2014	\$ 32,603,540	0.4%
Adopted 2015	\$ 33,214,080	1.9%
Increase over twelve years: 2003 to 2015	----->	14.7%
Average Twelve Year Increase	----->	1.2%

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

EDUCATION

The Education Services budget as submitted by the Board of Education/ Superintendent of Schools is \$75,098,943 and represents a \$1,436,288 or 1.9% increase over the FYE 2014 Adopted/Adjusted Budget. This budget represents 61.2% of the FYE 2015 Budget compared to 61.4% in FYE 2014. As per the Town Charter, the Town Manager must submit the Education budget with no adjustments. (p. 211) (Also see Board of Education FYE 2015 Proposed Budget for details.)

Other budgeted education-related expenses that are not contained in the Education Services budget include Outside Agencies - VNA - School Health (10541); the School Resource Officer at the High School (1024); School Crossing Guards (1024 and 1090); Debt Service for School Related Projects (1076); a portion of the Capital Reserve contribution (5010); and 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 Fund, as well as debt service payments made on bonded projects. The FYE 2015 appropriation for Capital/Debt Services is \$6,951,300 which is a \$709,963 or 11.4% increase from the FYE 2014 appropriation. The Capital/Debt Services account represents 5.7%

of the FYE 2015 Budget compared to 5.2% in FYE 2014. Funding is needed to cover debt service payments including interest and principle payments due on bonded projects and to make a contribution to the Capital Reserve Fund.

The Town's contribution to the Capital Reserve Fund is \$1,700,000, which is \$100,000 less than the amount which was made in FYE 2014, but significantly less than the contribution made in FYE 2013 (\$3,650,000). While the contribution does in part take into account that for the next four years road paving throughout the Town will be funded by the issuance of bonds, the Town continues to have a growing backlog of capital improvement needs and a minimal Capital Reserve Fund Balance, both of which must be addressed in the coming years.

The Town's budgeted debt service payment is increasing \$808,963 or 18.2% from \$4,442,337 in FYE 2014 to \$5,251,300 in FYE 2015. This increase represents 28.6% of the total budget increase for FYE 2015 and is attributable to the need to secure permanent financing for a portion of the voter-approved Thames Street Rehabilitation project, the Town Wide Road Maintenance and Rehabilitation project, and final borrowing for the Senior Center project. In February 2013 refunding of previously issued bonds significantly reduced debt service payments in FYE 2014. (pp. 215-225)

OUTSIDE AGENCIES

The Outside Agencies service area includes Function 1007 Regional Agencies; 1026 Ambulance Services; 1054 Health/Service/Cultural Agencies; and 1065 Other Libraries. For FYE 2015, the budget for Outside Agencies is \$2,117,548, which represents a \$31,611 or 1.5% increase over the FYE 2014 Adopted/Adjusted Budget. The Outside Agencies budget represents 1.7% of the FYE 2015 Budget which is the same as in FYE 2014. (pp. 227-245)

- **Regional Agencies (1007)** is up \$3,124 or 2.4%. The request for the Southeastern Connecticut Council of Governments (SCCOG) is the same as last year. The SeCTer request is up \$66 or 0.5%. The Southeast Area Transit (SEAT) request is up \$3,058 or 3.5% over their FYE 2014 request. In FYE 2013 the State Department of Transportation took over the day-to-day operation/management of SEAT.
- **Ambulance Services (1026)**, which provides funding for Groton Ambulance and Mystic River Ambulance, is up \$1,496 or 1.0% from the FYE 2014 appropriation. Groton Ambulance's request is \$105,951 which is a \$1,004 decrease from their FYE 2014 appropriation; Mystic River Ambulance's request is \$40,000 which is a \$2,500 increase over their FYE 2014 appropriation.
- **Health/Service/Cultural Agencies (1054)** is the largest function area in the Outside Agencies area of service. This function includes the Town and City contributions to the Ledge Light Health District, the cost of services provided by the Visiting Nurse Association (VNA) to the Board of Education as well as health promotion activities, Housing Authority sewer use payments, requests for funding by outside social service and cultural agencies, and the marine sewage disposal service. The overall budget for this function is \$1,629,348, an \$8,991 or 0.6% increase over FYE 2014.

The requested contribution to the Ledge Light Health District (\$278,474) represents a \$3,012 or 1.1% increase. The contribution is based on the population estimates provided by the State Department of Health. The per capita rate of \$6.98 is \$0.10 higher than FYE 2014. The requested contribution of \$278,474 includes a \$67,943 contribution on behalf of the City of Groton.

With respect to the VNA - School Health (10541), the request for FYE 2015 is \$1,160,555, which is a \$17,984 or 1.5% increase over FYE 2014. The other VNA account, Health Promotion (10542), is funded at \$60,815, which is a decrease of \$8,005 or 11.6%.

Other accounts that appear in 1054 include Housing Authority sewer use payments of \$57,954, which is the same as FYE 2014. Service Agencies (10545) and Cultural Agencies (10546), which are commonly referred to as “outside agency requests,” were reviewed by a committee of Town employees and their recommendations were forwarded to the Town Manager. Requests received totaled \$96,500, and the committee recommended funding in the amount of \$51,750, a \$4,000 decrease from FYE 2014. Finally, Marine Sewage Disposal (10547) is level funded at the \$19,980 FYE 2014 amount. This program provides pumpout boat services along the Mystic River, Fishers Island Sound, and the Thames River.

- **Other Libraries (1065)** provides funding for the Bill Memorial Library and the Mystic and Noank Library and is up \$18,000 or 9.5% over the FYE 2014 appropriation. This increase is solely due to an increase in the Mystic and Noank Library’s request (\$188,000) over what they received in FYE 2014 (\$170,000), a 10.6% increase. Bill Memorial is requesting the same level of support as in FYE 2014 (\$20,000).

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 payments for the City of Groton, Groton Long Point and the Fire Districts PILOT for FYE 2015 total \$5,050,470, a \$26,391 or 0.5% increase from the FYE 2014 appropriation. Provided funds in this service area represent 4.1% of the FYE 2015 budget compared to 4.2% in FYE 2014. 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)** request for police and highway funds is \$4,240,854 and represents a decrease of \$108,432 or 2.5% from their FYE 2014 appropriation, as mediated. Their request for police services has decreased \$68,715 or 3.0% from their FYE 2014 appropriation; their Highway budget request has decreased \$39,717 or 1.9% from their FYE 2014 appropriation, as mediated. The Town pays for street lighting in the City (\$116,315) and the expenditures will be charged to this function. (p. 247) (Also see supplemental budget information.)

- **Groton Long Point (1091)** request for police and highway funds is \$433,500 and represents a \$58,500 or 11.9% decrease from their FYE 2014 appropriation. The police budget request of \$250,000 is the same as the FYE 2014 appropriation. The highway budget request of \$183,500 is a decrease of \$58,500 or 24.2% from the FYE 2014 appropriation. In FYE 2014, the Highway budget included \$87,000 for Hurricane Sandy clean-up and repair. If the \$87,000 is factored out from the FYE 2014 Highway budget, the FYE 2015 Highway request would be an increase of \$28,500 or an 18.4% increase. For FYE 2015, the street lighting expenses for Groton Long Point, which the Town pays, will be \$13,789. (p. 251) (Also see supplemental budget information.)
- **Fire District PILOT Program (1092)** is funded at \$246,012, which is the same amount it has been funded at since FYE 2002. There are two components to the Fire District PILOT program - a State reimbursement PILOT portion and a Town-owned property PILOT program. The need for a Town-wide fire protection service assessment has been discussed for over ten years with no real progress being made. (p. 255)

CONTINGENCY

The Contingency account (1074) is its own service area and represents funds set aside for unforeseen expenses, and 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 2015, \$350,000 is budgeted for this purpose which equates to approximately 0.3% of the General Fund Operating Budget. This request is the same amount that was budgeted in FYE 2014.

Table 3. Final Budget Appropriation – Town of Groton - FYE 2004 through FYE 2015 (p. 25) shows the dollar and percentage changes for the above noted/discussed “Areas of Service” from year to year and cumulatively for a 12 year period. As noted, since 2004 the Town budget increased on average 1.9% per year.

Town of Groton												
FINAL Budget Appropriation - Town of Groton - FYE 2004 through FYE 2015												
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Town Operations	\$ 28,089,064	\$ 28,037,383	\$ 28,937,987	\$ 30,740,625	\$ 31,853,363	\$ 32,720,687	\$ 32,350,052	\$ 32,377,415	\$ 32,068,298	\$ 32,459,881	\$ 32,603,540	\$ 33,214,080
% Change from Previous Year	-3.0%	-0.2%	3.2%	6.1%	3.7%	2.7%	-1.1%	0.1%	-1.0%	1.3%	0.4%	1.9%
Average % Change over the 12 years												1.2%
Education	\$ 6,015,890	\$ 6,530,000	\$ 6,771,300	\$ 6,807,295	\$ 7,000,000	\$ 7,150,000	\$ 7,252,500	\$ 7,264,500	\$ 7,264,500	\$ 7,264,500	\$ 7,368,715	\$ 7,508,943
% Change from Previous Year	1.7%	4.1%	3.5%	3.5%	2.8%	2.1%	1.5%	0.1%	0.0%	0.0%	1.4%	1.9%
Average % Change over the 12 years												1.9%
Subdivisions	\$ 4,325,510	\$ 4,262,479	\$ 4,581,248	\$ 4,719,027	\$ 4,838,436	\$ 5,092,447	\$ 4,954,012	\$ 4,736,765	\$ 4,881,072	\$ 5,228,394	\$ 5,217,249	\$ 5,050,470
% Change from Previous Year	-2.6%	-1.5%	7.5%	3.0%	2.5%	5.2%	-2.5%	-4.6%	3.0%	7.1%	-0.2%	-3.2%
Average % Change over the 12 years												1.2%
Capital/Debt Service	\$ 3,914,547	\$ 4,475,885	\$ 4,559,892	\$ 4,536,280	\$ 5,792,780	\$ 6,888,370	\$ 6,461,100	\$ 5,984,850	\$ 6,742,449	\$ 6,233,440	\$ 6,242,337	\$ 6,951,300
% Change from Previous Year	31.9%	14.3%	1.9%	-0.5%	27.7%	18.9%	-6.2%	-7.7%	12.5%	22.7%	-24.2%	11.4%
Average % Change over the 12 years												8.6%
Outside Agencies	\$ 1,505,730	\$ 1,632,431	\$ 1,654,212	\$ 1,687,622	\$ 1,791,791	\$ 1,803,105	\$ 1,913,400	\$ 2,029,383	\$ 2,050,744	\$ 2,043,565	\$ 2,085,937	\$ 2,117,548
% Change from Previous Year	-3.3%	1.7%	1.3%	2.0%	6.2%	0.6%	6.1%	6.1%	1.1%	-0.4%	2.1%	1.5%
Average % Change over the 12 years												2.1%
Contingency	\$ 215,500	\$ 81,400	\$ -	\$ 249,400	\$ 261,584	\$ 16,525	\$ 102,275	\$ 112,455	\$ 127,000	\$ 275,608	\$ -	\$ 350,000
% Change from Previous Year	-20.9%	-82.2%	-100.0%	n/a	5.31%	-92.92%	452.09%	9.95%	12.93%	117.01%	0.00%	0.00%
Average % Change over the 12 years												0.0%
Contingency (appropriation)	\$ 400,000	\$ 400,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 450,000	\$ -	\$ 350,000
Total FINAL Budgets	\$ 99,165,241	\$ 102,019,678	\$ 105,504,449	\$ 109,975,249	\$ 114,537,954	\$ 118,024,114	\$ 118,363,339	\$ 117,868,148	\$ 118,485,063	\$ 120,896,368	\$ 119,811,778	\$ 122,782,341
% Change from Previous Year	0.9%	2.9%	3.4%	4.2%	4.1%	3.0%	0.3%	-0.4%	0.5%	2.0%	-0.9%	2.5%
Average % Change over the 12 years												1.9%

Table 3. Final Budget Appropriation – Town of Groton – FYE 2004 through FYE 2015 (Adopted)

GENERAL FUND REVENUES – WHERE THE MONEY COMES FROM

The following is a summary of the projected FYE 2015 revenues (pp. 67-79), which will be used to fund the FYE 2015 operating budget of \$122,782,341. The FYE 2014 Adjusted revenues from the State of Connecticut were based on the Governor's FYE 2014 budget while the FYE 2014 Estimate state revenues are based on the state's FYE 2014 Adopted Bi-annual Budget of June 5, 2013. The FYE 2015 revenues designated from the state are based on the General Assembly's Midterm Budget Adjustments as of May 4, 2014.

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 proposed budget. In most years, the actual funding received from the state has exceeded the Governor's estimates. That is the case for FYE 2014 as the Town is expected to receive \$1.6 million more under the state's FYE 2014 Adopted budget. FYE 2015 was the second year of the State's Bi-annual budget and adjustments were made by the General Assembly prior to the Town Council/RTM completing deliberations on the Town budget.

With this revenue budget, the Town will be using \$3,245,000 of Fund Balance and after reserving \$9.5 million as the unassigned (7.75%) for operating reserves that would leave about \$4.4 million in Fund Balance. Of that amount the Town will commit \$2.7 million to offset the loss of tax revenue from the demolition of Pfizer building #118. The remaining \$1.7 million will be available for future tax relief.

The Town, through the FYE 2009 budget process, increased the unassigned Fund Balance from 7.25% to 7.5%; maintained a 7.5% unassigned Fund Balance in FYE 2010, FYE 2011, FYE 2012 and FYE 2013; and in February 2014 increased the unassigned Fund Balance to 7.75% of expenditures.

Like all Connecticut municipalities, Groton uses a variety of revenue sources to fund its adopted expenditures. These include general property taxes; state grants in aid-education; state grants in aid-general government; federal grants in aid for education; fees associated with licenses and permits; interest on investments; charges for current services; user fees; and fund balance/other revenue. For the FYE 2015 Budget, the percentages of revenue coming from these various sources are projected to be as follows:

Property Taxes	64.6%	Licenses/Permits	0.1%
State Grants-Education	22.6%	Service Charges	1.7%
State Grants-Other	4.3%	User Fees	0.8%
Federal Grants in Aid	3.2%	Fund Balance/Other	2.6%

GENERAL PROPERTY TAXES

The FYE 2015 Budget reduces the FYE 2014 mill rate of 20.72 to 20.13 mills. This is due to a number of factors. First, the FYE 2013 results of operations resulted in revenues exceeding expenditures by \$2.3 million. In FYE 2013 more local, state and federal revenues were received and expenditures came in under budget. Second, the state's FYE 2014 Adopted Budget is estimated to provide the Town \$1.6 million more in state aid than the Governor's FYE 2014 budget. Third, we have seen an increase in our tax collection rate. For FYE 2013 our actual collection rate was 98.5%, one of the highest rates in many years. The FYE 2014 tax collection rate was based on 97.1% and for FYE 2015 we are estimating a collection rate of 98.1%. And fourth, an increase in the 2013 Grand List was realized that, based on the current mill rates, increases revenues for FYE 2015. The property tax levy for FYE 2015 is based on all taxable property in the Town as of October 1, 2013 after adjustments by the Board of Assessment Appeals (BAA). The October 1, 2013 Grand List increased 1.0% over the 2012 Grand List, after the BAA deliberations. The net adjusted Grand List now totals \$3,897,603,306, which results in an increase of approximately \$810,032 in tax revenue based on the FYE 2015 mill rate. The combined assessments of the top 10 taxpayers increased by approximately \$30 million to about \$888 million and now comprise 22.8% of the Town's net Grand List.

Net **real estate** increased 0.9%, from approximately \$3.389 billion to \$3.419 billion. Much of this can be attributed to recently expired Connecticut State Enterprise Zone exemptions at Electric Boat for two renovated graving docks. The demolition of Building 118 at Pfizer's research facility has begun and will more substantially impact next year's Grand List. Net residential real estate assessments increased 0.2%, from approximately \$2.249 billion to \$2.253 billion. This year, with the increase in the personal property and the motor vehicle portions of the Grand List, the residential real estate's share of the entire net Grand List decreased slightly, from 58.3% of the 2012 Grand List to 57.6% of the 2013 Grand List. Net commercial real estate fell this year, decreasing 0.8% to \$569 million. The net assessment for industrial property which includes Pfizer and Electric Boat increased from \$566 million to \$596 million, an increase of 5.3%. Twenty-six single-family homes were under construction for the October 1, 2013 Grand List compared to 17 last year.

The **personal property** Grand List increased in net assessments. With a 2.7% increase, the net personal property Grand List increased to \$283 million, up from \$276 million in 2012. Although the number of business personal property accounts fell this year and the volume of accounts experiencing penalties for late or non-filing decreased, the assessed value of the penalties increased for the 2013 Grand List to \$4.9 million. The final number of taxable businesses for the 2013 Grand List was 1,971 accounts, down from 1,995 accounts for the 2012 Grand List. The net assessment on personal property now comprises 7.25% of the grand list, compared to 7.15% of the 2012 Grand List.

The **motor vehicles** portion of the Grand List, adjusted for military exemptions, grew 1.7% this year, from \$192,352,680 in 2012 to \$195,707,394. The net assessment on motor vehicles now comprises 5.02% of the Grand List, compared to 4.99% of the 2012 Grand List.

Summary - Total revenue to be raised by general property taxes including supplemental motor vehicles, interest and liens, and prior year taxes is \$79,295,610 compared to the FYE 2014 estimate of \$82,382,000, a 3.7% decrease. General property taxes will provide 64.6% of the General Fund budget, as compared to 66.9% last year. (p. 69)

OTHER REVENUES

Licenses and Permits - Revenues generated from licenses and fees will total \$170,602, which represents 0.1% of the FYE 2015 General Fund budget. These funds are received from building and development activity, sporting and dog licenses, and other licenses and fees. The projected revenue from this source is up approximately \$20,674 from the FYE 2014 Adopted/ Adjusted Budget amount. (p. 70)

Investments - Over the last couple of years, revenues from investments have significantly decreased due to lower interest rates. For FYE 2015, it is estimated that the Town will receive \$51,000 in investment income. The projected revenue from this source is down approximately \$11,931 from the FYE 2013 actual amount. (p. 71)

State Grants in Aid-Education - The revenues designated from the State of Connecticut for State Grants in Aid-Education are based on the General Assembly's mid-term budget adjustments of May 4, 2014. Accordingly, the Town will receive \$27,690,247 in State Grants in Aid-Education in FYE 2015. This amount is approximately \$82,288 more than the FYE 2014 estimate and approximately \$434,509 less than the FYE 2014 budgeted amount. The projected amount to be received represents 22.6% of the FYE 2015 General Fund budget compared to 23.4% for FYE 2014. With the State's mid-term budget adjustments, 36.9% of the education budget (1080) will be funded from state aid for education in FYE 2015 compared to 37.5% estimated in FYE 2014. (p. 72)

State Grants in Aid-General Government - According to the State's Mid-term budget adjustments, the Town will receive \$5,339,773 in State Grants in Aid-General Government. This amount is approximately \$128,553 more than the FYE 2014 estimate, but up approximately \$2,318,881 from the FYE 2014 budgeted amount. The reason for the difference compared to the FYE 2014 budget is due to the Governor's FYE 2014 proposal to reduce and/or eliminate numerous grants: State PILOT, Pequot-Mohegan Grant, Manufacturing Transition Grant and the Property Tax Relief Grant. These reductions were not in the State's FYE 2014 Adopted Budget. Overall, the amount of anticipated state aid will represent 4.3% of the FYE 2015 General Fund budget, which is up from 2.4% budgeted in FYE 2014. (pp. 73-74)

Federal Grants in Aid - Revenues from Federal Grants in Aid for FYE 2015 are estimated to be \$3,927,074, which represents 3.2% of the FYE 2015 General Fund 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. The projected revenue from this source is down from the FYE 2014 estimate but up approximately \$500,000 from the FYE 2014 budgeted amount. (p. 75)

Charges for Current Services - Revenues for current services are estimated to be \$2,109,002, which represents 1.7% of the FYE 2015 General Fund budget. This amount has increased from the FYE 2014 budgeted amount by about \$140,000, which is mainly attributable to increases in Conveyance Tax and Cost Allocation fees. The Conveyance Tax is budgeted at 0.5% of the selling price. (p. 76)

Schools-Library-Recreation Accounts - Revenues from user fees associated with Schools-Library-Recreation activities are estimated to be \$343,532, which represents 0.3% of the FYE 2015 General Fund budget. Revenues are up about \$5,200 from the FYE 2014 estimate and up approximately \$36,000 from the FYE 2014 budgeted amount. The increase is primarily due to Tuition from Other Towns, which are payments received for students outside the district that attend Groton schools, Other School Receipts and Senior Programs. (p. 77)

Other Revenue and Fund Balance Applied - Other Revenue and Fund Balance Applied accounts for \$3,855,501 or 3.1% of the FYE 2015 General Fund budget (p. 78). Payments from Other Funds for FYE 2015 is about the same as the FYE 2014 budget mainly due to the allocation of \$61,778 from the Outside Police Work Fund and \$74,653 from the Recreation and Senior Activities Fund into the General Fund.

It should be noted that as a result of last year's budget deliberations, \$2,013,860 of the Fund Balance Applied was approved to be used to support the FYE 2014 General Fund budget. It is anticipated that none of that amount will be needed to fund FYE 2014 expenditures due to estimated revenues expected to exceed estimated expenditures by \$3, 575,743.

As adopted, \$3,245,000 is being applied from Fund Balance to fund expenses in FYE 2015. With this year's allocation of Fund Balance Applied and the reserving of the 7.75% of the unassigned fund balance set aside as operating reserves (\$9.5 million), the General Fund's fund balance is projected to be approximately \$4.4 million. Of that amount approximately \$2.7 million is committed for future tax relief due to the anticipated loss of tax revenue associated with the demolition of Pfizer building #118. That will leave approximately \$1.7 million available to fund budgets beyond FYE 2015 and minimize any future tax increases.

Summary - As shown in Table 4. Trends in General Fund Current Revenues, excluding Fund Balance Applied, p. 32), the trend has been for state, federal, and other revenues to decline while property taxes are used to make up the shortfall. In FYE 2006, State/Federal revenues funded 38.4%, Other Revenue funded 3.5% and Property Tax funded 58.2% of all revenues. Over the next nine years (FYE 2007-FYE 2014), State/Federal and Other Revenues declined as a percentage of revenues while the percentage of Property Tax funding of revenues increased. It should be noted that for FYE 2015, that trend was reversed slightly. As noted below, for FYE 2015, State/Federal revenue funding is 30.9%, Other Revenue funding is 2.7% and Property Tax funding is 66.3% of the budget.

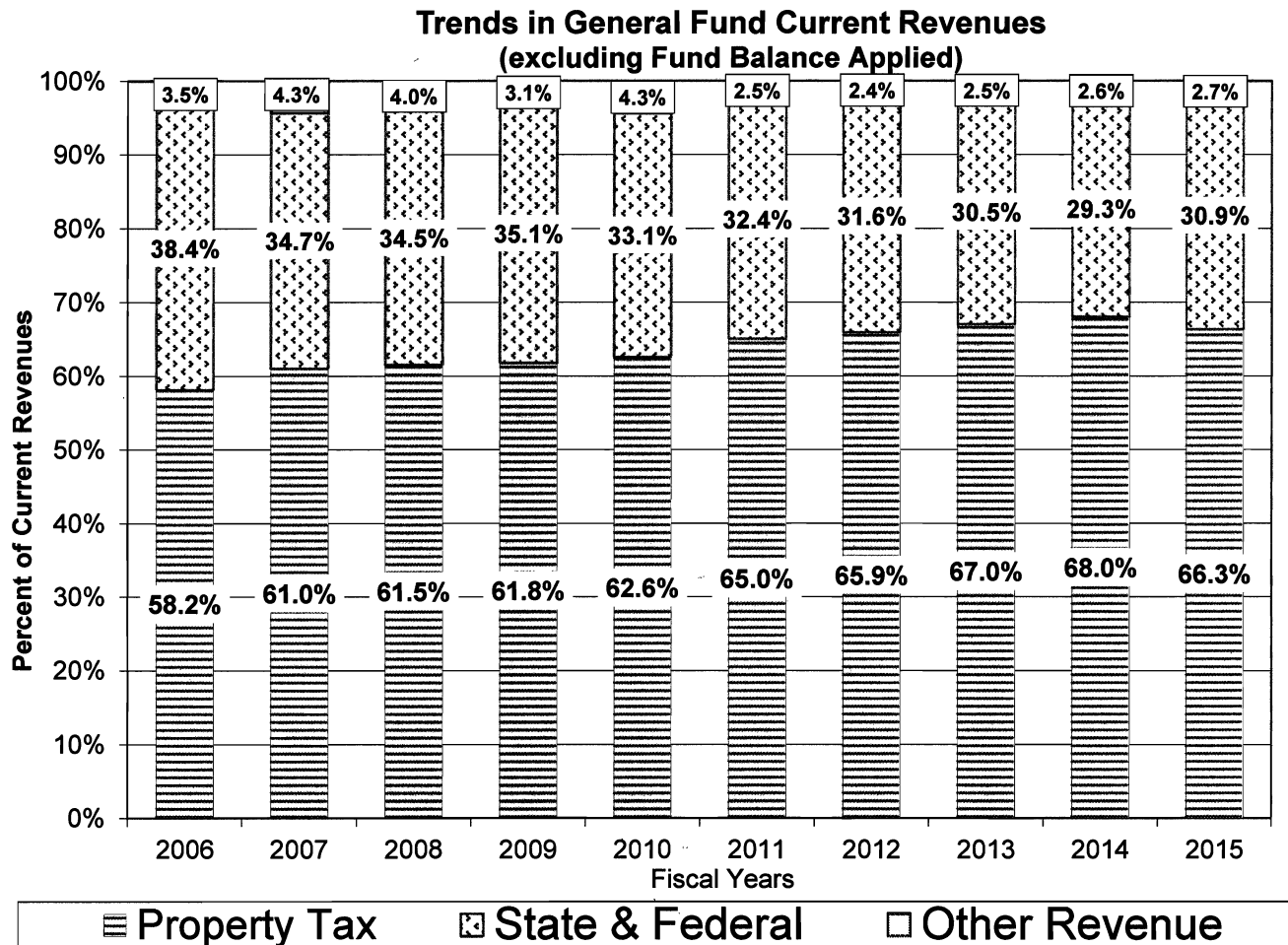


Table 4. Trends in General Fund Current Revenues-Adopted Budgets (excluding Fund Balance Applied)

OTHER FUNDS

Over the years, the Town has established a number of special funds in order to provide services to the residents of the community. The following is an overview of the major funds that are considered as part of the annual budget process:

Golf Course Fund (2010) – The Shennecossett Golf Course is owned and operated by the Town of Groton, but unlike many other recreation activities/facilities is considered a self-supporting enterprise in which operational expenses are to be funded by income generated by the golf course operation. For FYE 2015, the golf course budget is \$1,209,657, which represents a 2.5% increase from the FYE 2014 Adopted/Adjusted Budget. No General Fund contribution is being requested for FYE 2015 nor will any Fund Balance be used to “balance” the budget. This will leave a projected Fund Balance for FYE 2015 of \$62,478

which equates to 5.2% of expenditures, far below the established goal of 10%. The FYE 2015 budget was impacted by the increases in personnel services, up \$26,767, due to wage/salary increases, contractual step increases, employee benefits and the change in how Golf Course Rangers are compensated in account #5103-Seasonal Personnel. For FYE 2015, the golf course will make a contribution/return to the General Fund equivalent to 5.25% of expenses or \$60,339. Operating costs increased slightly (\$2,687) from FYE 2014. The golf course continues to contribute 100% of recommended vehicle replacement fees. Greens Fees revenue for FYE 2015 was calculated by applying the approved 2014 season rates. Golf course revenue is subject to the weather and is difficult to predict. From a cost recovery standpoint and using the same criteria, the golf course has a significantly higher cost recovery percentage compared to the other Parks and Recreation program budgets found in Functions 1064 and 3240 (134% versus 56%). (p. 263)

Sewer Operating Fund (2020) – Water Pollution Control is a 100% user fee funded division of the Public Works Department. The Water Pollution Control budget for FYE 2015 is \$5,750,493, which represents a 4.9% decrease from the FYE 2014 Adopted/Adjusted Budget. The Water Pollution Control Authority has approved the budget. The residential use rate is maintained at \$28.00/month/unit while the commercial users' rate is determined by water usage. The budget decrease is due to a decrease in the Capital Reserve Fund contribution for equipment purchases (\$480,000). Debt service for the Fort Hill Sewer Rehabilitation Project is \$490,238, an increase (\$33,187) from the FYE 2014 Adopted/Adjusted Budget. Debt service for the Fort Hill project will continue to decrease until the payments are completed in 2029. This fund will make a cost allocation payment to the General Fund in the amount of \$495,549 for services performed by General Fund departments such as billing, accounting, and general management. In addition, this fund will contribute \$320,000 to the Capital Reserve Fund for needed capital improvements to the system. (p. 271)

Solid Waste Fund (2030) – The FYE 2015 budget for this fund is \$2,389,249, which represents a 6.2% decrease from the FYE 2014 budget. This decrease is primarily due to a reduction in the minimum commitment by SCRRA to the Town. The tonnage was reduced from 29,481 to 25,232. For FYE 2015, no fund balance is being used to fund expenses associated with this fund. It is projected that 25,232 tons of municipal solid waste will be sent to Preston, a reduction of 4,249 tons from FYE 2014. The Southeastern Connecticut Regional Resource Recovery Agency (SCRRA) has set the tipping fee at \$58/ton. The budget maintains a \$56/ton that will be charged to all accounts reducing their billing amounts. This fund will make a cost allocation payment to the General Fund in the amount of \$233,125 for services performed by General Fund departments. A protest of the 6% sales tax assessed by the State Department of Revenue Services on commercial solid waste accounts in the amount of \$240,866 and paid in January 2011 is pending resolution with the New Britain Superior Court. (p. 279)

Revaluation Fund (2120) – The FYE 2015 budget for this fund is \$30,000 to begin aerial mapping and updating the GIS planimetric data. (p. 289)

Recreation and Senior Activities Fund (3240) – This fund was shown for the first time as a budgeted fund in FYE 2012. A non-budgeted Special Revenue Fund was created in 2004 that included recreational programs that were designed to “pay for themselves,” i.e. the direct cost of the programs would be covered by fees. Since 2004 an increasing number of recreational programs and expenses have been shifted to the Fund. As of FYE 2014, the fund has generated an estimated fund balance of \$300,970. (p. 295)

For FYE 2015, the budget for this fund shows a 7.9% increase in expenditures. This increase is primarily due to the shifting of additional personnel costs from #1064 and the reclassification of several independent contractors to part-time employees. As a result, the budget anticipates using \$101,065 of fund balance, leaving an estimated FYE 2015 fund balance of \$199,905.

This fund consists of two groups of programs: programs associated with Recreation Services and programs associated with the Senior Center.

- Recreation – The Recreation portion of the fund consists of three components: Recreation Programs, Summer Camp and Special Needs Programs.
- Senior Programs - The Senior Activities portion of the fund consists of three components: Senior Trips, Senior Programs and Senior Food Concessions.

A more detailed analysis of this fund appears in the Function Highlights (p. 296). In summary, this Special Revenue Fund was established with the anticipation that revenues for Recreation and Senior Activities components will cover expenses allocated to this function.

Sewer District Fund (4010) – This fund finances the Town of Groton sewer district, which pays the principal and interest on sewer bonds and notes. The principal sources of revenues are the sewer district tax and fund balance applied. The budget for FYE 2015 is \$848,896 and represents a 28.2% decrease from FYE 2014. The mill rate for FYE 2015 is 0.25 mills and has been maintained by the use of \$225,000 from the fund’s fund balance. The fund balance has been maintained at approximately \$850,000 in an effort to minimize the impact on the mill rate as the fund repays the state’s Clean Water Fund loan (\$12.9 million) over the next 20 years and to cover any financing costs on the \$22.9 million project. (p. 307)

Capital Reserve Fund (5010) – The Capital Reserve Fund contains funds to be appropriated for needed capital improvement projects. The appropriation of \$2,724,000 consists of capital improvement projects being funded from the Capital Reserve Fund of \$2,404,000 and Sewer Operating Fund (WPCF) projects totaling \$320,000. Four projects are funded utilizing State LoCIP funding (\$333,000). Twenty-five capital improvement projects are funded in FYE 2015 including 19 for the Town, three for the Board of Education, and three Water Pollution Control project. In addition, one project is identified for potential referendum. These projects are part of the Town’s six-year Capital Improvement Program (CIP) that is required by both Town Charter and State Statutes. The

Planning Commission has reviewed the draft CIP and its recommendations were considered in the preparation of the Town's Proposed FYE 2015 through FYE 2020 Capital Improvement Program. (p. 313)

Fleet Reserve Fund (6040) – The Fleet Reserve Fund is supported by user fees which cover the costs of vehicle purchases, maintenance, and fuel. The Fleet Division of the Public Works Department is responsible for the asset management of the Town's fleet and the repair of its construction, operations, and staff vehicles. The Fleet Reserve budget for FYE 2015 is \$1,209,595, which represents a 1.2% increase from the FYE 2014 budgeted amount. The majority of this increase is due to an increase in vehicle maintenance and fuel costs.

For FYE 2015, the replacement schedule program calls for the replacement of 36 vehicles (\$1,744,385) of which 19 are past their replacement date. The budget calls for the replacement of only six out of 36 vehicles scheduled for replacement (\$350,000).

The departmental contributions to the fund were reduced to 75% of the recommended amount in FYE 2009 and FYE 2010. The percentage was further reduced in FYE 2011, FYE 2012, FYE 2013 and FYE 2014 to 25%, which will be continued for FYE 2015. In an effort to replenish this fund after several years of underfunding, for the second year a General Fund contribution of \$65,000 will be made out of Fund Balance. The amount represents approximately 8.6% of the recommended General Fund Vehicle Replacement Fees, which together with the 25% contribution in departmental accounts will bring contributions to 33.6% of the recommended amount. The Golf Course and Wastewater Treatment continue to pay 100% of the scheduled replacement costs.

The maintenance fees assigned to each vehicle are based on actual maintenance costs which were incurred during the previous three years and then averaged for a one year period. Budgeted vehicle maintenance costs for FYE 2015 are projected to increase \$54,598 or 16.9%.

Unleaded fuel costs are budgeted at \$3.38/gallon for FYE 2015 versus \$3.22/gallon for FYE 2014. Currently we are paying a "floating" price of \$3.18 for unleaded fuel. Diesel fuel costs are budgeted at \$3.35/gallon for FYE 2015 versus a budgeted/locked in price of \$3.30 for FYE 2014. (p. 317)

OTHER CONSIDERATIONS

PERSONNEL COSTS

Department budgets for FYE 2015 include negotiated wage/salary increases and step increases for three out of five Town bargaining units as well as increases for non-union employees.

The following chart shows negotiated wage/salary increases for Town bargaining units and budgeted increases for non-union employees. For pending contracts, a 2% increase has been budgeted in FYE 2015.

General Wage/Salary Increases	FYE 12	FYE 13	FYE 14	FYE 15	Step Increases*
CILU/GMEA (Clerical/Professional)	0.00%	0.00%	2.00%	2.00%	2%
USWA (Steelworkers)	0.00%	2.00%	2.00%	2.00%	4%
Police	0.00%	2.00%	2.00%	Pending	4%
AFSCME (Supervisory)	2.00%	2.75%	0.00%	2.00%	2%
Telecommunicators	0.00%	2.00%	2.00%	Pending	2%
Non-Union	0.00%	3.00%	2.50%	2.00%	None

*Step increases are granted annually to bargaining unit employees who have not reached the top step of their classification.

FUND BALANCE

According to the Government Finance Officers Association (GFOA), Fund Balance is the cumulative (not annual) difference of all revenues and expenditures from the government's creation. Over the last 12 years, the Town has increased its unassigned Fund Balance from 5% to 7.75% of the total General Fund budget. Most recently, in February 2014 after receiving and accepting the Annual Audit, the Town Council raised the Town's unassigned Fund Balance from 7.5% to 7.75%

During the Town's bond rating presentations in November 2011 and in February 2013, the issue of the Town's unassigned Fund Balance became a topic of discussion with the rating agencies and the Town's financial advisor. The Town is rated either Aa2, AA+ or AA by the three bond rating agencies and they consider other municipalities with the same bond rating as our "peer communities." For all Connecticut municipalities with such an AA2/AA rating, the median for their unassigned Fund Balance is 11.1% while the average unassigned Fund Balance for that same peer group is 11.3% based on 2014 data.

Maintaining the Town's Fund Balance over the last couple of years has sent a positive message to the bond rating agencies. However, the Town needs to increase its unassigned Fund Balance to be more in line with its peer municipalities, particularly in light of the Town's excellent FYE 2013 year end results and growth of its fund balance reserve.

GAINING SOME PERSPECTIVE

During development and deliberations on the FYE 2015 budget, the Town found itself in an unprecedented and unique position compared to recent/previous budget cycles. Not only were we in a position to maintain the current mill rate, but our Unassigned Fund Balance had grown to \$17.2 million.

Stabilization of the property tax rate has been a long standing objective and the Town is facing tax revenue reductions of approximately \$1.8 million, which will take effect in FYE 2016, associated with Pfizer's decision to demolish Building 118. There is little likelihood that the state will provide municipalities with significant additional funding over the next couple of years or that meaningful property tax reform will be implemented. This, coupled with anticipated increases in benefit costs, energy, and other costs means that municipalities can expect to see "level" service budgets continue to increase in the 2-3% range. While there is still some uncertainty with respect to the national, state, and local economy and revenues that the Town can reasonably expect to receive, there is some optimism and evidence that the economy has begun to improve, but it is unlikely that the grand list will grow significantly.

Therefore I recommended that the Unassigned Fund Balance allocated for operating reserves increase from 7.75% to 8% or \$9.8 million which is about \$300,000 more than the 7.75% would have allocated. I also recommended that we set aside/commit \$1.8 million of the Unassigned Fund Balance for both FYE 2016 and FYE 2017 (total \$3.6 million) to offset the loss of revenue from the demolition of Building 118. Additionally it was my recommendation that \$2.3 million of the remaining Unassigned Fund Balance we used to fund FYE 2015 operations and recommended a mill rate of 20.37 mills or 0.35 mills less than the FYE 2014 mill rate of 20.72 mills or a 1.7% reduction in the mill rate. This would have left about \$1.4 million for future tax relief or to meet some of the unmet needs mentioned below.

However, the Town Council decided not to increase the percentage of the Unassigned Fund Balance allocated for operating reserves to 8% and increased the amount allocated from the Unassigned Fund Balance to fund FYE 2015 operations to \$3,245,000. The Town Council also reduced to \$2.7 million the amount committed from the Unassigned Fund Balance to offset the loss of revenue from the demolition of Building 118 for FYE 2016 and FYE 2017. In allocating the additional \$900,000 of the Unassigned Fund Balance to fund FYE 2015 operations, the Town Council reduced the mill rate for FYE 2015 to 20.13 mills, a 0.59 mill or 2.8% reduction in the mill rate. This left about \$1.7 million for future tax relief or to meet some of the unmet needs mentioned below.

In summary, while the revenue picture has improved dramatically for FYE 2015, the underlying revenue and expenditure assumptions have not changed dramatically from the past few years and while the projections going forward indicate gradual improvement, some uncertainty still remains. Thus committing \$2.7 million of the \$4.4 million Unassigned Fund Balance to tax stabilization is in the best interest of citizens and businesses of Groton. However using \$900,000 more of the Unassigned Fund Balance to fund FYE 2015 operations may impact FYE 2016 by either reductions in services, a larger than expected tax increase in FYE 2016 or a combination of both.

UNMET NEEDS

In all respects, the FYE 2015 Budget for Town Operations is a level service budget. There are numerous unmet needs that have not been addressed or adequately addressed that should be kept in mind when future budgets are prepared. These unmet needs include:

- With the initial allocation of \$200,000 in Legislative Policy and additional \$40,100 funding in the Planning and Development function, funding for enhanced economic development initiatives with an eye on growing the community's tax base has begun. These allocations should increase local revenues in a meaningful way and not increase local property taxes.
- Full funding of the Fleet Replacement Fund.
- Funding to support Community Events Cost Center in Legislative Policy (1001). Funds would be used to support events, activities, and opportunities that present themselves throughout the year that are unknown at budget time and would allow for more timely decisions by the community to participate in these types of activities.
- Funding for a dedicated Energy Conservation/Grants person to help implement recommendations contained in the Task Force on Climate Change and Sustainable Community report and to increase investment in energy conservation enhancements.
- Increase annual CIP funding and/or bond authorizations to address long-standing capital improvement needs. The FYE 2015-2020 Capital Improvement Program identifies close to \$90 million in needed improvements over the next six years. This does not include any funding for new schools. Clearly this level of work cannot be undertaken given current funding levels and budget constraints.

LOOKING AHEAD

Following the completion of the FYE 2015 budget review and approval process, it is once again recommended that the Town Council and RTM hold a series of meetings during the summer/fall of 2014 to discuss the upcoming FYE 2016 budget. Consideration should be given to engaging the public in a dialogue to help prioritize what services and programs they would like to see provided and the extent to which they are willing to pay for these services and programs. The FYE 2015 Budget, like the ones before it, is reflective of a difficult and uncertain economy, but we are beginning to see signs of improvement.

Looking ahead, the following general precepts should be kept in mind as we move through next year and plan for the FYE 2016 budget:

- Make sure that we do not take on additional responsibilities without an understanding of their impact on current and future budgets and services. We should try to avoid imposing mandates on ourselves, and where possible, simplify rather than make things more complex.
- Review scope of services provided by the Town, identify core services, and explore funding options with others. Structure the organization to provide these core services in the most efficient and cost-effective manner.
- Evaluate joint endeavors with the Board of Education, political subdivisions and fire districts. While the City, Groton Long Point and the fire districts have the right to provide separate services to their residents, the cost, need, identification of who pays, and viability of providing duplicative services need to be taken into consideration. The recommendations of the recently completed Town Wide Police Study need to be discussed and implemented.
- Collective bargaining agreements must reflect the changing economic realities. Continue to implement benefit plan design changes in an effort to reduce costs long term.
- Increase emphasis on growing revenues to offset tax increases. The steady increase in property taxes as a percentage of revenue has put extreme pressure on operating budgets (and our taxpayers) in an effort to maintain the scope of services desired by the community.
- Carefully evaluate contributions to outside agencies in light of reductions to Town departments.
- Regionalization should be embraced in those areas where it would result in cost savings and improved efficiencies, and/or bring about greater capabilities. While the Town may need to take the lead in these efforts, it must be careful to assure that costs are shared equitably among participating communities (e.g. emergency dispatch; vehicle maintenance; revaluation; animal control).

Finally, while the regional, state and national economies have begun to emerge from a prolonged period of difficult economic conditions, growth in Town revenues will continue to lag behind. Town Operations has attempted to adapt to these changed economic conditions, by reducing its workforce and containing the cost of providing services. To date this has been accomplished without major reductions to the services provided to the citizens of Groton. Unfortunately, the focus of Town Council and RTM budget deliberations have narrowed to comparisons with the prior year, often with the goal of no increases and/or reductions. In doing so, decisions have been made to reduce contributions to the Fleet Fund, the Capital Reserve Fund, and facility maintenance in an effort to hold the line on increases or to make up for increases in other areas. At the same time, revenue from the state and federal governments continue to be uncertain as they faced their own budget struggles. In other words, saving for the future through the annual

budget process has taken a back seat to meeting current operational needs. An organization can only do this for so long without reinvesting in itself. Roads need to be paved, schools modernized and/or replaced, buildings repaired, equipment replaced, economic development initiatives undertaken, and recreation facilities upgraded, to name a few examples. Groton has been and continues to be proud of the level and quality of services it provides to its citizens. It may no longer be prudent to maintain these services at the expense of not investing in the Town's future. Absent a political consensus as to where to reduce services, the Town needs to place increased emphasis on growing revenue (economic development) and take a comprehensive look at efficiencies and cost savings that may be gained internally and within the fire districts and political subdivisions. Despite difficult economic times, the Groton taxpayers have seen fit to invest in the Town's future by approving two recent bond authorizations (the rehabilitation of Thames Street and the Town-wide road rehabilitation program). It must be kept in mind that in adopting the FYE 2015 Budget that Groton's budget situation has more to do with the uncertainty of revenue growth than unreasonable growth in expenditures.

In an effort to help the reader have a better understanding of how Groton compares to other Connecticut communities, an excerpt from the State of Connecticut/Municipal Fiscal Indicators for Fiscal Years Ended 2008-2012, dated March 2014 has been included. Comparative information concerning Debt per Capita, Education Expenditures per Pupil, Tax Levy per Capita, Property Tax Revenue as a Percent of Total Revenue, and Equalized Mill Rate can be found immediately following the Town Manager's Budget Transmittal Letter.

ACKNOWLEDGEMENTS

Work began on preparation of the FYE 2015 Budget in fall 2013 and has involved countless hours of effort by Department Heads and their respective staffs. In addition to recognizing and thanking the Department Heads and their staff for their hard work and dedication in preparing their FYE 2015 budget requests, I would like to once again personally express my sincere gratitude and appreciation to Sal Pandolfo, Finance Director; Doug Ackerman, Assistant Town Manager; Robin Moulding, Financial Assistant II; Cindy Landry, Treasurer/Accounting Manager; Mary Jo McCarthy, Administrative Secretary; and Nicki Bresnyan, Executive Assistant for their commitment and the hard work they put forth in assisting me in the preparation of the FYE 2015 Budget document.

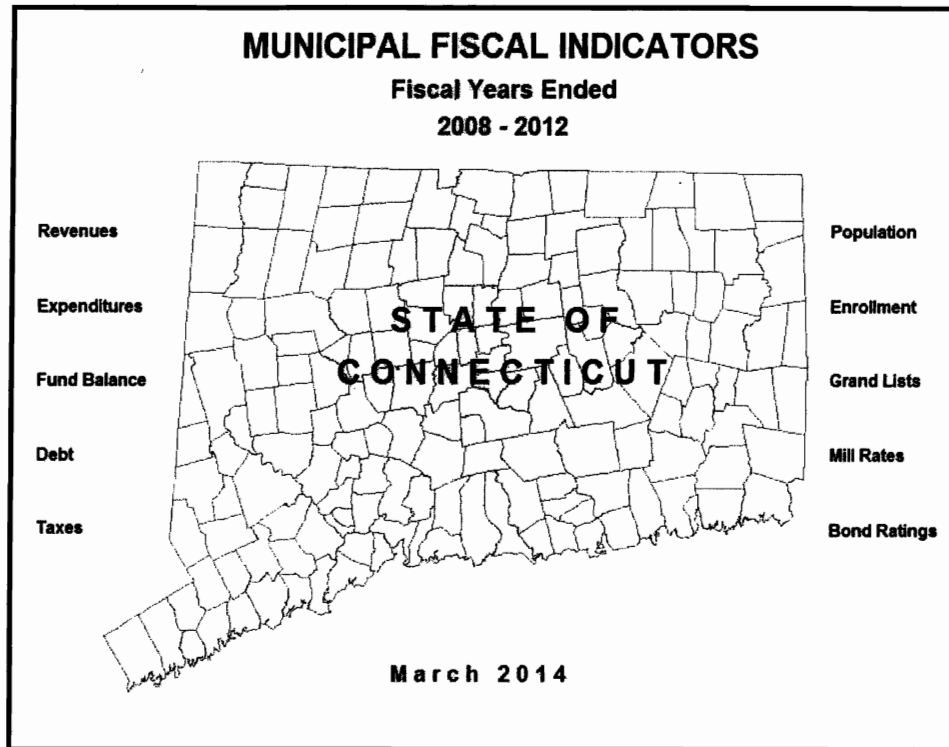
Sincerely,

A handwritten signature in black ink, appearing to read 'Mark R. Oefinger', with a stylized flourish at the end.

Mark R. Oefinger, AICP
Town Manager



"SUBMARINE CAPITAL OF THE WORLD"



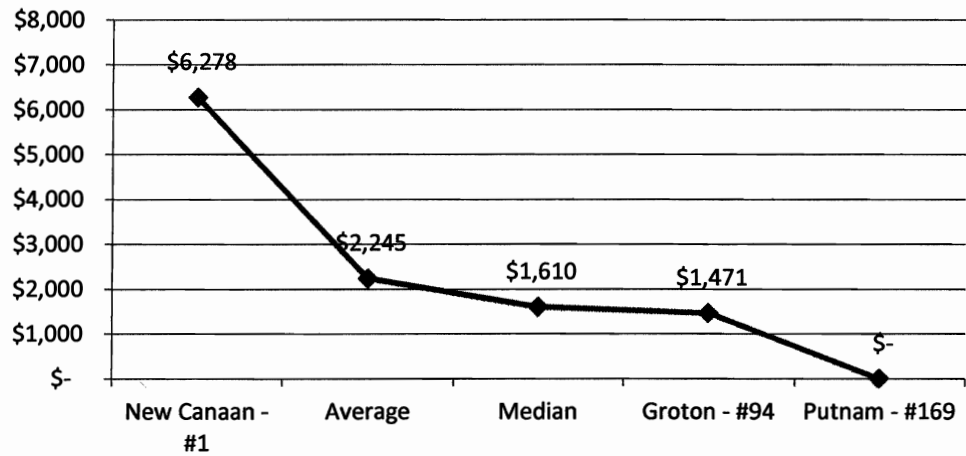
'Municipal Fiscal Indicators' is an annual publication of the Intergovernmental Policy Division Office of Policy and Management (OPM).

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

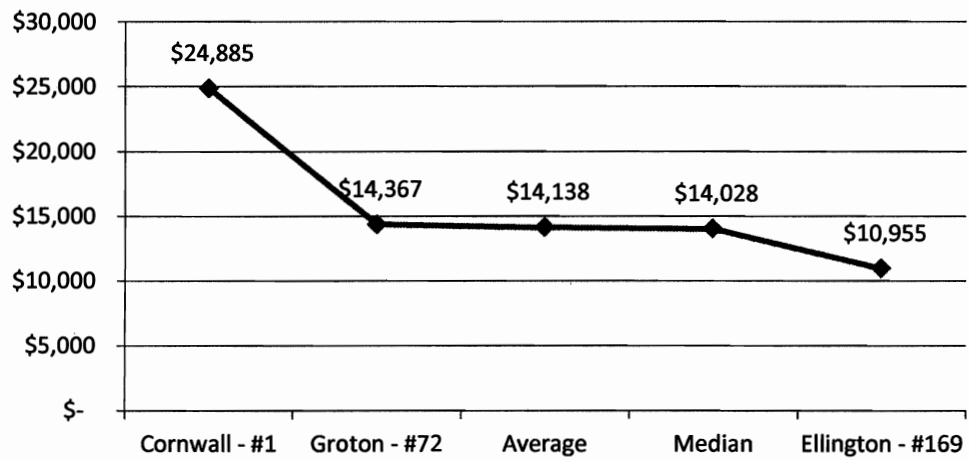
Attached are five (5) Fiscal Indicators that show the State-wide rankings comparing the Town of Groton along with the highest, lowest, average and median indicator for those five fiscal indicators:

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

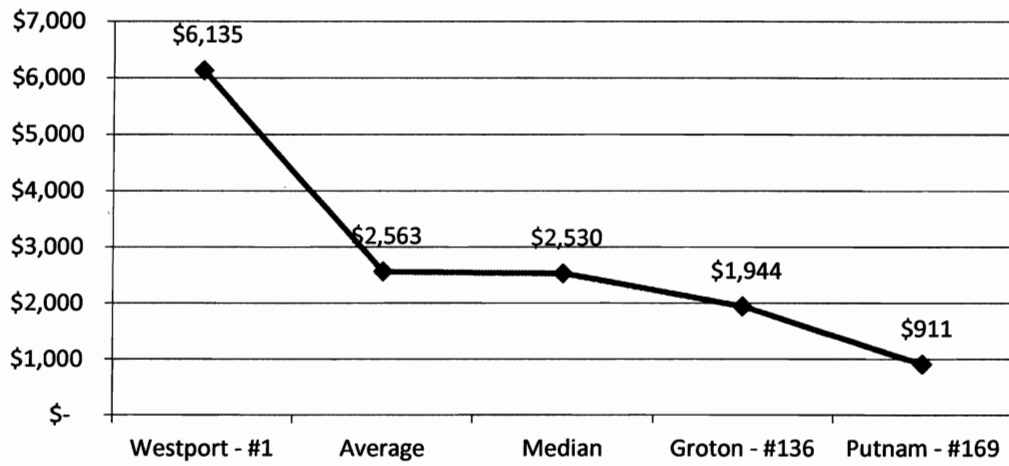
Debt per Capita



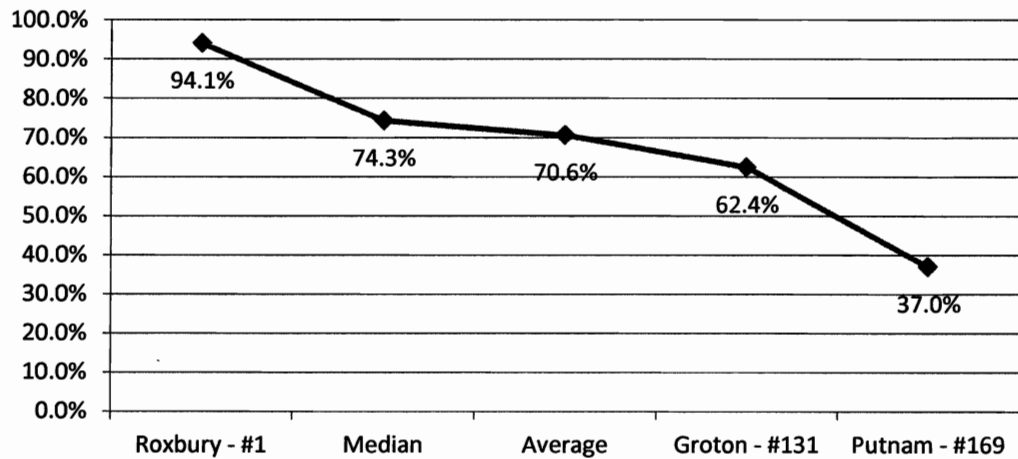
Education Expenditures per Pupil

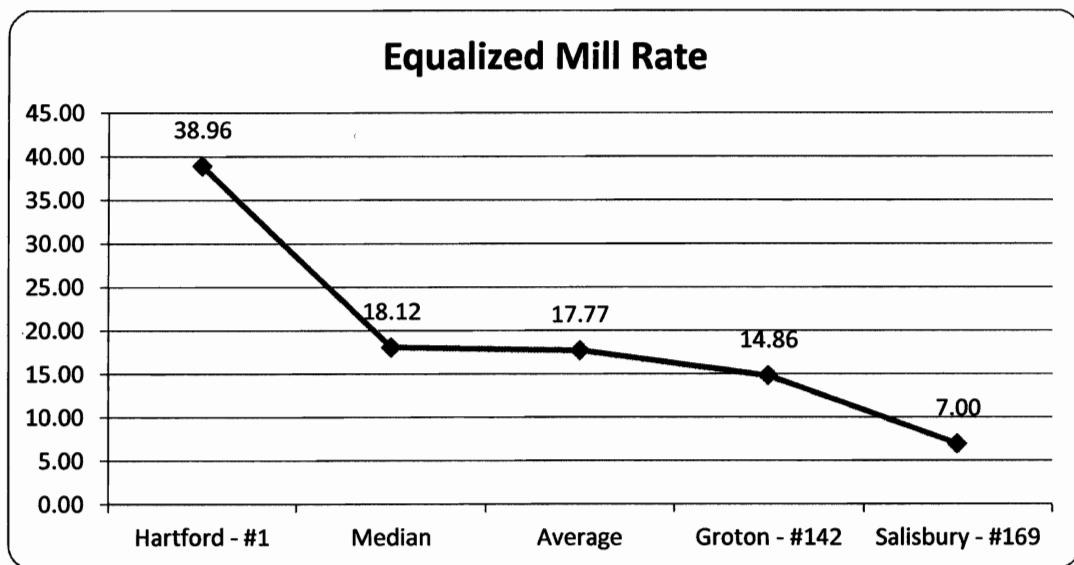


Tax Levy per Capita



Property Tax Revenue as a % of Total Revenue





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.



Town of Groton, Connecticut

Text File

45 Fort Hill Road
Groton, CT 06340-4394
Town Clerk 860-441-6640
Town Manager 860-441-6630

Introduced: 12/4/2013

File Number: 2013-0286

Version: 2

Status: Passed

RESOLUTION ADOPTING TWENTY-NINTH GROTON TOWN COUNCIL GOALS

RESOLVED, that the 29th Groton Town Council adopts the following goals for 2013-2014:

Economic Development

- Evaluate and restructure goals and direction of the current Economic Development Commission to create a highly efficient, functioning Economic Development Commission.
- Increase revenue (grow the grand list).
- Implement quarterly meetings with the Economic Development Commission.

Charter Revision

- Establish a Charter Revision Commission with a focus on Chapters 5 and 9 to create a more efficient Town government.

Communication

- Create Town-wide Facebook page that all Town departments contribute to.
- Increase Councilor presence in the community.
- Evaluate efficiencies of Town-wide technology and analyze merging our systems to achieve savings in purchasing and maintenance with the possibility of outsourcing.

Co-location of Departments

Develop a viable strategic plan to build a Town of Groton Core Community Complex utilizing the current Town Hall and Fitch Middle School, to be bonded by a referendum.

Town Planning Processes

Title	Description	Purpose	Budget Impacts
Multi-Year Budget Model	Two year's of budget projections for the General Fund.	Projects revenues and expenditures for the Town's General Fund for the next two years.	Provides an illustration as to how the budget may look in the coming fiscal years.
Capital Improvement Program (CIP)	Six year plan that includes project funding by department, by plan year and by proposed funding source.	To evaluate and prioritize projects in terms of need, cost effectiveness, ability to generate economic benefit and available sources of funding.	Allows planning for funding as well as debt service requirements and operating costs of new facilities and infrastructure improvements.
Groton Strategic Economic Development Plan	A comprehensive analysis of economic development conditions in Groton and a strategy for securing the Town's economic future.	A strategic action plan for improving the economy of Groton.	Determines what incentives are needed to improve the economic growth in Groton.
Groton Parks & Recreation Master Plan	A strategy to maximize the quality of life through identifying the community's needs and desires.	Establishes a clear direction, prioritized action plan, and implementation strategies to guide staff, committees and elected officials in their efforts to enhance the community's parks and recreation facilities, programs and services.	Determines what resources are needed to reach the community's recreational needs and desires.
Groton Bicycle, Pedestrian and Trails Master Plan	A town-wide system of safe routes for pedestrians & bicyclists that links destinations.	Improve the recreation system by connecting neighborhoods, parks and open space with convenient walkways, bikeways & trails that provide healthy recreational opportunities for all town residents.	Improves the transportation system with convenient walkways, bikeways & trails that provide healthy recreational opportunities.
Sutton Park Master Plan	A site Master Plan of Sutton Park.	To create a plan and conceptual site design that emphasizes functionality, provides a unique sense of place, incorporates green principles and sustainable design and best meets the needs of the Town and it's residents.	To determine future programming opportunities.
Plan of Conservation and Development	A tool for guiding the future development of the community.	Provides a framework for consistent decision-making with regard to conservation and development activities in Groton over the next decade or so.	Provides the basis for review of all land development applications.
Energy Action Plan	A "snapshot" of the Town's current energy situation, and a vision of what the Town could achieve with respect to future energy use.	Reducing energy use in operations and exploring alternatives to conventional fossil energy sources.	Reduces the future impact of energy costs to the Town.
Groton Stormwater Management Plan	Addresses the impacts of stormwater runoff by developing and implementing a plan.	The goal of improving the overall quality of the Town's stormwater runoff.	Calls for public education, outreach, involvement and participation to improve quality of stormwater runoff.
Vehicle Replacement	A plan to replace certain vehicles and equipment on particular schedules.	Public Works schedules and identifies items to be replaced and forwards the list to the Town Manager.	Allows for the funding of vehicles on the list annually, reducing the cost of fleet maintenance and service.
Computer Replacement	Multi-year plan to replace computer hard drives and monitors.	Replaces hard drives and monitors according to a schedule created by IT.	Sets aside funding that allows for yearly replacements of computer equipment on a scheduled basis.
Groton Public Library Technology Plan	Describes the technology and telecommunication services currently offered or planned for the library.	To enhance the personal development of Groton citizens by meeting their informational, educational, cultural and leisure time needs.	Provides for long term planning of capital technology expenses to provide town library services to the public.

TOWN OF GROTON

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

FYE 2015 Budget - General Fund (#100)

Manager's Budget (as of 3/15/2014):				\$ 122,837,302
Additions to Manager's Budget by Town Council:				
10071	SECTER (4/5/14)	\$ 66		
1046	Planning & Development Services (Economic Development) (4/5/14)	\$ 40,100		
1024	Public Safety (4/5/14)	\$ 100,000		
1001	Legislative Policy (4/14/14)	\$ 200,000		
1054	Health/Service & Cultural Agencies(4/14/14)	\$ 360		
	Total Additions		\$ 340,526	
Reductions to Manager's Budget by Town Council:				
1024	Public Safety (3/29/14)	\$ (237,462)		
10900	City Police (4/3/14)	\$ (13,749)		
1035	Public Works (4/5/14)	\$ (63,502)		
1076	Debt Service (4/7/14)	\$ (30,774)		
	Total Reductions		\$ (345,487)	
	Net Change			\$ (4,961)
Council's Budget (as of 4/14/2014):				\$ 122,832,341
Additions to Council's Budget by RTM:				
1024	Public Safety (5/7/14)	\$ 50,000		
	Total Additions		\$ 50,000	
Reductions to Council's Budget by RTM:				
1075	Capital Reserve Contribution (5/19/14)	\$ (100,000)		
	Total Reductions		\$ (100,000)	
	Net Change			\$ (50,000)
RTM's Budget (as of 5/19/2014):				\$ 122,782,341

TOWN OF GROTON

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

FYE 2015 Budget - Capital Reserve (#501)

Manager's Budget (as of 3/15/2014):				\$ 2,749,000
Additions to Manager's Budget by Town Council:				
7E	Upgrade Town Police Department Radio System (4/14/14)	\$ 100,000		
	Total Additions		\$ 100,000	
Reductions to Manager's Budget by Town Council:				
4C	Open Space Acquisition & Development (4/7/14)	\$ (25,000)		
	Total Reductions		\$ (25,000)	
	Net Change			\$ 75,000
Council's Budget (as of 4/14/2014):				\$ 2,824,000
Additions to Council's Budget by RTM:				
		\$ -		
	Total Additions		\$ -	
Reductions to Council's Budget by RTM:				
7E	Upgrade Town Police Department Radio System (5/19/14)	\$ (100,000)		
	Total Reductions		\$ (100,000)	
	Net Change			\$ (100,000)
RTM's Budget (as of 5/19/2014):				\$ 2,724,000

TOWN OF GROTON				
FYE 2015 General Fund				
CALCULATION OF GRAND LIST, MILL RATE AND FUND BALANCE				
	Mill rate reduced from 20.72 mills to 20.13 mills or -0.59 mills for a 2.8% decrease			06/03/2014
A	Based on NET 10/1/13 Grand List Categories			
1	Real Estate	\$3,418,575,975		
2	Motor Vehicle	\$195,707,394		
3	Personal Property	\$283,319,937		
4	Total Grand List (adjusted net)	\$ 3,897,603,306		
5	(AFTER Board of Assessment Appeals adjustments)	\$ 3,897,603,306		
B	Calculation of Mill Rate			
1	Total Operating Appropriations	\$122,782,341		
2	Less: Operating Revenues	\$42,499,630		
3	Less: State Enterprise Zone Grant	\$52,101		
4	Sub-Total: Appropriations less Operating Revenues & Grants	\$80,230,610		
5	Less: Fund Balance Applied	(\$3,245,000)		
6	Balance To Be Raised From Taxes	\$76,985,610		
7	divided by Grand list (at 100% collection rate)	0.019752		
8	Mill Rate @ 98.1% Collection Rate (based on a 3 year collection rate)	0.020135	Mill Rate	One Mill =
			19.75	
			20.13	\$3,823,549
C	Calculation of Current Taxes & Enterprize Zone			Tax Revenue
1	Current Taxes: Grand list \$ X mill rate X 98.1%	0.02013		\$ 76,985,610
D	Analysis of Unassigned Fund Balance			
1	Unassigned Fund Balance as of June 30, 2013			\$11,617,470
2	Less: Supplemental Appropriations during the year			\$0
3	Add: FYE 2014 returned to Fund Balance			\$ 5,589,603
4	Estimated Unassigned Fund Balance as of June 30, 2014			\$17,207,073
5	Less: Fund Balance Designated for FYE 2015			(\$3,245,000)
6	Sub-Total			\$13,962,073
7	Less: Commitment for Future Tax Relief due to demolition of Pfizer Buidling #118			(\$2,700,000)
8	Estimated Unassigned Fund Balance as of June 30, 2015			\$11,262,073
9	Estimated Unassigned Fund Balance on June 30, 2015 as a % of FYE 2015 Operating Appropriations			9.17%

PURPOSE:

The below two year forecast (FYE 2016 and FYE 2017) serves as an illustration as to how the budget may look in the coming fiscal years. It is purely a forecast and in no way represents proposed appropriations in the out years. Consideration is given to known factors such as debt service. In other areas, assumptions are used which are based on history of both revenues and expenditures. The FYE 2013 Actuals, the FYE 2014 Estimated Budget and the FYE 2015 Adopted Budget are provided for reference.

Town of Groton
Two Years' Projections (FYE 2016 & FYE 2017)
for the General Fund
Projected Revenues, Appropriations, Mill Rates, Taxes and Fund Balance

A	B	C	D	E	F
Revenues and Appropriations:	FYE 2013 Actuals	FYE 2014 Estimate	FYE 2015 Adopted	FYE 2016 Projected	FYE 2017 Projected
1 Revenues:					
2 Property Taxes - Current	\$ 78,593,705	\$ 79,022,000	\$ 76,985,610	\$ 80,215,770	\$ 84,727,981
3 Other Property Taxes	\$ 2,881,139	\$ 3,360,000	\$ 2,310,000	\$ 2,310,000	\$ 2,310,000
4 Manufacturing Transition Grant-State Reimbursement	\$ 1,296,815	\$ -	\$ -	\$ -	\$ -
5 Enterprise Zone Grant-State Reimbursement	\$ 289,558	\$ 269,975	\$ 52,101	\$ -	\$ -
6 Pequot/Mohegan Funds	\$ 1,376,364	\$ 1,373,412	\$ 1,386,526	\$ 1,386,000	\$ 1,386,000
7 PILOT: State exempts	\$ 1,189,907	\$ 1,041,761	\$ 1,285,472	\$ 1,285,000	\$ 1,285,000
8 Other State & Federal Aid	\$ 33,048,305	\$ 34,593,730	\$ 34,232,995	\$ 33,064,419	\$ 33,064,419
9 Other Revenues	\$ 3,008,673	\$ 3,669,306	\$ 3,284,637	\$ 3,284,637	\$ 3,284,637
10 Committed Funds	\$ -	\$ -	\$ -	\$ 1,800,000	\$ 900,000
11 Fund Balance Applied (needed to maintain a 7.5% fund balance)	\$ -	\$ -	\$ 3,245,000	\$ 1,581,000	\$ (146,000)
12 Total Revenues	\$ 121,684,466	\$ 123,330,184	\$ 122,782,341	\$ 124,926,826	\$ 126,812,037
13 Appropriations:					
14 Town Operations	\$ 31,565,616	\$ 32,546,474	\$ 33,214,080	\$ 33,778,719	\$ 34,352,958
15 Education	\$ 72,634,763	\$ 73,662,715	\$ 75,098,943	\$ 76,375,625	\$ 77,674,011
16 Outside Agencies	\$ 2,038,103	\$ 2,085,937	\$ 2,117,548	\$ 2,174,722	\$ 2,233,439
17 Subdivisions	\$ 5,228,234	\$ 5,216,978	\$ 5,050,470	\$ 5,141,378	\$ 5,233,923
18 Capital/Debt Service	\$ 7,893,628	\$ 6,242,337	\$ 6,951,300	\$ 7,106,381	\$ 6,967,706
19 Contingency	\$ -	\$ -	\$ 350,000	\$ 350,000	\$ 350,000
20 Total Appropriations	\$ 119,360,344	\$ 119,754,441	\$ 122,782,341	\$ 124,926,826	\$ 126,812,037
21 % Increase in Appropriations from Previous Year	1.3%	0.3%	2.5%	1.7%	1.5%
Tax Rate and Change from Previous Year:					
22 General Fund Mill Rate	20.22	20.72	20.13	21.45	22.55
23 Mill Rate Change from Previous Year	1.80	0.50	-0.59	1.32	1.10
Median Assessment, Annual Taxes and \$ & % Change:					
24 Assessment on a "median" Fair Market Value Home of \$316,947 was reduced by 13% with the 2011 revaluation	\$193,021	\$193,021	\$193,021	\$193,021	\$193,021
25 Town Tax - Annual	\$3,903	\$3,999	\$3,886	\$4,140	\$4,353
26 Annual \$ Increase in Taxes from Previous Year	(\$184)	\$97	(\$114)	\$255	\$212
27 Annual % Increase in Taxes from Previous Year	-4.5%	2.5%	-2.8%	6.6%	5.1%
Estimated Fund Balance:					
28 Estimated Unassigned Fund Balance - Beginning	\$13,631,330	\$11,617,470	\$11,262,073	\$9,681,073	\$9,681,073
29 Estimated Fund Balance - Returned/Increased or additional needed	\$0	\$2,013,860	\$0	\$0	\$0
30 Estimated Revenues over Expenditures	\$0	\$3,575,743	\$0	\$0	
31 Committed Fund Balance for Future Tax Relief (Building #118)	\$0	(\$2,700,000)	\$0	\$0	
32 (Fund Balance Applied) or Raised to Maintain Fund Balance %	(\$2,013,860)	(\$3,245,000)	(\$1,581,000)	\$0	\$145,000
33 Estimated Unassigned Fund Balance - Ending	\$11,617,470	\$11,262,073	\$9,681,073	\$9,681,073	\$9,826,073
34 Estimated Unassigned Fund Balance as a % of Appropriations	9.73%	9.40%	7.88%	7.75%	7.75%

*****Assumption for Revenue Projections:**

Property Taxes: Property taxes are what is needed to balance the budget after all other revenue sources are considered. In addition to the removal of buildings #118, assumes a 0.02% reduction in the 2014 Grand List that will impact the FYE 2016 budget and a 0.5% growth in the 2015 Grand List that will impact the FYE 2017 budget. A real estate property revaluation was conducted in 2011 that impacted the FYE 2013 budget in which over 90% of properties realized a reduction in the market value with the average decrease being 13%. The next revaluation on real estate is scheduled for October 2016 and will impact the FYE 2018 budget. The collection rate is projected at 98.1%.

Other Property Taxes: Anticipates that the collections of other taxes will be maintained.

Manufacturing Transition/Enterprise Zone Grants: The Manufacturing Transition Grant replaced the Manufacturing Machinery & Equipment (MM&E) PILOT and was eliminated in FYE 2014 while for the Enterprise Zone Grant all but one account is expiring in FYE 2015 and all accounts will expire in FYE 2016 and become taxable once the accounts expire after five years in the grant program.

State & Federal Aid: Forecast is based on the discontinuation of the two year Municipal Project Grant with no increase from what is anticipated in FYE 2015 for federal aid and changes reflected in the State's FYE 2015 Adopted budget.

Other Revenues: Projections are based on actual trends over the past three years. Forecast does not include any anticipated fee schedule increases.

Fund Balance Applied: The amount of Fund Balance needed to have a balanced budget. A negative amount represents the amount that must be raised to maintain a 7.75% fund balance as a % of appropriations.

*****Assumption for Expenditures Projections:**

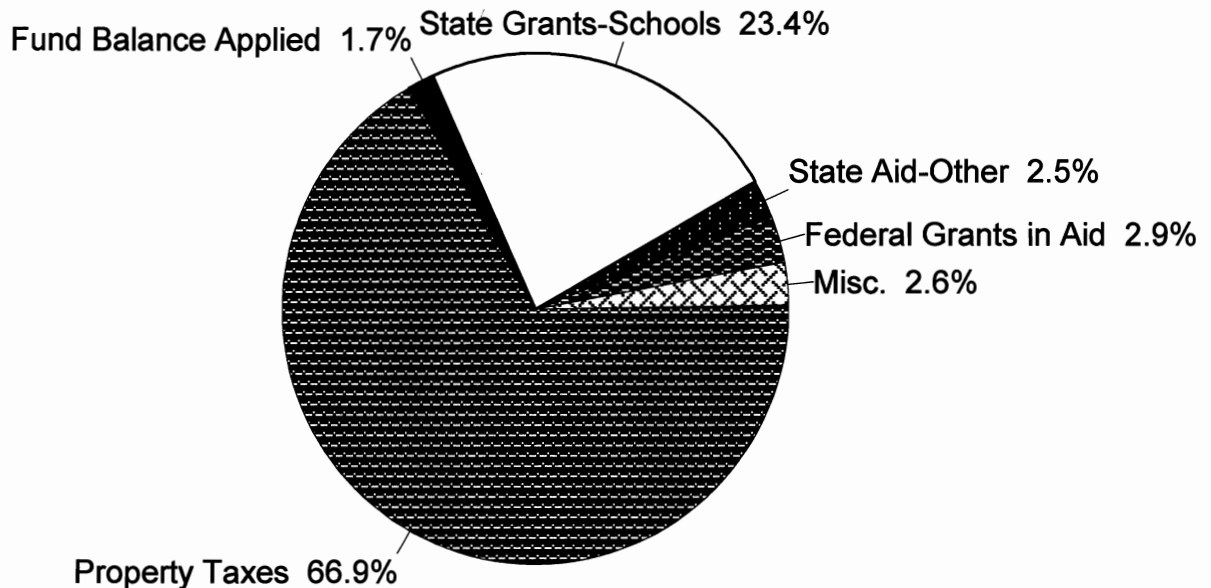
Town Operations, Education, Outside Agencies and Subdivisions: are assumed to increase based on the average increases over the last ten years, 1.7%, 1.7%, 2.7% and 1.8% respectively.

Reserves/Debt Service: Anticipates that \$2.0 million will be annually transferred into the Capital Reserve Fund and incorporates the existing debt service payments as well as future debt service payments based on general obligation bonds that have been issued. Debt that has been approved at voter referendum but not yet issued (Thames Street & Road Maintenance) are not estimated in this two year projection.

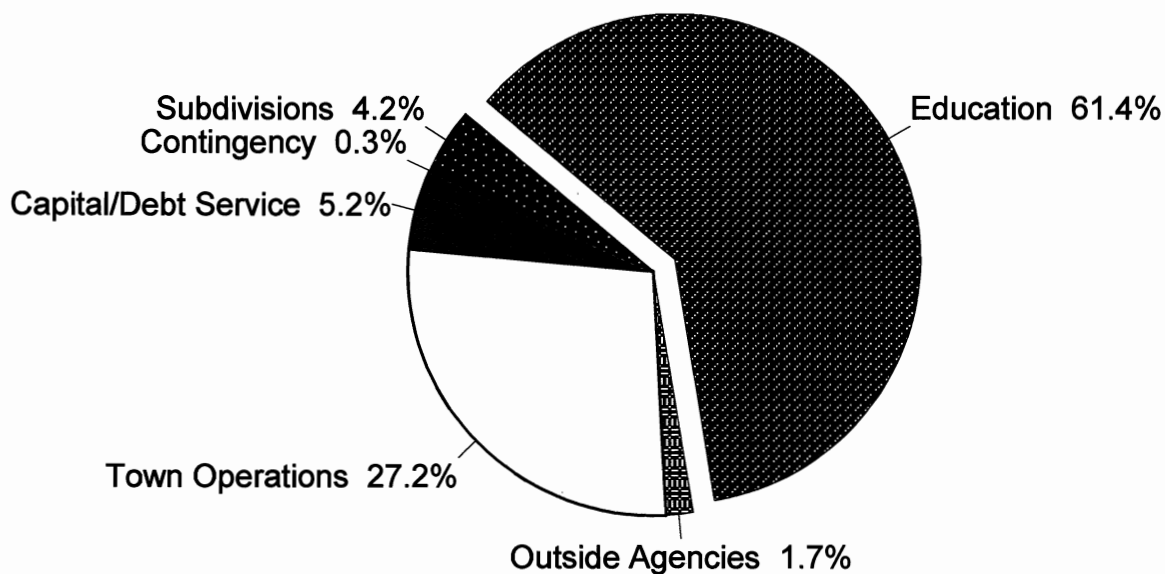
Contingency: Anticipates that \$350,000 will be appropriated for this area of service.

TOWN OF GROTON

Adjusted FYE 2014 Budget



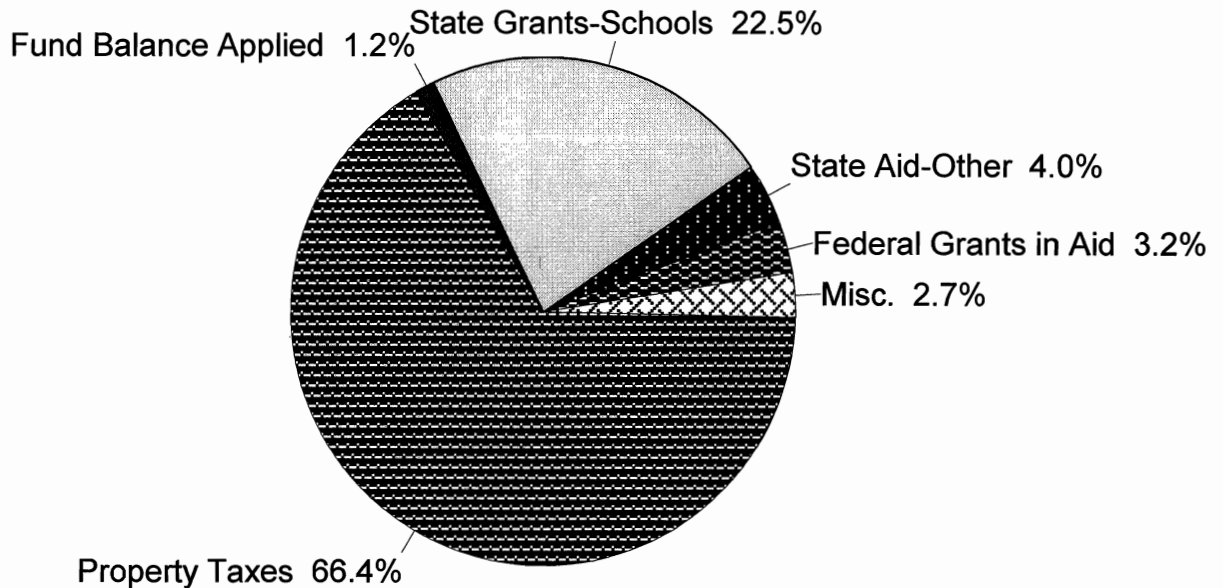
General Fund Revenues



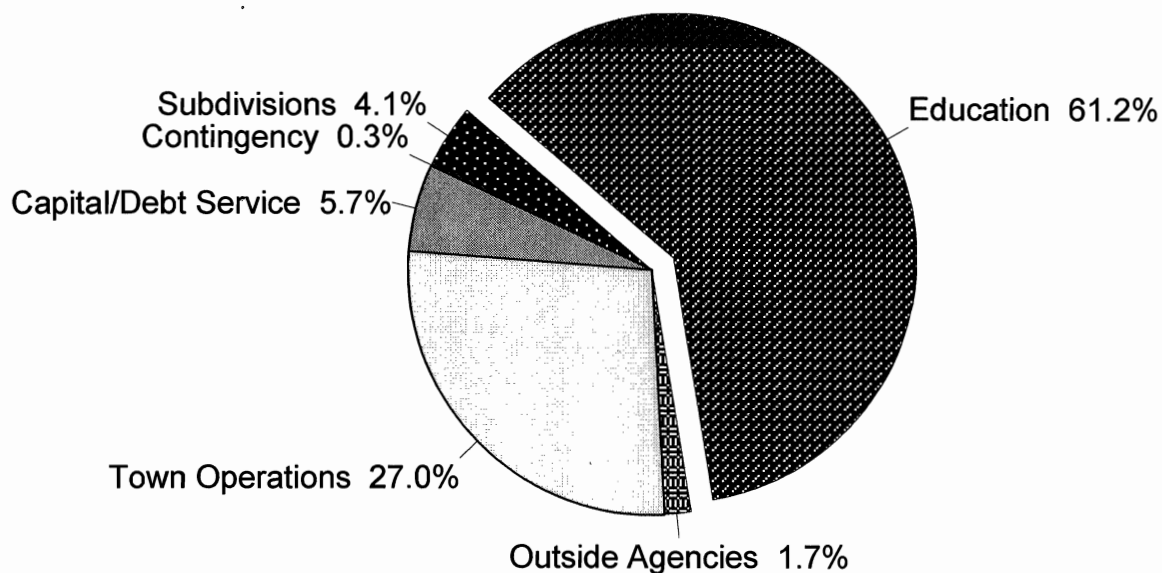
General Fund Expenditures

TOWN OF GROTON

Adopted FYE 2015 Budget



General Fund Revenues

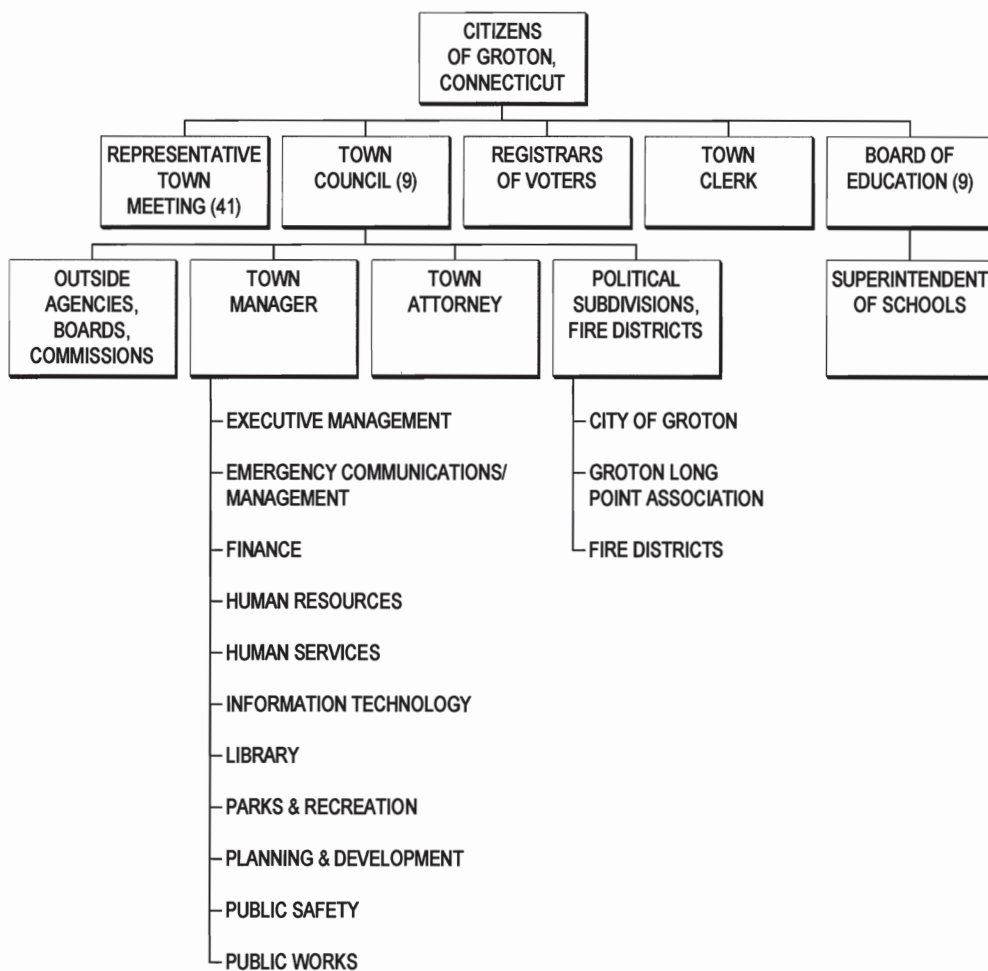


General Fund Expenditures

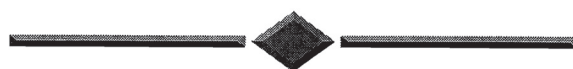


"SUBMARINE CAPITAL OF THE WORLD"

TOWN OF GROTON ORGANIZATION CHART



FYE 2015



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 approximately one hundred percent of their public works budgets and up to fifty percent of their public safety budgets. The special districts are organized units of government within the Town, having separate governing bodies. They were established by special acts of the State legislature for specific purposes such as fire protection. All these governmental units have individual taxing authority.

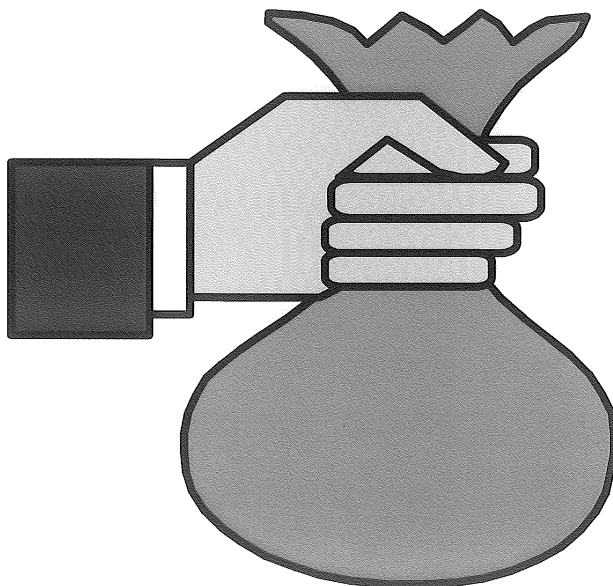
BUDGETARY CONTROL

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

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

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

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



Budgetary Process

The budget process for the Town of Groton begins in October of each year preceding the beginning of the fiscal year (July 1). This process is a time for priority setting: define and prioritize needs, evaluate alternatives, and then budget appropriately to meet those needs. Budget discussions with the Town Manager and Department Directors set the tone for implementation. During the FYE 2015 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 from the FYE 2014 Adopted Budget.

The Budget Cycle:

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

Town of Groton's Budget Cycle - FYE 2015											
Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.
(late Oct.)	Budget Calendar developed										
	(late Nov. - mid Dec.)	Town Council develops and finalizes Budget Goals & Objectives									
		(mid Dec. - mid Jan.)	Department's prepare Budget Requests								
			(by Jan. 14)	Departments submit Requests to Finance							
			(late Jan. - late Feb.)	Town Manager reviews Requests & prepares Recommended Budget							
			(mid Feb.)	Town Council holds a Preliminary Public Input Meeting on the Budget							
				(by Feb. 28)	Board of Education & Political Subdivisions submit their requests for appropriations						
					(by March 15)	Town Manager submits Recommended Budget & Capital Improvement Plan (CIP) to the Town Council and RTM					
						(late March - mid April)	Town Council holds Public Hearing by April 6th & Budget Deliberations				
						(by April 28)	Town Council approves Budget & forwards to RTM				
							(all month)	RTM holds Public Comment Session by May 3rd & Budget Deliberations			
							(by May 25)	RTM adopts Budget			
								(by June 9)	Town Council sets Tax Rate		
									(July 1)	Budget Implementation	
										Submission of Adopted Budget to GFOA for Distinguished Budget Presentation Award (by Sept. 9)	
Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.

TOWN OF GROTON, CONNECTICUT

**DEBT POLICY
&
MANAGEMENT / FISCAL PRACTICES**

Revised by the Town Council on: February 4, 2014

Revised by the Town Council on: May 19, 2009

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

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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 as a whole. They are an integral part of the financial structure of the Town and help make it possible for the Town to issue debt. 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 seven and three-quarters (7.75%) percent of annual general fund expenditures.
 - (c) A sixty (60) day reserve in special revenue funds in order to meet potential unanticipated needs.

H. Continuing Disclosure:

1. The Town is committed to continuing disclosure of financial and pertinent credit information relevant to the Town's outstanding securities and will abide by the provisions of the Securities and Exchange Commission (SEC), Rule 15c2-12 concerning primary and secondary market disclosure. The Town shall file such information through a nationally recognized municipal securities information repository (NRMSIR) 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 non-recurring nature, with a cost of over \$25,000.00, and with a useful life expectancy of over five years. Supplemental appropriations from the fund shall require public notice, a public hearing, and simple majority vote of the town council and representative town meeting.

(d) *Maintenance of the fund.* At least quarterly, the town manager shall report to the town council on the status of the fund and the expended and unexpended balances of each appropriation.
(Ord. No. 179, 9-17-85)

TOWN OF GROTON, CONNECTICUT

BASIS OF BUDGETING AND ACCOUNTING

Background

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

Accounting System

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

Internal Control

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

Basis of Budgeting

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

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



"SUBMARINE CAPITAL OF THE WORLD"

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 nonmajor 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.

Connecticard (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.

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

INTERNAL SERVICE FUND: This nonmajor 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.

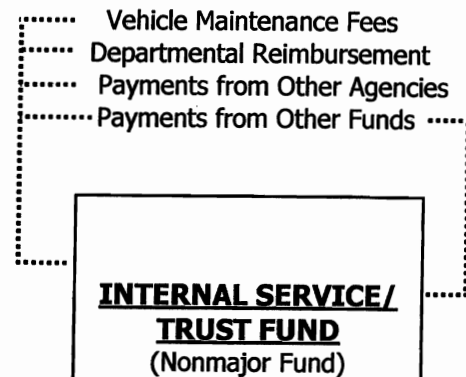
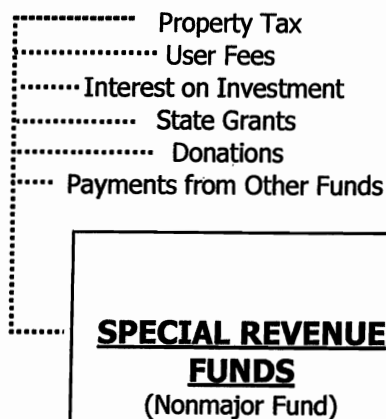
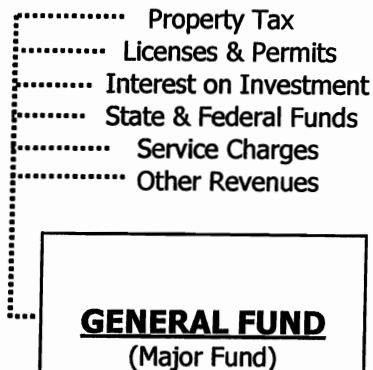
Fleet Reserve (Function 6040): This fund accounts for the reservation of funds for the acquisition and maintenance of vehicles, fuel and parts.

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

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

FLOW OF FUNDS STRUCTURE

Funding Sources:



Users:

General Government -
 - Legislative Policy
 - Voter Registration
 - Town Clerk
 - Legal Services
 General Services -
 - Executive Management
 - Information Technology
 - Human Resources
 - Finance
 - Emergency Communications
 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
 Connecticard
 Groton Sewer District
 Capital Reserve
 Computer Replacement

Users:

Fleet Reserve
 Human Services Assistance

TOWN OF GROTON
FYE 2015 Adopted Budget
GENERAL FUND REVENUE DETAIL

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	PROPOSED FYE 2015	COUNCIL FYE 2015	RTM FYE 2015	\$ Variance Adjusted to Adopted	% Variance Adjusted to Adopted
<u>General Property Taxes</u>								
4110 Current Taxes	\$ 78,593,705	\$ 78,176,142	\$ 79,022,000	\$ 79,228,917	\$ 78,329,557	\$ 76,985,610	\$ (1,190,532)	-1.5%
4111 Supplemental MV Tax	\$ 398,653	\$ 375,000	\$ 429,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 50,000	13.3%
4113 Interest & Lien Fees	\$ 761,680	\$ 700,000	\$ 726,000	\$ 775,000	\$ 775,000	\$ 725,000	\$ 25,000	3.6%
4114 Prior Year Taxes	\$ 1,720,806	\$ 1,000,000	\$ 2,205,000	\$ 1,160,000	\$ 1,160,000	\$ 1,160,000	\$ 160,000	16.0%
Total General Property Taxes	\$ 81,474,844	\$ 80,251,142	\$ 82,382,000	\$ 81,588,917	\$ 80,689,557	\$ 79,295,610	\$ (955,532)	-1.2%
<u>Licenses and Permits</u>								
4234 Bldg & Related Permits/C.O.	\$ 149,983	\$ 128,328	\$ 281,188	\$ 140,922	\$ 140,922	\$ 140,922	\$ 12,594	9.8%
4236 Sporting Licenses	\$ 773	\$ 850	\$ 850	\$ 850	\$ 850	\$ 850	\$ -	0.0%
4238 Dog Licenses	\$ 9,224	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%
4239 Other Licenses & Permits	\$ 14,895	\$ 12,500	\$ 22,235	\$ 20,520	\$ 20,520	\$ 20,520	\$ 8,020	64.2%
4242 Building Permits-Education Fee	\$ 130	\$ 100	\$ 200	\$ 110	\$ 110	\$ 110	\$ 10	10.0%
4243 State Land Use Fees	\$ 76	\$ 150	\$ 150	\$ 200	\$ 200	\$ 200	\$ 50	33.3%
Total Licenses and Permits	\$ 175,081	\$ 149,928	\$ 312,623	\$ 170,602	\$ 170,602	\$ 170,602	\$ 20,674	13.8%
<u>Revenue from Investments</u>								
4412 Interest on Investments	\$ 62,931	\$ 52,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ (1,000)	-1.9%
Total Revenue from Investments	\$ 62,931	\$ 52,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ (1,000)	-1.9%
<u>State Grants in Aid-Education</u>								
4521 Education Cost Sharing	\$ 25,540,640	\$ 26,712,891	\$ 25,571,522	\$ 25,625,179	\$ 25,625,179	\$ 25,625,179	\$ (1,087,712)	-4.1%
4522 Adult Education	\$ 111,262	\$ 115,473	\$ 103,198	\$ 121,170	\$ 121,170	\$ 121,170	\$ 5,697	4.9%
4523 Instruction for the Blind	\$ 24,833	\$ 8,290	\$ 29,443	\$ 24,833	\$ 24,833	\$ 24,833	\$ 16,543	199.6%
4525 Special Education	\$ 1,230,870	\$ 1,083,263	\$ 1,418,964	\$ 1,410,915	\$ 1,410,915	\$ 1,410,915	\$ 327,652	30.2%
4527 Non-Public Transportation	\$ 25,718	\$ 24,923	\$ 29,514	\$ 31,825	\$ 31,825	\$ 31,825	\$ 6,902	27.7%
4534 School Transportation	\$ 267,540	\$ -	\$ 268,687	\$ 289,694	\$ 289,694	\$ 289,694	\$ 289,694	n/a
4534A Magnet School Transportation	\$ 161,703	\$ 150,000	\$ 161,703	\$ 161,703	\$ 161,703	\$ 161,703	\$ 11,703	7.8%
4544 Non-Public Pupil Service	\$ 29,916	\$ 29,916	\$ 24,928	\$ 24,928	\$ 24,928	\$ 24,928	\$ (4,988)	-16.7%
Total State Grants in Aid-Education	\$ 27,392,482	\$ 28,124,756	\$ 27,607,959	\$ 27,690,247	\$ 27,690,247	\$ 27,690,247	\$ (434,509)	-1.5%
<u>State Grants in Aid-General Gov</u>								
4507 State Grants	\$ 196,977	\$ 38,955	\$ 17,176	\$ 12,077	\$ 12,077	\$ 12,077	\$ (26,878)	-69.0%
4516 Municipal Project Grant	\$ -	\$ -	\$ 1,168,576	\$ 1,168,576	\$ 1,168,576	\$ 1,166,988	\$ 1,166,988	n/a
4551 PILOT: Enterprise Zone	\$ 289,558	\$ 437,130	\$ 269,975	\$ 52,990	\$ 52,389	\$ 52,101	\$ (385,029)	-88.1%
4553 PILOT: State & Tax Exempts	\$ 1,189,907	\$ 169,783	\$ 1,041,761	\$ 951,648	\$ 951,648	\$ 1,285,472	\$ 1,115,689	657.1%
4554 Pequot-Mohegan Grant	\$ 1,376,364	\$ 179,246	\$ 1,373,412	\$ 1,390,630	\$ 1,390,630	\$ 1,386,526	\$ 1,207,280	673.5%
4555 911 Enhancements	\$ 165,158	\$ 165,158	\$ 164,802	\$ 164,802	\$ 164,802	\$ 164,802	\$ (356)	-0.2%
4556 Miscellaneous State Revenue	\$ 1,261	\$ 15,882	\$ 15,955	\$ 16,125	\$ 16,125	\$ 16,125	\$ 243	1.5%
4557 Nuclear Safety Drill	\$ 29,800	\$ 37,041	\$ 37,041	\$ 37,041	\$ 37,041	\$ 37,041	\$ -	0.0%
4558 Highway Illumination	\$ 1,619	\$ 1,619	\$ 1,619	\$ 1,619	\$ 1,619	\$ 1,619	\$ -	0.0%
4559 Town Highway Aid	\$ 183,913	\$ 367,825	\$ 379,198	\$ 379,198	\$ 379,198	\$ 379,198	\$ 11,373	3.1%
4560 Telephone Access	\$ 161,342	\$ 161,000	\$ 161,000	\$ 161,000	\$ 161,000	\$ 161,000	\$ -	0.0%
4563 Manufacturing Transition Grant	\$ 1,296,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
4564 Property Tax Relief	\$ 275,771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
4565 Municipal Aid Adjustment Grant	\$ -	\$ 1,406,819	\$ 539,968	\$ 519,984	\$ 519,984	\$ 519,984	\$ (886,835)	-63.0%
4566 TVCCA-Supp Housing Program Grant	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.0%
4568 Youth Service Bureau	\$ 31,434	\$ 31,434	\$ 31,737	\$ 31,737	\$ 31,737	\$ 31,737	\$ 303	1.0%
Total State Grants in Aid-General Gov	\$ 5,208,919	\$ 3,020,892	\$ 5,211,220	\$ 4,896,427	\$ 4,895,826	\$ 5,223,670	\$ 2,202,778	72.9%
<u>Federal Grants in Aid</u>								
4508 Federal Funds	\$ 213,352	\$ 55,261	\$ 197,451	\$ 197,451	\$ 197,451	\$ 197,451	\$ 142,190	257.3%
4510 FEMA Reimbursement	\$ 295,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
4591 Pupil Impact Aid	\$ 3,827,570	\$ 3,350,000	\$ 4,242,186	\$ 3,709,561	\$ 3,709,561	\$ 3,709,561	\$ 359,561	10.7%
4592 Emergency Management (SLA)	\$ 25,007	\$ 20,062	\$ 20,062	\$ 20,062	\$ 20,062	\$ 20,062	\$ -	0.0%
Total	\$ 4,361,536	\$ 3,425,323	\$ 4,459,699	\$ 3,927,074	\$ 3,927,074	\$ 3,927,074	\$ 501,751	14.6%

TOWN OF GROTON
FYE 2015 Adopted Budget
GENERAL FUND REVENUE DETAIL

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	PROPOSED FYE 2015	COUNCIL FYE 2015	RTM FYE 2015	\$ Variance Adjusted to Adopted	% Variance Adjusted to Adopted
<u>Charges for Current Services</u>								
4602 Planning Application Fees	\$ 8,420	\$ 10,000	\$ 12,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 3,000	30.0%
4610 Recording Instruments	\$ 175,583	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ -	0.0%
4611 Conveyance Tax	\$ 567,757	\$ 580,000	\$ 625,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 70,000	12.1%
4616 Golf Course Contribution	\$ 58,157	\$ 58,870	\$ 58,870	\$ 60,339	\$ 60,339	\$ 60,339	\$ 1,469	2.5%
4617 Maps/Copies/Document Sales	\$ 1,035	\$ 1,000	\$ 900	\$ 500	\$ 500	\$ 500	\$ (500)	-50.0%
4618 Tax Collection Services (cas)	\$ 214,692	\$ 202,417	\$ 202,417	\$ 210,000	\$ 210,000	\$ 210,000	\$ 7,583	3.7%
4620 Sewer Fund/Landfill Service (cas)	\$ 631,079	\$ 674,444	\$ 674,444	\$ 768,004	\$ 768,004	\$ 768,004	\$ 93,560	13.9%
4622 Accident Reports	\$ 1,560	\$ 1,620	\$ 1,658	\$ 1,580	\$ 1,580	\$ 1,580	\$ (40)	-2.5%
4623 Dispatch/Paramedic Service	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
4624 N Stonington-Dispatch	\$ 52,819	\$ 52,819	\$ 52,819	\$ 52,819	\$ 52,819	\$ 52,819	\$ -	0.0%
4624A Stonington Ambulance Dispatch	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ (5,000)	-100.0%
4627 Housing Authority Shelter Rent	\$ 53,128	\$ 54,470	\$ 54,470	\$ 57,954	\$ 57,954	\$ 57,954	\$ 3,484	6.4%
4629 Coord Medical Emerg Direc	\$ 22,239	\$ 22,832	\$ 22,186	\$ 22,186	\$ 22,186	\$ 22,186	\$ (646)	-2.8%
4631 BOE-FHS/Ground Mowing	\$ 50,341	\$ 51,852	\$ 51,852	\$ 53,408	\$ 53,408	\$ 53,408	\$ 1,556	3.0%
4632 GIS Revenue	\$ 1,289	\$ 1,000	\$ 875	\$ 900	\$ 900	\$ 900	\$ (100)	-10.0%
4637 Snow/Ice Control Services	\$ 81,101	\$ 74,837	\$ 74,837	\$ 41,512	\$ 41,512	\$ 41,512	\$ (33,325)	0.0%
4641 Vital Statistics	\$ 4,749	\$ 6,000	\$ 5,800	\$ 5,800	\$ 5,800	\$ 5,800	\$ (200)	-3.3%
Total Charges for Current Services	\$ 1,929,949	\$ 1,968,161	\$ 2,009,128	\$ 2,109,002	\$ 2,109,002	\$ 2,109,002	\$ 140,841	7.2%
<u>Schools-Library-Recreation</u>								
4662 Tuition from Other Towns	\$ 171,452	\$ 156,706	\$ 171,452	\$ 171,452	\$ 171,452	\$ 171,452	\$ 14,746	9.4%
4669 Other School Receipts	\$ 72,080	\$ 53,286	\$ 72,080	\$ 72,080	\$ 72,080	\$ 72,080	\$ 18,794	35.3%
4670 Library Fines	\$ 26,389	\$ 28,000	\$ 24,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ (3,000)	-10.7%
4671 Library-Lost & Damaged	\$ 2,529	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
4672 Senior Programs	\$ 41,271	\$ 41,000	\$ 40,800	\$ 45,000	\$ 45,000	\$ 45,000	\$ 4,000	9.8%
4683 Park Concession & Rental	\$ 1,200	\$ 1,200	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ (200)	-16.7%
4686 Park & Recreation Rentals	\$ 2,250	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
4688 Library Fees	\$ 15,266	\$ 15,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 2,000	13.3%
4691 Library-Copier Fees	\$ 6,116	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.0%
Total Schools-Library-Recreation	\$ 338,553	\$ 307,192	\$ 338,332	\$ 343,532	\$ 343,532	\$ 343,532	\$ 36,340	11.8%
<u>Other Revenue</u>								
4310 Court Fines	\$ 16,177	\$ 14,900	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 100	0.7%
4311 Parking Tickets	\$ 2,400	\$ 2,700	\$ 3,990	\$ 3,240	\$ 3,240	\$ 3,240	\$ 540	20.0%
4710 Land Record Copies	\$ 29,911	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ -	0.0%
4711 Vital Copies	\$ 71,947	\$ 74,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ (10,000)	-13.5%
4712 Finance Dept. Copies	\$ 1,183	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.0%
4714 Returned Check Fees	\$ 820	\$ 1,100	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	\$ 700	63.6%
4715 Aircraft Registrations	\$ 17,970	\$ 18,000	\$ 26,210	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0.0%
4716 Delinquent MV Fee	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	n/a
4731 Sale of Capital Assets	\$ 17,693	\$ 5,000	\$ 2,880	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
4733 Misc. Unclassified	\$ 62,386	\$ 5,000	\$ 5,175	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
4734 Animal Control Fees	\$ 4,521	\$ 6,550	\$ 4,120	\$ 4,310	\$ 4,310	\$ 4,310	\$ (2,240)	-34.2%
4739 Bond Premium	\$ -	\$ -	\$ 181,455	\$ -	\$ -	\$ -	\$ -	n/a
4740 Disposal Fees	\$ 172,192	\$ 199,240	\$ 155,380	\$ 155,380	\$ 155,380	\$ 155,380	\$ (43,860)	-22.0%
4741 Lease Fees	\$ 124,125	\$ 138,740	\$ 282,004	\$ 152,940	\$ 152,940	\$ 152,940	\$ 14,200	10.2%
4766 Payments From Other Funds	\$ 218,846	\$ 146,274	\$ 172,009	\$ 141,631	\$ 141,631	\$ 141,631	\$ (4,643)	-3.2%
Total Other Revenue	\$ 740,171	\$ 640,704	\$ 958,223	\$ 610,501	\$ 610,501	\$ 610,501	\$ (30,203)	-4.7%
Total Revenue	\$ 121,684,466	\$ 117,940,098	\$ 123,330,184	\$ 121,387,302	\$ 120,487,341	\$ 119,537,341	\$ 1,597,243	1.4%
4999 Fund Balance Applied	\$ -	\$ 2,013,860	\$ -	\$ 1,450,000	\$ 2,345,000	\$ 3,245,000	\$ 1,231,140	61.1%
Total Revenue with Fund Balance	\$ 121,684,466	\$ 119,953,958	\$ 123,330,184	\$ 122,837,302	\$ 122,832,341	\$ 122,782,341	\$ 2,828,383	2.4%

TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2015

The adopted financing plan for the General Fund for Fiscal Year Ending June 30, 2015 totals \$122,782,341. This is an increase of 2.4% over the FYE 2014 revenue budget. The following are explanations of the FYE 2015 revenues by category along with comparison financial data. The revenues designated from the State of Connecticut are based on the General Assembly's Midterm Budget Adjustments for FYE 2015 as of May 4, 2014. This budget estimates that \$11.2 million will remain in the fund balance after \$3.245 million is applied to the fund the FYE 2015 Budget and \$2.7 million is committed to off-set the tax revenue loss from the demolition of Pfizer Building #118. That \$11.2 million is made up of \$9.5 million as the unassigned fund balance for operating reserves (the 7.75%) and an additional \$1.7 million for future tax relief.

*****GENERAL PROPERTY TAXES;**

64.6% of the General Fund Budget:

For FYE 2015, the FYE 2014 mill rate of 20.72 mills is decreased by 0.59 mills to 20.13 mills, a 2.8% decrease.

***Current Taxes:** The current levy for FYE 2015 is based on all taxable property in the Town as of October 1, 2013, after adjustments by the Board of Assessment Appeals.

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

The amount to be raised by taxes is calculated by taking the adopted budget appropriations for FYE 2015 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, 2013 Grand List less estimated legal exemptions and the tax collection rate of 98.1%.

Current taxes are due July 1 and January 1.

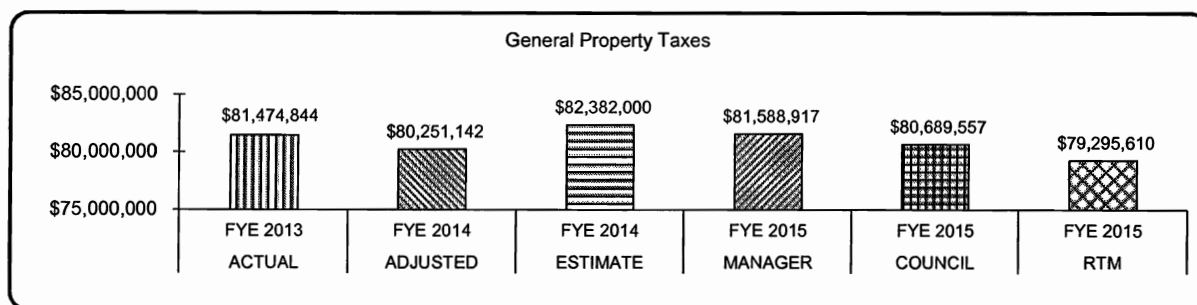
The Grand List which consists of three categories, increased 1.0%. The real estate category increased 0.9% while personal property and motor vehicles which are revalued every year, both increased by 2.7% and 1.7%, respectively.

***Supplemental Motor Vehicle Tax:** These taxes are based on vehicles expected to be registered in the Town during the interim period of October 2, 2013 to August 1, 2014; i.e., after the Grand List of October 1, 2013 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 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015	FUNCTION(S) CODE
4110 Current Taxes	\$ 78,593,705	\$ 78,176,142	\$ 79,022,000	\$ 79,228,917	\$ 78,329,557	\$ 76,985,610	1999
4111 Supplemental MV Tax	\$ 398,653	\$ 375,000	\$ 429,000	\$ 425,000	\$ 425,000	\$ 425,000	1999
4113 Interest & Lien Fees	\$ 761,680	\$ 700,000	\$ 726,000	\$ 775,000	\$ 775,000	\$ 725,000	1999
4114 Prior Year Taxes	\$ 1,720,806	\$ 1,000,000	\$ 2,205,000	\$ 1,160,000	\$ 1,160,000	\$ 1,160,000	1999
Total General Property Taxes	\$ 81,474,844	\$ 80,251,142	\$ 82,382,000	\$ 81,588,917	\$ 80,689,557	\$ 79,295,610	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2015

*****LICENSES & PERMITS;**

0.1% of the General Fund Budget:

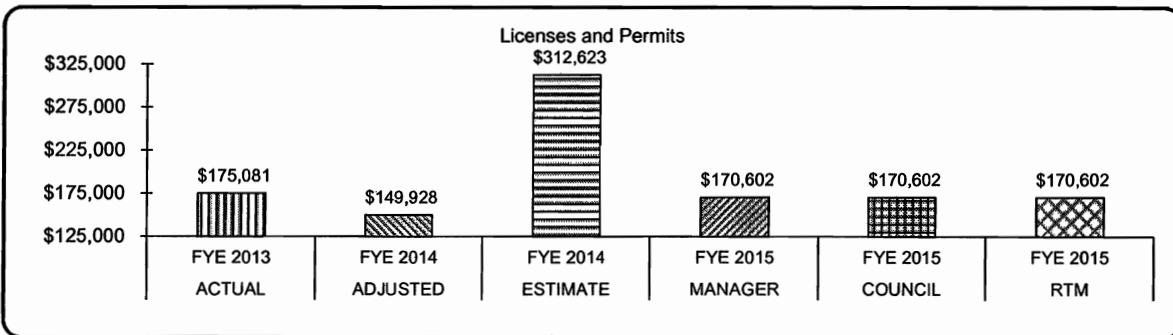
***Building Permits/Certificates of Occupancy:** The Town charges \$20.00 on the first thousand dollars of construction cost and thereafter a \$10.00 fee on each one thousand dollars of construction. The Town also collects an issuance fee of \$10 or 2% of the building permit fee, whichever is greater.

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

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

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015	FUNCTION(S) CODE
4234 Build and Related Permits/C.O.	\$ 149,983	\$ 128,328	\$ 281,188	\$ 140,922	\$ 140,922	\$ 140,922	1046
4236 Sporting Licenses	\$ 773	\$ 850	\$ 850	\$ 850	\$ 850	\$ 850	1005
4238 Dog Licenses	\$ 9,224	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	1005
4239 Other Licenses & Permits	\$ 14,895	\$ 12,500	\$ 22,235	\$ 20,520	\$ 20,520	\$ 20,520	1005, 1024
4242 Building Permits-Education Fee	\$ 130	\$ 100	\$ 200	\$ 110	\$ 110	\$ 110	1046
4243 State Land Use Fees	\$ 76	\$ 150	\$ 150	\$ 200	\$ 200	\$ 200	1046
Total Licenses & Permits	\$ 175,081	\$ 149,928	\$ 312,623	\$ 170,602	\$ 170,602	\$ 170,602	



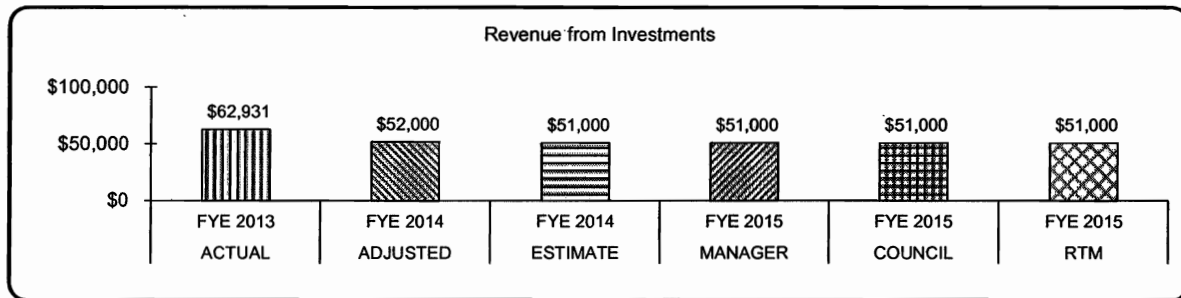
TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2015

*****REVENUE FROM INVESTMENTS:**

0.0% of the General Fund Budget:

*Interest on Investments: reflects the income earned from temporary investments made when Town funds in a given period exceeds the Town's immediate disbursement needs. Projected earnings from investments were budgeted at an average interest rate of 0.28% for FYE 2014 and now estimated at 0.18% for FYE 2014 and for FYE 2015.

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015	FUNCTION(S) CODE
4412 Interest on Investments	\$ 62,931	\$ 52,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	1013
Total Revenue from Investments	\$ 62,931	\$ 52,000	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2015

*****STATE GRANTS IN AID-EDUCATION;**

22.6% of the General Fund Budget;

The FYE 2015 revenues designated from the State of Connecticut are based on the General Assembly's Midterm Budget Adjustments. The FYE 2014 Adjusted revenues were based on the Governor's FYE 2014 budget while the FYE 2014 Estimate is based on the State's FYE 2014 Adopted Bi-annual Budget of June 5, 2013. The Special Education and Non-Public Pupil Services revenues which 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.

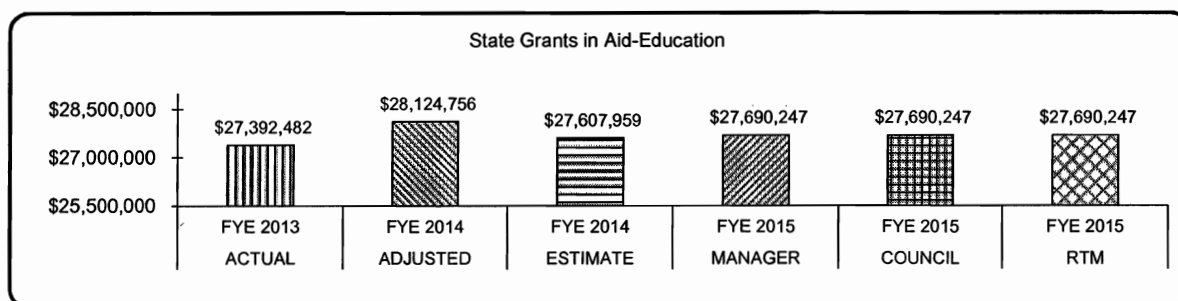
***Non-Public Transportation;** reimbursement for transportation provided to private schools in the same manner and the basis as Public School transportation.

***School Transportation;** provides for reimbursement of a portion of the costs associated with providing pupil transportation.

***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 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015	FUNCTION(S) CODE
4521 Education Cost Sharing	\$ 25,540,640	\$ 26,712,891	\$ 25,571,522	\$ 25,625,179	\$ 25,625,179	\$ 25,625,179	1080
4522 Adult Education	\$ 111,262	\$ 115,473	\$ 103,198	\$ 121,170	\$ 121,170	\$ 121,170	1080
4523 Instruction for the Blind	\$ 24,833	\$ 8,290	\$ 29,443	\$ 24,833	\$ 24,833	\$ 24,833	1080
4525 Special Education	\$ 1,230,870	\$ 1,083,263	\$ 1,418,964	\$ 1,410,915	\$ 1,410,915	\$ 1,410,915	1080
4527 Non-Public Transportation	\$ 25,718	\$ 24,923	\$ 29,514	\$ 31,825	\$ 31,825	\$ 31,825	1080
4534 School Transportation	\$ 267,540	\$ 0	\$ 268,687	\$ 289,694	\$ 289,694	\$ 289,694	1080
4534A Magnet School Transportation	\$ 161,703	\$ 150,000	\$ 161,703	\$ 161,703	\$ 161,703	\$ 161,703	1080
4544 Non-Public Pupil Service	\$ 29,916	\$ 29,916	\$ 24,928	\$ 24,928	\$ 24,928	\$ 24,928	1080
Total State Grants in Aid-Education	\$ 27,392,482	\$ 28,124,756	\$ 27,607,959	\$ 27,690,247	\$ 27,690,247	\$ 27,690,247	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2015

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

4.3% of the General Fund Budget:

The FYE 2015 revenues designated from the State of Connecticut are based on the General Assembly's Midterm Budget Adjustment. The FYE 2014 Adjusted revenues were based on the Governor's FYE 2014 budget while the FYE 2014 Estimate revenues are based on the State's FYE 2014 Adopted Bi-annual Budget of June 5, 2013.

***State Grants:** represents the anticipated reimbursement amount that the State provides to the General Fund for working on the Mystic Streetscape project and Thomas Road Bikeway projects.

***Municipal Revenue Sharing:** represents revenues that were anticipated but not received last year.

***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: Enterprise Zone:** represents the reimbursement amount that the State provides due to the Town's participation in the Connecticut Enterprise Zone Program as a defense dependent community. The Program is a state/local partnership that targets firms that move to or expand in the designated zone. This state revenue represents 40% of the taxes due on the property with another 20% paid by the taxpayers and the remaining 40% abated by the Town for a five year period. An amount is appropriated state-wide and then allocated to those municipalities participating in this program.

***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 \$.40 to \$.50 placed on each telephone line. The funds will be used to provide grants to Medical Regional Communications Centers (MRCC) to purchase new 911 computer equipment and pay network costs of the 911 system.

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

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

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

***Telephone Access:** reflects the amount of personal property tax liability for telecommunication service 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, 2013.

***Manufacturing Transition Grant:** funded through the Municipal Revenue Sharing Account, replaces the Manufacturing Machinery & Equipment (MM&E) PILOT and was to provide the same allocation as in FYE 2012 to eligible municipalities before any adjustments by the State's Office of Policy and Management. This program was eliminated in FYE 2014.

***Property Tax Relief:** funded through the Municipal Revenue Sharing Account and distributed on a per capital/population basis based on what is available in the fund. This program is eliminated in FYE 2014.

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

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

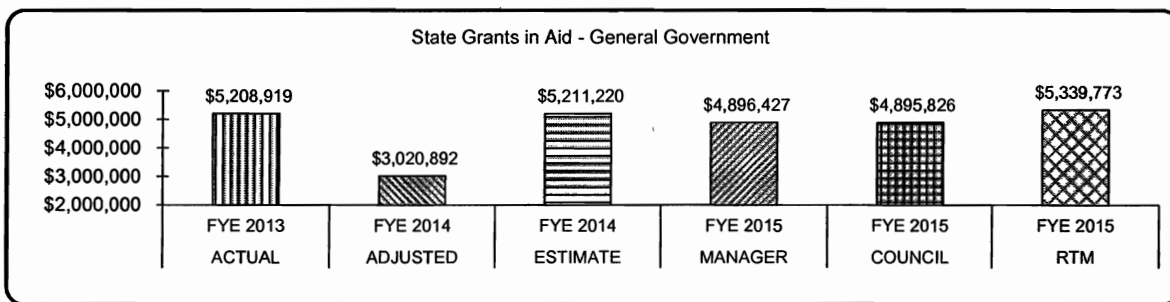
***Youth Service Bureau:** represents a grant which enables the Human Services Department to provide counseling and crisis intervention services for at risk children, youth and parents.

(con't)

TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2015

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015	FUNCTION(S) CODE
4507 State Grants	\$ 196,977	\$ 38,955	\$ 17,176	\$ 12,077	\$ 12,077	\$ 12,077	various
4515 Municipal Revenue Sharing	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 116,103	1999
4516 Municipal Project Grant	\$ 0	\$ 0	\$ 1,168,576	\$ 1,168,576	\$ 1,168,576	\$ 1,166,988	1035
4551 PILOT: Enterprise Zone	\$ 289,558	\$ 437,130	\$ 269,975	\$ 52,990	\$ 52,389	\$ 52,101	1999
4553 PILOT: State & Tax Exempts	\$ 1,189,907	\$ 169,783	\$ 1,041,761	\$ 951,648	\$ 951,648	\$ 1,285,472	1999
4554 Pequot-Mohegan Grant	\$ 1,376,364	\$ 179,246	\$ 1,373,412	\$ 1,390,630	\$ 1,390,630	\$ 1,386,526	1999
4555 911 Enhancements	\$ 165,158	\$ 165,158	\$ 164,802	\$ 164,802	\$ 164,802	\$ 164,802	1014
4556 Miscellaneous State Revenue	\$ 1,261	\$ 15,882	\$ 15,955	\$ 16,125	\$ 16,125	\$ 16,125	1024, 1051
4557 Nuclear Safety Drill	\$ 29,800	\$ 37,041	\$ 37,041	\$ 37,041	\$ 37,041	\$ 37,041	1014
4558 Highway Illumination	\$ 1,619	\$ 1,619	\$ 1,619	\$ 1,619	\$ 1,619	\$ 1,619	1035
4559 Town Highway Aid	\$ 183,913	\$ 367,825	\$ 379,198	\$ 379,198	\$ 379,198	\$ 379,198	1035
4560 Telephone Access	\$ 161,342	\$ 161,000	\$ 161,000	\$ 161,000	\$ 161,000	\$ 161,000	1999
4563 Manufacturing Transition Grant	\$ 1,296,815	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1999
4564 Property Tax Relief	\$ 275,771	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1999
4565 Municipal Aid Adjustment Grant	\$ 0	\$ 1,406,819	\$ 539,968	\$ 519,984	\$ 519,984	\$ 519,984	1999
4566 TVCCA-Supp Housing Program Grant	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	1051
4568 Youth Service Bureau	\$ 31,434	\$ 31,434	\$ 31,737	\$ 31,737	\$ 31,737	\$ 31,737	1051
Total State Grants in Aid-General Govern.	\$ 5,208,919	\$ 3,020,892	\$ 5,211,220	\$ 4,896,427	\$ 4,895,826	\$ 5,339,773	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2015

*****FEDERAL GRANTS IN AID:**

3.2% of the General Fund Budget:

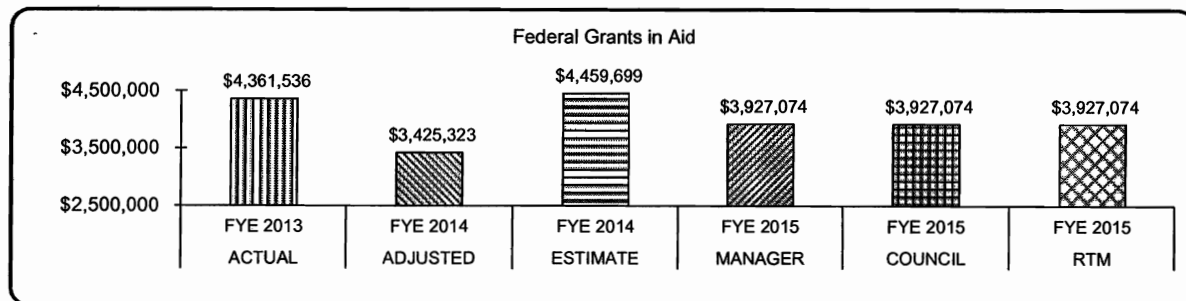
***Federal Funds:** Federal reimbursements for health services for special education students who are eligible to receive Medicaid.

***FEMA Reimbursement:** Federal reimbursement for storm related damages.

***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 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015	FUNCTION(S) CODE
4508 Federal Funds	\$ 213,352	\$ 55,261	\$ 197,451	\$ 197,451	\$ 197,451	\$ 197,451	1080
4510 FEMA Reimbursement	\$ 295,607	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
4591 Pupil Impact Aid	\$ 3,827,570	\$ 3,350,000	\$ 4,242,186	\$ 3,709,561	\$ 3,709,561	\$ 3,709,561	1080
4592 Emergency Management (SLA)	\$ 25,007	\$ 20,062	\$ 20,062	\$ 20,062	\$ 20,062	\$ 20,062	1014
Total Federal Grants in Aid	\$ 4,361,536	\$ 3,425,323	\$ 4,459,699	\$ 3,927,074	\$ 3,927,074	\$ 3,927,074	



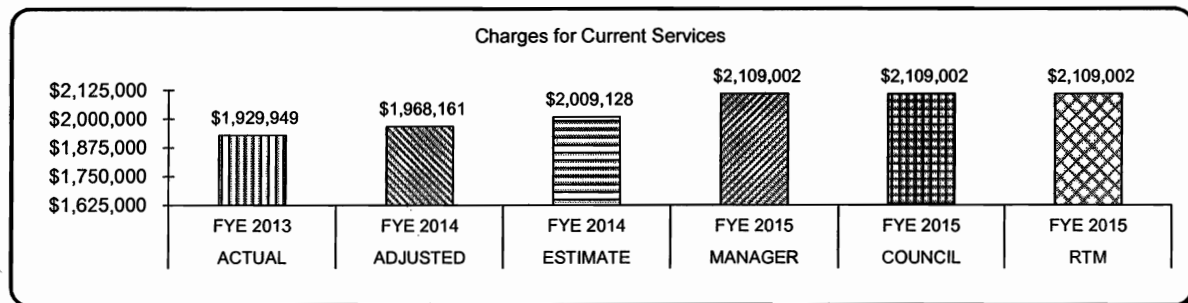
TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2015

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

1.7% 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 (cas). With the real estate market improving, the budget shows an increase in the Conveyance Tax revenue which is made up of two portions, a local real estate conveyance tax of 0.25% of the selling price for all municipalities and an additional 0.25% for "targeted investment communities" (TIC) of which Groton is categorized, for a total of 0.50%.

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015	FUNCTION(S) CODE
4602 Planning Commission Fees	\$ 8,420	\$ 10,000	\$ 12,000	\$ 13,000	\$ 13,000	\$ 13,000	1046
4610 Recording Instruments	\$ 175,583	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	1005
4611 Conveyance Tax	\$ 567,757	\$ 580,000	\$ 625,000	\$ 650,000	\$ 650,000	\$ 650,000	1005
4616 Golf Course Contribution	\$ 58,157	\$ 58,870	\$ 58,870	\$ 60,339	\$ 60,339	\$ 60,339	1999
4617 Maps/Copies/Document Sales	\$ 1,035	\$ 1,000	\$ 900	\$ 500	\$ 500	\$ 500	1046
4618 Tax Collection Services (cas)	\$ 214,692	\$ 202,417	\$ 202,417	\$ 210,000	\$ 210,000	\$ 210,000	1013
4620 Sewer Fund/Landfill Service (cas)	\$ 631,079	\$ 674,444	\$ 674,444	\$ 768,004	\$ 768,004	\$ 768,004	1999
4622 Accident Reports	\$ 1,560	\$ 1,620	\$ 1,658	\$ 1,580	\$ 1,580	\$ 1,580	1024
4623 Dispatch/Paramedic Service	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	1014
4624 N Stonington-Dispatch	\$ 52,819	\$ 52,819	\$ 52,819	\$ 52,819	\$ 52,819	\$ 52,819	1014
4624A Stonington Ambulance Dispatch	\$ 5,000	\$ 5,000	\$ 0	\$ 0	\$ 0	\$ 0	1014
4627 Housing Authority Shelter Rent	\$ 53,128	\$ 54,470	\$ 54,470	\$ 57,954	\$ 57,954	\$ 57,954	1054
4629 Coord Medical Emerg Direc	\$ 22,239	\$ 22,832	\$ 22,186	\$ 22,186	\$ 22,186	\$ 22,186	1014
4631 BOE-FHS/Ground Mowing	\$ 50,341	\$ 51,852	\$ 51,852	\$ 53,408	\$ 53,408	\$ 53,408	1064
4632 GIS Revenue	\$ 1,289	\$ 1,000	\$ 875	\$ 900	\$ 900	\$ 900	1013, 1014
4637 Snow/Ice Control Services	\$ 81,101	\$ 74,837	\$ 74,837	\$ 41,512	\$ 41,512	\$ 41,512	1035
4641 Vital Statistics	\$ 4,749	\$ 6,000	\$ 5,800	\$ 5,800	\$ 5,800	\$ 5,800	1005
Total Charges for Current Services	\$ 1,929,949	\$ 1,968,161	\$ 2,009,128	\$ 2,109,002	\$ 2,109,002	\$ 2,109,002	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2015

*****SCHOOLS-LIBRARY-RECREATION:**

0.3% of the General Fund Budget:

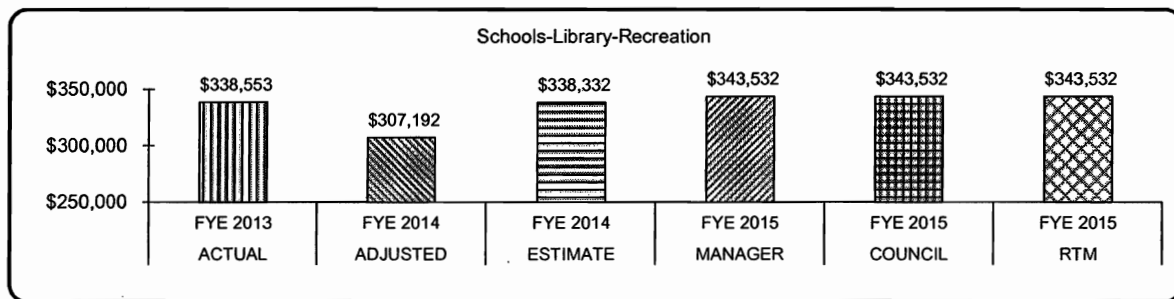
Includes revenues generated from activities provided by the Town and Board of Education of which the major revenue sources are:

*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.

*Senior Programs: represents revenues generated from activities associated with the Groton Senior Center.

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015	FUNCTION(S) CODE
4662 Tuition from Other Towns	\$ 171,452	\$ 156,706	\$ 171,452	\$ 171,452	\$ 171,452	\$ 171,452	1080
4669 Other School Receipts	\$ 72,080	\$ 53,286	\$ 72,080	\$ 72,080	\$ 72,080	\$ 72,080	1080
4670 Library Fines	\$ 26,389	\$ 28,000	\$ 24,000	\$ 25,000	\$ 25,000	\$ 25,000	1063
4671 Library-Lost & Damaged	\$ 2,529	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	1063
4672 Senior Programs	\$ 41,271	\$ 41,000	\$ 40,800	\$ 45,000	\$ 45,000	\$ 45,000	1064
4683 Park Concession & Rental	\$ 1,200	\$ 1,200	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	1064
4686 Park & Recreation Rentals	\$ 2,250	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	1064
4688 Library Fees	\$ 15,266	\$ 15,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	1063
4691 Library-Copier Fees	\$ 6,116	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	1063
Total Schools-Library-Recreation	\$ 338,553	\$ 307,192	\$ 338,332	\$ 343,532	\$ 343,532	\$ 343,532	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2015

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

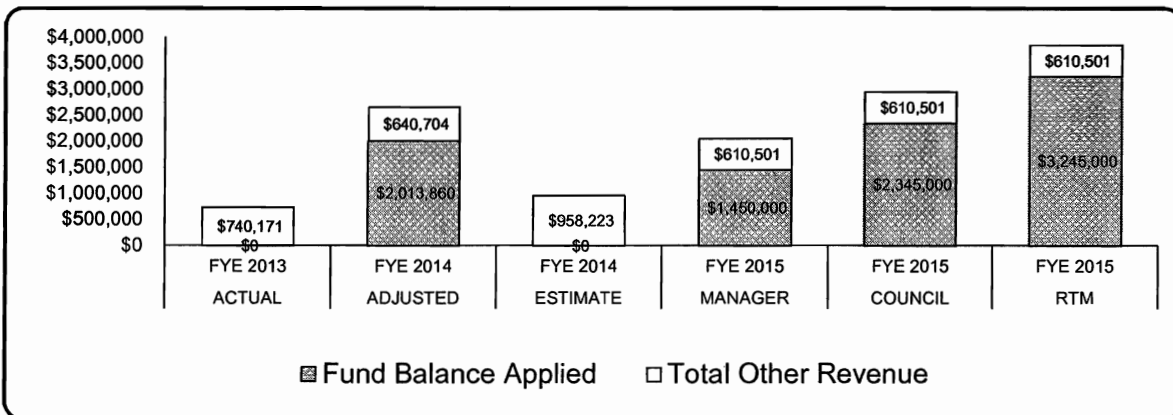
3.1% of the General Fund Budget:

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.

Payments from Other Funds: represents funds associated with the Community Investment Act (CIA) for Town Clerk expenses (\$5,200). In FYE 2014 funds accumulated in the Police Outside Work (POW) Fund associated with the 10% administrative fee (\$141,074) as well as funds from the Recreation and Senior Activities (RSA) Fund associated with 25% of two Parks and Recreation (#1064) employees (\$25,735) were also transferred into the General Fund. For FYE 2015 the CIA (\$5,200), POW (\$61,778.) and RSA (\$74,653) Funds will transfer funds into the General Fund.

A major dollar amount in this category is the Fund Balance Applied which reflects funds earmarked from unassigned funds to balance the proposed fiscal year's expenditures. After this year's allocation of Fund Balance Applied and the commitment of \$2.7 million, the General Fund's unassigned Fund Balance is projected to be at 9.2% which is above the current Town Council policy of 7.75% due to there remaining \$1.7 million for future tax relief.

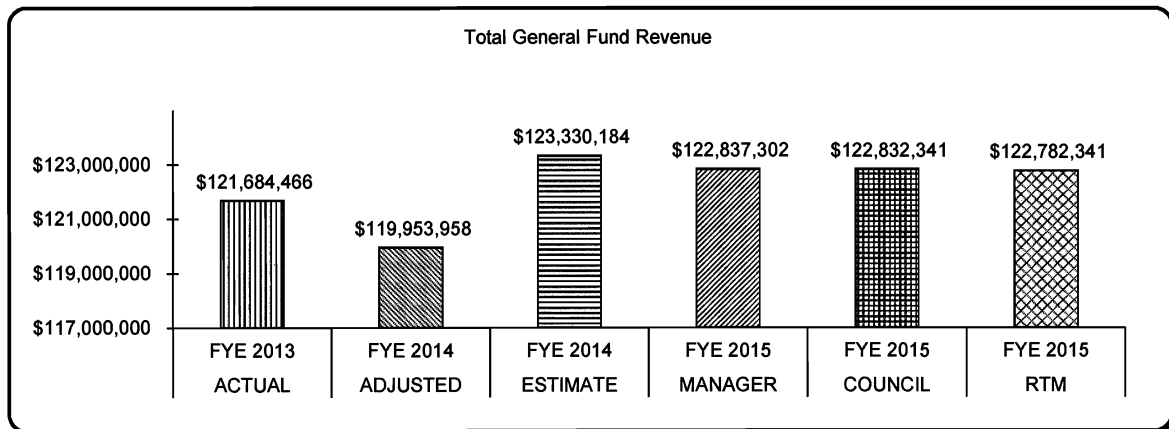
	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015	FUNCTION(S) CODE
4310 Court Fines	\$ 16,177	\$ 14,900	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	1024
4311 Parking Tickets	\$ 2,400	\$ 2,700	\$ 3,990	\$ 3,240	\$ 3,240	\$ 3,240	1024
4710 Land Record Copies	\$ 29,911	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	1005
4711 Vital Copies	\$ 71,947	\$ 74,000	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000	1005
4712 Finance Dept. Copies	\$ 1,183	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	1013
4714 Returned Check Fees	\$ 820	\$ 1,100	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800	1013
4715 Aircraft Registrations	\$ 17,970	\$ 18,000	\$ 26,210	\$ 18,000	\$ 18,000	\$ 18,000	1013
4716 Delinquent MV Fee	\$ 0	\$ 0	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	1013
4731 Sale of Capital Assets	\$ 17,693	\$ 5,000	\$ 2,880	\$ 5,000	\$ 5,000	\$ 5,000	1013
4733 Misc. Unclassified	\$ 62,386	\$ 5,000	\$ 5,175	\$ 5,000	\$ 5,000	\$ 5,000	1013, 1035
4734 Animal Control Fees	\$ 4,521	\$ 6,550	\$ 4,120	\$ 4,310	\$ 4,310	\$ 4,310	1024
4739 Bond Premium	\$ 0	\$ 0	\$ 181,455	\$ 0	\$ 0	\$ 0	1076
4740 Disposal Fees	\$ 172,192	\$ 199,240	\$ 155,380	\$ 155,380	\$ 155,380	\$ 155,380	1035
4741 Lease Fees	\$ 124,125	\$ 138,740	\$ 282,004	\$ 152,940	\$ 152,940	\$ 152,940	various
4766 Payments From Other Funds	\$ 218,846	\$ 146,274	\$ 172,009	\$ 141,631	\$ 141,631	\$ 141,631	various
Total Other Revenue	\$ 740,171	\$ 640,704	\$ 958,223	\$ 610,501	\$ 610,501	\$ 610,501	
 4999 Fund Balance Applied	 \$ 0	 \$ 2,013,860	 \$ 0	 \$ 1,450,000	 \$ 2,345,000	 \$ 3,245,000	 1999
Total Other Revenue & Fund Balance	\$ 740,171	\$ 2,654,564	\$ 958,223	\$ 2,060,501	\$ 2,955,501	\$ 3,855,501	



TOWN OF GROTON
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
ADOPTED FISCAL YEAR ENDING JUNE 30, 2015

***TOTAL GENERAL FUND REVENUE:

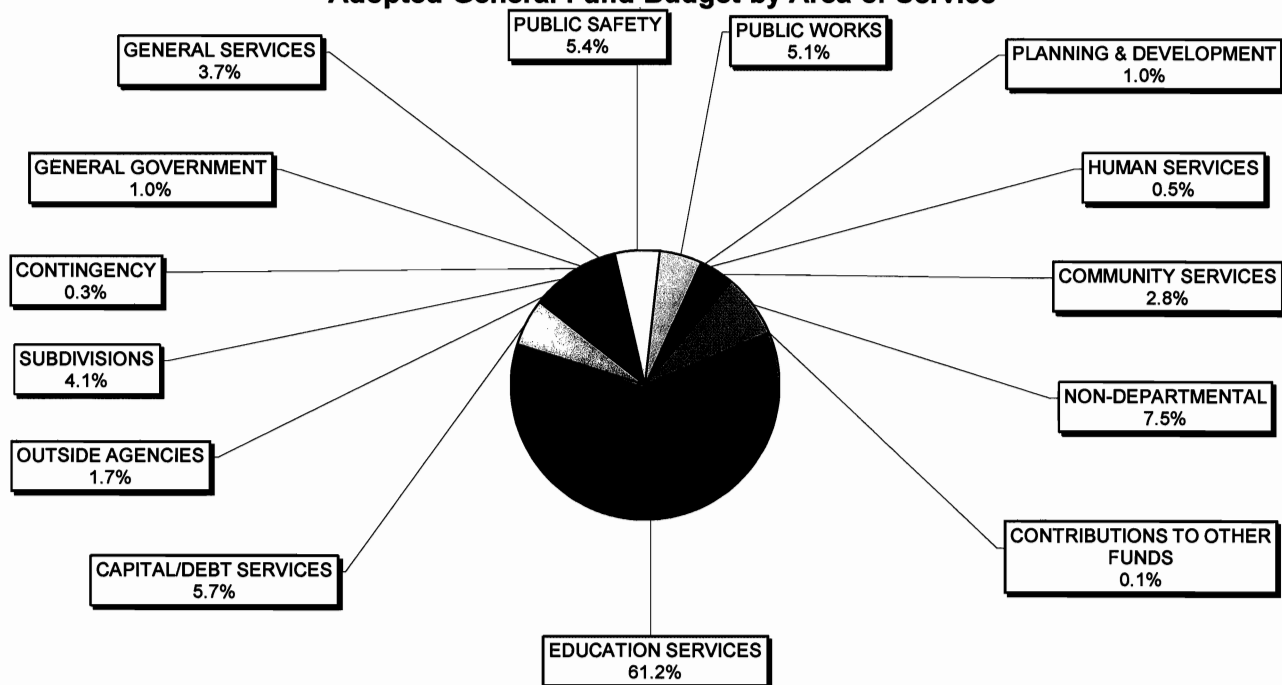
	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
Total Revenues and Fund Balance Applied	\$121,684,466	\$119,953,958	\$123,330,184	\$122,837,302	\$122,832,341	\$122,782,341



Town of Groton
TOWN OPERATION
FYE 2015 Adopted Budget
Program Summary General Fund

AREA OF SERVICE	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM ADOPTED FYE 2015
GENERAL GOVERNMENT	\$ 959,588	\$ 944,863	\$ 939,724	\$ 959,199	\$ 985,597	\$ 1,185,597	\$ 1,185,597
GENERAL SERVICES	\$ 4,321,244	\$ 4,494,587	\$ 4,475,323	\$ 4,585,540	\$ 4,566,605	\$ 4,566,605	\$ 4,566,605
PUBLIC SAFETY	\$ 6,277,245	\$ 6,642,955	\$ 6,462,012	\$ 6,836,293	\$ 6,696,023	\$ 6,558,561	\$ 6,608,561
PUBLIC WORKS	\$ 6,098,229	\$ 6,331,130	\$ 6,543,130	\$ 6,504,562	\$ 6,325,715	\$ 6,262,213	\$ 6,262,213
PLANNING & DEVELOPMENT	\$ 1,146,389	\$ 1,151,201	\$ 1,134,135	\$ 1,143,722	\$ 1,129,126	\$ 1,169,226	\$ 1,169,226
HUMAN SERVICES	\$ 564,094	\$ 582,392	\$ 582,346	\$ 592,852	\$ 592,732	\$ 592,732	\$ 592,732
COMMUNITY SERVICES	\$ 3,420,825	\$ 3,517,628	\$ 3,477,323	\$ 3,547,872	\$ 3,465,121	\$ 3,465,121	\$ 3,465,121
SUBTOTAL TOWN DEPARTMENTS	<u>\$ 22,787,614</u>	<u>\$ 23,664,756</u>	<u>\$ 23,613,993</u>	<u>\$ 24,170,040</u>	<u>\$ 23,760,919</u>	<u>\$ 23,800,055</u>	<u>\$ 23,850,055</u>
NON-DEPARTMENTAL	\$ 8,578,002	\$ 8,838,784	\$ 8,832,481	\$ 9,351,455	\$ 9,249,025	\$ 9,249,025	\$ 9,249,025
CONTRIBUTIONS TO OTHER FUNDS	\$ 200,000	\$ 100,000	\$ 100,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000
SUBTOTAL TOWN OTHER	<u>\$ 8,778,002</u>	<u>\$ 8,938,784</u>	<u>\$ 8,932,481</u>	<u>\$ 9,466,455</u>	<u>\$ 9,364,025</u>	<u>\$ 9,364,025</u>	<u>\$ 9,364,025</u>
TOWN OPERATIONS	<u>\$ 31,565,616</u>	<u>\$ 32,603,540</u>	<u>\$ 32,546,474</u>	<u>\$ 33,636,495</u>	<u>\$ 33,124,944</u>	<u>\$ 33,164,080</u>	<u>\$ 33,214,080</u>
EDUCATION SERVICES	<u>\$ 72,634,763</u>	<u>\$ 73,662,715</u>	<u>\$ 73,662,715</u>	<u>\$ 75,098,943</u>	<u>\$ 75,098,943</u>	<u>\$ 75,098,943</u>	<u>\$ 75,098,943</u>
CAPITAL/DEBT SERVICES	<u>\$ 7,893,628</u>	<u>\$ 6,242,337</u>	<u>\$ 6,242,337</u>	<u>\$ 7,082,074</u>	<u>\$ 7,082,074</u>	<u>\$ 7,051,300</u>	<u>\$ 6,951,300</u>
OUTSIDE AGENCIES	<u>\$ 2,038,103</u>	<u>\$ 2,085,937</u>	<u>\$ 2,085,937</u>	<u>\$ 2,117,122</u>	<u>\$ 2,117,122</u>	<u>\$ 2,117,548</u>	<u>\$ 2,117,548</u>
SUBDIVISIONS	<u>\$ 5,228,234</u>	<u>\$ 5,024,079</u>	<u>\$ 5,216,978</u>	<u>\$ 5,064,219</u>	<u>\$ 5,064,219</u>	<u>\$ 5,050,470</u>	<u>\$ 5,050,470</u>
CONTINGENCY	<u>\$ -</u>	<u>\$ 335,350</u>	<u>\$ -</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>
TOTAL GENERAL FUND	<u>\$ 119,360,344</u>	<u>\$ 119,953,958</u>	<u>\$ 119,754,441</u>	<u>\$ 123,348,853</u>	<u>\$ 122,837,302</u>	<u>\$ 122,832,341</u>	<u>\$ 122,782,341</u>

Adopted General Fund Budget by Area of Service



Comparison By Function
FYE 2014 Adopted/Adjusted Budget to Adopted FYE 2015 Budget

Func. #	Function Description Area of Service	Page Number	Adopted/ Adjusted FYE 2014	Estimated FYE 2014	Adopted Budget FYE 2015	\$ Variance Adjusted FYE14 vs. Adopted FYE15	% Variance Adjusted FYE14 vs. Adopted FYE15
1001	Legislative Policy	89	\$ 46,153	\$ 46,153	\$ 243,678	\$ 197,525	428.0%
1003	Voter Registration	95	\$ 103,861	\$ 100,237	\$ 149,602	\$ 45,741	44.0%
1005	Town Clerk	101	\$ 374,849	\$ 373,334	\$ 372,317	\$ (2,532)	(0.7%)
1006	Legal Services	109	\$ 420,000	\$ 420,000	\$ 420,000	\$ -	0.0%
	GENERAL GOVERNMENT		\$ 944,863	\$ 939,724	\$ 1,185,597	\$ 240,734	25.5%
1010	Executive Management	115	\$ 433,159	\$ 433,068	\$ 439,425	\$ 6,266	1.4%
1011	Information Technology	121	\$ 1,022,350	\$ 1,022,261	\$ 1,044,779	\$ 22,429	2.2%
1012	Human Resources	127	\$ 341,011	\$ 314,633	\$ 337,994	\$ (3,017)	(0.9%)
1013	Finance Administration	133	\$ 1,369,750	\$ 1,368,427	\$ 1,405,808	\$ 36,058	2.6%
1014	Emergency Communications	141	\$ 1,328,317	\$ 1,336,934	\$ 1,338,599	\$ 10,282	0.8%
	GENERAL SERVICES		\$ 4,494,587	\$ 4,475,323	\$ 4,566,605	\$ 72,018	1.6%
1024	Public Safety	147	\$ 6,642,955	\$ 6,462,012	\$ 6,608,561	\$ (34,394)	(0.5%)
	PUBLIC SAFETY		\$ 6,642,955	\$ 6,462,012	\$ 6,608,561	\$ (34,394)	(0.5%)
1035	Public Works	155	\$ 6,331,130	\$ 6,543,130	\$ 6,262,213	\$ (68,917)	(1.1%)
	PUBLIC WORKS		\$ 6,331,130	\$ 6,543,130	\$ 6,262,213	\$ (68,917)	(1.1%)
1046	Planning & Development Svcs	163	\$ 1,151,201	\$ 1,134,135	\$ 1,169,226	\$ 18,025	1.6%
	PLANNING & DEVELOPMENT		\$ 1,151,201	\$ 1,134,135	\$ 1,169,226	\$ 18,025	1.6%
1051	Human Services	171	\$ 582,392	\$ 582,346	\$ 592,732	\$ 10,340	1.8%
	HUMAN SERVICES		\$ 582,392	\$ 582,346	\$ 592,732	\$ 10,340	1.8%
1063	Groton Public Library	179	\$ 1,696,662	\$ 1,656,420	\$ 1,687,602	\$ (9,060)	(0.5%)
1064	Parks & Recreation	185	\$ 1,820,966	\$ 1,820,903	\$ 1,777,519	\$ (43,447)	(2.4%)
	COMMUNITY SERVICES		\$ 3,517,628	\$ 3,477,323	\$ 3,465,121	\$ (52,507)	(1.5%)
	SUBTOTAL TOWN DEPARTMENTS		\$ 23,664,756	\$ 23,613,993	\$ 23,850,055	\$ 185,299	0.8%
1070	Insurance & Claims	193	\$ 538,784	\$ 532,481	\$ 560,714	\$ 21,930	4.1%
1071	Self Funded Plans	197	\$ 8,300,000	\$ 8,300,000	\$ 8,688,311	\$ 388,311	4.7%
	NON-DEPARTMENTAL		\$ 8,838,784	\$ 8,832,481	\$ 9,249,025	\$ 410,241	4.6%
1077	Contributions to Other Funds	207	\$ 100,000	\$ 100,000	\$ 115,000	\$ 15,000	15.0%
	CONTRIBUTIONS TO OTHER FUNDS		\$ 100,000	\$ 100,000	\$ 115,000	\$ 15,000	15.0%
	SUBTOTAL TOWN OTHER		\$ 8,938,784	\$ 8,932,481	\$ 9,364,025	\$ 425,241	4.8%
	TOWN OPERATIONS		\$ 32,603,540	\$ 32,546,474	\$ 33,214,080	\$ 610,540	1.9%
1080	Education	211	\$ 73,662,715	\$ 73,662,715	\$ 75,098,943	\$ 1,436,228	1.9%
	EDUCATION SERVICES		\$ 73,662,715	\$ 73,662,715	\$ 75,098,943	\$ 1,436,228	1.9%
1075	Capital Reserve	215	\$ 1,800,000	\$ 1,800,000	\$ 1,700,000	\$ (100,000)	(5.6%)
1076	Debt Service	219	\$ 4,442,337	\$ 4,442,337	\$ 5,251,300	\$ 808,963	18.2%
	CAPITAL/DEBT SERVICES		\$ 6,242,337	\$ 6,242,337	\$ 6,951,300	\$ 708,963	11.4%
1007	Regional Agencies	227	\$ 131,125	\$ 131,125	\$ 134,249	\$ 3,124	2.4%
1026	Ambulance Services	233	\$ 144,455	\$ 144,455	\$ 145,951	\$ 1,496	1.0%
1054	Health/Service/Cultural Agencies	239	\$ 1,620,357	\$ 1,620,357	\$ 1,629,348	\$ 8,991	0.6%
1065	Other Libraries	243	\$ 190,000	\$ 190,000	\$ 208,000	\$ 18,000	9.5%
	OUTSIDE AGENCIES		\$ 2,085,937	\$ 2,085,937	\$ 2,117,548	\$ 31,611	1.5%
1090	City of Groton	247	\$ 4,272,278	\$ 4,465,448	\$ 4,357,169	\$ 84,891	2.0%
1091	Groton Long Point	251	\$ 505,789	\$ 505,518	\$ 447,289	\$ (58,500)	(11.6%)
1092	Fire Districts PILOT	255	\$ 246,012	\$ 246,012	\$ 246,012	\$ -	0.0%
	SUBDIVISIONS		\$ 5,024,079	\$ 5,216,978	\$ 5,050,470	\$ 26,391	0.5%
1074	Contingency	259	\$ 335,350	\$ -	\$ 350,000	\$ 14,650	4.4%
	CONTINGENCY		\$ 335,350	\$ -	\$ 350,000	\$ 14,650	4.4%
	GENERAL FUND TOTAL		\$ 119,953,958	\$ 119,754,441	\$ 122,782,341	\$ 2,828,383	2.4%

Town of Groton
Comparison By Fund
 FYE 2014 Adopted/Adjusted Budget to Adopted FYE 2015 Budget

Func. #	Function Description Area of Service	Page Number	Adopted/ Adjusted FYE 2014	Estimated FYE 2014	Adopted Budget FYE 2015	\$ Variance Adjusted FYE14 vs. Adopted FYE15	% Variance Adjusted FYE14 vs. Adopted FYE15
2010	Golf Course Fund	263	\$ 1,180,203	\$ 1,177,444	\$ 1,209,657	\$ 29,454	2.5%
2020	Sewer Operating Fund	271	\$ 6,044,183	\$ 6,033,411	\$ 5,750,493	\$ (293,690)	(4.9%)
2030	Solid Waste Fund	279	\$ 2,548,129	\$ 2,542,632	\$ 2,389,249	\$ (158,880)	(6.2%)
2060	Mumford Cove	285	\$ 21,078	\$ 21,027	\$ 21,038	\$ (40)	(0.2%)
2120	Revaluation Fund	289	\$ 5,000	\$ -	\$ 30,000	\$ 25,000	500.0%
3240	Recreation & Senior Activities	295	\$ 973,849	\$ 953,491	\$ 1,051,260	\$ 77,411	7.9%
3310	Connecticard	301	\$ 59,788	\$ 50,159	\$ 47,978	\$ (11,810)	(19.8%)
4010	Groton Sewer District	307	\$ 1,181,810	\$ 1,171,519	\$ 848,896	\$ (332,914)	(28.2%)
5010	Capital Reserve Fund	313	\$ 2,419,000	\$ 2,419,000	\$ 2,724,000	\$ 305,000	12.6%
6040	Fleet Reserve Fund	317	\$ 1,195,591	\$ 1,191,664	\$ 1,209,595	\$ 14,004	1.2%
6050	Computer Replacement Fund	325	\$ 58,960	\$ 56,040	\$ 146,140	\$ 87,180	147.9%
7320	Human Serv. Asst Fund	331	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.0%
OTHER FUNDS TOTAL			\$ 15,727,591	\$ 15,656,387	\$ 15,468,306	\$ (259,285)	(1.6%)

TOWN OF GROTON

Fiscal Year Ending June 30, 2015

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 2013	ADJUSTED FYE 2014	ESTIMATED FYE 2014	ADOPTED FYE 2015
General Fund (100)	\$ 121,684,465	\$ 117,940,098	\$ 123,330,184	\$ 119,537,341
Golf Course (201)	\$ 1,119,054	\$ 1,184,500	\$ 1,187,464	\$ 1,233,752
Sewer Operating Fund (202)	\$ 5,581,438	\$ 5,741,627	\$ 5,740,772	\$ 5,730,284
Solid Waste (203)	\$ 2,413,648	\$ 2,238,916	\$ 2,496,016	\$ 2,429,099
Mumford Cove Taxing District (206)	\$ 20,767	\$ 20,678	\$ 20,878	\$ 20,638
Revaluation Fund (212)	\$ 35,767	\$ 35,890	\$ 35,725	\$ 50,725
Recreation & Senior Activities (324)	\$ 710,637	\$ 946,697	\$ 896,520	\$ 950,195
Connecticard (331)	\$ 33,446	\$ 33,500	\$ 33,615	\$ 33,615
Sewer District (401)	\$ 632,449	\$ 631,810	\$ 636,137	\$ 623,896
Capital Reserve Fund (501)	\$ 4,261,060	\$ 2,631,700	\$ 3,108,068	\$ 2,042,750
Fleet Reserve Fund (604)	\$ 1,212,762	\$ 1,307,572	\$ 1,309,943	\$ 1,248,987
Computer Replacement Fund (605)	\$ 113,292	\$ 79,402	\$ 79,402	\$ 79,344
Human Services Asst Fund (732)	\$ 12,463	\$ 770	\$ 2,150	\$ 1,150
Total Revenue By Fund Without Fund Balance Applied	\$ 137,831,248	\$ 132,793,160	\$ 138,876,874	\$ 133,981,776

EXPENDITURES BY FUND	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATED FYE 2014	ADOPTED FYE 2015
General Fund (100)	\$ 119,360,346	\$ 119,953,958	\$ 119,754,441	\$ 122,782,341
Golf Course (201)	\$ 1,118,345	\$ 1,180,203	\$ 1,177,444	\$ 1,209,657
Sewer Operating Fund (202)	\$ 5,888,210	\$ 6,044,183	\$ 6,033,411	\$ 5,750,493
Solid Waste (203)	\$ 2,563,291	\$ 2,548,129	\$ 2,542,632	\$ 2,389,249
Mumford Cove Taxing District (206)	\$ 21,047	\$ 21,078	\$ 21,027	\$ 21,038
Revaluation Fund (212)	\$ -	\$ 5,000	\$ -	\$ 30,000
Recreation & Senior Activities (324)	\$ 683,284	\$ 973,849	\$ 953,491	\$ 1,051,260
Connecticard (331)	\$ 48,249	\$ 59,788	\$ 50,159	\$ 47,978
Sewer District (401)	\$ 1,160,045	\$ 1,181,810	\$ 1,171,519	\$ 848,896
Capital Reserve Fund (501)	\$ 3,920,241	\$ 2,419,000	\$ 2,419,000	\$ 2,724,000
Fleet Reserve Fund (604)	\$ 1,326,684	\$ 1,195,591	\$ 1,191,664	\$ 1,209,595
Computer Replacement Fund (605)	\$ 40,629	\$ 58,960	\$ 56,040	\$ 146,140
Human Services Asst Fund (732)	\$ 22,740	\$ 40,000	\$ 40,000	\$ 40,000
Total Expenditures By Fund	\$ 136,153,111	\$ 135,681,549	\$ 135,410,828	\$ 138,250,647

TOWN OF GROTON
SUMMARY OF SOURCES AND USES - ALL FUNDS
ADOPTED FYE 2015

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	\$ 79,295,610				\$ 20,638	
Licenses & Permits	\$ 170,602					
Revenue from Investments	\$ 51,000		\$ 945	\$ 1,550		\$ 725
State Grants in Aid-General Govt	\$ 5,339,773					
State Grants in Aid-Education	\$ 27,690,247					
Federal Grants in Aid	\$ 3,927,074					
Charges for Current Services	\$ 2,109,002			\$ 1,576,735		
Schools-Library-Recreation	\$ 343,532					
Other Revenue	\$ 610,501			\$ 15,702		
Memberships, Greens Fees, Carts		\$ 1,233,752				
Sewer Use Charges			\$ 5,729,339			
Disposal Fees, Bldg Lease Pmts				\$ 835,112		
Payments from Other Funds						\$ 50,000
Total Revenues	\$ 119,537,341	\$ 1,233,752	\$ 5,730,284	\$ 2,429,099	\$ 20,638	\$ 50,725
EXPENDITURES - USE OF FUNDS	GENERAL 100	GOLF COURSE 201	SEWER OPERATING 202	SOLID WASTE 203	MUMFORD COVE SPEC. DISTRICT 206	REVALUATION 212
General Government	\$ 1,185,597					
General Services	\$ 4,566,605					\$ 30,000
Public Safety	\$ 6,608,561					
Public Works	\$ 6,262,213		\$ 5,750,493	\$ 2,389,249		
Planning & Development	\$ 1,169,226					
Human Services	\$ 592,732					
Community Services	\$ 3,465,121	\$ 1,209,657				
Non-Departmental	\$ 9,249,025					
Contributions To Other Funds	\$ 115,000					
Education	\$ 75,098,943					
Capital/Debt Service	\$ 6,951,300					
Outside Agencies	\$ 2,117,548					
Subdivisions	\$ 5,050,470				\$ 21,038	
Contingency	\$ 350,000					
Total Expenditures	\$ 122,782,341	\$ 1,209,657	\$ 5,750,493	\$ 2,389,249	\$ 21,038	\$ 30,000
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	\$ (3,245,000)	\$ 24,095	\$ (20,209)	\$ 39,850	\$ (400)	\$ 20,725
Estimated Beginning Fund Balance 7/1/2014	\$ 17,207,073	\$ 38,383	\$ 2,290,584	\$ 1,471,598	\$ 519	\$ 177,038
Estimated Ending Fund Balance 6/30/2015	\$ 13,962,073	\$ 62,478	\$ 2,270,375	\$ 1,511,448	\$ 119	\$ 197,763

TOWN OF GROTON
SUMMARY OF SOURCES AND USES - ALL FUNDS

ADOPTED FYE 2015

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

REC & SENIOR ACTIVITIES 324	CONNECTICARD 331	GROTON SEWER DISTRICT 401	CAPITAL RESERVE 501	FLEET RESERVE 604	COMPUTER REPLACEMENT 605	HUMAN SERV ASST FUND 732	TOTAL ALL FUNDS
		\$ 616,955					\$ 79,933,203
							\$ 170,602
	\$ 415	\$ 1,915	\$ 12,750	\$ 2,300	\$ 770	\$ 150	\$ 72,520
	\$ 33,200	\$ 26					\$ 5,372,999
							\$ 27,690,247
							\$ 3,927,074
\$ 950,195			\$ 10,000				\$ 4,645,932
							\$ 343,532
				\$ 10,000	\$ 8,105	\$ 1,000	\$ 645,308
							\$ 1,233,752
		\$ 5,000					\$ 5,734,339
							\$ 835,112
			\$ 2,020,000	\$ 1,236,687	\$ 70,469		\$ 3,377,156
\$ 950,195	\$ 33,615	\$ 623,896	\$ 2,042,750	\$ 1,248,987	\$ 79,344	\$ 1,150	\$ 133,981,776
REC & SENIOR ACTIVITIES 324	CONNECTICARD 331	GROTON SEWER DISTRICT 401	CAPITAL RESERVE 501	FLEET RESERVE 604	COMPUTER REPLACEMENT 605	HUMAN SERV ASST FUND 732	TOTAL ALL FUNDS
							\$ 1,185,597
		\$ 848,896			\$ 146,140		\$ 5,591,641
							\$ 6,608,561
				\$ 1,209,595			\$ 15,611,550
							\$ 1,169,226
						\$ 40,000	\$ 632,732
\$ 1,051,260	\$ 47,978						\$ 5,774,016
							\$ 9,249,025
							\$ 115,000
							\$ 75,098,943
			\$ 2,724,000				\$ 9,675,300
							\$ 2,117,548
							\$ 5,071,508
							\$ 350,000
\$ 1,051,260	\$ 47,978	\$ 848,896	\$ 2,724,000	\$ 1,209,595	\$ 146,140	\$ 40,000	\$ 138,250,647
REC & SENIOR ACTIVITIES 324	CONNECTICARD 331	GROTON SEWER DISTRICT 401	CAPITAL RESERVE 501	FLEET RESERVE 604	COMPUTER REPLACEMENT 605	HUMAN SERV ASST FUND 732	TOTAL ALL FUNDS
\$ (101,065)	\$ (14,363)	\$ (225,000)	\$ (681,250)	\$ 39,392	\$ (66,796)	\$ (38,850)	\$ (4,268,871)
\$ 300,970	\$ 89,519	\$ 1,076,636	\$ 2,796,229	\$ 930,099	\$ 504,309	\$ 91,914	\$ 26,974,871
\$ 199,905	\$ 75,156	\$ 851,636	\$ 2,114,979	\$ 969,491	\$ 437,513	\$ 53,064	\$ 22,706,000

TOWN OF GROTON

Fiscal Year Ending 2015

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 2013	Estimated Fund Balance FYE 2014	FYE 2015 Adopted Revenues	FYE 2015 Adopted Expenditures	Estimated Fund Balance FYE 2015 ***	Fund Balance as a % of Expenditures
General (100) ***	\$13,631,330	\$17,207,073	\$119,537,341	\$122,782,341	\$13,962,073	11.37%
Golf Course (201)	\$28,363	\$38,383	\$1,233,752	\$1,209,657	\$62,478	5.16%
Sewer Operating (202)	\$2,583,223	\$2,290,584	\$5,730,284	\$5,750,493	\$2,270,375	39.48%
Solid Waste (203)	\$1,518,214	\$1,471,598	\$2,429,099	\$2,389,249	\$1,511,448	63.26%
Mumford Cove (206)	\$668	\$519	\$20,638	\$21,038	\$119	0.57%
Revaluation (212)	\$141,313	\$177,038	\$50,725	\$30,000	\$197,763	659.21%
Rec & Senior Activities (324)	\$357,941	\$300,970	\$950,195	\$1,051,260	\$199,905	19.02%
Connecticard (331)	\$106,063	\$89,519	\$33,615	\$47,978	\$75,156	156.65%
Sewer District (401)	\$1,612,018	\$1,076,636	\$623,896	\$848,896	\$851,636	100.32%
Capital Reserve (501)	\$2,107,161	\$2,796,229	\$2,042,750	\$2,724,000	\$2,114,979	77.64%
Fleet Reserve (604)	\$811,820	\$930,099	\$1,248,987	\$1,209,595	\$969,491	80.15%
Computer Replacement (605)	\$480,947	\$504,309	\$79,344	\$146,140	\$437,513	299.38%
Human Services Asst fund (732)	\$129,764	\$91,914	\$1,150	\$40,000	\$53,064	132.66%
Total All Funds	\$23,508,825	\$26,974,871	\$133,981,776	\$138,250,647	\$22,706,000	16.42%

*** Per Town Council resolution adopted on June 3, 2014: \$2.7 million of the unassigned fund balance was committed to off-set anticipated revenue loss due to the demolition of Pfizer Building #118; FYE 2016 (\$1.8 milion) and FYE 2017 (\$900,000).

Town of Groton
Full Time Employees

FYE 2014 ADJUSTED vs FYE 2015 ADOPTED

FUNCTION NUMBER & DESCRIPTION	PRIOR YEAR FYE 2012 ADJUSTED	LAST YEAR FYE 2013 ADJUSTED	THIS YEAR FYE 2014 ADJUSTED	THIS YEAR FYE 2014 ESTIMATE	NEXT YEAR FYE 2015 MANAGER	NEXT YEAR FYE 2015 ADOPTED	THIS NEXT YEAR YEAR FYE 2014 FYE 2015 ADJ VS. ADOPTED # DIFFERENCE	CHANGE DESCRIPTION FY 2015
1005-TOWN CLERK	5.00	5.00	5.00	5.00	5.00	5.00	0.00	
SUBTOTAL: GENERAL GOVERNMENT	5.00	5.00	5.00	5.00	5.00	5.00	0.00	
1010-EXECUTIVE MANAGEMENT	3.00	3.00	4.00	4.00	4.00	4.00	0.00	
1011-INFORMATION TECHNOLOGY			7.00	7.00	7.00	7.00	0.00	
1012-HUMAN RESOURCES			4.25	4.25	4.25	4.25	0.00	
1013-FINANCE	18.00	19.00	19.00	19.00	19.00	19.00	0.00	
1014-EMERGENCY COMMUNICATIONS			14.75	14.75	14.75	14.75	0.00	
1014-ADMINISTRATIVE SERVICES	27.00	27.00					0.00	
SUBTOTAL: GENERAL SERVICES	48.00	49.00	49.00	49.00	49.00	49.00	0.00	
1024-PUBLIC SAFETY	72.00	72.00	72.00	72.00	72.00	72.00	0.00	
SUBTOTAL: PUBLIC SAFETY	72.00	72.00	72.00	72.00	72.00	72.00	0.00	
1035-PUBLIC WORKS	52.25	52.25	52.25	52.25	52.25	52.25	0.00	
SUBTOTAL: PUBLIC WORKS	52.25	52.25	52.25	52.25	52.25	52.25	0.00	
1046-PLANNING & DEVELOPMENT SVCS	16.00	16.00	16.00	14.00	14.00	14.00	-2.00	-1 Manager of Planning Services -1 Office Assistant II
SUBTOTAL: PLANNING & DEVELOPMENT	16.00	16.00	16.00	14.00	14.00	14.00	-2.00	
1051-HUMAN SERVICES	8.00	8.00	8.00	8.00	8.00	8.00	0.00	
SUBTOTAL: HUMAN SERVICES	8.00	8.00	8.00	8.00	8.00	8.00	0.00	
1063-LIBRARY	20.00	20.00	20.00	20.00	20.00	20.00	0.00	
1064-PARKS & RECREATION	20.50	20.50	20.75	20.75	20.75	20.75	0.00	
SUBTOTAL: COMMUNITY SERVICES	40.50	40.50	40.75	40.75	40.75	40.75	0.00	
GENERAL FUND: SUB-TOTAL	241.75	242.75	243.00	241.00	241.00	241.00	-2.00	
2010-GOLF COURSE FUND	6.50	6.50	6.25	6.25	6.25	6.25	0.00	
2020-SEWER FUND	18.75	18.75	18.75	18.75	18.75	18.75	0.00	
OTHER FUNDS: SUB-TOTAL	25.25	25.25	25.00	25.00	25.00	25.00	0.00	
TOTALS - ALL FUNDS	267.00	268.00	268.00	266.00	266.00	266.00	-2.00	



"SUBMARINE CAPITAL OF THE WORLD"

Mission Statement

General Government
(Function 1001, 1003, 1005, 1006)

Function 1001 – Legislative Policy

To lead and make informed policy decisions that are in the best interest of Groton citizens by:

- Adopting short and long-term budgets in order to provide quality services as efficiently as possible.
- Developing goals in order to create a road map and a positive vision of where Groton should be in the future.

Function 1003 - Voter Registration

To enable citizens to participate in the governing of Groton and be protected under statutes by:

- Registering and enabling as many qualified citizens as possible to vote.
- Assuring all citizens that the election process is accurate and fair.
- Complying with requirements of the Help America Vote Act (HAVA).

Function 1005 - Town Clerk

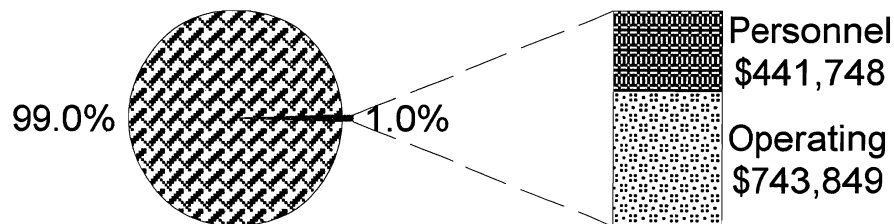
- Providing information, services and education to staff, elected and appointed Town officials and to citizens of the Town.
- Preserving Town records.
- Providing guidance regarding compliance with the Freedom of Information Act.

Function 1006 - Legal Services

Provide high quality efficient legal service to the Town of Groton's elected officials, Boards, Commissions and Town Staff for the benefit of the citizens of Groton by:

- Providing legal opinions when requested.
- Providing legal expertise in all areas of government.
- Ensuring that the Town meets the requirements of the Connecticut General Statutes and Town Charter.

GENERAL GOVERNMENT as a % of the Total Budget

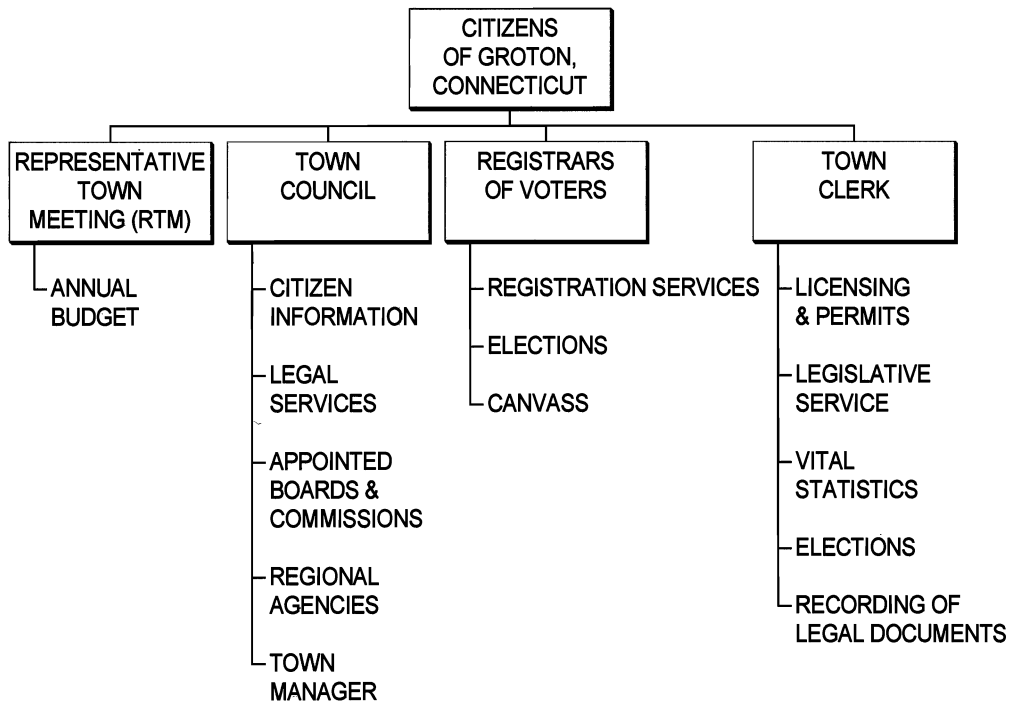


Adopted FYE 2015
Budget

Area of Service

TOWN OF GROTON

AREA OF SERVICE: GENERAL GOVERNMENT



FYE 2015

TOWN OF GROTON

FUNCTION SUMMARY

Function: Legislative Policy 1001

Department: General Government

FUNCTION DESCRIPTION

The Legislative Policy function includes operational and support funds for the Council, RTM and other programs that are associated with the legislative (elected) branch of town government.

Funds are mainly used for postage, printing, membership in the Connecticut Conference of Municipalities (CCM). Provides for attending meetings of governmental and advisory bodies on the regional, state, and national level to obtain information and to further the interests of the Town of Groton. The CCM membership enables Town elected and administrative officials to keep abreast of municipal and state legislative initiatives, as well as being pro-active in setting legislative agendas to further the Town's interests.

Cost Center 3 is for the Jabez Smith House. A committee of seven works with the curator to promote the property.

This function also includes funds for the Permanent School Building Committee and Veterans and Military recognitions.

FUNCTION ACTIVITIES:

	<u>Actual FYE 2013</u>	<u>Estimate FYE 2014</u>	<u>Anticipated FYE 2015</u>
Number of meetings held - Town Council, Committee of the Whole, Group I & Group II	85	80	80
Number of meetings held - RTM & Committees	37	40	40
Referrals and other agenda items considered	309	300	300

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: General Government

FUNCTION: Legislative Policy 1001

	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 37,256	\$ 46,153	\$ 46,153	\$ 243,678	428.0%

HIGHLIGHTS:

- The overall decrease in this budget is \$2,475 or 5.4%.
- Provides funding of the annual dues for Connecticut Conference of Municipalities (CCM - \$30,368) and International Council for Local Environmental Initiatives (ICLEI-USA- \$600).
- Provides funding support for Permanent School Building Committee (\$500) and Jabez Smith House Committee (\$2,825).
- Veterans and Military recognition has been funded at \$2,000.
- Provides limited operating funds for the Town Council and RTM-such as Postage/Printing/Advertising Professional Development and Supplies.
- No funding has been proposed for Community Response cost center.

Final Budget Result:

During budget deliberations, the Town Council increased this function by \$200,000. The RTM sustained this action.

PERSONNEL:

- No personnel charged to this function.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
APPROPRIATION							
Operating Expenses	37,256	46,153	46,153	46,178	43,678	243,678	243,678
Total Appropriation	\$37,256	\$46,153	\$46,153	\$46,178	\$43,678	\$243,678	\$243,678
COST CENTERS							
10010 TOWN COUNCIL	33,117	37,053	37,053	37,053	37,053	37,053	37,053
10012 RTM	383	1,300	1,300	1,300	1,300	1,300	1,300
10013 JABEZ SMITH HOUSE	2,207	2,800	2,800	2,825	2,825	2,825	2,825
10014 PERM SCHOOL BLDG COM	0	500	500	500	500	500	500
10015 VETERANS & MILITARY	1,549	2,000	2,000	2,000	2,000	2,000	2,000
10016 COMMUNITY RESPONSE	0	2,500	2,500	2,500	0	0	0
10017 INITIATIVES	0	0	0	0	0	200,000	200,000
Total Cost Centers	\$37,256	\$46,153	\$46,153	\$46,178	\$43,678	\$243,678	\$243,678
FINANCING PLAN							
GENERAL FUND	37,256	46,153	46,153	46,178	43,678	243,678	243,678
Total Financing Plan	\$37,256	\$46,153	\$46,153	\$46,178	\$43,678	\$243,678	\$243,678

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	1,923	4,600	4,600	4,600	4,600	4,600	4,600
5210 PROFESS DEVELOP/TRAI	30,937	32,493	32,493	32,493	32,493	32,493	32,493
5220 UTILITIES/FUEL/MILEA	1,845	1,910	1,910	1,935	1,935	1,935	1,935
5230 PYMNTS/CONTRIBUTIONS	1,749	5,100	5,100	5,100	2,600	2,600	2,600
5290 PROFESS/TECHNICAL SE	77	0	0	0	0	200,000	200,000
5300 MATERIALS & SUPPLIES	725	2,050	2,050	2,050	2,050	2,050	2,050

Total Operating Expenses	\$37,256	\$46,153	\$46,153	\$46,178	\$43,678	\$243,678	\$243,678
GRAND TOTAL	\$37,256	\$46,153	\$46,153	\$46,178	\$43,678	\$243,678	\$243,678

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: General Government

DEPARTMENT: General Government
FUNCTION: Legislative Policy 1001

CC0 – Town Council

- Attend Town Council, Committee-of-the-Whole, Group I and Group II meetings, 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.

CC2– RTM

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

CC3 – Jabez Smith House

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

CC4 – Permanent School Building Committee

- Support work of Permanent School Building Committee.

CC5 – Veterans & Military

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

CC6 – Community Response

- To cover the costs of preparing for unforeseen events, i.e., the possibility of another Base Realignment & Closure (BRAC) Commission hearing or participating in regional and community events, funding economic development/community development initiatives.

CC7 – Initiatives

- To invest in activities that will improve revenue and control costs and to minimize the effects of the FYE 2016 \$1.8M loss in tax revenue.



"SUBMARINE CAPITAL OF THE WORLD"

TOWN OF GROTON

FUNCTION SUMMARY

Function: Voter Registration 1003

Department: General Government

FUNCTION DESCRIPTION:

The duties of the Registrars of Voters include administration of the registry list, and conducting and supervising all elections and primaries. The Registrars work under the direction of the Secretary of State. All activities are governed by State Statutes.

FUNCTION ACTIVITIES:

	<u>Actual FYE 2013</u>	<u>Estimate FYE 2014</u>	<u>Anticipated FYE 2015</u>
Mandated Registration Sessions	3	3	3
High School Registration Sessions	2	3	3
Community Service Sessions	1	2	2
Registered Voters (Avg. for FYE)	19,100	19,100	19,100
Primaries/Elections/Referenda	1	1	2
Instructed Poll Workers (Primary/ Election/Referenda)	60	70	82
Canvass of Registered Voters	1	1	1
Supervised Absentee Balloting (Convalescent Homes)	4	4	4
Moderators' Training # of Attendees	7	10	8

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: General Government

FUNCTION: Voter Registration 1003

	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 115,046	\$ 103,861	\$ 100,237	\$ 149,602	44.0%

HIGHLIGHTS:

- The overall increase is \$45,741 or 44%, Personnel Services are up \$24,004. Operating Expenses are up \$21,737. The main reason for the increase is budgeting for two primaries (same day) in addition to the November election. Related and other increases are found in seasonal personnel and throughout operating expenses (5201, 5220, 5290 and 5300).
- (5201) - Due to an anticipated additional election event an additional \$7,500 has been budgeted for postage/printing/advertising.
- (5220) Due to an anticipated additional election event an additional \$1,200 has been budgeted for telephones.
- (5290) - Memory card programing has increased from \$1,200 to \$2,900.
- (5300) - Tabulator batteries \$270 to replace batteries in half of the tabulators other half will be budgeted next years.
- Power supply back-up batteries \$360 to replace four of the batteries in the back-up power supply for the tabulators.
- (5410) - Lap top computers \$600 to purchase 1 laptop computer for elections. The State is looking into electronic elections returns. While it has not been enacted yet, we are proactively getting ready for this.
- Parachute cargo bags \$232 to purchase 8 cargo bags for transportation of IVS Equipment to polling places.
- Memory Cards \$3,150 to purchase new memory cards for tabulators. We will budget for 9 more next year. These are needed to replace old memory cards that have been consistently failing the past few years.
- Phone lines at Fitch Sr. High. \$400 has been budgeted but actual cost has not been determined at this time, but will be necessary to move polling place from Annex to Fitch. We are also planning on moving Election Day Registration (EDR) to Fitch.

Final Budget Result:

During budget deliberations, no changes were made.

PERSONNEL:

- No full-time employees charged to this function.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
<hr/>							
APPROPRIATION							
<hr/>							
Personnel Services	87,818	84,387	82,043	87,444	108,391	108,391	108,391
Operating Expenses	27,228	19,474	18,194	28,561	41,211	41,211	41,211
<hr/>							
Total Appropriation	\$115,046	\$103,861	\$100,237	\$116,005	\$149,602	\$149,602	\$149,602
<hr/>							
COST CENTERS							
<hr/>							
10030 REGISTRATION SERVICE	37,803	39,309	40,195	41,716	42,383	42,383	42,383
10031 ELECTIONS	63,527	49,416	45,006	59,153	92,083	92,083	92,083
10032 CANVASS	13,716	15,136	15,036	15,136	15,136	15,136	15,136
<hr/>							
Total Cost Centers	\$115,046	\$103,861	\$100,237	\$116,005	\$149,602	\$149,602	\$149,602
<hr/>							
FINANCING PLAN							
<hr/>							
GENERAL FUND	115,046	103,861	100,237	116,005	149,602	149,602	149,602
<hr/>							
Total Financing Plan	\$115,046	\$103,861	\$100,237	\$116,005	\$149,602	\$149,602	\$149,602

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
PERSONNEL SERVICES							
5102 PART TIME PERSONNEL	38,640	39,744	39,744	39,744	39,744	39,744	39,744
5103 SEASONAL PERSONNEL	33,624	18,630	16,000	20,780	41,560	41,560	41,560
5104 OVERTIME PAY	59	0	286	500	667	667	667
5110 REGULAR PART TIME	11,161	21,042	21,042	21,684	21,684	21,684	21,684
5151 SOCIAL SECURITY	3,966	4,671	4,671	4,736	4,736	4,736	4,736
5154 UNEMPLOYMENT COMPENS	368	300	300	0	0	0	0
Total Personnel Services	\$87,818	\$84,387	\$82,043	\$87,444	\$108,391	\$108,391	\$108,391
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	11,285	9,050	9,050	9,050	16,550	16,550	16,550
5210 PROFESS DEVELOP/TRAI	280	775	775	850	850	850	850
5220 UTILITIES/FUEL/MILEA	1,919	1,500	1,670	2,000	3,200	3,200	3,200
5260 REPAIRS & MAINT-FAC/	3,418	3,600	3,600	3,600	3,600	3,600	3,600
5290 PROFESS/TECHNICAL SE	7,324	1,200	1,200	3,300	6,200	6,200	6,200
5300 MATERIALS & SUPPLIES	2,337	2,850	1,400	8,062	9,712	9,712	9,712
5318 COMPUTER REPLMNT FEE	665	499	499	499	499	499	499
5410 COMPUTER EQUIPMENT	0	0	0	1,200	600	600	600
Total Operating Expenses	\$27,228	\$19,474	\$18,194	\$28,561	\$41,211	\$41,211	\$41,211
GRAND TOTAL	\$115,046	\$103,861	\$100,237	\$116,005	\$149,602	\$149,602	\$149,602

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: General Government

DEPARTMENT: General Government

FUNCTION: Voter Registration 1003

CC0 – Registration Services

- Register and enroll voters in party of their choice and maintain accuracy of the registry list.
- Conduct State mandated voter registration sessions prior to elections. Conduct a voter registration session at each of the three high schools in Town. Upon request, conduct special voter registration sessions at other locations in Town.
- Respond to Federal and State agencies, and to political party requests for voter information and lists, and for election statistics for the courts, legislative bodies, news media and other interested parties.
- Participate in regional and state registrar's conferences.
- Train and supervise assistant registrars and special assistant registrars.
- Review and enact new Federal and State voter registration regulations.
- Work with Town officials to combine voting districts.

CC1 – Elections

- Conduct primaries, elections, referenda, and recounts.
- Issue, receive, check and certify primary petitions.
- Instruct and supervise election workers for primaries, elections, referenda, and recounts.
- Supervise the programming of electronic optical scan voting machines and test prior to primaries, elections, and referenda.
- Maintain election history of voters.
- Review and incorporate new Federal and State voting machine technology requirements.

CC2 – Canvass

- Coordinate and conduct State mandated canvass of registered voters.
- Process and update address and name change information received.



"SUBMARINE CAPITAL OF THE WORLD"

TOWN OF GROTON

FUNCTION SUMMARY

Function: Town Clerk 1005

Department: Town Clerk

FUNCTION DESCRIPTION:

The Town Clerk has several diverse responsibilities. Licenses, permits, vital records, elections and land records are functions mandated by State Statute. The Town Charter designates the Town Clerk as the Registrar of Vital Statistics, Clerk of the Council, and Clerk of the Representative Town Meeting. Staff advises other departments, elected officials, and citizens as to their rights and duties, and provides support for various legislative and departmental activities.

GOALS:

- To provide responsive services to the Town of Groton in accordance with State statutes by managing all elections, vital statistics, land records and providing legislative support.
-
-

FUNCTION ACTIVITIES:

	<u>Actual FYE 2013</u>	<u>Estimate FYE 2014</u>	<u>Anticipated FYE 2015</u>
Town Council meetings and Public Hearings	26	25	25
RTM & RTM Budget Meetings	18	18	18
Appointments to Boards or Oaths of Office	56	70	65
RTM Committee Meetings scheduled	28	28	28
Ordinances processed	2	1	2
Births to Groton residents	556	560	560
Marriages of Groton residents	495	500	500
Deaths of Groton residents	418	380	380
Adoptions recorded	42	50	50
Vital records copies, burials & cremations	3,977	3,300	3,300
Elections, primaries, and referenda	3	3	2
Presidential and Absentee ballots issued	1,885	450	250
Sporting licenses, tags, permits & stamps	1,570	1,600	1,600
Dog licenses	2,220	2,300	2,300
Shellfish permits	577	600	600
Deeds, liens, releases, mortgages	8,409	8,500	8,500
Maps recorded	83	80	80
Pages recorded and microfilmed	28,500	26,000	26,000
Armed Forces discharges filed	104	110	110
Liquor permits	70	70	70
Trade names filed	121	125	125
Land record copies	26,965	26,000	26,000
Properties conveyed with tax	418	400	400
Notarizations, Notary certifications & filings	665	630	630
Proclamations issued	15	20	20
Claims & Legal actions	43	50	50

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Town Clerk			FUNCTION: Town Clerk 1005		
	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 363,499	\$ 374,849	\$ 373,334	\$ 372,317	(0.7%)

HIGHLIGHTS:

- The overall decrease in this budget is \$2,532 or -0.7%. Personnel Services are down \$515. Operating Expenses are down \$2,017.
- (5104) - Overtime has been increased in anticipation of two Primaries and State and Federal Elections for November 2014.
- (5290) - Reflects a decrease of approximately (\$3,500) a result of copier coming off lease.
- (5300) - Materials and Supplies includes a request for \$500 for funding a Citizens Day reception. This request is on behalf of the several citizens and elected official's appeals. The popular opinion is that basic appreciation should be shown to our many volunteers.

Final Budget Result:

During budget deliberations, no changes were made.

PERSONNEL CHANGES/HISTORY:

- No personnel changes have been proposed.

FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ADJUSTED	FYE 2014 ESTIMATE	FYE 2015 REQUEST	FYE 2015 ADOPTED
5.00	5.00	5.00	5.00	5.00	5.00

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

APPROPRIATION							

Personnel Services	328,112	333,872	334,393	338,056	333,357	333,357	333,357
Operating Expenses	35,389	40,977	38,941	38,960	38,960	38,960	38,960

Total Appropriation	\$363,501	\$374,849	\$373,334	\$377,016	\$372,317	\$372,317	\$372,317

COST CENTERS							

10050 LEADERSHIP/GEN SUPPT	149,153	155,358	152,865	156,966	156,966	156,966	156,966
10051 LICENSING & PERMITS	27,058	27,079	27,034	27,786	27,786	27,786	27,786
10052 LEGISLATIVE SERVICE	46,995	47,177	47,921	49,303	48,129	48,129	48,129
10053 VITAL STATISTICS	42,927	44,396	42,797	43,707	43,707	43,707	43,707
10054 ELECTIONS	18,744	16,263	16,264	16,841	16,841	16,841	16,841
10056 RECORD LEGAL DOCUMEN	78,624	84,576	86,453	82,413	78,888	78,888	78,888

Total Cost Centers	\$363,501	\$374,849	\$373,334	\$377,016	\$372,317	\$372,317	\$372,317

FINANCING PLAN							

SPORTING LICENSES	773	850	850	850	850	850	850
DOG LICENSES (GF)	9,224	8,000	8,000	8,000	8,000	8,000	8,000
OTHER LICENSES/PERMITS	5,550	6,000	6,000	6,000	6,000	6,000	6,000
RECORDING INSTRUMENTS	175,583	170,000	170,000	170,000	170,000	170,000	170,000
CONVEYANCE TAX	567,757	580,000	625,000	650,000	650,000	650,000	650,000
VITAL STATISTICS	4,749	6,000	5,800	5,800	5,800	5,800	5,800
LAND RECORD COPIES	29,911	28,000	28,000	28,000	28,000	28,000	28,000
VITALS COPIES	71,947	74,000	64,000	64,000	64,000	64,000	64,000
PAYMENTS FROM OTHER FUNDS	5,200	5,200	5,200	5,200	5,200	5,200	5,200
GENERAL FUND	(507,193)	(503,201)	(539,516)	(560,834)	(565,533)	(565,533)	(565,533)

Total Financing Plan	\$363,501	\$374,849	\$373,334	\$377,016	\$372,317	\$372,317	\$372,317

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	266,933	275,933	263,822	278,671	274,305	274,305	274,305
5104 OVERTIME PAY	6,791	4,748	4,748	6,100	6,100	6,100	6,100
5105 LONGEVITY PAY	2,312	2,030	945	1,366	1,366	1,366	1,366
5109 SALARY ADJUSTMENTS	1,474	0	14,926	0	0	0	0
5110 REGULAR PART TIME	25,630	25,396	25,396	25,904	25,904	25,904	25,904
5112 SICK INCENTIVE	2,421	1,954	1,854	1,992	1,992	1,992	1,992
5151 SOCIAL SECURITY	22,551	23,811	22,702	24,023	23,690	23,690	23,690

Total Personnel Services	\$328,112	\$333,872	\$334,393	\$338,056	\$333,357	\$333,357	\$333,357

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	13,342	14,375	14,375	15,295	15,295	15,295	15,295
5210 PROFESS DEVELOP/TRAI	1,118	1,880	1,880	1,865	1,865	1,865	1,865
5220 UTILITIES/FUEL/MILEA	211	200	50	50	50	50	50
5230 PYMNTS/CONTRIBUTIONS	332	500	500	500	500	500	500
5260 REPAIRS & MAINT-FAC/	821	840	1,112	840	840	840	840
5290 PROFESS/TECHNICAL SE	10,831	11,926	10,268	8,902	8,902	8,902	8,902
5300 MATERIALS & SUPPLIES	5,550	9,550	9,050	9,550	9,550	9,550	9,550
5318 COMPUTER REPLMNT FEE	2,275	1,706	1,706	1,958	1,958	1,958	1,958
5410 COMPUTER EQUIPMENT	909	0	0	0	0	0	0

Total Operating Expenses	\$35,389	\$40,977	\$38,941	\$38,960	\$38,960	\$38,960	\$38,960

GRAND TOTAL	\$363,501	\$374,849	\$373,334	\$377,016	\$372,317	\$372,317	\$372,317

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

FULL TIME EMPLOYEE (FTE) ANALYSIS						

TOWN CLERK	1.00	1.00	1.00	1.00	1.00	1.00
SUPVSR TOWN CLERKS OFFICE	1.00	1.00	1.00	1.00	1.00	1.00
ASSISTANT TOWN CLERK	2.00	2.00	2.00	2.00	2.00	2.00
OFFICE ASSISTANT II (35)	1.00	1.00	1.00	1.00	1.00	1.00

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

TOWN CLERK	71,928	69,839	71,413	71,413	71,413	71,413
SUPVSR TOWN CLERKS OFFICE	65,121	65,121	66,565	66,565	66,565	66,565
ASSISTANT TOWN CLERK	94,668	84,645	94,690	90,324	90,324	90,324
OFFICE ASSISTANT II (35)	44,217	44,218	46,004	46,004	46,004	46,004

Total FTE Salaries & Wages	\$275,934	\$263,823	\$278,672	\$274,306	\$274,306	\$274,306

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: General Government

DEPARTMENT: Town Clerk
FUNCTION: Town Clerk 1005

CC0 – Leadership/General Support

- All staff attends conferences and training schools to keep current on laws and regulations.
- The Town Clerk communicates the goals and objectives to the staff, participates in professional municipal clerk organizations, and advises upon request regarding the Freedom of Information Act and parliamentary procedure.
- Summons, citations, subpoenas, and claims against the Town are processed to the Town Attorney, with notification made to affected departments. Participate in department head and management team activities and work with the Town Manager to achieve Town Council goals. Supports all activities of the Representative Town Meeting.
- Respond to requests for both historical and current Town records, Council and RTM actions, Board and Commission reports, contracts, trade names, tax liens, memberships, etc., from Federal, State, and Town departments, and from elected officials and the general public.
- Report and transmit revenue to the Finance Department and to the State Department of Revenue Services.
- Participate in collection of Town Clerk data to support current efforts in measuring performance.

CC1 – Licensing & Permits

- Sell and collect for Sporting Licenses and Permits regulated by the State DEEP, and for permits issued for the Town of Groton Shellfish Commission.
- Provide information on hunting and fishing regulations. Issues Dog Licenses, and sends renewal notices. Coordinates licensing activities with Animal Control. Liquor permits are also filed annually.

CC2 – Legislative Service

- Assure Agendas and Minutes, legislative matters, and other information are available on the Town website.
- Record the Minutes of Town Council meetings and publish legal ads for Council Public Hearings. Supply bonding ordinance narrative for the bond attorneys. Prepare and fund the proclamations, awards, and recognitions for those volunteers who provide service to the Town. Issues Agendas and Minutes for RTM meetings, schedules RTM committee meetings. Provides information to newly elected and appointed town officials. Keeps records of memberships on over 30 Boards and Commissions with over 225 individuals, and administers oaths of office.
- Notifies public agencies and posts all public agency meeting notices and agendas to comply with Freedom of Information Act requirements, files and scans minutes of other boards and commissions. Supports other agencies as needed, such as the Charter Revision Commission. Prepares and prints publications such as the Town Register and the Guidebook to Boards and Commissions.
- Administers and coordinates the Legistar system providing agendas, minutes, legislative history, referral tracking, and reports for Town Council, Council Committees, Representative Town Meeting and its committees, Permanent School Building Committee, and Water Pollution Control Authority. Provide access through the Town's website to the Town Code of Ordinances.

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: General Government

DEPARTMENT: Town Clerk
FUNCTION: Town Clerk 1005

CC3 – Vital Statistics

- Records and indexes Births, Marriages, Deaths, Adoptions, and Burial Records. Makes monthly and annual reports to resident communities and to the State Department of Health Services. Complies with state requirements for confidentiality and for secure storage of records. With the implementation of the state-wide electronic vital records system (EVRS), the office is able to issue birth certificates for births occurring anywhere in the State since 2001.
- Re-indexing and restoration of vital records has been supported through the Historic Document Preservation Fund through grants.

CC4 – Elections

- The Town Clerk is a statutory Election Official and responsible to the Secretary of the State. Attends election conferences; publishes legal notices, checks primary petitions (and other petitions), and coordinates printed materials for elections and referenda with the Registrars of Voters.
- Notifies political parties and candidates of their responsibilities for certifications and campaign financing. Compiles referendum and ordinance schedules as needed.
- Absentee ballots are sent to military personnel, their dependents, and to civilians in dozens of countries outside the United States. There has been an increase in requests for absentee ballots due to the federal law Help America Vote Act (HAVA).

CC6 – Record Legal Documents

- Receives, records, microfilms, files, indexes, and scans all land records, which are essential and mandated procedures for the proper recording of legal documents. Includes land record audit fees.
- Trade name and Armed Forces discharges are handled in land records.
- Grant funding supports the Historic Document Preservation program.
- Management of half of the vault facility in the Town Hall Annex.
- Provides for the permanent binding of Annual Reports, and for notarization services.
- Supports offsite storage of land and vital records microfilm and compact disks.
- Maintenance contracts for almost all office equipment are combined here, and almost all office supplies are budgeted in this cost center.
- Back-file, scanning and linking of older Land Records is continuing, funded largely by Historic Documents Preservation Grants.



"SUBMARINE CAPITAL OF THE WORLD"

TOWN OF GROTON

FUNCTION SUMMARY

Function: Legal Services 1006

Department: Town Manager

FUNCTION DESCRIPTION:

Local government is becoming increasingly complex every year with hundreds of new state laws that effect how towns conduct their operations and provide services. Parts of numerous laws must be addressed in the contracts the Town enters into each year including employee union contracts, contracts with supply vendors, professional services, etc. 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 advises the Town on a wide variety of legal matters, including federal, state and local laws and regulations, contracts, litigation, Freedom of Information (FOI) matters, and tax collection issues, to name a few. In order to manage these requests, the Town Attorney is available for monthly meetings at Town Hall to address many of these issues.

The Legal Services function includes funds for the Town Attorney; special attorneys used when there is a conflict of interest or a legal specialty is needed; general support (e.g. deed research, Marshall fees); and revaluation/assessment appeals. The Town Attorney is appointed by the Town Council.

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Town Manager			FUNCTION: Legal Services 1006		
	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 443,787	\$ 420,000	\$ 420,000	\$ 420,000	0.0%

HIGHLIGHTS:

- There is no increase in this budget. The proposed budget for FYE 2015 contains our best estimate as to the allocation among the various cost centers and reflects current and anticipated legal activities and expenditures.
- This budget reflects a rate of \$150 per hour that went into effect on January 1, 2012.

Final Budget Result:

During budget deliberations, no changes were made.

PERSONNEL:

- No personnel charged to this function.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
APPROPRIATION							
Operating Expenses	443,788	420,000	420,000	420,000	420,000	420,000	420,000
Total Appropriation	\$443,788	\$420,000	\$420,000	\$420,000	\$420,000	\$420,000	\$420,000
COST CENTERS							
10060 TOWN ATTORNEY	317,838	320,000	300,000	320,000	320,000	320,000	320,000
10062 SPECIAL ATTORNEY	6,230	5,000	5,000	5,000	5,000	5,000	5,000
10064 GENERAL SUPPORT	50,800	45,000	40,000	45,000	45,000	45,000	45,000
10066 REVALUATION	68,920	50,000	75,000	50,000	50,000	50,000	50,000
Total Cost Centers	\$443,788	\$420,000	\$420,000	\$420,000	\$420,000	\$420,000	\$420,000
FINANCING PLAN							
GENERAL FUND	443,788	420,000	420,000	420,000	420,000	420,000	420,000
Total Financing Plan	\$443,788	\$420,000	\$420,000	\$420,000	\$420,000	\$420,000	\$420,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

OPERATING EXPENSES							

5290 PROFESS/TECHNICAL SE	443,788	420,000	420,000	420,000	420,000	420,000	420,000
	-----	-----	-----	-----	-----	-----	-----
Total Operating Expenses	\$443,788	\$420,000	\$420,000	\$420,000	\$420,000	\$420,000	\$420,000
GRAND TOTAL	\$443,788	\$420,000	\$420,000	\$420,000	\$420,000	\$420,000	\$420,000

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: General Government

DEPARTMENT: Town Manager
FUNCTION: Legal Services 1006

CC0 – Town Attorney

- Provides legal services to the Town Council, RTM, various boards and commissions, the Town Manager and staff on a variety of municipal issues including, but not limited to, planning and zoning issues, land use appeals, Freedom of Information, Labor and Employment, etc.

CC2 – Special Attorneys

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

CC4 – General Support

- Appraisals for tax foreclosures, marshal fees, and deed research.

CC6 – Revaluation

- Tax appeals and appraisals primarily resulting from periodic revaluation.



"SUBMARINE CAPITAL OF THE WORLD"

Mission Statement

General Services (Functions 1010, 1011, 1012, 1013, 1014)

To provide for the daily and long-term management of the Town in the areas of Executive Management, Finance and Administration by;

Function 1010 – Executive Management

- Implementing Town Council goals through coordinating the efforts of various Town Departments.
- Developing and presenting the Annual Town Budget to the Town Council and Representative Town Meeting.
- Facilitating the flow of information and communications within Town government and to the public as expeditiously as possible.

Function 1011 – Information Technology

- Acquiring and maintaining computer systems and data bases to help employees perform their jobs as effectively as possible.
- Providing telecommunication support for all Town Departments.

Function 1012 – Human Resources

- Recruiting and training employees to effectively fulfill the responsibilities of their positions.
- Administering State and Federal requirements such as the American with Disabilities Act (ADA), and the Family and Medical Leave Act (FMLA) and Occupational Safety and Health Act (OSHA).
- Negotiating and administering collective bargaining agreements.
- Protecting the assets of the Town by recommending the most effective measure for reducing exposures and funding/purchasing insurance.

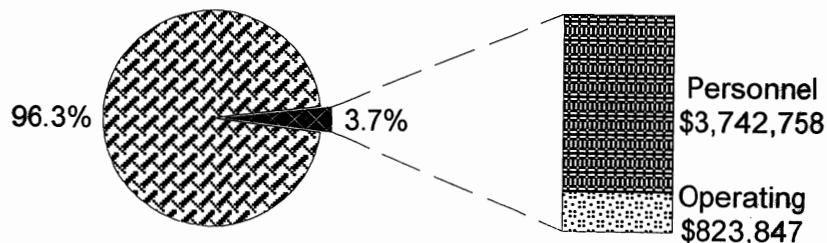
Function 1013 – Finance

- Compiling and maintaining the property tax base to ensure the fair and equitable distribution of the property tax burden and the billing and collection of those taxes.
- Procuring goods and services for all departments in accordance with Town Charter requirements and the Town's Purchasing Manual.
- Assisting in developing and administering the Annual Budget.
- Preparing the Comprehensive Annual Financial Report (CAFR).
- Establishing or using effective cash management and investment procedures that allow for the timely disbursement of accounts payable and payroll/pension processing.

Function 1014 – Emergency Communications/Management

- Planning for and managing any natural or man-made disaster that threatens the lives or property of the citizens of Groton.
- Providing a communications system that allows citizens to quickly call for emergency assistance and provides for the rapid and effective dispatch of police, fire and/or emergency medical service units to the scene of the emergency.

GENERAL SERVICES as a % of the Total Budget

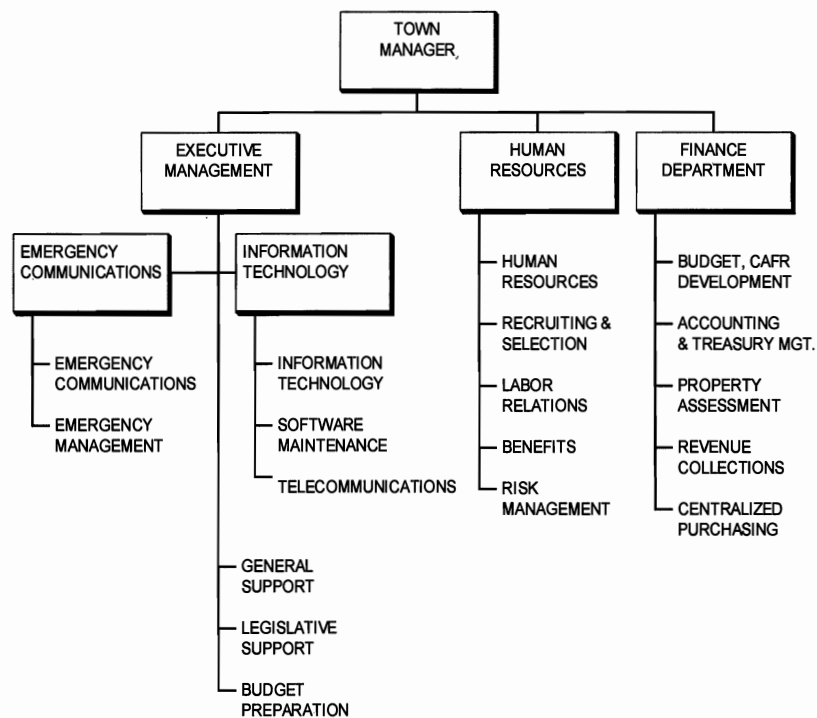


Adopted FYE 2015
Budget

Area of Service

TOWN OF GROTON

AREA OF SERVICE: GENERAL SERVICES



FYE 2015

TOWN OF GROTON

FUNCTION SUMMARY**Function: Executive Management 1010****Department: Town Manager**

FUNCTION DESCRIPTION:

The Town Manager provides overall administrative direction of the daily and long-term work of each Town Department. The Town Manager presents an annual operations budget and Capital Improvement Program to the Town Council and RTM. The Town Manager's staff provides support to the Town Council and its Committees and a number of other committees/commissions as required. The Town Manager and his staff also attend RTM, RTM budget, and subcommittee meetings. The Town Manager's staff provides support for Groton Resource Recovery Authority, the Committee of Chairpersons, and other ad hoc committees on an as-needed basis.

Activities include researching a variety of topics relating to municipal government, funding, and environmental and economic issues facing the community. The Town Manager frequently confers and collaborates with state officials, other towns and with regional organizations. As a result, a significant portion of this function may involve work that takes place outside the Town organization.

FUNCTION ACTIVITIES:

	<u>Actual FYE 2013</u>	<u>Estimate FYE 2014</u>	<u>Anticipated FYE 2015</u>
# Agendas Prepared for Town Council and Committee meetings	110	100	100
# RTM Meetings attended	35	38	38
# Local/Regional/State Organization Meetings Attended	284	270	270
# Budget meetings attended (Staff, Council, RTM)	40	40	40
Referrals and other agenda items considered	309	300	300
Management Initiatives undertaken; including implementation	1	2	2

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Town Manager

FUNCTION: Executive Management 1010

	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 290,036	\$ 433,159	\$ 433,068	\$ 439,425	1.4%

HIGHLIGHTS:

- The overall increase in this budget is \$6,266 or 1.4%. Personnel Services are up \$8,771. Operating Expenses are down \$2,505 primarily due to the elimination of funds (\$2,500) for management studies.

Final Budget Result:

During budget deliberations, no changes were made.

PERSONNEL CHANGES/HISTORY:

FYE 2014: Due to a reorganization the former Director of Administration Services position was converted to an Assistant Town Manager position and moved to this function.

FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ADJUSTED	FYE 2014 ESTIMATE	FYE 2015 REQUEST	FYE 2015 ADOPTED
3	3	4	4	4	4

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

APPROPRIATION							

Personnel Services	272,099	400,439	400,948	409,210	409,210	409,210	409,210
Operating Expenses	17,936	32,720	32,120	32,715	30,215	30,215	30,215

Total Appropriation	\$290,035	\$433,159	\$433,068	\$441,925	\$439,425	\$439,425	\$439,425

COST CENTERS							

10100 LEADERSHIP/GEN SUPPT	141,896	284,967	284,641	290,631	288,131	288,131	288,131
10101 LEGISLATIVE SUPPORT	94,118	93,680	93,843	95,780	95,780	95,780	95,780
10102 BUDGET PREPARATION	54,021	54,512	54,584	55,514	55,514	55,514	55,514

Total Cost Centers	\$290,035	\$433,159	\$433,068	\$441,925	\$439,425	\$439,425	\$439,425

FINANCING PLAN							

GENERAL FUND	290,035	433,159	433,068	441,925	439,425	439,425	439,425

Total Financing Plan	\$290,035	\$433,159	\$433,068	\$441,925	\$439,425	\$439,425	\$439,425

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	243,102	366,651	367,123	374,716	374,716	374,716	374,716
5104 OVERTIME PAY	0	195	195	200	200	200	200
5109 SALARY ADJUSTMENTS	4,730	0	0	0	0	0	0
5112 SICK INCENTIVE	2,628	2,630	2,630	2,630	2,630	2,630	2,630
5117 ALLOWANCES	4,800	4,800	4,800	4,800	4,800	4,800	4,800
5151 SOCIAL SECURITY	16,839	26,163	26,200	26,864	26,864	26,864	26,864
	-----	-----	-----	-----	-----	-----	-----
Total Personnel Services	\$272,099	\$400,439	\$400,948	\$409,210	\$409,210	\$409,210	\$409,210
OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	10,257	13,250	13,250	13,250	13,250	13,250	13,250
5210 PROFESS DEVELOP/TRAI	3,240	9,800	9,200	9,875	9,875	9,875	9,875
5220 UTILITIES/FUEL/MILEA	279	920	920	680	680	680	680
5260 REPAIRS & MAINT-FAC/	1,893	2,150	2,150	2,310	2,310	2,310	2,310
5290 PROFESS/TECHNICAL SE	0	2,500	2,500	2,500	0	0	0
5300 MATERIALS & SUPPLIES	1,467	3,500	3,500	3,500	3,500	3,500	3,500
5318 COMPUTER REPLMNT FEE	800	600	600	600	600	600	600
	-----	-----	-----	-----	-----	-----	-----
Total Operating Expenses	\$17,936	\$32,720	\$32,120	\$32,715	\$30,215	\$30,215	\$30,215
GRAND TOTAL	\$290,035	\$433,159	\$433,068	\$441,925	\$439,425	\$439,425	\$439,425

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

FULL TIME EMPLOYEE (FTE) ANALYSIS						

TOWN MANAGER	1.00	1.00	1.00	1.00	1.00	1.00
ASSISTANT TOWN MANAGER	1.00	1.00	1.00	1.00	1.00	1.00
EXECUTIVE ASSISTANT	1.00	1.00	1.00	1.00	1.00	1.00
ADMINISTRATIVE SECRETARY	1.00	1.00	1.00	1.00	1.00	1.00
	-----	-----	-----	-----	-----	-----
Total FTE Personnel	4.00	4.00	4.00	4.00	4.00	4.00
FTE SALARIES & WAGES						

TOWN MANAGER	140,092	140,092	142,894	142,894	142,894	142,894
ASSISTANT TOWN MANAGER	117,719	117,719	120,179	120,179	120,179	120,179
EXECUTIVE ASSISTANT	64,299	64,679	65,984	65,984	65,984	65,984
ADMINISTRATIVE SECRETARY	44,542	44,632	45,660	45,660	45,660	45,660
	-----	-----	-----	-----	-----	-----
Total FTE Salaries & Wages	\$366,651	\$367,122	\$374,716	\$374,716	\$374,716	\$374,716

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: General Services

DEPARTMENT: Town Manager
FUNCTION: Executive Management 1010

CC0 – Leadership/General Support

- Assist Town Council with policy development; guides the implementation of Town Council goals.
- Supervision and Development of Management Team; attend Department Heads and Management Team meetings.
- Participation in Regional and Inter-governmental organizations - Council of Governments (COG), Southeastern Conn. Enterprise Region Corp. (seCTer), Eastern CT and Mystic Chambers of Commerce, SUBASE Coalition, Mystic Cooperative Task Force, Eastern Conn. Housing Opportunities (ECHO), Southeastern Connecticut Housing Alliance (SECHA), Regional Emergency Planning Team (REPT) and others as required. Work with area Fire Officers and heads of ambulance services.
- Respond to public inquiries, and advise and assist Town departments. Assist state and regional agencies in matters of interest and benefit to Groton.

CC1 – Legislative Support

- Process Town Council and RTM referrals.
- Attend Connecticut Conference of Municipalities (CCM) Legislative and other Committee meetings in order to set State legislative priorities; coordinate Groton's legislative agenda with local legislators.
- Develop and issue agenda for all meetings of Town Council, Committee-of-the-Whole, Group I, Group II, and others as required.
- Maintain a system of accepting, tracking and completing referrals concerning issues before the Town Council and RTM. Responsible for quality and thoroughness of all supporting staff work, including development of alternatives for all decisions.
- Develop agendas and handles referrals for auxiliary functions of the Town Council, including the GRRRA (Groton Resource Recovery Authority).
- Recruit and appoint members to boards and commissions not requiring individual confirmation by the Council.

CC2 – Budget Preparation

- Coordinate development and preparation of Town operations budget and capital improvement budget.
- Work with outside agencies to incorporate their budget requests into the Town budget.
- Introduce budget at public hearing and discuss budget at Town Council and RTM budget sessions. Attend RTM subcommittee budget review sessions as required.

TOWN OF GROTON

FUNCTION SUMMARY

Function: Information Technology 1011

Department: Information Technology

FUNCTION DESCRIPTION:

Information Technology is responsible for providing other departments with data and voice communications services, computer systems maintenance, application development, GIS user and technical support.

GOALS:

- To support Town employees in meeting the needs and desires of the community by providing effective technology solutions, which include stable platforms, well-maintained and up-to-date equipment, and long-range plans for future technology needs.

FUNCTION ACTIVITIES:

	<u>Actual FYE 2013</u>	<u>Estimate FYE 2014</u>	<u>Anticipated FYE 2015</u>
<u>PC Support</u>			
PCs Supported	524	526	528
Users Supported	456	459	459
GIS Users	125	125	125
Help Desk Tickets	4,680	4,727	4,570
Remote Locations Served	34	33	33
<u>Network Support</u>			
Viruses Found	3,278	5,400	5,600
Spam E-Mails Stopped	378,983	500,000	500,000
E-Mails Scanned	1,112,728	1,200,000	1,300,000
Scheduled Interruptions (HRS)	-	24	24
Unscheduled Interruptions (HRS)	-	8	8
Systems Supported	-	47	47
Upgrades	-	8	8
Installations	-	4	4
<u>Web Page (Town)</u>			
Web Updates	1,890	1,800	1,900
Town Web Site Hits	1,097,380	1,500,000	1,600,000
GIS Web Site Hits	121,232	120,000	130,000
<u>Face Book</u>			
Active Users	721	860	880
Average Daily Users	79	81	90
Total Fans	936	1,020	1,110
<u>Telecommunications:</u>			
Number of Lan Phones	301	26	26
Number of VoIP Phones	0	276	276
Number of Cell Phones	93	92	93
Phone Issues	307	350	150

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Information Technology			FUNCTION: Information Technology 1011		
	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ -	\$ 1,022,350	\$ 1,022,261	\$ 1,044,779	2.2%

HIGHLIGHTS:

- The overall increase in this budget is \$22,429 or 2.2%. Personnel Services are up \$14,951. Operating Expenses are up \$7,478.
- Increase in Software Maintenance (5261) of \$8,484 is partially offset by a \$7,264 reduction in Professional Services (5290) due to a savings resulting from a change in vendors for Network Equipment services.
- There is a shift in costs between 5290 and 5220 due to the upgrade to a Voice over Internet Protocol (VoIP) phone system in FYE 2014. The town entered into a five year lease/purchase agreement for new phone equipment and services. Thus, the major portion of telephone costs, \$64,602 are now in 5290 rather than 5220.
- The following chart compares costs for the new VoIP system to previous Centrix system. The Town was able to acquire a completely new updated system for virtually the same cost as its existing 14+ year old system.

	VoIP (New)	Centrix (Old)
Carousel (VoIP)	\$36,211	
Windstream (SIP)	\$24,791	
Long Distance	\$3,600	
Centrix	\$6,500	\$61,000
Library and Police Phone Maint		\$5,360
Voice Mail Maint		\$3,040
Supplies	\$250	\$250
Total	\$71,352	\$69,650

Final Budget Result:

During budget deliberations, no changes were made.

PERSONNEL CHANGES/HISTORY:

- No Personnel changes have been proposed.

FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ADJUSTED	FYE 2014 ESTIMATE	FYE 2015 REQUEST	FYE 2015 ADOPTED
0	0	7	7	7	7

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
APPROPRIATION							
Personnel Services	0	531,550	532,488	546,501	546,501	546,501	546,501
Operating Expenses	0	490,800	489,773	498,878	498,278	498,278	498,278
Total Appropriation	\$0	\$1,022,350	\$1,022,261	\$1,045,379	\$1,044,779	\$1,044,779	\$1,044,779
COST CENTERS							
10113 INFORMATION TECHNOLO	0	675,135	671,354	683,278	682,678	682,678	682,678
10114 SOFTWARE MAINTENANCE	0	281,765	281,286	290,249	290,249	290,249	290,249
10117 TELECOMMUNICATIONS	0	65,450	69,621	71,852	71,852	71,852	71,852
Total Cost Centers	\$0	\$1,022,350	\$1,022,261	\$1,045,379	\$1,044,779	\$1,044,779	\$1,044,779
FINANCING PLAN							
GENERAL FUND	0	1,022,350	1,022,261	1,045,379	1,044,779	1,044,779	1,044,779
Total Financing Plan	\$0	\$1,022,350	\$1,022,261	\$1,045,379	\$1,044,779	\$1,044,779	\$1,044,779

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	0	492,236	493,107	505,985	505,985	505,985	505,985
5105 LONGEVITY PAY	0	1,540	1,540	1,680	1,680	1,680	1,680
5151 SOCIAL SECURITY	0	37,774	37,841	38,836	38,836	38,836	38,836

Total Personnel Services	\$0	\$531,550	\$532,488	\$546,501	\$546,501	\$546,501	\$546,501

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	0	150	75	100	100	100	100
5210 PROFESS DEVELOP/TRAI	0	7,000	6,000	7,600	7,000	7,000	7,000
5220 UTILITIES/FUEL/MILEA	0	141,720	116,308	90,699	90,699	90,699	90,699
5260 REPAIRS & MAINT-FAC/	0	5,399	5,200	1,299	1,299	1,299	1,299
5261 SOFTWARE MAINT FEES	0	281,765	281,286	290,249	290,249	290,249	290,249
5290 PROFESS/TECHNICAL SE	0	23,855	51,193	80,953	80,953	80,953	80,953
5300 MATERIALS & SUPPLIES	0	4,100	2,900	3,400	3,400	3,400	3,400
5315 VEHICLE REPLACEMENT	0	1,042	1,042	1,042	1,042	1,042	1,042
5316 VEHICLE MAINT FEE	0	600	600	600	600	600	600
5317 VEHICLE FUEL	0	1,127	1,127	845	845	845	845
5318 COMPUTER REPLMNT FEE	0	24,042	24,042	22,091	22,091	22,091	22,091

Total Operating Expenses	\$0	\$490,800	\$489,773	\$498,878	\$498,278	\$498,278	\$498,278

GRAND TOTAL	\$0	\$1,022,350	\$1,022,261	\$1,045,379	\$1,044,779	\$1,044,779	\$1,044,779

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

FULL TIME EMPLOYEE (FTE) ANALYSIS						

MANAGER IT	1.00	1.00	1.00	1.00	1.00	1.00
GIS COORDINATOR	0.00	1.00	1.00	1.00	1.00	1.00
GIS PROG/ANALYST	1.00	0.00	0.00	0.00	0.00	0.00
IT SYSTEMS ADMINISTRATOR	1.00	1.00	1.00	1.00	1.00	1.00
PC/NETWORK SUPPORT I	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	7.00	7.00	7.00	7.00	7.00	7.00
FTE SALARIES & WAGES						

MANAGER IT	90,757	90,757	92,572	92,572	92,572	92,572
GIS COORDINATOR	0	71,307	74,188	74,188	74,188	74,188
GIS PROG/ANALYST	70,760	0	0	0	0	0
IT SYSTEMS ADMINISTRATOR	74,322	74,647	76,461	76,461	76,461	76,461
PC/NETWORK SUPPORT I	61,255	61,255	62,480	62,480	62,480	62,480
PC/NETWORK SUPPORT II	195,140	195,141	200,283	200,283	200,283	200,283

Total FTE Salaries & Wages	\$492,235	\$493,107	\$505,985	\$505,985	\$505,985	\$505,985

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: General Services

DEPARTMENT: Information Technology
FUNCTION: Information Technology 1011

CC3 – Information Technology

- Support users and associated computer applications utilized by Town Departments.
- Provide or make available hardware and software training to users.
- Maintain a "Help Desk" to support all Town users.
- Maintain and administer a Computer/Printer Replacement Fund whereby PC's and printers are replaced on a regularly scheduled basis to ensure they can support current software applications.
- Insure uninterrupted hardware and software access.
- Provide Internet access while maintaining network security.
- Provide Geographic Information Systems (GIS) information and services to employees and the public.
- Provide maintenance and support for updates to GIS software and related peripheral equipment.
- Continue to develop new and maintain existing GIS data layers.
- Integrate GIS with existing Town databases and explore regional applications.
- Provide GIS training as needed.
- Maintain the Town's network infrastructure either directly or through maintenance agreements.
- Continue to improve the speed and efficiency of the network utilizing Point-to-Point high-speed dark fiber optic segments, as well as cable modem VPN connections.
- Keep the Town's website current with information provided by departments.
- Administer hardware contracts and licensing agreements.
- Develop and maintain a disaster recovery and Continuing Operations (COOP) plan.

CC4 - Information Technology - Software Maintenance

- Provide support (maintenance, modifications, updates, etc.) for 3rd party software applications utilized by the Town Departments.
- Administer software contracts and licensing agreements.

CC7 – Telecommunications

- Manage, maintain and support telephone systems utilized by Town employees including VoIP and analog systems. Coordinate cell phone plans and purchases.

TOWN OF GROTON

FUNCTION SUMMARY

Function: Human Resources 1012

Department: Human Resources

FUNCTION DESCRIPTION:

Human Resources provide human resource, training, management development, labor relations, safety, risk management and benefit administration services to departments and individual employees.

GOALS:

- To maintain a healthy and qualified workforce by providing high-quality benefits, wellness and training opportunities and conducting highly effective, timely recruitments.
 - To ensure the safety and welfare of all Town employees by providing high quality safety training to help prevent accidents, caring for injured employees through workers compensation and limiting the detrimental effects of accidents through property and casualty insurance.
-

FUNCTION ACTIVITIES:

	<u>Actual FYE 2013</u>	<u>Estimate FYE 2014</u>	<u>Anticipated FYE 2015</u>
Authorized Full Time Positions	268	266	266
Full Time Employees Hired	17	12	12
Full Time Employees Leaving Employment	12	7	7
Part-Time/Seasonal Employees Hired	105	120	120
Collective Bargaining Agreements Negotiated	0	4	2
Grievances Processed	3	8	8
Building Safety Inspections	9	16	16
Playground Safety Inspections	10	20	20
Municipal Building Fire Safety Drills	0	6	6
Safety Training (Total Hours)	192	250	250
Workers Comp Claims (Includes BOE)	90	100	100
Total Workers Comp Claims	\$336,370	\$240,000	\$240,000

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Human Resources

FUNCTION: Human Resources 1012

	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ -	\$ 341,011	\$ 314,633	\$ 337,994	n/a

HIGHLIGHTS:

- The overall decrease in this budget is \$3,017 or -0.9%. Personnel Services are down \$2,226. Operating Expenses are down \$791.
- Personnel costs are down due to the filling of 2 vacant positions, Director of Human Resources and Human Resources Assistant, at lower than budgeted salaries.
- Operating Budget shows reductions to reflect lower than anticipated tuition reimbursement costs along with other reductions in Training and Development costs.
- While keeping expenses in line, the department will be embarking on an aggressive goal oriented plan:
 - Completion of conversion of independent contractors to employees where applicable.
 - Full implementation of background checks for volunteers.
 - Extend pre-employment drug testing to all employees, independent contractors and volunteers.
 - Initiate negotiations for collective bargaining agreements across four (4) unions.
 - As collective bargaining agreements are ratified, HR will design training sessions for all management personnel.
 - Handbooks, policy and procedure manuals will be reviewed and updated.
 - Focus on employee relations by increasing interaction with field staff.

Final Budget Result:

During budget deliberations, no changes were made.

PERSONNEL CHANGES/HISTORY:

FYE 2014: Added .25 of a Coordinator Risk & Emergency Management
Eliminated MGR Labor Rel/Risk MGT position
Added Director HR/Risk MGT

FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ADJUSTED	FYE 2014 ESTIMATE	FYE 2015 REQUEST	FYE 2015 ADOPTED
N/A	N/A	4.25	4.25	4.25	4.25

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
<hr/>							
APPROPRIATION							
<hr/>							
Personnel Services	0	291,437	276,059	289,211	289,211	289,211	289,211
Operating Expenses	0	49,574	38,574	46,333	48,783	48,783	48,783
<hr/>							
Total Appropriation	\$0	\$341,011	\$314,633	\$335,544	\$337,994	\$337,994	\$337,994
<hr/>							
COST CENTERS							
<hr/>							
10120 LEADERSHIP/GEN SUPPT	0	0	0	38,561	38,011	38,011	38,011
10121 RECRUITING & SELECTI	0	341,011	314,633	72,028	72,028	72,028	72,028
10122 LABOR RELATIONS	0	0	0	115,863	115,863	115,863	115,863
10123 BENEFITS	0	0	0	56,916	56,916	56,916	56,916
10124 RISK MANAGEMENT	0	0	0	52,176	55,176	55,176	55,176
<hr/>							
Total Cost Centers	\$0	\$341,011	\$314,633	\$335,544	\$337,994	\$337,994	\$337,994
<hr/>							
FINANCING PLAN							
<hr/>							
GENERAL FUND	0	341,011	314,633	335,544	337,994	337,994	337,994
<hr/>							
Total Financing Plan	\$0	\$341,011	\$314,633	\$335,544	\$337,994	\$337,994	\$337,994

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	0	270,726	252,811	268,659	268,659	268,659	268,659
5109 SALARY ADJUSTMENTS	0	0	3,908	0	0	0	0
5151 SOCIAL SECURITY	0	20,711	19,340	20,552	20,552	20,552	20,552

Total Personnel Services	\$0	\$291,437	\$276,059	\$289,211	\$289,211	\$289,211	\$289,211
OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	0	1,700	1,855	1,864	1,864	1,864	1,864
5210 PROFESS DEVELOP/TRAI	0	14,082	9,200	9,210	9,210	9,210	9,210
5220 UTILITIES/FUEL/MILEA	0	816	816	906	756	756	756
5260 REPAIRS & MAINT-FAC/	0	425	357	357	357	357	357
5281 OCCUPATIONAL HEALTH	0	0	0	0	4,500	4,500	4,500
5290 PROFESS/TECHNICAL SE	0	28,245	22,486	29,390	29,390	29,390	29,390
5300 MATERIALS & SUPPLIES	0	3,500	3,000	3,500	1,600	1,600	1,600
5318 COMPUTER REPLMNT FEE	0	806	860	1,106	1,106	1,106	1,106

Total Operating Expenses	\$0	\$49,574	\$38,574	\$46,333	\$48,783	\$48,783	\$48,783
GRAND TOTAL	\$0	\$341,011	\$314,633	\$335,544	\$337,994	\$337,994	\$337,994

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

FULL TIME EMPLOYEE (FTE) ANALYSIS						

DIRECTOR HR/RISK MGT	1.00	1.00	1.00	1.00	1.00	1.00
COORD. RISK & EMERG. MGT.	0.00	0.25	0.25	0.25	0.25	0.25
EMERGENCY MGT & COMM COOR	0.25	0.00	0.00	0.00	0.00	0.00
EMPLOYEE BENEFITS COORD	1.00	1.00	1.00	1.00	1.00	1.00
HR COORDINATOR	1.00	1.00	1.00	1.00	1.00	1.00
HUMAN RESOURCES ASST	1.00	1.00	1.00	1.00	1.00	1.00

Total FTE Personnel	4.25	4.25	4.25	4.25	4.25	4.25
FTE SALARIES & WAGES						

DIRECTOR HR/RISK MGT	95,409	90,000	91,593	91,593	91,593	91,593
COORD. RISK & EMERG. MGT.	0	15,306	15,640	15,640	15,640	15,640
EMERGENCY MGT & COMM COOR	15,399	0	0	0	0	0
EMPLOYEE BENEFITS COORD	59,244	59,244	60,560	60,560	60,560	60,560
HR COORDINATOR	59,284	59,284	60,601	60,601	60,601	60,601
HUMAN RESOURCES ASST	41,390	28,976	40,265	40,265	40,265	40,265

Total FTE Salaries & Wages	\$270,726	\$252,811	\$268,659	\$268,659	\$268,659	\$268,659

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: General Services

DEPARTMENT: Human Resources
FUNCTION: Human Resources 1012

CC0 – Leadership/General Support

- Oversee the maintenance of employee records and Human Resources Information System (HRIS), adhering to guidelines set forth by regulatory bodies: OSHA, EEOC, AA, ADA, CHRO, FMLA, FLSA, DOL and NLRB.
- Provide a high level of Customer Service to both internal and external customers.
- Prepare and administer departmental budget.
- Provide staff support, technical assistance and organization analysis with recommendations for cost effective change and operation.

CC1 – Recruiting & Selection

- Assist departments in timely hiring and promoting highly qualified candidates/employees while maintaining the Town's commitment to Equal Employment Opportunity.
- Provide orientation and training with periodic tracking of employees' performance and progress within the introductory phase.
- Assist departments with succession planning for positions soon to be vacated, including the identification of viable internal candidates with the appropriate skill sets and the provision of additional training, if needed.

CC2 – Labor Relations

- In contract negotiations strive to balance the economic and management needs of the Town with Union demands and arbitration awards while working to address areas of mutual concern.
- As part of the administration of the Collective Bargaining Agreement (CBA) provide post-ratification training as changes will have an effect on the various departments and external providers. Departments in tandem with Human Resources are responsible for the fair and consistent enforcement of management's contractual rights through remediation or disciplinary action.
- In the Administration of the Grievance Procedure attempt to settle any disputes or complaints between the Town and the Union timely and equitably within the confines of the collective bargaining agreement.

CC3 – Benefits

- Design and administer an employee benefit program that meets the needs of the Town's employees while containing costs in a rapidly changing environment.
- Provide excellent customer service with timely responses.
- Administer the Town's Retirement System in accordance with plan provisions.

CC4 – Risk Management

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

TOWN OF GROTON

FUNCTION SUMMARY

Function: Financial Administration 1013

Department: Finance

FUNCTION DESCRIPTION:

The Finance Department is responsible for the functions of financial administration and control. The Department consists of four divisions: Accounting & Treasury, 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 with monthly reports 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 and water benefit assessment accounts, residential and commercial sewer use charges, commercial solid waste and landfill charges; have custody of moneys, funds and investments of the Town; and to monitor the Town's financial position through an accurate accounting program, debt management and property appraisal.

GOALS:

- To ensure the responsible and effective use of all Town funds by efficiently and accurately monitoring and reporting all financial activity, preparing high quality audit documentation and ensuring compliance with all applicable federal, state and local finance laws.
- To ensure the Town's tax base is distributed fairly, accurately and equitably through the discovery, data collection and valuation of all property on the Grand List.
- To assist in the development of the annual budget and provide daily and long-term management of Town finances.
- To procure commodities and services for all Town departments in a timely manner by utilizing best purchasing practices while complying with all applicable Town resolutions and ordinances, the Town Charter and the Town's Purchasing Manual.
- To ensure the financial sustainability of the Town's operations by maximizing collections through timely issuance of bills and delinquency notices and accurately monitoring and reporting all collection and refund activity in accordance with all applicable regulations.

FUNCTION ACTIVITIES:

	Actual FYE 2013	Estimate FYE 2014	Anticipated FYE 2015
Outputs			
Accounts Payable Checks	7,164	7,200	7,200
Payroll Checks	10,116	10,450	10,500
Pension Checks	2,664	2,814	2,840
Grants Administered	23	25	25
 Real Estate Parcels	 12,995	 13,000	 13,000
Motor Vehicle Accounts (includes Supplemental Motor Vehicle)	32,700	33,202	33,900
Personal Property Accounts	2,119	2,000	2,000
Certificates of Change	3,570	3,500	3,550
 Bid Packages Prepared	 42	 30	 30
Purchase Orders Processed	1,471	1,500	1,500
Change Orders Processed	311	325	325
Capital Assets Processed	50	40	40
 Tax Bills-July	 44,104	 43,813	 43,959
Tax Bills-January	6,139	5,935	6,037
Revenue Collection Rebills	19,499	17,374	18,436
 Effectiveness Goal			
Number of GAAP audit adjustments related to GF only	5	5	5
Number of weeks to complete the CAFR	16	16	16
Average number of days after receipt of the statement to complete bank reconciliations	14	14	14
 Tax Collection Rate	 98.5%	 98.1%	 98.1%
 Efficiency Goal			
Number of years to receive Award for Certificate of Achievement for Excellence in Financial Reporting from GFOA	20	21	22
Number of years to receive Distinguished Budget Presentation Award from GFOA	19	20	21
 Average turnaround in days for conversion of requisitions to purchase Orders	 1.32	 1.50	 1.50
% of Bids/RFP's processed within 4 weeks	83.72%	85%	85%
% of requisitions converted to purchase orders within 3 days	97.8%	85%	85%
 Assessment to Sale Ratio (median ratio of assessments divided by sales prices)	 70%	 72%	 72%

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Finance

FUNCTION: Finance Administration 1013

	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 1,339,962	\$ 1,369,750	\$ 1,368,427	\$ 1,405,808	2.6%

HIGHLIGHTS:

- The overall budget increase is \$36,058 or 2.6% . Personnel Services are up \$34,837. Operating Expenses are up \$1,221.
- No changes in personnel, however, due to contractual increase or associated costs Personnel Services are up.
- Increases in Operating Expenses are primarily due to increased (5300) Materials and Supplies.

Final Budget Result:

During budget deliberations, no changes were made.

PERSONNEL CHANGES/HISTORY:

- No personnel changes have been proposed.

FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ADJUSTED	FYE 2014 ESTIMATE	FYE 2015 REQUEST	FYE 2015 ADOPTED
18	19	19	19	19	19

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
APPROPRIATION							
Personnel Services	1,207,780	1,243,369	1,242,912	1,278,206	1,278,206	1,278,206	1,278,206
Operating Expenses	132,188	126,381	125,515	145,687	127,602	127,602	127,602
Total Appropriation	\$1,339,968	\$1,369,750	\$1,368,427	\$1,423,893	\$1,405,808	\$1,405,808	\$1,405,808
COST CENTERS							
10130 LEADERSHIP/GEN SUPPT	219,646	232,682	232,247	247,075	237,075	237,075	237,075
10131 ACCOUNTING/TREASURY	320,424	325,205	324,680	335,258	332,173	332,173	332,173
10133 ASSESSMENT	320,086	321,543	321,556	338,136	333,136	333,136	333,136
10135 REVENUE COLLECTION	331,626	341,739	341,834	351,474	351,474	351,474	351,474
10137 PURCHASING	148,186	148,581	148,110	151,950	151,950	151,950	151,950
Total Cost Centers	\$1,339,968	\$1,369,750	\$1,368,427	\$1,423,893	\$1,405,808	\$1,405,808	\$1,405,808
FINANCING PLAN							
INTEREST INCOME	62,931	52,000	51,000	51,000	51,000	51,000	51,000
TAX COLLECTION SERVICES	214,692	202,417	202,417	210,000	210,000	210,000	210,000
GIS REVENUE	992	1,000	875	900	900	900	900
FINANCE DEPT COPIES	1,183	1,200	1,200	1,200	1,200	1,200	1,200
RETURNED CHECK FEES	820	1,100	1,800	1,800	1,800	1,800	1,800
AIRCRAFT REGISTRATIONS	17,970	18,000	26,210	18,000	18,000	18,000	18,000
DELINQUENT MV FEE	0	0	15,000	15,000	15,000	15,000	15,000
SALE OF FIXED ASSETS	17,693	5,000	2,880	5,000	5,000	5,000	5,000
MISC-UNCLASSIFIED	100	0	175	0	0	0	0
GENERAL FUND	1,023,587	1,089,033	1,066,870	1,120,993	1,102,908	1,102,908	1,102,908
Total Financing Plan	\$1,339,968	\$1,369,750	\$1,368,427	\$1,423,893	\$1,405,808	\$1,405,808	\$1,405,808

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	1,094,934	1,139,060	1,139,520	1,171,495	1,171,495	1,171,495	1,171,495
5104 OVERTIME PAY	5,480	4,888	4,626	4,852	4,852	4,852	4,852
5105 LONGEVITY PAY	5,470	5,810	5,810	6,150	6,150	6,150	6,150
5109 SALARY ADJUSTMENTS	13,281	0	0	0	0	0	0
5112 SICK INCENTIVE	4,295	5,124	5,022	5,220	5,220	5,220	5,220
5116 WAGE CONTINUATION	1,102	0	0	0	0	0	0
5151 SOCIAL SECURITY	83,218	88,487	87,934	90,489	90,489	90,489	90,489
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Total Personnel Services	\$1,207,780	\$1,243,369	\$1,242,912	\$1,278,206	\$1,278,206	\$1,278,206	\$1,278,206

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	49,254	50,284	51,108	49,842	49,842	49,842	49,842
5210 PROFESS DEVELOP/TRAI	4,558	5,209	5,022	4,839	4,839	4,839	4,839
5220 UTILITIES/FUEL/MILEA	1,105	1,195	920	380	380	380	380
5240 BOARDS & COMMISSIONS	0	50	200	200	200	200	200
5260 REPAIRS & MAINT-FAC/	3,065	3,202	3,423	3,485	3,485	3,485	3,485
5281 OCCUPATIONAL HEALTH	80	125	100	125	125	125	125
5290 PROFESS/TECHNICAL SE	53,057	50,143	48,451	65,103	50,103	50,103	50,103
5300 MATERIALS & SUPPLIES	12,492	11,357	11,342	13,677	13,677	13,677	13,677
5315 VEHICLE REPLACEMENT	688	688	688	573	573	573	573
5316 VEHICLE MAINT FEE	300	300	300	300	300	300	300
5317 VEHICLE FUEL	228	242	242	270	270	270	270
5318 COMPUTER REPLMNT FEE	4,777	3,586	3,586	3,808	3,808	3,808	3,808
5400 EQUIP/MACHINRY& FURN	585	0	0	3,085	0	0	0
5410 COMPUTER EQUIPMENT	1,999	0	133	0	0	0	0
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Total Operating Expenses	\$132,188	\$126,381	\$125,515	\$145,687	\$127,602	\$127,602	\$127,602

GRAND TOTAL	\$1,339,968	\$1,369,750	\$1,368,427	\$1,423,893	\$1,405,808	\$1,405,808	\$1,405,808

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

FULL TIME EMPLOYEE (FTE) ANALYSIS						

DIRECTOR OF FINANCE	1.00	1.00	1.00	1.00	1.00	1.00
TAX COLLECTOR	1.00	1.00	1.00	1.00	1.00	1.00
TREASURER/ACCT MGR	1.00	1.00	1.00	1.00	1.00	1.00
ASSESSOR	1.00	1.00	1.00	1.00	1.00	1.00
PURCHASING AGENT	1.00	1.00	1.00	1.00	1.00	1.00
ACCOUNTANT	1.00	1.00	1.00	1.00	1.00	1.00
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
ADMINISTRATIVE SECRETARY	1.00	1.00	1.00	1.00	1.00	1.00
FINANCIAL ASSISTANT I	3.00	3.00	3.00	3.00	3.00	3.00
FINANCIAL ASSISTANT II	4.00	4.00	4.00	4.00	4.00	4.00
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	118,249	118,249	120,614	120,614	120,614	120,614
TAX COLLECTOR	75,740	75,741	78,801	78,801	78,801	78,801
TREASURER/ACCT MGR	98,370	98,370	100,337	100,337	100,337	100,337
ASSESSOR	86,984	86,983	90,497	90,497	90,497	90,497
PURCHASING AGENT	83,747	84,015	85,849	85,849	85,849	85,849
ACCOUNTANT	69,881	69,881	71,279	71,279	71,279	71,279
ASSISTANT ASSESSOR	54,919	54,929	57,148	57,148	57,148	57,148
DEPUTY TAX COLLECTOR	48,277	48,269	50,219	50,219	50,219	50,219
ASSESS ANALYST ASSOCIATE	51,210	51,211	52,235	52,235	52,235	52,235
ASSESSMENT TECHNICIAN	47,472	47,479	49,397	49,397	49,397	49,397
ADMINISTRATIVE SECRETARY	39,517	39,661	40,553	40,553	40,553	40,553
FINANCIAL ASSISTANT I	131,111	131,110	134,551	134,551	134,551	134,551
FINANCIAL ASSISTANT II	193,227	193,227	198,021	198,021	198,021	198,021
OFFICE ASSISTANT II (35)	40,359	40,395	41,992	41,992	41,992	41,992

Total FTE Salaries & Wages	\$1,139,061	\$1,139,520	\$1,171,494	\$1,171,494	\$1,171,494	\$1,171,494

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: General Services

DEPARTMENT: Finance
FUNCTION: Finance Administration 1013

CC0 – Leadership/General Support

- Plan, organize and direct the operations of the Finance Department.
- Implement a fully integrated financial management information system that will provide timely and more useful information.
- Act as staff to the Retirement Board and act as the liaison with the Board's investment manager.
- Prepare a Comprehensive Annual Financial Report that provides detailed information on the transactions and events affecting the Town's funds and account groups.
- Prepare, a Budget that meets or exceeds the requirements of the Government Finance Officers Association Distinguished Budget Award Program.
- Assure that Town funds are used for appropriate purposes and within approved budgetary functions/objects.

CC1 – Accounting/Treasury Management

- Administer cash management accounts receivable and accounts payable responsibilities of the Town.
- Reconcile cash and invest funds in a financially prudent manner.
- Assure that funds designated for the Town are received.
- Pay bills within thirty days of receipt of invoice or Request for Payment.
- Complete financial statements and assist in the preparation of the comprehensive annual report.
- Process and administer the payroll responsibilities of the Town including completion of state and federal reports and the issuance of W-2's.
- Process monthly pension payments, associated state and federal reports and issue 1099R's.
- Assist on bonding projects and prepare estimated debt service payments as it relates to the issuance of new debt.
- Administer grants to insure funds are expended for intended purpose and reimbursement requests are submitted in a timely manner.

CC3 – Assessment

- Compile and maintain the property grand list to ensure the fair and equitable distribution of the property tax burden. Notify political subdivisions and fire districts of individual net grand lists.
- Discover list and value real estate and personal property (includes motor vehicles) uniformly and according to law.
- Coordinate revaluations of all real property every five years according to law.
- Administer exemption and abatement programs according to State Statute and local ordinance.
- Work closely with Board of Assessment Appeals to coordinate and execute duties of board and meet statutory requirements for notifications to appellants.
- Aircraft Registration Official: to coordinate with Groton – New London Airport manager to contact and collect registration fees annually per statutory requirements.

CC5 – Revenue Collection

- Maintain, bill and collect taxes for the Town, Groton Sewer District, and the nine (9) taxing districts within the Town.

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: General Services

DEPARTMENT: Finance
FUNCTION: Financial Administration 1013

- Maintain, bill and collect residential and commercial sewer use charges, landfill charges and commercial solid waste charges.
- Maintain, bill and collect any remaining or activated sewer benefit or water benefit assessment accounts.
- Rebill new owners within one month of the notice of real estate transfers which have either outstanding taxes or the second installment due and which have either outstanding sewer benefit assessment accounts, outstanding sewer use accounts, and remaining residential sewer use quarterly charges.
- Rebill every active delinquent tax account each Fall and Spring.
- Send delinquent personal property and motor vehicle suspended accounts to the collection agency each year.
- Send Tax Collectors Demands to delinquent real estate owners each Fall and Spring that are two or more years in the arrears or owe over \$10,000.
- Send Tax Collector Demands to delinquent residential and commercial sewer use accounts that meet collection criteria.
- Send lien notices to all delinquent real estate accounts in April and all delinquent personal property accounts in May.
- File liens against the real estate of any outstanding property tax in the land records each May. To file a lien in the land records against the real estate of an outstanding residential sewer use account each fall and to file UCC-1 liens with the Secretary of State on any delinquent personal property account each spring.
- Refer to Public Works for removal of dumpsters, Commercial Solid Waste Accounts 90 days or more in arrears and not adhering to a payment plan.
- Increase customer service for residents by providing a public access screen to pay taxes and sewer use charges on line, and to review tax accounts.
- Notify Ledge Light Health District of delinquent personal property accounts for revocation or non-issuance of health permit and licensing.

CC7 – Purchasing

- Secure goods and services for all departments of the Town in accordance with Town Charter requirements and the Town's Purchasing Manual, as revised, in support of all Town Departments and agencies.
- Process purchase requisitions on average within three days of receipt, and bids and proposals within 30 days of receipt.
- Maintain and control a capital asset system in conformity with generally accepted accounting principles.
- Utilize the automated purchasing system to monitor vendor delivery schedules and to consolidate purchase requirements wherever possible to reduce the number of individual transactions.
- Investigate and develop new products and sources of supply which will provide greater value to the Town.
- Maximize cooperative purchasing with the Board of Education and other municipalities where possible in order to increase volume and thereby reduce the overall cost to the Town.
- Operate the mail room at maximum efficiency which will ensure that incoming and outgoing mail is processed in a timely manner.
- Negotiate, execute and monitor lease agreements for various equipment as well as for leased property and buildings.
- Coordinate the sale of the Town's surplus/obsolete property through a formal auction on an annual basis as well as throughout the year utilizing an on-line surplus property website.



"SUBMARINE CAPITAL OF THE WORLD"

TOWN OF GROTON

FUNCTION SUMMARY

Function: Emergency Communications 1014

Department: Emergency Communications

FUNCTION DESCRIPTION:

The Emergency Communications Center receives emergency calls from the public through the 9-1-1 system and other means including automatic alarms and dispatches Police and Fire/EMS units as appropriate. Emergency Management is responsible for planning for and managing disasters and other emergencies. The Emergency Management Director serves as an advisor to the Town Manager during an emergency.

GOALS:

- To support Public Safety in the community by providing high quality, cost efficient public safety communications and dispatch services.
- To prepare Groton community to respond effectively in the event of an emergency by regularly conducting emergency incident drills and ensuring that all emergency plans are up-to-date and widely available.

FUNCTION ACTIVITIES:

	<u>Actual FYE 2013</u>	<u>Estimate FYE 2014</u>	<u>Anticipated FYE 2015</u>
<u>Emergency Communications</u>			
9-1-1 Telephone Calls Received	17,119	17,350	17,500
Non-Emergency Telephone Calls Received	75,205	66,700	72,500
Total Telephone Calls Received	92,324	84,050	90,000
Law Enforcement Type Events	22,720	24,000	24,000
Fire Type Events	4,527	4,000	4,000
Emergency Medical Type Events	11,229	11,200	11,250
Administrative/Other Type Events	5,920	6,644	6,200
Total Calls for Service	44,396	45,844	45,450
Average Time (Seconds) To Answer 911 Calls	3.78	3.80	3.80
Response Time Dispatch to On-Scene Priority 1 Calls (Min:Sec)	6:55	6:25	6.25
Total Percentage of 911 Calls Answered In 10 Seconds or Less (State Standard 90%)	99.7	99.7	99.7
<u>Emergency Management</u>			
Full EOC Activations	2	1	1
EOC Activations	2	1	1
CERT Activations	3	1	1
Statewide Drills	1	2	2
Regional Drills	5	5	5
Local Drills	1	1	1
Hazardous Material Spills	355	325	325

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Emergency Communications			FUNCTION: Emergency Communications 1014		
	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 2,691,246	\$ 1,328,317	\$ 1,336,934	\$ 1,338,599	0.8%

HIGHLIGHTS:

- The overall increase in this budget is \$10,282 or 0.8%. Personnel Services are up \$25,950, due to contractual step, wage and overtime increases. Operating Expenses are down \$15,668.
- The reduction in operating expenses is primarily due to a \$9,050 decrease in Professional Services (5290) resulting from the elimination of the maintenance contract for the radio console. A new radio console is being purchased and will be under warranty for FYE 2015. However, a new maintenance contract will be needed for FYE 2016.
- For FYE 2014 Overtime costs are projected to be over budget by approximately \$10,000 due to long term absences of two Telecommunicators due to illness. Overtime for FYE 2015 has been increased by \$5,000 to account for projected wage and step increases.

Final Budget Result:

During budget deliberations, no changes were made.

PERSONNEL CHANGES/HISTORY:

FYE 2014: Moved .25 of Coordinator Risk & Emergency Management to Human Resources Function
 Moved 7 positions to the new Information Technology Function
 Moved 4 positions to the new Human Resources Function
 Director of Administrative Services moved to Executive Management Function as an Assistant Town Manager

****Note-**Prior to FYE 2014 Function 1014 was known as the Administrative Services Function.

FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ADJUSTED	FYE 2014 ESTIMATE	FYE 2015 REQUEST	FYE 2015 ADOPTED
27	27	14.75	14.75	14.75	14.75

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: ADMINISTRATIVE SERVICES
FUNCTION: EMERGENCY COMMUNICATIONS 1014

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
APPROPRIATION							
Personnel Services	2,044,251	1,193,680	1,203,874	1,219,630	1,219,630	1,219,630	1,219,630
Operating Expenses	646,995	134,637	133,060	119,169	118,969	118,969	118,969
Total Appropriation	\$2,691,246	\$1,328,317	\$1,336,934	\$1,338,799	\$1,338,599	\$1,338,599	\$1,338,599
COST CENTERS							
10140 LEADERSHIP/GEN SUPPT	131,761	0	0	0	0	0	0
10141 HUMAN RESOURCES	278,961	0	0	0	0	0	0
10143 INFORMATION TECHNOLO	646,910	0	0	0	0	0	0
10144 SOFTWARE MAINTENANCE	271,689	0	0	0	0	0	0
10145 EMERGENCY COMMUNICAT	1,193,470	1,239,950	1,249,598	1,247,304	1,247,104	1,247,104	1,247,104
10147 TELECOMMUNICATIONS	77,594	0	0	0	0	0	0
10148 EMERGENCY MANAGEMENT	90,861	88,367	87,336	91,495	91,495	91,495	91,495
Total Cost Centers	\$2,691,246	\$1,328,317	\$1,336,934	\$1,338,799	\$1,338,599	\$1,338,599	\$1,338,599
FINANCING PLAN							
911 ENHANCEMENT	165,158	165,158	164,802	164,802	164,802	164,802	164,802
MISC STATE REVENUE	1,200	0	0	0	0	0	0
NUCLEAR SAFETY DRILL	29,800	37,041	37,041	37,041	37,041	37,041	37,041
EMERGENCY MGMTG (SLA)	25,007	20,062	20,062	20,062	20,062	20,062	20,062
DISPATCH-PARAMEDIC SERV	1,000	1,000	1,000	1,000	1,000	1,000	1,000
N STONINGTON-DISPATCH	52,819	52,819	52,819	52,819	52,819	52,819	52,819
STONIN AMBULANCE DISPATCH	5,000	5,000	0	0	0	0	0
COORD MEDICAL EMERG DIREC	22,239	22,832	22,186	22,186	22,186	22,186	22,186
GIS REVENUE	297	0	0	0	0	0	0
MISC-UNCLASSIFIED	380	0	0	0	0	0	0
LEASE FEES	13,335	27,000	138,000	27,000	27,000	27,000	27,000
GENERAL FUND	2,375,011	997,405	901,024	1,013,889	1,013,689	1,013,689	1,013,689
Total Financing Plan	\$2,691,246	\$1,328,317	\$1,336,934	\$1,338,799	\$1,338,599	\$1,338,599	\$1,338,599

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: ADMINISTRATIVE SERVICES
FUNCTION: EMERGENCY COMMUNICATIONS 1014

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	1,653,256	888,043	888,188	907,404	907,404	907,404	907,404
5102 PART TIME PERSONNEL	265	0	0	0	0	0	0
5104 OVERTIME PAY	191,164	195,000	205,000	200,000	200,000	200,000	200,000
5105 LONGEVITY PAY	9,415	8,435	8,435	8,855	8,855	8,855	8,855
5109 SALARY ADJUSTMENTS	18,293	0	0	0	0	0	0
5111 PREMIUM PAY/OUT OF C	22,077	14,200	14,200	14,200	14,200	14,200	14,200
5112 SICK INCENTIVE	7,040	2,000	2,000	2,000	2,000	2,000	2,000
5114 PERFORMANCE BONUS	1,085	0	0	0	0	0	0
5117 ALLOWANCES	477	500	500	500	500	500	500
5151 SOCIAL SECURITY	141,179	85,502	85,551	86,671	86,671	86,671	86,671

Total Personnel Services	\$2,044,251	\$1,193,680	\$1,203,874	\$1,219,630	\$1,219,630	\$1,219,630	\$1,219,630

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	2,194	300	150	300	300	300	300
5210 PROFESS DEVELOP/TRAI	14,588	5,000	2,700	5,000	5,000	5,000	5,000
5220 UTILITIES/FUEL/MILEA	169,804	48,350	47,432	50,682	50,682	50,682	50,682
5260 REPAIRS & MAINT-FAC/	10,106	12,100	10,000	2,150	2,150	2,150	2,150
5261 SOFTWARE MAINT FEES	277,998	4,900	5,341	6,500	6,500	6,500	6,500
5290 PROFESS/TECHNICAL SE	108,053	51,200	54,150	42,150	42,150	42,150	42,150
5300 MATERIALS & SUPPLIES	13,799	5,000	5,500	5,150	4,950	4,950	4,950
5315 VEHICLE REPLACEMENT	1,559	549	549	563	563	563	563
5316 VEHICLE MAINT FEE	1,100	2,500	2,500	1,300	1,300	1,300	1,300
5317 VEHICLE FUEL	1,905	1,131	1,131	1,789	1,789	1,789	1,789
5318 COMPUTER REPLMNT FEE	31,305	3,607	3,607	3,585	3,585	3,585	3,585
5400 EQUIP/MACHINRY& FURN	6,873	0	0	0	0	0	0
5410 COMPUTER EQUIPMENT	7,711	0	0	0	0	0	0

Total Operating Expenses	\$646,995	\$134,637	\$133,060	\$119,169	\$118,969	\$118,969	\$118,969

GRAND TOTAL	\$2,691,246	\$1,328,317	\$1,336,934	\$1,338,799	\$1,338,599	\$1,338,599	\$1,338,599

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

AREA OF SERVICE: GENERAL SERVICES
DEPARTMENT: ADMINISTRATIVE SERVICES
FUNCTION: EMERGENCY COMMUNICATIONS 1014

	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

FULL TIME EMPLOYEE (FTE) ANALYSIS						

MANAGER EC/EMER. MGT. DIR	1.00	1.00	1.00	1.00	1.00	1.00
COORD. RISK & EMERG. MGT.	0.00	0.75	0.75	0.75	0.75	0.75
EMERGENCY MGT & COMM COOR	0.75	0.00	0.00	0.00	0.00	0.00
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

Total FTE Personnel	14.75	14.75	14.75	14.75	14.75	14.75
FTE SALARIES & WAGES						

MANAGER EC/EMER. MGT. DIR	89,576	89,976	92,042	92,042	92,042	92,042
COORD. RISK & EMERG. MGT.	0	45,918	46,919	46,919	46,919	46,919
EMERGENCY MGT & COMM COOR	46,196	0	0	0	0	0
TELECOMMUNICATOR III	628,054	628,100	641,765	641,765	641,765	641,765
TELECOMMUNICATOR IV	124,217	124,194	126,678	126,678	126,678	126,678

Total FTE Salaries & Wages	\$888,043	\$888,189	\$907,405	\$907,405	\$907,405	\$907,405

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: General Services

DEPARTMENT: Emergency Communication
FUNCTION: Emergency Communication 1014

CC5 – Emergency Communications

- Receive, prioritize and process 9-1-1 emergency and non-emergency calls for service and dispatch appropriate police, fire and emergency medical services.
- Provide appropriate pre-arrival instructions to persons calling in emergency calls, i.e. offering CPR instructions in case of cardiac arrest, controlling bleeding, etc.
- Coordinate the response of police, fire and emergency medical services while responding to incidents in progress.
- Transfer incoming 9-1-1 calls to other emergency communications centers as needed.
- Monitor and maintain status of all emergency service units.
- Support field emergency services requests as needed:
- Performing computer checks for police field units.
- Contacting individuals/agencies at request of field units by phone, radio and/or FAX.
- Testing fire alarm systems with fire departments.
- Providing support for field units in Haz Mat incidents (weather conditions, coordinating agency's response, technical assistance via telephone contact with chemical manufacture representative, etc.)
- Monitor telephone, radio and security/fire alarms systems.
- Provide both required and recommended in-service training to Telecommunicator's on a variety of subjects.
- Perform radio patches between emergency medical units in the field and emergency room physicians at hospitals.
- Ongoing review/updating of existing standard operating procedures.
- Provide public information on a variety of subjects concerning emergency communications.
- Back-up and accept 9-1-1 calls from outside communities in case of equipment failure in that community.
- Manage and operate Reverse 9-1-1 system.

CC8 – Emergency Management

- Update and maintain Town Comprehensive Emergency Management Plan and Continuing Operations Plan (COOP).
- Maintain Hazardous Materials Response Plan for the Town.
- Receive and process approximately 500 actual releases of hazardous materials per year.
- Receive and disseminate weather and other warnings received to emergency service agencies, town officials and if necessary, the public.
- Plan and monitor periodic emergency drills with emergency services and update response plans as necessary.
- Plan and participate in yearly nuclear power plant exercise.
- Maintain and update Standard Operating Procedures and process any actual alerts from Millstone Nuclear Power Station.
- Participate in radio pager tests and 52 nuclear emergency notification drills per year.
- Maintain liaison with state and local emergency management officials within Millstone Emergency Planning Zone (EPZ).
- Attend training courses and join professional Emergency Management associations to increase knowledge of Emergency Management Planning and Operations.
- Maintain and plan for technological and professional advancement of the Town's Emergency Operations Center and the personnel assigned therein.
- Develop and publish pages on the Town's Web Site offering advice to residents on a variety of Emergency Management related subject.

Mission Statement

Public Safety (Function 1024)

The mission of the Town of Groton Police Department is to deliver professional, courteous and efficient police services to the citizens and visitors of our community. We are committed to working in partnership with our community, to provide quality and effective programs for the preservation of peace, prevention of crime, apprehension of criminals and the protection of property so all may enjoy a peaceful quality of life in Groton.

Values

We, the Officers of the Town of Groton Police Department, strive to live and perform by these core values:

Integrity: To have the integrity to meet the challenges of providing quality service to our community with the highest standards of honesty and ethical conduct.

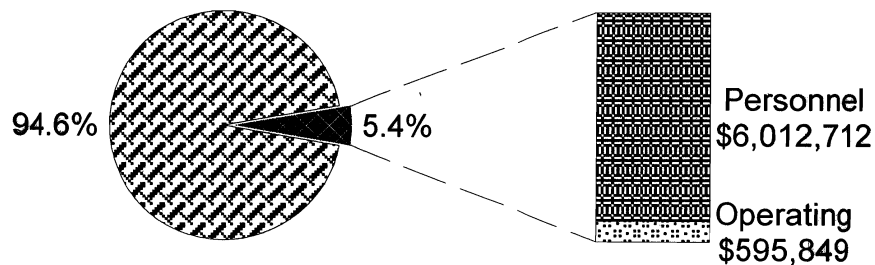
Compassion: To have compassion and show we care about the well being of our community and each other and to treat everyone with dignity and respect.

Loyalty: To have loyalty to ourselves, our fellow officers, our oath, and our police mission, of which we strive to uphold.

Honor: To take pride and honor in our service to our community and to never forget that we are here to serve and protect.

Community: To work together with the community to reduce crime and the fear of crime and to improve the quality of life in Groton.

PUBLIC SAFETY as a % of the Total Budget

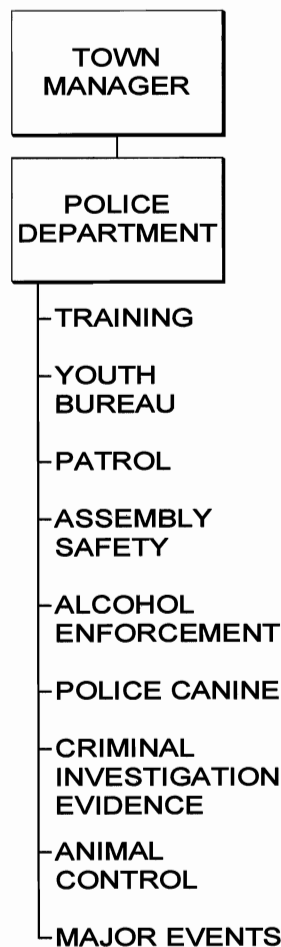


Adopted FYE 2015
Budget

Area of Service

TOWN OF GROTON

AREA OF SERVICE: PUBLIC SAFETY



FYE 2015

TOWN OF GROTON

FUNCTION SUMMARY

Function: Public Safety 1024

Department: Police

FUNCTION DESCRIPTION:

The Police Department is made up of four divisions: Administration, Patrol, Detective and Animal Control. The Administration Division is responsible for the daily operations of the police department, as well as budget preparation, presentation and implementation. The training of all full time regular officers as well as auxiliary police, the instruction and interaction with the youth of our community, and recording and licensing duties, are part of the overall function. The Patrol Division makes up the backbone of the Department. Employees are responsible for the prevention of crime, providing for the public's safety, as well as responding to emergencies. The Patrol Division is responsible for continued efforts in community oriented policing, which is a department-wide effort to be responsive to community concerns. The Detective Division is responsible for the initial and follow-up investigations of all major crimes occurring in the Town of Groton including follow-up of other cases that require additional investigation. This division spends a great deal of time on undercover and surveillance operations. The Animal Control Division is responsible for the operation and maintenance of the animal shelter, enforcing state statutes regarding animal control, and investigating complaints of nuisance and damage caused by dogs. Animal Control is also responsible for servicing complaints regarding felines, pet adoption and community education.

GOALS:

- To ensure the safety and security of the community by patrolling the town, investigating criminal incidents, holding crime prevention activities, enforcing animal control statutes and maintaining accurate records.
- To provide a safe environment for vehicular and pedestrian traffic by enforcing traffic statutes, and raising public awareness through education.
- To ensure high quality standards in public safety by providing ongoing training to all police officers in various law enforcement training categories.
- To respond to specialized policing needs in the community by providing marine patrol, K-9 unit, motor patrol, accident reconstruction team and dive team services.

FUNCTION ACTIVITIES:

	Actual FYE 2013	Estimate FYE 2014	Anticipated FYE 2015
Calls for Service from the community	28,792	29,656	30,249
Instruct DARE program	352	352	352
Encompasses All 5 th & 7 th Grade Classes	198 / 154	198 / 154	198 / 154
Detective Division Criminal Investigations / Search Warrants / Ex Parte Warrants / Polygraphs	170/31/14/ -	172/35/17/27	188/34/17/30
School Resource Officer (SRO) Cases / Arrests	64 / 18	53 / 14	58 / 16
Physical/Sex Assault of Children Sex Assault of Adult Inv.	43	42	41
Drug Unit Total Arrests	25	17	25
Drug Unit Search & Seizure Warrants	11	5	10
Drug Unit Vehicle / Gun Seizures	2 / 2	1/1	3/3
Shellfish permits issued	561	589	595
Pistol Permits	121	182	153
Vendor Permits	20	21	22
Applicant Fingerprints	509	784	633
Background Checks	314	254	254
Accident Investigations	1,019	1,000	1,000
Criminal Arrests	830	838	846
Motor Vehicle Arrests/Infractions	647 / 2,184	672 / 2,259	683 / 2,311
DUI Roadblocks	2	2	2
Community education & safety programs	42	39	41
Community oriented meetings	8	7	8
Investigation of Canine / Feline Bites / Other	82 / 23 / 1	110 / 16 / 0	94 / 23 / 2
Capture & impoundments Canine / Feline/ Other	285 / 273 / 5	263 / 317 / 15	277 / 307 / 11
Total Animal Related Investigations	1,541	1,557	1,573
Animal Care & Safety Presentations	0	2	2

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Police			FUNCTION: Public Safety 1024		
	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 6,277,245	\$ 6,642,955	\$ 6,462,012	\$ 6,608,561	(0.5%)

HIGHLIGHTS:

- The overall increase in this budget is \$53,068 or 0.8%.
- Personnel Expenses are up \$62,161. The majority of this increase is due to the contractual salary step and anticipated wage increases. A negative salary adjustment (5109) in the amount of \$100,000 has been made to reflect anticipated annual turnover rates. This reduction is shown in cost center 3.
- Operating Expenses went down \$9,093 due to minor reductions in a number of accounts.

Final Budget Result:

During budget deliberations, the Town Council reduced this function by \$137,462 for salaries. The RTM added back in \$50,000 for a total budget of \$6,608,561.

PERSONNEL CHANGES/HISTORY:

- No personnel changes have been proposed.

FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ADJUSTED	FYE 2014 ESTIMATE	FYE 2015 REQUEST	FYE 2015 ADOPTED
72	72	72	72	72	72

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
----- APPROPRIATION -----							
Personnel Services	5,680,224	6,038,013	5,860,669	6,225,974	6,100,174	5,962,712	6,012,712
Operating Expenses	597,022	604,942	601,343	610,319	595,849	595,849	595,849
Total Appropriation	\$6,277,246	\$6,642,955	\$6,462,012	\$6,836,293	\$6,696,023	\$6,558,561	\$6,608,561

----- COST CENTERS -----							
10240 LEADERSHIP/GEN SUPPO	609,314	625,765	619,775	638,939	638,219	638,219	638,219
10241 TRAINING	172,524	202,571	190,693	206,598	206,598	206,598	206,598
10242 YOUTH BUREAU	247,208	343,213	315,873	349,736	349,736	349,736	349,736
10243 PATROL	4,587,051	4,685,924	4,627,245	4,840,615	4,701,565	4,564,103	4,614,103
10244 ASSEMBLY SAFETY	53,220	43,729	41,605	44,486	44,486	44,486	44,486
10245 ALCOHOL ENFORCEMENT	62	10,295	13,904	10,501	10,501	10,501	10,501
10246 POLICE CANINE	30,369	33,073	30,662	33,487	33,487	33,487	33,487
10248 CRIMINAL INVEST/EVID	455,151	576,559	502,385	587,052	586,802	586,802	586,802
10249 ANIMAL CONTROL	103,024	121,826	119,870	124,879	124,629	124,629	124,629
1024B MAJOR EVENTS	19,323	0	0	0	0	0	0
Total Cost Centers	\$6,277,246	\$6,642,955	\$6,462,012	\$6,836,293	\$6,696,023	\$6,558,561	\$6,608,561

----- FINANCING PLAN -----							
OTHER LICENSES/PERMITS	9,345	6,500	16,235	14,520	14,520	14,520	14,520
COURT FINES	16,177	14,900	15,000	15,000	15,000	15,000	15,000
PARKING TICKETS	2,400	2,700	3,990	3,240	3,240	3,240	3,240
MISC STATE REVENUE	0	8,500	8,500	8,670	8,670	8,670	8,670
ACCIDENT REPORTS	1,560	1,620	1,658	1,580	1,580	1,580	1,580
MISC-UNCLASSIFIED	1,350	0	0	0	0	0	0
ANIMAL CONTROL FEES	4,521	6,550	4,120	4,310	4,310	4,310	4,310
PAYMENTS FROM OTHER FUNDS	0	51,074	51,074	27,107	27,107	27,107	27,107
GENERAL FUND	6,241,893	6,551,111	6,361,435	6,761,866	6,621,596	6,484,134	6,534,134
Total Financing Plan	\$6,277,246	\$6,642,955	\$6,462,012	\$6,836,293	\$6,696,023	\$6,558,561	\$6,608,561

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	4,458,040	4,807,223	4,560,757	4,912,239	4,912,239	4,912,239	4,912,239
5102 PART TIME PERSONNEL	100,571	108,536	102,348	108,536	108,536	108,536	108,536
5104 OVERTIME PAY	438,189	465,205	446,815	474,509	460,509	460,509	460,509
5105 LONGEVITY PAY	29,435	30,100	28,020	28,525	28,525	28,525	28,525
5106 COLLEGE INCENTIVE PA	86,409	92,184	87,056	92,184	92,184	92,184	92,184
5107 SHIFT REPLACEMENT OT	279,119	310,000	295,562	316,200	306,200	306,200	306,200
5109 SALARY ADJUSTMENTS	303	(67,263)	59,811	0	(100,000)	(237,462)	(187,462)
5111 PREMIUM PAY/OUT OF C	60,173	40,014	42,181	40,814	40,814	40,814	40,814
5112 SICK INCENTIVE	32,276	33,411	28,918	34,084	34,084	34,084	34,084
5115 SHIFT PREMIUM	74,040	79,288	78,332	79,288	79,288	79,288	79,288
5116 WAGE CONTINUATION	278	0	0	0	0	0	0
5117 ALLOWANCES	24,091	33,070	31,445	33,070	33,070	33,070	33,070
5151 SOCIAL SECURITY	92,353	97,995	93,775	106,525	104,725	104,725	104,725
5154 UNEMPLOYMENT COMPENS	4,947	8,250	5,649	0	0	0	0
Total Personnel Services	\$5,680,224	\$6,038,013	\$5,860,669	\$6,225,974	\$6,100,174	\$5,962,712	\$6,012,712
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	3,718	4,800	4,207	4,800	4,300	4,300	4,300
5210 PROFESS DEVELOP/TRAI	31,924	38,917	37,200	38,917	37,417	37,417	37,417
5220 UTILITIES/FUEL/MILEA	35,673	31,150	29,436	31,150	28,180	28,180	28,180
5260 REPAIRS & MAINT-FAC/	15,939	21,111	20,059	21,479	20,479	20,479	20,479
5261 SOFTWARE MAINT FEES	0	0	483	0	0	0	0
5281 OCCUPATIONAL HEALTH	3,571	2,500	2,368	2,500	2,500	2,500	2,500
5290 PROFESS/TECHNICAL SE	69,507	77,861	74,422	78,164	75,164	75,164	75,164
5300 MATERIALS & SUPPLIES	117,134	107,527	106,235	107,527	102,527	102,527	102,527
5310 VEHICLE OPER/MAINT	1,269	3,500	3,250	3,500	3,000	3,000	3,000
5315 VEHICLE REPLACEMENT	43,162	53,166	53,166	49,823	49,823	49,823	49,823
5316 VEHICLE MAINT FEE	71,000	74,800	74,800	76,500	76,500	76,500	76,500
5317 VEHICLE FUEL	164,372	181,930	181,930	186,576	186,576	186,576	186,576
5318 COMPUTER REPLMNT FEE	10,455	7,680	7,680	9,383	9,383	9,383	9,383
5400 EQUIP/MACHINRY& FURN	18,855	0	6,107	0	0	0	0
5410 COMPUTER EQUIPMENT	10,443	0	0	0	0	0	0
Total Operating Expenses	\$597,022	\$604,942	\$601,343	\$610,319	\$595,849	\$595,849	\$595,849
GRAND TOTAL	\$6,277,246	\$6,642,955	\$6,462,012	\$6,836,293	\$6,696,023	\$6,558,561	\$6,608,561

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

FULL TIME EMPLOYEE (FTE) ANALYSIS						

CHIEF OF POLICE	1.00	1.00	1.00	1.00	1.00	1.00
DEPUTY CHIEF	1.00	1.00	1.00	1.00	1.00	1.00
POLICE CAPTAIN	1.00	1.00	1.00	1.00	1.00	1.00
POLICE LIEUTENANT	4.00	4.00	4.00	4.00	4.00	4.00
DETECTIVE LIEUTENANT	1.00	1.00	1.00	1.00	1.00	1.00
PATROL SERGEANT	9.00	9.00	9.00	9.00	9.00	9.00
PATROL OFFICER	41.00	41.00	41.00	41.00	41.00	41.00
DETECTIVE	5.00	5.00	5.00	5.00	5.00	5.00
YOUTH OFFICER	4.00	4.00	4.00	4.00	4.00	4.00
ANIMAL CONTROL OFFICER	1.00	1.00	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II (40)	3.00	3.00	3.00	3.00	3.00	3.00
OFFICE ASST. III (40)	1.00	1.00	1.00	1.00	1.00	1.00

Total FTE Personnel	72.00	72.00	72.00	72.00	72.00	72.00
FTE SALARIES & WAGES						

CHIEF OF POLICE	107,949	108,264	110,588	110,588	110,588	110,588
DEPUTY CHIEF	99,120	99,890	102,048	102,048	102,048	102,048
POLICE CAPTAIN	95,111	95,111	97,056	97,056	97,056	97,056
POLICE LIEUTENANT	321,058	285,857	329,091	329,091	329,091	329,091
DETECTIVE LIEUTENANT	80,654	80,659	82,273	82,273	82,273	82,273
PATROL SERGEANT	669,644	567,619	674,716	674,716	674,716	674,716
PATROL OFFICER	2,544,218	2,548,448	2,609,050	2,609,050	2,609,050	2,609,050
DETECTIVE	344,707	286,705	350,701	350,701	350,701	350,701
YOUTH OFFICER	275,767	218,305	281,299	281,299	281,299	281,299
ANIMAL CONTROL OFFICER	60,038	60,030	61,231	61,231	61,231	61,231
OFFICE ASSISTANT II (40)	154,860	155,769	159,005	159,005	159,005	159,005
OFFICE ASST. III (40)	54,096	54,100	55,182	55,182	55,182	55,182

Total FTE Salaries & Wages	\$4,807,223	\$4,560,758	\$4,912,238	\$4,912,238	\$4,912,238	\$4,912,238

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Public Safety

DEPARTMENT: Police
FUNCTION: Public Safety 1024

CC0 – Leadership/General Support

- Update the rules and regulations of the police department.
- Attend various local and intergovernmental meetings, including Town Council, RTM, Planning, Ledge Light Health District, Emergency Communications Users, Steering Committee, Connecticut Police Chiefs Association, Law Enforcement of SE CT, Youth Services Advisory Board, Traffic Authority Meetings.
- Plan, organize, and direct the personnel of the police department to maintain an appropriate level of public safety in the Town of Groton.
- Encourage interaction between the youth of the community and the police through crime prevention and activities such as DARE.
- Retrieve accurate information in a timely fashion, and communicate it to the various segments of the Department.
- Lend administrative and clerical support to the Chief, Deputy Chief and Captain.
- Schedule use of training room and conference room use for police and town government groups, maintain inventory of office supplies for the entire department, process accounts payable, produce monthly management reports, prepare agenda and take minutes for Traffic Authority.
- Record and file all data associated with police activity, and enter all pertinent information into computer database and respond promptly to all requests for police records and statistics.
- Issue shellfishing licenses, process pistol permits, raffle permits, soliciting and vending permits, and make copies of reports for the public.
- Transmit proper paper work to court on criminal and motor vehicle arrests; produce statistical data for budget preparation, and detailed monthly statistics pertaining to patrol activity. Submit uniform crime reporting statistics monthly to State of Connecticut.
- Enter and maintain all warrants, both written and electronic.

CC1 – Training

- Assure police officers receive recertification training as required by law.
- Provide on-going training to police and auxiliary officers on various aspects of police work.
- Conduct background investigations for new officers.
- Provide oversight of the Field Training Program for new officers.

CC2 – Youth Bureau

- Teach the D.A.R.E. curriculum to the entire fifth grade population in the Groton school system.
- Continue the D.A.R.E. program in all 7th grades in the Groton middle schools.
- Conduct parent and youth counseling sessions.
- Investigate sexual assaults.
- Investigate physical assaults on children.
- Conduct child safety programs, bicycle rodeos and pre-elementary safety talks.
- Representative/liaison with the Juvenile Revue Board, TRIAD and GASP programs.
- Develop and maintain current relevant content on the department's portion of town website.

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Public Safety

DEPARTMENT: Police
FUNCTION: Public Safety 1024

CC3 – Patrol

- Investigate and deter crime, arrest violators, and enforce federal and state law and town ordinances.
- Conduct motor vehicle enforcement.
- Submit payrolls to administration for review.
- Provide overall responsibility for criminal case management.
- Improve efficiency of the patrol force by reviewing methods of patrol with community policing in mind.
- Maintain equipment for the Patrol Division.
- Respond to all calls for service.
- Respond to emergency calls within four minutes 70% of the time.
- Investigate accidents, issue summonses, and written warnings.

CC4 – Assembly Safety

- Police coverage for parades and Groton Community Events.
- Police coverage at all other assembly gatherings where safety is an issue.

CC5 – Alcohol Enforcement

- Through the use of periodic road blocks and extra drunk driving patrols throughout the year, reduce the amount of DUI and related accidents.

CC6 – Police Canine

- Patrol up to 80 hours of each week.
- 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.

CC8 – Criminal Investigation/Evidence

- Manage and direct Detectives.
- Review procedures and policies to insure that existing methods of preliminary investigation, case assignment, and follow-up are achieving maximum results.
- Maintain equipment for the Detective Division.
- Investigate major crimes.
- Seek to improve the crime clearance rate.
- Investigate/process bad checks cases and investigate/process burglaries.
- Work with the drug task force on narcotics cases, and assist the task force in preparation and execution of Search and Seizure warrants.

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Public Safety

DEPARTMENT: Police
FUNCTION: Public Safety 1024

CC9 – Animal Control

- Investigate animal complaints in the entire Town of Groton including the U.S. Submarine Base.
- Make arrests when necessary and issue infractions for violations.
- Impound stray animals.
- Redeem or adopt out animals.
- Conduct outreach, explaining the need for licensing and vaccination of animals.
- Handle citizen concerns. The ACO's spend much of their time educating the public, rather than taking enforcement action.
- Coordinate canine and feline investigations with state dog warden.
- Coordinate efforts to conduct town-wide educational campaign for licensing of animals, vaccinations against rabies, and personal safety around animals.
- Work with the Ledge Light Health District on cases related to rabies.
- Continue educating public on Rabies and the PAWZ dog bite prevention program.

CCB - Major Events

- Major events include an unforeseen major situation that requires a large amount of departmental resources.
- Past major events have included an airplane crash, an increase in patrols due to an elevation of homeland security levels and presidential visits.
- 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.

Mission Statement

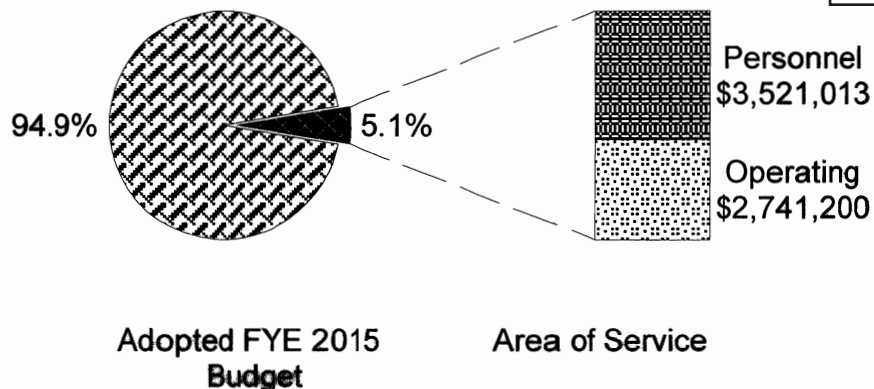
Public Works (Function 1035)

The Department of Public Works is responsible for, and committed to, maintaining, improving, and protecting the physical resources of the Town of Groton.

The Department will continue to evaluate and where feasible utilize new technologies and operating procedures to remain competitive in providing services to the community.

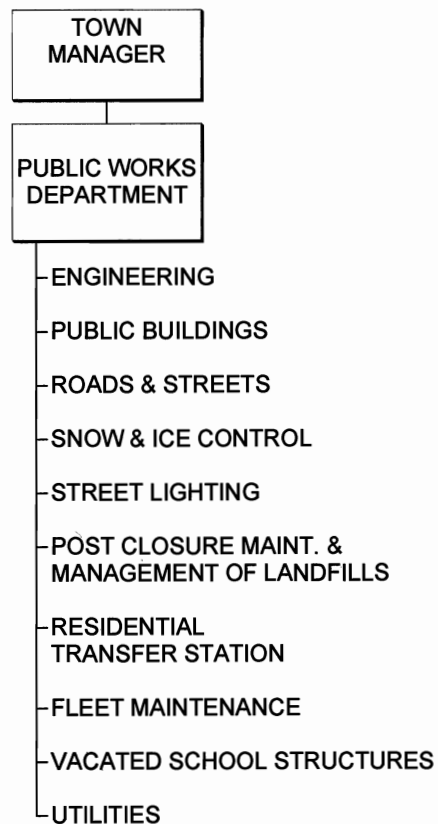
- Providing for the design, installation, operation, maintenance and repair of the Town's infrastructure, including buildings, roads, sewers, storm drainage, fleet, and equipment.
- Proper management of solid waste disposal and waste water treatment.
- Preserving, caring for, and planting trees in public places and along our roads.
- Supporting first responders in public disasters, assuming the primary role during recovery and restoration.
- Investigating citizen concerns; assuring citizen requests are efficiently managed; providing the highest level of service possible in a cost effective manner.
- Complying with environmental regulations and policies.

PUBLIC WORKS as a % of the Total Budget



TOWN OF GROTON

AREA OF SERVICE: PUBLIC WORKS



FYE 2015

TOWN OF GROTON

FUNCTION SUMMARY

Function: Public Works 1035

Department: Public Works

FUNCTION DESCRIPTION:

The general fund portion of the Department consists of the following primary divisions:

Administration: responsible for nearly \$16 million in operational funds, manages capital projects, engineering activities, the physical assets of the Town and acts as liaison between citizens and operational divisions of the department.

Engineering: responsible for surveys, studies, designs, cost estimates, inspections, and contract administration duties for the construction of streets, sidewalks, bridges, culverts, sanitary sewers, buildings, parks, drainage structures, and fuel tanks.

Public Buildings: responsible for approximately 245,000 square feet of building and equipment infrastructure, encompassing equipment maintenance, emergency power generation, electrical and electronic security, underground storage tank management, internal and external environmental compliance, energy management, housekeeping services and supervision of contracted services; provides internal support to town departments.

Roads & Streets: responsible for all infrastructure maintenance of nearly 187 lane miles of public roads, including minor reconstruction, drainage maintenance and installation, street sweeping, and catch basin cleaning, streetlights, traffic signs and markings, and snow removal.

Residential Transfer Station: responsible for providing location for residents to dispose of bulky waste, such as construction debris, household furniture & scrap metal, and transportation of that waste to out-of-town disposal sites.

Fleet Maintenance: responsible for maintaining and repairing construction, operations & staff vehicles assigned to General Government, Board of Education, political subdivisions, fire and ambulance companies, and other vehicles assigned to regional authorities.

Vacated School Structures: provides interim caretaker functions for school buildings that are no longer in use: Groton Heights and Noank Elementary. A portion of the costs associated with the William Seely school building also appears here.

Utilities: provides for the cost of utilities for town buildings, facilities and parks.

Public Works also administers the Solid Waste Collections, Sewer Operating, and the Fleet Reserve Funds. The Department provides direct assistance and support to the Water Pollution Control Authority, and indirect support to the Land Use Commissions, Board of Education and political subdivisions. The Department also manages major construction and renovation projects for other departments.

GOALS:

- To maintain the integrity of Town roads and streets by providing snowplowing, sweeping, patching, curb repair, and replacement drainage and roadside maintenance.
- To provide usable governmental, public, and operational space throughout the Town of Groton.
- To provide technical support to the Town and to manage capital construction and maintenance projects.
- To provide excellent customer service to the Groton community, by responding to all customer inquiries.

FUNCTION ACTIVITIES:

	Actual FYE 2013	Estimate FYE 2014	Anticipated FYE 2015
Purchase requisitions processed	348	397	380
Work orders processed	3,933	4,097	4,260
Citizen requests (number)	438	474	490
Cash transactions/\$	1,706/\$164,742	1,836/\$199,675	1,690/\$160,380
Snow removal/sanding call-outs	16	18	12
Transfer Station annual permits sold for fee	773	839	770
Total Transfer Station annual permits issued	907	984	905
Transfer Station daily passes sold	2,626	2,889	2,650
Transfer Station trip tickets sold	54	57	55
Bulky waste transported to out-of-town site (tons)	27,303	27,616	27,100

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Public Works			FUNCTION: Public Works 1035		
	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
PUBLIC WORKS TOTAL	\$ 6,098,229	\$ 6,331,130	\$ 6,543,130	\$ 6,262,213	(1.1%)

HIGHLIGHTS:

- The overall decrease in this budget is \$5,415 or -0.1%. Personnel services are up \$41,305. Operating expenses are down \$46,720.

Personnel Services:

- As is the case with other functions, personnel services are up primarily due to contractual wage and step increases. For FYE 2015, personnel services has been reduced by \$50,000 as show in account 5109 to account for normal turnover and vacancies that occur during the course of the fiscal year. A similar adjustment was made in FYE 2014 to the Police Budget and is proposed again for FYE 2015.
- The substantial increase, \$31,893 in Salary Reimbursement (5119) is due to higher payments from Outside Agencies for work performed on vehicles. During FYE 2014 Connecticut Water Company was added to the agencies using our vehicle maintenance services, but most of the increase is attributable to higher volume of work for existing customers.
- The projected budget for Snow and Ice Control was calculated based on the formula that has been used over the past several years (5 year average taking out high and low). It should be noted that this account will be over expended in FYE 2014 and a 4th quarter transfer is anticipated.

Operating Expenses:

- (5220) Utilities & Fuels request is up \$20,000. Utilities costs (Cost Center 1035C) are up \$51,311 or 7.6% based on projected usage and rates. The impact on this account was lessened by having Transfer Station Employees take over the responsibility for trash pick-up in parks and from street cans, saving \$33,187 in service fees.
- (5260) Repairs & Maintenance is down \$20,000 from FYE 2014, further impacting the departments ability to properly maintain buildings and other infrastructure.
- (5290) Department request was reduced substantially by cutting Pavement Management, Paver Replacement and \$35,000 from Stormwater Phase II. The department will be looking to reduce the scope of this project and do more in-house. These changes resulted in an overall decrease of \$1,057 in this account as compared to a \$73,000 increase.
- (5300) Material and Supplies has been reduced 12.5% from FYE 2014 primarily due to a difference in how we charge the BOE and Fire Districts for salt. Previously the entire amount has been charged to this account and we charged for what they use with the revenue shown coming back to the Town as revenue from snow and ice removal. For FYE 2015, the Public Works account will include only salt used by the town with the other entities being billed directly for the amount used.

Final Budget Result:

During budget deliberations, the Town Council reduced this function by \$63,502 in personnel services. The RTM sustained this change.

PERSONNEL CHANGES/HISTORY:

- No personnel changes have been proposed.

FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ADJUSTED	FYE 2014 ESTIMATE	FYE 2015 REQUEST	FYE 2015 ADOPTED
52.25	52.25	52.25	52.25	52.25	52.25

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
APPROPRIATION							
Personnel Services	3,410,188	3,543,210	3,587,740	3,634,515	3,584,515	3,521,013	3,521,013
Operating Expenses	2,688,040	2,787,920	2,955,390	2,870,047	2,741,200	2,741,200	2,741,200
Total Appropriation	\$6,098,228	\$6,331,130	\$6,543,130	\$6,504,562	\$6,325,715	\$6,262,213	\$6,262,213
COST CENTERS							
10350 LEADERSHIP/GEN SUPPT	480,246	472,152	499,484	519,333	518,973	518,973	518,973
10351 ENGINEERING	465,076	475,015	474,732	510,044	499,544	499,544	499,544
10352 PUBLIC BUILDINGS	1,182,113	1,199,292	1,223,535	1,174,604	1,144,131	1,144,131	1,144,131
10355 ROADS & STREETS	1,747,817	1,905,796	1,804,081	2,012,092	1,874,578	1,811,076	1,811,076
10356 SNOW/ICE CONTROL	378,871	276,793	563,905	273,013	273,013	273,013	273,013
10357 STREET LIGHTING	248,642	277,620	277,433	282,351	282,351	282,351	282,351
10358 POST CLOSURE MAINT/M	67,677	104,249	107,956	107,536	107,536	107,536	107,536
10359 RESIDENTIAL TRANSFER	385,382	453,126	425,035	427,989	427,989	427,989	427,989
1035A FLEET MAINTENANCE	423,811	443,342	413,023	423,285	423,285	423,285	423,285
1035B VACATED SCHOOL STRUC	38,248	52,014	51,491	51,273	51,273	51,273	51,273
1035C UTILITIES	680,345	671,731	702,455	723,042	723,042	723,042	723,042
Total Cost Centers	\$6,098,228	\$6,331,130	\$6,543,130	\$6,504,562	\$6,325,715	\$6,262,213	\$6,262,213
FINANCING PLAN							
STATE GRANTS	108,210	15,660	0	0	0	0	0
FEMA REIMBURSEMENT	200,819	0	0	0	0	0	0
MUNICIPAL PROJECT GRANT	0	0	1,168,576	1,168,576	1,168,576	1,168,576	1,166,988
HIGHWAY ILLUMINATION	1,619	1,619	1,619	1,619	1,619	1,619	1,619
TOWN HIGHWAY AID	183,913	367,825	379,198	379,198	379,198	379,198	379,198
SNOW/ICE CONTROL SVCS	81,101	74,837	74,837	41,512	41,512	41,512	41,512
MISC-UNCLASSIFIED	48,221	5,000	5,000	5,000	5,000	5,000	5,000
DISPOSAL FEES	172,192	199,240	155,380	155,380	155,380	155,380	155,380
LEASE FEES	106,435	109,090	140,824	123,290	123,290	123,290	123,290
GENERAL FUND	5,195,718	5,557,859	4,617,696	4,629,987	4,451,140	4,387,638	4,389,226
Total Financing Plan	\$6,098,228	\$6,331,130	\$6,543,130	\$6,504,562	\$6,325,715	\$6,262,213	\$6,262,213

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	2,898,742	3,136,559	2,996,568	3,184,984	3,184,984	3,184,984	3,184,984
5104 OVERTIME PAY	204,844	159,913	214,896	177,009	177,009	177,009	177,009
5105 LONGEVITY PAY	23,175	24,623	22,498	23,325	23,325	23,325	23,325
5109 SALARY ADJUSTMENTS	3,603	(54,761)	116,799	0	(50,000)	(113,502)	(113,502)
5111 PREMIUM PAY/OUT OF C	24,701	26,209	25,848	26,917	26,917	26,917	26,917
5112 SICK INCENTIVE	2,904	5,154	5,154	5,361	5,361	5,361	5,361
5116 WAGE CONTINUATION	4,048	0	0	0	0	0	0
5117 ALLOWANCES	13,838	12,000	15,295	12,609	12,609	12,609	12,609
5119 SALARY REIMBURSEMENT	0	(26,067)	(57,960)	(57,960)	(57,960)	(57,960)	(57,960)
5151 SOCIAL SECURITY	234,333	259,580	248,642	262,270	262,270	262,270	262,270
Total Personnel Services	\$3,410,188	\$3,543,210	\$3,587,740	\$3,634,515	\$3,584,515	\$3,521,013	\$3,521,013
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	3,425	5,150	4,650	5,118	5,118	5,118	5,118
5210 PROFESS DEVELOP/TRAI	5,047	9,001	9,554	8,986	8,986	8,986	8,986
5220 UTILITIES/FUEL/MILEA	1,039,039	1,065,787	1,090,089	1,118,939	1,085,392	1,085,392	1,085,392
5230 PYMNTS/CONTRIBUTIONS	3,371	3,965	4,055	4,058	4,058	4,058	4,058
5260 REPAIRS & MAINT-FAC/	137,846	179,255	196,895	169,409	159,409	159,409	159,409
5261 SOFTWARE MAINT FEES	3,430	4,550	4,550	4,880	4,880	4,880	4,880
5281 OCCUPATIONAL HEALTH	38,357	66,617	66,507	60,881	56,081	56,081	56,081
5290 PROFESS/TECHNICAL SE	596,101	634,042	629,750	705,985	632,985	632,985	632,985
5300 MATERIALS & SUPPLIES	348,616	280,107	405,221	252,764	245,264	245,264	245,264
5310 VEHICLE OPER/MAINT	230	0	0	0	0	0	0
5315 VEHICLE REPLACEMENT	113,278	111,133	111,133	111,616	111,616	111,616	111,616
5316 VEHICLE MAINT FEE	207,700	247,000	247,000	255,750	255,750	255,750	255,750
5317 VEHICLE FUEL	170,401	147,741	147,741	164,048	164,048	164,048	164,048
5318 COMPUTER REPLMNT FEE	6,450	4,939	4,939	5,113	5,113	5,113	5,113
5400 EQUIP/MACHINRY& FURN	12,472	24,833	27,492	2,500	2,500	2,500	2,500
5410 COMPUTER EQUIPMENT	2,277	3,800	5,814	0	0	0	0
Total Operating Expenses	\$2,688,040	\$2,787,920	\$2,955,390	\$2,870,047	\$2,741,200	\$2,741,200	\$2,741,200
GRAND TOTAL	\$6,098,228	\$6,331,130	\$6,543,130	\$6,504,562	\$6,325,715	\$6,262,213	\$6,262,213

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

FULL TIME EMPLOYEE (FTE) ANALYSIS						

DIRECTOR OF PUBLIC WORKS	0.75	0.75	0.75	0.75	0.75	0.75
ASSIST DIR PUBLIC WORKS	1.00	1.00	1.00	1.00	1.00	1.00
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	1.00	1.00	1.00	1.00	1.00	1.00
PROJECT MGMT SPECIALIST	3.00	3.00	3.00	3.00	3.00	3.00
ENGINEERING TECH II	2.00	1.00	1.00	1.00	1.00	1.00
INSPECTOR I	0.00	1.00	1.00	1.00	1.00	1.00
INSPECTOR II	1.00	1.00	1.00	1.00	1.00	1.00
MATERIAL CONTROL SPEC	2.00	2.00	2.00	2.00	2.00	2.00
FINANCIAL ASSISTANT I	1.00	1.00	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II (35)	2.50	2.50	2.50	2.50	2.50	2.50
PUBLIC BLDG & FLEET SUPV	1.00	1.00	1.00	1.00	1.00	1.00
FOREMAN	3.00	3.00	3.00	3.00	3.00	3.00
PUBLIC WORKS SUPER R&S	1.00	1.00	1.00	1.00	1.00	1.00
FLOOR LEADER	1.00	1.00	1.00	1.00	1.00	1.00
EQUIPMENT MECHANIC	3.00	3.00	3.00	3.00	3.00	3.00
CHIEF EQUIPMENT MECHANIC	1.00	1.00	1.00	1.00	1.00	1.00
CERTIFIED MAINT TECH II	3.00	3.00	3.00	3.00	3.00	3.00
LANDFILL OPERATOR	1.00	1.00	1.00	1.00	1.00	1.00
HEAVY EQUIP OPERATOR	3.00	3.00	3.00	3.00	3.00	3.00
MAINTENANCE WORKER	1.00	1.00	1.00	1.00	1.00	1.00
MAINTAINER	2.00	2.00	2.00	2.00	2.00	2.00
EQUIPMENT OPERATOR	14.00	14.00	14.00	14.00	14.00	14.00
CUSTODIAN	1.00	1.00	1.00	1.00	1.00	1.00
SOLID WASTE INSPECTOR	1.00	1.00	1.00	1.00	1.00	1.00

Total FTE Personnel	52.25	52.25	52.25	52.25	52.25	52.25
FTE SALARIES & WAGES						

DIRECTOR OF PUBLIC WORKS	88,026	88,282	90,047	90,047	90,047	90,047
ASSIST DIR PUBLIC WORKS	88,871	7,966	90,537	90,537	90,537	90,537
SUPER TECHNICAL SERVICES	89,742	89,742	91,537	91,537	91,537	91,537
SUPERVISOR, ADMIN PW	64,233	64,389	65,983	65,983	65,983	65,983
CIVIL ENGINEER PE	81,719	81,719	83,353	83,353	83,353	83,353
PROJECT MGMT SPECIALIST	182,072	182,077	185,994	185,994	185,994	185,994
ENGINEERING TECH II	135,410	73,940	69,068	69,068	69,068	69,068
INSPECTOR I	0	39,928	63,829	63,829	63,829	63,829
INSPECTOR II	67,705	67,714	69,068	69,068	69,068	69,068
MATERIAL CONTROL SPEC	112,494	112,501	114,751	114,751	114,751	114,751
FINANCIAL ASSISTANT I	45,489	45,492	46,402	46,402	46,402	46,402
OFFICE ASSISTANT II (35)	108,395	108,409	111,397	111,397	111,397	111,397
PUBLIC BLDG & FLEET SUPV	81,342	82,969	84,628	84,628	84,628	84,628
FOREMAN	189,650	188,248	193,301	193,301	193,301	193,301
PUBLIC WORKS SUPER R&S	79,747	79,747	81,342	81,342	81,342	81,342
FLOOR LEADER	69,882	70,219	71,624	71,624	71,624	71,624
EQUIPMENT MECHANIC	170,845	170,763	176,165	176,165	176,165	176,165
CHIEF EQUIPMENT MECHANIC	64,660	64,665	65,959	65,959	65,959	65,959
CERTIFIED MAINT TECH II	180,050	180,027	183,628	183,628	183,628	183,628
LANDFILL OPERATOR	61,039	61,032	62,253	62,253	62,253	62,253
HEAVY EQUIP OPERATOR	176,152	174,883	179,714	179,714	179,714	179,714
MAINTENANCE WORKER	55,416	55,416	56,524	56,524	56,524	56,524
MAINTAINER	90,010	78,494	83,266	83,266	83,266	83,266
EQUIPMENT OPERATOR	750,912	725,254	759,870	759,870	759,870	759,870
CUSTODIAN	51,349	51,344	52,371	52,371	52,371	52,371
SOLID WASTE INSPECTOR	51,349	51,344	52,371	52,371	52,371	52,371

Total FTE Salaries & Wages	\$3,136,559	\$2,996,567	\$3,184,983	\$3,184,983	\$3,184,983	\$3,184,983

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Public Works

DEPARTMENT: Public Works
FUNCTION: Public Works 1035

CC0 – Leadership/General Support

- Provide long range planning for the Department.
- Implement the Computerized Asset Management System.
- Manage Sewer / Solid Waste / Fleet Reserve Funds.
- Prepare annual departmental budget and ensure its implementation.
- Provide recommendations to the Town Manager, Town & Regional Boards & Commissions, and elected officials on public works issues.
- Implement policies adopted by the Town Council and set departmental goals and vision accordingly.
- Provide for the professional development of Public Works staff.
- Properly bid, award and monitor each construction contract.
- Effectively and efficiently respond to citizen concerns.
- Manage Stormwater Phase II and all other environmental permits and regulatory requirements.
- Perform departmental payroll, purchasing/accounts payable and human resource functions.

CC1 – Engineering

- Design, inspect and provide contract administration for approved Town Capital Improvement construction projects.
- Inspect the construction of public improvements completed by developers, such as sidewalks, sewers, roads, and drainage that will be deeded to the Town upon completion of the development.
- Review all plans submitted by developers to the Town for conformance to Town Road and Drainage Standards, and Sewer Construction Standards. Report findings to Planning Department.
- Assist the public in procuring maps, providing information on public utilities, and determining property lines and street tree ownership.
- Perform pavement management for roads and other paved surfaces.

CC2 – Public Buildings

- Budget for alarm, solid waste disposal fees, etc.
- Provide cleaning services to all municipal buildings.
- Continue to monitor energy consumption and develop programs for energy efficiency.
- Maintain a preventative maintenance program for MEP systems, roofs, boilers, emergency generators, and fire suppression systems.
- Maintain approximately 245,000 square feet of building space.
- Continue to make modifications to buildings as required by various codes.

CC5 – Roads and Streets

- Install additional drainage pipe to control stormwater discharges onto private property.
- Clean catch basins of debris year-round.
- Sweep 190.42 lane miles of roads twice a year to remove debris. Sweep commercial areas once a week to control litter.
- Patch potholes.
- Resurface roads in accordance with CIP.
- Provide roadside mowing in critical areas only.
- Re-stripe roads with double yellow center lines, white edge markings and lane markings (32 miles).
- Re-stripe crosswalks, railroad crossings, and stop bars.
- Replace or repair damaged street signs and traffic control signs.
- Provide construction support to other departments.

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Public Works

DEPARTMENT: Public Works
FUNCTION: Public Works 1035

- Support town departments in non-road work in the areas of furniture moving, storage of records, moving of voting machines.

CC6 – Snow/Ice Control

- Plan and budget for snow/ice events, in addition to plowing town roads.
- Perform snow removal services for a portion of the Board of Education facilities, town parking lots and several fire stations.

CC7 – Street Lighting

- Responsible for maintenance and repair of streetlights owned by the Town within the CL&P area.
- Budget the cost of energy and maintenance for traffic signals within the Town, and energy for street lighting throughout the Town and Mumford Cove.

CC8 – Post Closure Maintenance and Management

- Maintain the cap on the landfills to prevent any breach in the surface and to maintain growth of ground vegetation.
- Maintain landfill gas collection system and flare.
- Monitor groundwater, monitor wells.

CC9 – Residential Transfer Station

- Provide a convenient location for residents to dispose of bulky waste. Continue to remain open Saturdays all year.
- Provide disposal area for oil, tires, batteries, consumer electronics, leaves and other recyclables.
- Ensure the removal of freon and ballasts from appliances brought to Transfer Station to comply with Federal regulations.

CCA – Fleet Maintenance

- Provide funding for all personnel and related overhead costs associated with management of the Town's fleet of vehicles and mobile equipment.
- Ensure a minimum of 95% readiness for all vehicles at all times.

CCB – Vacated School Structures

- Provide interim caretaker functions for school buildings that are no longer in use.
- Maintenance and security for the more than 63,000 square feet of building space attributed to the decommissioned Groton Heights and Noank Elementary Schools until their final disposition is determined.
- Provide a portion of operating costs associated with the former William Seely school building.

CCC – Utilities

- Budget for utilities (sewer, water, electricity, propane, natural gas, and heat).



"SUBMARINE CAPITAL OF THE WORLD"

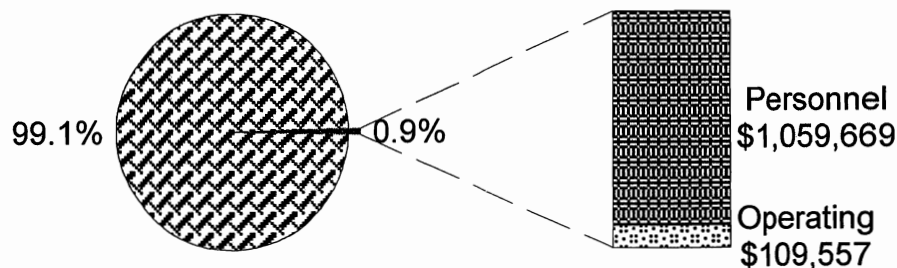
Mission Statement

Planning and Development Services (Function 1046)

The Office of Planning and Development Services (OPDS) includes the Town's Planning, Community Development, Inspection Services and Economic Development programs. The mission of the Office of Planning and Development Services is to encourage the sound and orderly use of land, the conservation of natural resources; the economic well-being of the community; and to ensure the safe occupation of buildings, structures, and uses. In furtherance of this mission, OPDS strives to:

- Prepare and implement long-range plans and studies, and special projects, including the Town's Plan of Conservation and Development, the Town's Conservation Plan, Strategic Economic Development and Marketing Plan, among others.
- Provide staff support to the Town's land use and development commissions/agencies as well as representing the Town on other task forces and committees, including involvement in regional and state groups/projects, to ensure that Groton's interests/needs are represented.
- Review and coordinate the review by other departments/agencies of land use and development applications, including inspecting development projects to insure they are built according to approved plans.
- Serve as a clearing house for land use, environmental, and related information including GIS mapping, census and demographic information, planning resources library, land use statistics, street numbers and flood maps. Also, retain records pertaining to subdivisions, site plans, special permits, inland wetland permits, other land use applications, and building permit activity.
- Obtain grants to support the provision of affordable and energy-efficient housing for low and moderate income persons/families and townwide energy efficiency efforts, revitalize deteriorated residential and business areas, direct needed capital improvements in targeted areas, and to purchase open space, perform environmental studies, and make improvements to areas within the coastal zone.
- Be pro-active in business retention and outreach/marketing efforts, including identifying uses for existing properties and buildings; assisting with questions regarding the permit process, state programs, or available training; maintaining a land/building inventory; and advancing the location and business attributes of the Town.
- Review and approve all building plans and documents for proposed construction to assure compliance with applicable codes and standards, and inspect all phases of construction.
- Provide assistance and enforcement in relation to administration of the Town Zoning and Subdivision Regulations, Town Inland Wetlands Regulations, and specific ordinances such as the Property Maintenance Code as necessary.
- Work with the community to build public understanding and support for a balanced and effective planning and development program.

PLANNING & DEVELOPMENT **as a % of the Total Budget**

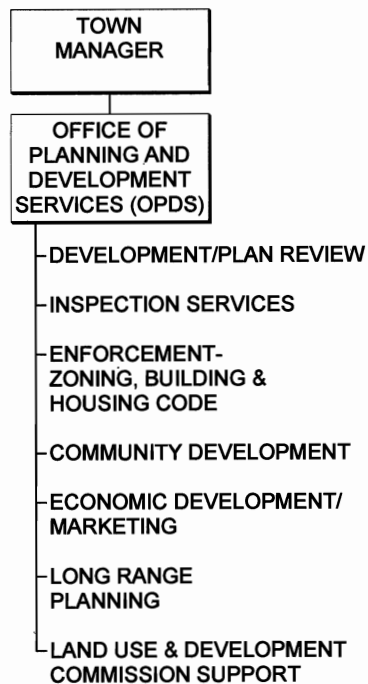


**Adopted FYE 2015
Budget**

Area of Service

TOWN OF GROTON

AREA OF SERVICE: PLANNING & DEVELOPMENT



FYE 2015

TOWN OF GROTON

FUNCTION SUMMARY

Function: Planning & Development Services 1046

Department: Office of Planning & Dev. Services

FUNCTION DESCRIPTION:

The Office of Planning & Development Services consists of four divisions: Planning, Inspection Services, Economic Development and Community Development. The Planning Division is responsible for encouraging the sound and orderly residential, commercial and industrial growth of the community and makes recommendations concerning zoning, subdivision, and site development, general land use, environmental protection, and municipal growth and development. Inspection Services is charged with enforcement of the State of Connecticut Building Code, enforcement and interpretation of the Town of Groton Zoning Regulations, Rental Housing Code, Property Maintenance Code and Demolition Code. Groton's Economic Development Program is responsible for the continued economic well-being of the community through the retention of existing businesses and the promotion of Groton as a location for new businesses. The Community Development Program secures State and Federal grants that provide benefits primarily to low and moderate income persons and promotes affordable housing through our Housing Rehabilitation Loan Program to bring homes into code compliance.

The Department provides staff and operational support for the Town's 14 Land Use and Development Commissions and a number of other special boards and task forces as required.

GOALS:

- To foster and encourage the attraction and growth of successful business opportunities within Groton by retaining and expanding high quality businesses that offer diverse, attractive employment opportunities and contribute to the quality of life in Groton.
- To preserve the community aesthetics, and high quality of life in Groton.
- To enhance the unique character of the community and maintain the high quality of life in Groton by regularly reviewing and updating plans and respond to changes in the built and natural environment.
- To provide activities and services that benefit low-and moderate-income persons and neighborhoods, monitoring compliance with CDBG regulations and procedures and working with the Neighborhood Revitalization Zone project.
- To improve the built environment and ensure building and occupant safety.

FUNCTION ACTIVITIES:

	<u>Actual FYE 2013</u>	<u>Estimate FYE 2014</u>	<u>Anticipated FYE 2015</u>
<u>Development Review:</u>			
Number of building permit applications reviewed:	502	520	500
<u>Building</u>			
Single-family residential	18	42	15
Commercial	54	55	50
Renovation	362	385	347
<u>Trade</u>	666	742	543
Value of building permits issued	\$13,098,954	\$16,593,515	\$12,532,236
Building Inspections	2,800	3,160	2,900
Historic District Commission COA's	48	40	30
Total number of land use applications reviewed	55	90	95
Value of fees collected	\$8,420	\$12,000	\$13,000
Site inspections related to land use/development	565	670	700
Long Range Projects completed	2	4	1
<u>Enforcement Services</u>			
Violations corrected through: Voluntary compliance	25	20	30
Violations corrected through: Forced compliance	8	10	10
<u>Economic Development</u>			
Number of businesses contacted	46	61	65
<u>Community Development</u>			
Number of contracts administered	2	5	5
Grant dollars awarded (CD Housing Rehab)	\$72,269	\$150,000	\$150,000

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Planning & Development

FUNCTION: Planning & Develop Svcs 1046

	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 1,146,389	\$ 1,151,201	\$ 1,134,135	\$ 1,169,226	1.6%

HIGHLIGHTS:

- The overall decrease in this budget is \$22,075 or -1.9%. Personnel services are down \$27,754. Operating Expenses are up \$5,679.
- Personnel Services are down due to the impact of the elimination of two full time positions in FYE 2014. This budget proposes to add a regular part time (20 hour per week) clerical position to partially offset the staff reductions in FYE 2014.
- Operating Expenses are up \$5,679 due to the inclusion of an additional \$10,000 for Economic Development. This increase was partially offset by a reduction in Legal Advertising for Land Use Commissions.
- Anticipated grant reimbursement for the Thomas Road multi-purpose path project for FYE 2015 is expected to be \$12,077 and is shown as revenue in the financing plan.

Final Budget Result:

During budget deliberations, the Town Council increased this function by \$40,100 for Economic Development. The RTM sustained this action.

PERSONNEL CHANGES/HISTORY:

FYE 2014: An Office Assistant II and the Manager of Planning Services positions were eliminated as a result of budget cuts.

FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ADJUSTED	FYE 2014 ESTIMATE	FYE 2015 REQUEST	FYE 2015 ADOPTED
16.00	16.00	16.00	14.00	14.00	14.00

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
APPROPRIATION							
Personnel Services	1,078,882	1,087,423	1,077,607	1,074,830	1,059,669	1,059,669	1,059,669
Operating Expenses	67,513	63,778	56,528	68,892	69,457	109,557	109,557
Total Appropriation	\$1,146,395	\$1,151,201	\$1,134,135	\$1,143,722	\$1,129,126	\$1,169,226	\$1,169,226
COST CENTERS							
10460 LEADERSHIP/GEN SUPPT	170,422	114,926	177,139	141,942	141,797	141,797	141,797
10461 PLAN REVIEW	195,683	209,938	190,267	195,972	193,474	193,474	193,474
10462 INSPECTION SERVICES	216,362	233,863	228,172	237,922	228,874	228,874	228,874
10463 ENFORCEMENT	79,531	98,755	87,697	98,031	94,266	94,266	94,266
10464 COMMUNITY DEVELOPMEN	84,141	73,864	69,048	64,442	64,442	64,442	64,442
10465 ECON DEV/MARKETING	78,183	94,696	94,889	88,639	88,639	128,739	128,739
10466 LONG RANGE PLANNING	197,085	209,654	189,781	178,409	178,409	178,409	178,409
10467 SERVICES TO SUBDIVIS	10,806	0	0	0	0	0	0
10468 LAND USE & DEV COM S	114,182	115,505	97,142	138,365	139,225	139,225	139,225
Total Cost Centers	\$1,146,395	\$1,151,201	\$1,134,135	\$1,143,722	\$1,129,126	\$1,169,226	\$1,169,226
FINANCING PLAN							
BLDG AND RELATED PERMITS	149,983	128,328	281,188	140,922	140,922	140,922	140,922
BLDG PERMITS-EDUC FEE	130	100	200	110	110	110	110
STATE LAND USE-PLNG	76	150	150	200	200	200	200
STATE GRANTS	53,621	17,176	17,176	12,077	12,077	12,077	12,077
PLANNING APPLICATION FEES	8,420	10,000	12,000	13,000	13,000	13,000	13,000
MAPS/COPIES/DOCUMENTS	1,035	1,000	900	500	500	500	500
GENERAL FUND	933,130	994,447	822,521	976,913	962,317	1,002,417	1,002,417
Total Financing Plan	\$1,146,395	\$1,151,201	\$1,134,135	\$1,143,722	\$1,129,126	\$1,169,226	\$1,169,226

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
PERSONNEL SERVICES							
5101 REGULAR FULL TIME	978,949	1,061,974	960,254	960,430	947,362	947,362	947,362
5104 OVERTIME PAY	7,740	6,491	8,150	9,978	9,978	9,978	9,978
5105 LONGEVITY PAY	4,096	4,340	4,340	4,587	3,572	3,572	3,572
5109 SALARY ADJUSTMENTS	14,076	(67,590)	30,447	0	0	0	0
5110 REGULAR PART TIME	0	0	0	23,452	23,452	23,452	23,452
5112 SICK INCENTIVE	50	0	0	0	0	0	0
5151 SOCIAL SECURITY	73,971	82,208	74,416	76,383	75,305	75,305	75,305
Total Personnel Services	\$1,078,882	\$1,087,423	\$1,077,607	\$1,074,830	\$1,059,669	\$1,059,669	\$1,059,669
OPERATING EXPENSES							
5201 POSTAGE/PRINT/ADVERT	12,552	20,350	13,550	15,850	15,850	22,350	22,350
5210 PROFESS DEVELOP/TRAI	9,612	8,500	8,625	12,530	13,390	18,740	18,740
5220 UTILITIES/FUEL/MILEA	3,597	3,850	3,700	3,850	3,730	3,730	3,730
5260 REPAIRS & MAINT-FAC/	1,065	1,955	1,955	1,915	1,915	1,915	1,915
5281 OCCUPATIONAL HEALTH	361	1,300	685	1,175	1,000	1,000	1,000
5290 PROFESS/TECHNICAL SE	10,627	3,000	2,900	9,000	9,000	37,250	37,250
5300 MATERIALS & SUPPLIES	5,975	5,900	5,900	6,030	6,030	6,030	6,030
5315 VEHICLE REPLACEMENT	4,303	4,331	4,331	4,365	4,365	4,365	4,365
5316 VEHICLE MAINT FEE	2,600	2,600	2,600	2,700	2,700	2,700	2,700
5317 VEHICLE FUEL	8,781	8,340	8,340	8,281	8,281	8,281	8,281
5318 COMPUTER REPLMNT FEE	4,870	3,652	3,652	3,196	3,196	3,196	3,196
5400 EQUIP/MACHINRY& FURN	0	0	290	0	0	0	0
5410 COMPUTER EQUIPMENT	3,170	0	0	0	0	0	0
Total Operating Expenses	\$67,513	\$63,778	\$56,528	\$68,892	\$69,457	\$109,557	\$109,557
GRAND TOTAL	\$1,146,395	\$1,151,201	\$1,134,135	\$1,143,722	\$1,129,126	\$1,169,226	\$1,169,226

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

FULL TIME EMPLOYEE (FTE) ANALYSIS						

DIR PLANNING & DEV	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
MGR PLANNING SERVICES	1.00	0.00	0.00	0.00	0.00	0.00
PROG/PROJ MGR-PLANNING	1.00	1.00	1.00	1.00	1.00	1.00
PLANNER II - ENVIRONMENTAL	1.00	1.00	1.00	1.00	1.00	1.00
PLANNER II - NEIGHBORHOOD	1.00	1.00	1.00	1.00	1.00	1.00
PLANNER II - LAND	1.00	1.00	1.00	1.00	1.00	1.00
ECONOMIC DEVEL SPECIALIST	1.00	1.00	1.00	1.00	1.00	1.00
INSPECTION SERVICES TECH	1.00	1.00	1.00	1.00	1.00	1.00
SENIOR BUILDING INSPECTOR	1.00	1.00	1.00	1.00	1.00	1.00
INSPECTOR II - CODE	1.00	1.00	1.00	1.00	1.00	1.00
INSPECTOR II	1.00	1.00	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II (35)	3.00	2.00	2.00	2.00	2.00	2.00
OFFICE ASSISTANT III (35)	1.00	1.00	1.00	1.00	1.00	1.00

Total FTE Personnel	16.00	14.00	14.00	14.00	14.00	14.00

FTE SALARIES & WAGES						

DIR PLANNING & DEV	103,187	103,388	105,714	105,714	105,714	105,714
MGR INSPECTION SERVICES	85,455	85,463	87,267	87,267	87,267	87,267
MGR PLANNING SERVICES	76,722	27,846	0	0	0	0
PROG/PROJ MGR-PLANNING	79,775	80,147	82,023	82,023	82,023	82,023
PLANNER II - ENVIRONMENTAL	72,733	72,733	74,188	74,188	74,188	74,188
PLANNER II - NEIGHBORHOOD	72,733	72,733	74,188	74,188	74,188	74,188
PLANNER II - LAND	72,733	72,733	74,188	74,188	74,188	74,188
ECONOMIC DEVEL SPECIALIST	69,430	69,430	71,077	71,077	71,077	71,077
INSPECTION SERVICES TECH	42,361	41,537	43,215	43,215	43,215	43,215
SENIOR BUILDING INSPECTOR	73,200	73,268	74,733	74,733	74,733	74,733
INSPECTOR II - CODE	67,221	50,152	64,352	60,176	60,176	60,176
INSPECTOR II	67,705	67,714	69,068	60,176	60,176	60,176
OFFICE ASSISTANT II (35)	132,154	96,539	92,138	92,138	92,138	92,138
OFFICE ASSISTANT III (35)	46,562	46,573	48,281	48,281	48,281	48,281

Total FTE Salaries & Wages	\$1,061,973	\$960,254	\$960,430	\$947,362	\$947,362	\$947,362

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Planning & Development

DEPARTMENT: Office of Planning & Dev. Services
FUNCTION: Planning & Development Services 1046

CC0 – Leadership/General Support

- Leadership - reflects personnel costs for the Director, Division Heads, clerical and technical staff needed for the overall management/administration/support of the department.
- General Support – reflects operating costs associated with overall operation of the department, i.e., postage, office equipment, maintenance and repairs, office materials, etc.

CC1 – Development/Plan Review

- Provides logistical support for the processing of all building and land use applications, referrals, permit tracking, and permit review for the Planning and Inspection Services divisions, and processing of inquiries. This includes coordination of various agency reviews and assisting homeowners, developers and the like with policy and regulatory matters.
- Review development applications and construction plans for compliance with respect to planning, zoning, environmental, building code, fire protection code, and handicapped requirements, and compliance review for approved and completed site plans, subdivisions, inland wetland permits, and stormwater management plans.
- Coordinate plan review with outside agencies and other authorities before issuance of approvals/permits.

CC2 – Inspection Services

- Inspection of all building and site construction to ensure compliance with all applicable local and state codes, i.e., building, property maintenance, rental housing code, historic district regulations, etc.
- Coordinate inspections with other authorities and outside agencies, i.e., health district, fire, CONNDOT, etc.
- Assist homeowners, contractors, developers, architects and engineers with all related code requirements and interpretations during construction.
- Maintenance of construction records, documents and plans.
- Maintain State Building Officials' licenses as required by State Statutes.

CC3 – Enforcement

- Administration of zoning, historic district, rental housing code, property maintenance code and inland wetlands regulations with respect to processing of complaints, investigations, interpretations, corrections of violations and comprehensive management of enforcement database.
- Assist homeowners, developers, businesses and others to understand and comply with local land use regulations and procedures.
- Check for compliance with flood protection regulations and the National Flood Insurance Program.

CC4 – Community Development

- Explore and pursue new funding sources and submit grant applications as appropriate. Carry out activities in compliance with each grant's program regulations. Develop partnerships with non-profits as may be applicable.
- Prepare quarterly reports and other documentation as required by the Department of Economic and Community Development.
- Attend affirmative action, grant implementation and other workshops dealing with issues such as housing rehabilitation; lead-based paint and asbestos abatement; Fair Housing, Residential Anti-Displacement and Relocation; and Section 3, i.e. Community Development Block Grant funds, Home Investment Partnerships.
- Staff Community Development Advisory Committee (CDAC), Neighborhood Revitalization Zone (NRZ) Committee, and Fair Rent Commission.

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Planning & Development

DEPARTMENT: Office of Planning & Dev. Services
FUNCTION: Planning & Development Services 1046

- Develop specifications and cost estimates for the Housing Rehabilitation Program. Oversee inspections of all work in progress; prepare contract documents, mortgages and notes, lien waivers and monthly reports on the Housing Rehabilitation program.

CC5 – Economic Development/Marketing

- Administer the Town's program for business retention and business outreach, including maintaining an inventory of available buildings and land; administering the Town's development assistance funds; preparing promotional materials and demographic information used to assist in promoting the locational and business attributes of the community; and attending and participating in trade shows.
- Provide staff support to the Economic Development Commission, Committee of Chairpersons, Mystic Cooperative Task Group, and others as necessary. Organize special events, such as business caravans, seminars and public information sessions and undertake special projects as directed.
- Participate in regional and statewide initiatives advancing projects important to Groton, including seCTer (including lead management, loan review, regional marketing and regional economic development studies and initiatives), Thames Maritime Heritage Park, Groton-New London Airport, Marine Science Center at Avery Point, Chamber of Commerce of Eastern Connecticut, Greater Mystic Chamber of Commerce, Mystic Country/CONNECTICUT, and others as appropriate. Participate in efforts and activities that support and enhance community relations with the US Subase, including Military Community Council Subcommittees, and Navy League.

CC6 – Long Range Planning

- Prepare updates to core planning documents, i.e., Plan of Conservation and Development; Town-wide Conservation Plan.
- Prepare and implement special studies/initiatives of particular functional or geographic significance, i.e., Downtown Plan, Economic Development Strategy Plan, energy efficiency and conservation strategies, special projects.
- Perform other special studies and investigations as warranted, i.e. Coastal Public Access, Mystic Parking Study, Mystic Cooperative Task Group Report, etc.
- Initiate and/or assist others in the updating of the Town's land use regulations and guidelines including zoning, subdivision, inland wetlands, road and drainage standards.

CC8 – Land Use and Development Commission Support

- Provide direct staff support to the community's land use and development agencies. Staff prepares agendas, staff reports, supporting materials, minutes, and meeting follow-up for the Economic Development Commission, Planning Commission, Zoning Commission, Inland Wetlands Agency, Conservation Commission, Historic District Commission, Zoning Board of Appeals, Harbor Management Commission, Building Code Board of Appeals, Housing Code Board of Appeals, Property Maintenance Code BOA, Fair Rent Commission, Community Development Advisory Committee and the recently-formed Neighborhood Revitalization Zone Committee.
- Attend meetings, on an as-needed basis, of the following groups and committees: Airport Advisory Committee, Long Island Sound Regional Council, Subase Superfund Cleanup Technical Review Committee, Town Council, RTM, Energy Efficiency and Conservation Committee, and other boards and task forces as needed.
- Provides operating funds directly related to commission activities including funds for legal advertising, professional development for commissioners, etc.



"SUBMARINE CAPITAL OF THE WORLD"

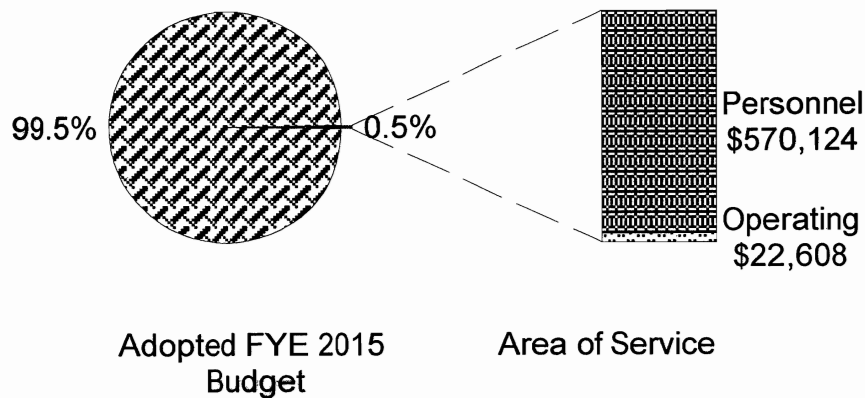
Mission Statement

Human Services (Function 1051)

To ensure that all Groton residents have access to necessary human services and to help promote positive development and self-sufficiency among individuals and families by:

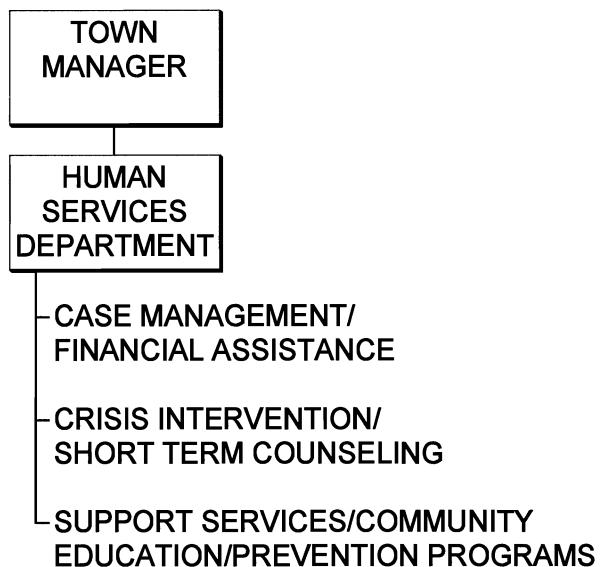
- Applying for grant funding as available that may provide housing, outreach services and general human services programming.
- Providing access to a community food locker and organizing holiday distributions of food and toys.
- Providing special/discretionary funds for energy assistance and other client needs.
- Providing prevention and intervention programs and services in various community-based settings to ensure equal access to anyone in need.
- Evaluating, planning and coordinating programs and services with other community and regional agencies to ensure non-duplication of efforts, responsive services, and comprehensive service delivery.
- On-going assessment of community human services needs and active pursuit of resources to ensure continued development of appropriate and essential community programs and services.

HUMAN SERVICES as a % of the Total Budget



TOWN OF GROTON

AREA OF SERVICE: HUMAN SERVICES



FYE 2015

TOWN OF GROTON

FUNCTION SUMMARY

Function: Human Services 1051

Department: Human Services

FUNCTION DESCRIPTION:

The Human Services Department consists of Groton Social Services, Groton Youth and Family Services and the Groton Family Support Center. The department provides information and referral, youth counseling, parenting support, case management and advocacy services, emergency allocations of food, household and personal hygiene items and financial assistance, (via donated and grant monies,) for utility, fuel, rent and other needs, based upon availability of funds.

Groton Human Services provides guidance on housing issues, employment, budgeting, and effective parenting and issues impacting senior citizens, veterans, the disabled and families/youth in the community. The department offers short term (3 month) counseling to identified children and youth and support services to parents and caregivers, including grandparents raising their grandchildren.

Community volunteers assist Human Services staff with the department's annual holiday distributions of food and toys, which are available to income-eligible Groton households. Volunteers also assist in the Groton Food Locker and with the United Way Mobile Food Pantry, which dispenses perishable food items to those in need on a regular monthly basis, year-round, at the Human Services Building.

Department staff meets bi-monthly during the school year with the Groton Youth Advisory Council (YAC) to review and assess emerging concerns and needs of Groton youth and families. The YAC is a requirement of the State Department of Education, which (partially) funds Groton Youth and Family Services as Groton's Youth Services Bureau.

Department staff work cooperatively with local and state agencies to provide comprehensive, wrap-around services for Groton households; many such services are provided at the Groton Human Services Building which offers ease of access in a community-based location on the SEAT bus route.

GOALS:

- To promote self-sufficiency and help to those in need of temporary assistance with housing, food and other basic necessities by providing direct financial assistance, case management, advocacy, crisis intervention and information/referral services.
- To achieve and maintain healthy, positive relationships within families by providing parents and caregivers with one-to-one parent education, advocacy, crisis management and support services.
- Provide prevention and intervention services to at-risk youth ages 5-18 by providing counseling, support groups and unique programs and activities focused on building self-esteem, improving communications and team building.

FUNCTION ACTIVITIES:

	<u>Actual FYE 2013</u>	<u>Estimate FYE 2014</u>	<u>Anticipated FYE 2015</u>
Social Services Caseload (duplicated #):	1,500	1,600	1,650
Elderly/Totally Disabled Tax Relief Program:	600	500	500
Food Locker Distributions:	585	650	700
Holiday Distributions:	880	970	1,000
Counseling and/or Parenting Support Cases:	100	120	125
Spicer/Perkins/GAP/GEEF/DTF/OPFUEL/WARMUP/ EFSP (Total cases):	387	400	450
Juvenile Review Board Cases:	20	30	35

**TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS**

DEPARTMENT: Human Services			FUNCTION: Human Services 1051		
	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 564,094	\$ 582,392	\$ 582,346	\$ 592,732	1.8%

HIGHLIGHTS:

- The overall increase in this budget is \$10,340 or 1.8%. Personnel services are up \$11,526. Operating expenses are down \$1,186.
- Personnel Services are up primarily due to contractual step and wage increases; operating costs are down due to end of a lease for a copier (5290) which is partially offset by an increase in evictions (5609).
- Many Groton residents are continuing to face difficult economic times, with many facing unemployment, reduced hours of employment, loss of unemployment benefits, rent or mortgage arrearages, insufficient food, electric shut-offs, high fuel bills, etc. Financial assistance provided by Groton Human Services is based upon specific eligibility criteria and comes solely from donated, grant and special fund monies; over \$100,000 is annually donated to the department for the purpose of providing financial assistance to residents in need.
- Donations of food, toys, clothing and other items, valued at over \$350,000 annually, are managed and disbursed by department staff.
- Existing Counseling staff are able to handle increased referrals for youth counseling and parenting support which have resulted from heightened awareness and sensitivity for youth at risk following the Sandy Hook tragedy; Juvenile Review Board referrals have also increased, as local police and school officials have become increasingly aware of the merits of locally-based diversionary programs.
- Groton Youth and Family Services' counseling services and programs for at risk youth satisfy intervention and prevention-based program models for State Dept of Ed funding for youth service bureaus and enable the Department of Human Services to obtain over \$40,000 in grant funding on an annual basis.
- Department services to Groton residents in need are augmented by community programs such as the WIC Program, the United Way Mobile Food Pantry, the ST Dept of Social Services Rx-Xpress bus, End Hunger CT's SNAP Outreach Program and Mystic Area Shelter and Hospitality's Outreach Services, all of which regularly make use of the space provided by Groton Human Services at the Human Services Building.

Final Budget Result:

During budget deliberations, no changes were made.

PERSONNEL CHANGES/HISTORY:

- No personnel changes have been proposed.

FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ADJUSTED	FYE 2014 ESTIMATE	FYE 2015 REQUEST	FYE 2015 ADOPTED
8.00	8.00	8.00	8.00	8.00	8.00

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
APPROPRIATION							
Personnel Services	542,255	558,598	559,136	570,124	570,124	570,124	570,124
Operating Expenses	21,838	23,794	23,210	22,728	22,608	22,608	22,608
Total Appropriation	\$564,093	\$582,392	\$582,346	\$592,852	\$592,732	\$592,732	\$592,732
COST CENTERS							
10510 LEADERSHIP/GEN SUPPT	214,450	219,762	218,640	222,393	222,273	222,273	222,273
10511 CASE MGMT/FIN ASSIST	179,702	187,715	188,690	192,825	192,825	192,825	192,825
10514 CRISIS INTER/COUNSEL	106,516	108,720	108,821	110,153	110,153	110,153	110,153
10515 SUPPORT SERV/COM ED/	63,425	66,195	66,195	67,481	67,481	67,481	67,481
Total Cost Centers	\$564,093	\$582,392	\$582,346	\$592,852	\$592,732	\$592,732	\$592,732
FINANCING PLAN							
MISC STATE REVENUE	0	7,382	7,455	7,455	7,455	7,455	7,455
TVCCA-SUPP HOUS PROG	9,000	9,000	9,000	9,000	9,000	9,000	9,000
YOUTH SERVICE BUREAU	31,434	31,434	31,737	31,737	31,737	31,737	31,737
MISC-UNCLASSIFIED	5,420	0	0	0	0	0	0
LEASE FEES	200	1,100	1,100	1,100	1,100	1,100	1,100
GENERAL FUND	518,039	533,476	533,054	543,560	543,440	543,440	543,440
Total Financing Plan	\$564,093	\$582,392	\$582,346	\$592,852	\$592,732	\$592,732	\$592,732

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	468,203	481,972	482,379	492,369	492,369	492,369	492,369
5104 OVERTIME PAY	23	0	0	0	0	0	0
5105 LONGEVITY PAY	3,570	3,780	3,780	3,430	3,430	3,430	3,430
5110 REGULAR PART TIME	32,500	33,150	33,150	33,810	33,810	33,810	33,810
5112 SICK INCENTIVE	0	0	100	0	0	0	0
5116 WAGE CONTINUATION	414	0	0	0	0	0	0
5151 SOCIAL SECURITY	37,545	39,696	39,727	40,515	40,515	40,515	40,515

Total Personnel Services	\$542,255	\$558,598	\$559,136	\$570,124	\$570,124	\$570,124	\$570,124

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	1,507	1,500	1,500	1,500	1,500	1,500	1,500
5210 PROFESS DEVELOP/TRAI	243	100	160	100	100	100	100
5220 UTILITIES/FUEL/MILEA	145	270	120	120	0	0	0
5260 REPAIRS & MAINT-FAC/	475	475	330	542	542	542	542
5290 PROFESS/TECHNICAL SE	13,029	14,284	13,185	12,400	12,400	12,400	12,400
5300 MATERIALS & SUPPLIES	3,774	4,300	4,300	4,300	4,300	4,300	4,300
5315 VEHICLE REPLACEMENT	193	193	193	193	193	193	193
5316 VEHICLE MAINT FEE	300	300	300	400	400	400	400
5317 VEHICLE FUEL	456	531	531	507	507	507	507
5318 COMPUTER REPLMNT FEE	1,560	1,091	1,091	1,166	1,166	1,166	1,166
5609 EVICTIONS	156	750	1,500	1,500	1,500	1,500	1,500

Total Operating Expenses	\$21,838	\$23,794	\$23,210	\$22,728	\$22,608	\$22,608	\$22,608

GRAND TOTAL	\$564,093	\$582,392	\$582,346	\$592,852	\$592,732	\$592,732	\$592,732

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

FULL TIME EMPLOYEE (FTE) ANALYSIS						

DIR OF HUMAN SERVICES	1.00	1.00	1.00	1.00	1.00	1.00
SOCIAL WORKER II	3.00	3.00	3.00	3.00	3.00	3.00
COUNSELOR II	2.00	2.00	2.00	2.00	2.00	2.00
FINANCIAL ASSISTANT II	1.00	1.00	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II (35)	1.00	1.00	1.00	1.00	1.00	1.00

Total FTE Personnel	8.00	8.00	8.00	8.00	8.00	8.00

FTE SALARIES & WAGES						

DIR OF HUMAN SERVICES	98,292	98,482	100,452	100,452	100,452	100,452
SOCIAL WORKER II	172,944	173,153	176,959	176,959	176,959	176,959
COUNSELOR II	116,031	116,032	118,353	118,353	118,353	118,353
FINANCIAL ASSISTANT II	49,216	49,219	50,204	50,204	50,204	50,204
OFFICE ASSISTANT II (35)	45,489	45,492	46,402	46,402	46,402	46,402

Total FTE Salaries & Wages	\$481,972	\$482,379	\$492,369	\$492,369	\$492,369	\$492,369

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Human Services

DEPARTMENT: Human Services
FUNCTION: Human Services 1051

CC0 – Leadership/General Support

- Supervises development of staff.
- Participation in local, regional and state organizations.
- Provides adequate supplies and resources for staff development and training.
- Includes costs associated with Department vehicle.

CC1 – Case Management/Financial Assistance

- Provides emergency assistance to eligible Groton residents, via use of special funds such as Operation Fuel, Project Warm-Up, Groton Utilities Energy Assistance Program, Groton Emergency Energy Fund, Discretionary Fund, Spicer, FEMA.
- Provides housing services to eligible Groton residents including Eviction Prevention Program, Supportive Housing Program, Tax Deferral Program and Tax Relief Program for Elderly and Totally Disabled Renters.
- Department processing, on behalf of the Town, of State-mandated, court-ordered evictions, condemnations/relocations occurring within the geographical boundaries of the Town of Groton.
- Provides outreach programs for the elderly and special services including community workshops focused on social, health/nutrition, financial and other topics in conjunction with Town departments and/or outside agencies.
- Coordination of Groton Food Locker and Groton Holiday Distribution Program including recruitment, training and recognition of volunteers, ordering/pick-up of special food items from CT Food Bank/UW Food Bank and solicitation of monetary and food/material donations from community with appropriate acknowledgements.
- Coordination of special, community-based programs for Groton residents in conjunction with local agencies and businesses.

CC4 – Crisis Intervention/Short Term Counseling

- Provides clinical intervention services and assessments for children, youth and families via sessions in Groton schools, the YFS office and clients' homes.
- Provides individual and family counseling, crisis intervention, case management and linkages to other community and regional resources, youth advocacy and information and referral.

CC5 – Support Services/Community Education/Prevention Programs

- Provides community-based, family-centered prevention, support, case management and advocacy services for at-risk families living in the Town of Groton.
- Provides a variety of parent education, personal growth and skill training programs for parents and other primary caregivers in the greater Groton area.
- Provides counseling and advocacy via home visits to parents/families in Groton.
- Coordination of services with other community and Town services to enhance existing resources available to area families.

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Human Services

DEPARTMENT: Human Services
FUNCTION: Human Services 1051

- Development of new resources for Groton area families in conjunction with other local, regional and State providers, and groups as needed.
- Provides programs and services that address contemporary social problems through collaborative prevention programming, including but not limited to:
 - facilitation of youth leadership groups/programs
 - court-referred community service placements and Juvenile Review Board (JRB) involvement
 - school-based mentoring services
 - cooperative role in local and regional grant initiatives
 - development of programs that respond to identified community needs.



"SUBMARINE CAPITAL OF THE WORLD"

Mission Statement

Community Services
(Functions 1063, 1064)

To enhance the quality of life for all Groton citizens by:

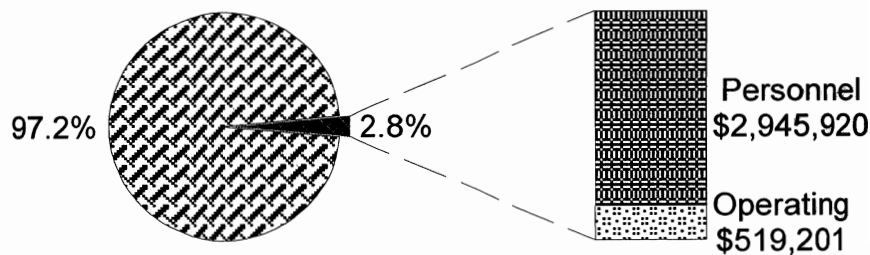
Function 1063 – Groton Public Library

- Supporting the lifelong educational and entertainment needs of residents of all ages by providing materials, informational resources, research assistance and programs at the Groton Public Library.
- Informing the community about local government services, programs and issues via local cable television and internet outlets through GMTV.
- Creating a sense of community through programs and special events that enable residents to celebrate Groton.

Function 1064 – Parks and Recreation

- Providing recreational opportunities through programs and facilities that promote Health and Wellness.
- Offering diverse community, educational and cultural activities for all members of the Groton Community.
- Preserving and protecting Groton's Natural Resources.
- Providing well maintained park system, recreational facilities, school properties and trees.

COMMUNITY SERVICES as a % of the Total Budget

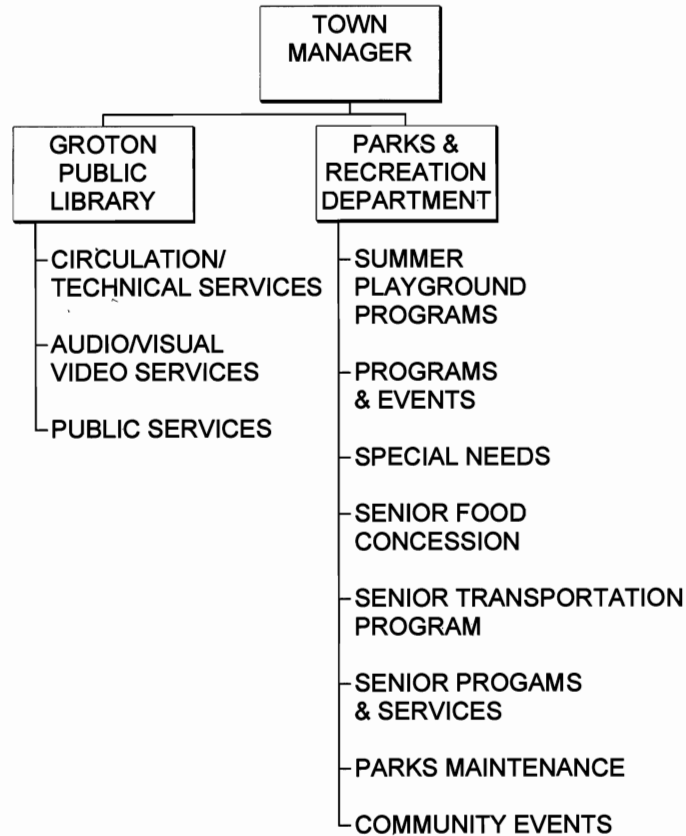


Adopted FYE 2015
Budget

Area of Service

TOWN OF GROTON

AREA OF SERVICE: COMMUNITY SERVICES



FYE 2015

TOWN OF GROTON

FUNCTION SUMMARY

Function: Groton Public Library 1063

Department: Library

FUNCTION DESCRIPTION:

Groton's public library offers opportunities for lifelong learning to residents of all ages. Self-directed education is supported through our collection – from board books to large print titles – available in print and non-print formats. Research assistance and instruction is offered to individuals and groups through classes, workshops and one-on-one consultations. Library instructors teach computer classes, preschool classes on creative expression, listening comprehension and the foundations of reading, and K-5 classes that use literature and creative expression to explore school subjects. Programs, events, and partnerships provide instructive and cultural experiences for children, teens and adults.

Public access to technology is available through internet workstations, wi-fi, and a hands-on computer laboratory.

In addition, Library staff is responsible for the Groton government cable access channel, recording and televising municipal meetings, producing educational and public service announcements, and working with other Town departments to provide technical support for audiovisual technology.

GOALS:

- To serve the general public by ordering, processing and circulating material of various types.
- To support the lifelong educational and entertainment needs of residents of all ages, by providing materials, informational resources, research assistance, and programs.
- To inform the Groton community about local government services, programs and issues via local cable television and internet outlets by managing and programming the local governments' access channel and providing media support to the library and other Town departments.

FUNCTION ACTIVITIES:

	<u>Actual FYE 2013</u>	<u>Estimate FYE 2014</u>	<u>Anticipated FYE 2015</u>
Circulation	354,923	371,000	360,000
Items added to collection	11,148	11,000	11,000
Registered borrowers	34,119	25,000	25,000
Information requests	33,852	39,312	35,000
Programs/attendance	605/18,818	550/16,000	550/15,000
Public computer users	82,056	80,000	75,000
Library web page use	212,081	210,000	200,000
Video programs produced	143	150	150
Hours video programs aired on municipal cable channel	4,375	4,400	4,400

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Library

FUNCTION: Groton Public Library 1063

	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 1,629,732	\$ 1,696,662	\$ 1,656,420	\$ 1,687,602	(0.5%)

HIGHLIGHTS:

- The overall decrease in this budget is \$9,060 or -0.5%. Personnel services are up \$10,187. Operating Expenses are down \$19,247.
- Although personnel services are up, a potentially larger increase has been averted due to a proposal involving 26 hours of office clerk staffing \$16,900. An 8 hour per week position is proposed to be eliminated while the other position is transferred to Connecticard to staff the computer lab.
- Operating expenses are down primarily due to a change in the way library materials will be cataloged (\$9,000) and the cancellation of the NY Times database (\$5,200); however residents can access it through the State Library.

Final Budget Result:

During budget deliberations, no changes were made.

PERSONNEL CHANGES/HISTORY:

- No personnel changes have been proposed.

FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ADJUSTED	FYE 2014 ESTIMATE	FYE 2015 REQUEST	FYE 2015 MANAGER
20.00	20.00	20.00	20.00	20.00	20.00

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
APPROPRIATION							
Personnel Services	1,380,310	1,444,042	1,413,500	1,454,229	1,454,229	1,454,229	1,454,229
Operating Expenses	249,422	252,620	242,920	233,873	233,373	233,373	233,373
Total Appropriation	\$1,629,732	\$1,696,662	\$1,656,420	\$1,688,102	\$1,687,602	\$1,687,602	\$1,687,602
COST CENTERS							
10630 LEADERSHIP/GEN SUPPT	205,588	204,713	204,123	193,154	193,154	193,154	193,154
10632 CIRCULATION/TECHNICA	503,489	534,225	501,080	528,724	528,724	528,724	528,724
10633 AV/VIDEO SVCS	122,762	129,522	129,582	133,112	132,612	132,612	132,612
10635 PUBLIC SERVICES	797,893	828,202	821,635	833,112	833,112	833,112	833,112
Total Cost Centers	\$1,629,732	\$1,696,662	\$1,656,420	\$1,688,102	\$1,687,602	\$1,687,602	\$1,687,602
FINANCING PLAN							
LIBRARY FINES	26,389	28,000	24,000	25,000	25,000	25,000	25,000
LIBR LOST & DAMAGED	2,529	3,000	3,000	3,000	3,000	3,000	3,000
LIBRARY FEES	15,266	15,000	17,000	17,000	17,000	17,000	17,000
LIBRARY COPIER FEES	6,116	6,000	6,000	6,000	6,000	6,000	6,000
MISC-UNCLASSIFIED	2,697	0	0	0	0	0	0
GENERAL FUND	1,576,735	1,644,662	1,606,420	1,637,102	1,636,602	1,636,602	1,636,602
Total Financing Plan	\$1,629,732	\$1,696,662	\$1,656,420	\$1,688,102	\$1,687,602	\$1,687,602	\$1,687,602

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	1,085,537	1,118,229	1,102,271	1,140,368	1,140,368	1,140,368	1,140,368
5102 PART TIME PERSONNEL	155,212	186,179	170,000	171,956	171,956	171,956	171,956
5104 OVERTIME PAY	2,492	3,672	4,407	3,350	3,350	3,350	3,350
5105 LONGEVITY PAY	8,050	8,295	7,910	8,260	8,260	8,260	8,260
5109 SALARY ADJUSTMENTS	9,122	0	2,615	0	0	0	0
5110 REGULAR PART TIME	22,547	22,998	22,998	23,452	23,452	23,452	23,452
5112 SICK INCENTIVE	1,967	2,050	2,850	3,500	3,500	3,500	3,500
5151 SOCIAL SECURITY	95,274	102,619	100,449	103,343	103,343	103,343	103,343
5154 UNEMPLOYMENT COMPENS	109	0	0	0	0	0	0

Total Personnel Services	\$1,380,310	\$1,444,042	\$1,413,500	\$1,454,229	\$1,454,229	\$1,454,229	\$1,454,229

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	4,811	6,000	5,600	5,600	5,600	5,600	5,600
5210 PROFESS DEVELOP/TRAI	2,264	3,255	3,155	3,255	3,255	3,255	3,255
5220 UTILITIES/FUEL/MILEA	905	1,000	1,150	850	850	850	850
5260 REPAIRS & MAINT-FAC/	1,420	3,800	3,800	3,800	3,300	3,300	3,300
5261 SOFTWARE MAINT FEES	4,706	1,000	1,000	1,000	1,000	1,000	1,000
5290 PROFESS/TECHNICAL SE	46,837	49,860	44,510	29,545	29,545	29,545	29,545
5300 MATERIALS & SUPPLIES	171,297	174,350	170,350	176,350	176,350	176,350	176,350
5315 VEHICLE REPLACEMENT	875	875	875	875	875	875	875
5316 VEHICLE MAINT FEE	300	300	300	300	300	300	300
5317 VEHICLE FUEL	562	596	596	507	507	507	507
5318 COMPUTER REPLMNT FEE	15,445	11,584	11,584	11,791	11,791	11,791	11,791

Total Operating Expenses	\$249,422	\$252,620	\$242,920	\$233,873	\$233,373	\$233,373	\$233,373

GRAND TOTAL	\$1,629,732	\$1,696,662	\$1,656,420	\$1,688,102	\$1,687,602	\$1,687,602	\$1,687,602

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

FULL TIME EMPLOYEE (FTE) ANALYSIS						

DIR OF LIBRARY SERVICES	1.00	1.00	1.00	1.00	1.00	1.00
MGR OF LIBRARY PUBLIC SVC	1.00	1.00	1.00	1.00	1.00	1.00
MGR LIB TECH SVCS & CIRC	1.00	1.00	1.00	1.00	1.00	1.00
LIBRARIAN	7.00	7.00	7.00	7.00	7.00	7.00
MUNICIPAL VIDEO SPECIALST	1.00	1.00	1.00	1.00	1.00	1.00
LIBRARY ASSISTANT (35)	2.00	2.00	2.00	2.00	2.00	2.00
LIBRARY ASSOCIATE	1.00	1.00	1.00	1.00	1.00	1.00
ASSISTANT LIBRARIAN CIRC	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
ADMINISTRATIVE ASST (35)	1.00	1.00	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II (35)	3.00	3.00	3.00	3.00	3.00	3.00

Total FTE Personnel	20.00	20.00	20.00	20.00	20.00	20.00

FTE SALARIES & WAGES						

DIR OF LIBRARY SERVICES	89,236	89,756	91,692	91,692	91,692	91,692
MGR OF LIBRARY PUBLIC SVC	71,376	71,722	73,419	73,419	73,419	73,419
MGR LIB TECH SVCS & CIRC	77,455	77,455	79,004	79,004	79,004	79,004
LIBRARIAN	414,568	415,458	426,072	426,072	426,072	426,072
MUNICIPAL VIDEO SPECIALST	67,194	67,194	68,538	68,538	68,538	68,538
LIBRARY ASSISTANT (35)	76,055	65,360	77,546	77,546	77,546	77,546
LIBRARY ASSOCIATE	39,922	39,864	41,475	41,475	41,475	41,475
ASSISTANT LIBRARIAN CIRC	53,819	46,844	48,598	48,598	48,598	48,598
MUNICIPAL VIDEO TECH	40,928	40,930	42,584	42,584	42,584	42,584
ADMINISTRATIVE ASST (35)	51,210	51,211	52,235	52,235	52,235	52,235
OFFICE ASSISTANT II (35)	136,467	136,477	139,206	139,206	139,206	139,206

Total FTE Salaries & Wages	\$1,118,229	\$1,102,272	\$1,140,368	\$1,140,368	\$1,140,368	\$1,140,368

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Community Services

DEPARTMENT: Library
FUNCTION: Groton Public Library 1063

CC0 – Leadership/General Support

- Develop library policies and long-range plans with input from the public, library board, staff and town management.
- Supervise and provide training for staff.
- Participate in local, regional and state library groups and associations to stay abreast of current library trends and improve services to users.
- Collaborate with other agencies and departments to enhance library services.
- Maintain awareness of grant opportunities.
- Provide public access to the internet and library databases.

CC2 – Circulation/Technical Services

- Select adult fiction in all formats including DVDs and audiobooks.
- Order and process all library materials.
- Circulate library materials using the integrated library system.
- Generate overdue notices and bills for library materials.
- Answer and redirect incoming telephone calls.
- Coordinate scheduling of library meeting rooms.

CC3 – Audio Visual/Video Services

- Record municipal meetings and produce municipal informational and educational videos and public service announcements.
- Coordinate and program the town's municipal video channel on both local cable television systems.
- Distribute town information to the community via video streaming on the town website.
- Provide town departments and the public with technical support for their use of audiovisual technology.

CC5 – Public Services

- Select and maintain a collection of materials to support the self-directed education and life-enrichment of residents of all ages.
- Support Groton's school curriculum with books, DVDs and software.
- Provide research assistance for individuals and groups.
- Provide outreach services to the community.
- Offer seminars, classes and workshops led by library instructors to:
 - Enhance children's creative expression, listening comprehension, reading readiness, and social, cognitive and communication skills.
 - Develop computer skills and enhance use of library databases.
- Provide cultural and instructive experiences through events, programs and partnerships for residents of all ages.

TOWN OF GROTON

FUNCTION SUMMARY

Function: Parks & Recreation 1064

Department: Parks & Recreation

FUNCTION DESCRIPTION:

This Department consists of the Recreational Services, Senior Services and Parks & Forestry Divisions. The mission of the department is to provide quality leisure opportunities in a safe and healthy atmosphere and to enhance the quality of life within the community through the responsible management of fiscal and natural resources. The Recreational Services Division provides opportunities through programs and facilities that promote health and wellness and personal enrichment for adults and youth. The division also coordinates special events that enable residents to celebrate Groton and to create a sense of community. The Division offers special programs for people with disabilities and makes all of its other programs open for inclusion. The Senior Center provides transportation, nutrition, health, fitness and recreational services to residents 55 years of age and older. Both Recreation Services and Senior Services divisions provide additional programming opportunity through the use of Recreation and Senior activities Special Division, (Function 3240).

The Parks & Forestry Division supports the delivery of department programs and facilities. The Division maintains parks, trails and open space and plays a critical role in preserving our communities' natural resources.

The department is also responsible for Shennecossett Golf Course (Function 2010).

GOALS:

- To enhance the health, skill development, enjoyment and socialization of Groton's residents by offering diverse, safe and quality recreational opportunities to the entire community.
 - To provide for the aging in a place and recreation of individuals ages 55 and older by offering quality programs in socialization, nutrition, health and social services, recreation and transportation.
 - To provide safe and inviting parks, grounds and athletic fields by maintaining, enhancing and protecting public open space in a timely, cost effective manner.
-

FUNCTION ACTIVITIES:

	<u>Actual FYE 2013</u>	<u>Estimate FYE 2014</u>	<u>Anticipated FYE 2015</u>
Recreational Services Division:			
Total program sections offered	542	512	550
Enrollment Per Section	13.1	15.6	15.5
Program enrollments	7,102	7,996	8,500
Senior Services Division:			
Transportation/Rides	6,587	7,794	7,800
MOW meals served	11,494	13,642	14,000
Recreation registrations	1,532	1,762	1,900
Benefit Services/Participants	49/519	50/811	50/800
Health Wellness Program/Participants	35/587	35/708	35/770
Volunteer hours	7,487	8,119	8,300
Parks & Forestry Division:			
Number of facilities	73	74	74
Number of acres/acres maintained	1,237/143	1,266/145	1,266/145

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Parks and Recreation

FUNCTION: Parks & Recreation 1064

	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 1,791,093	\$ 1,820,966	\$ 1,820,903	\$ 1,777,519	(2.4%)

Highlights:

- The overall decrease in this budget is \$43,447 or -2.4%. Personnel Services are down \$22,727. Operating Expenses are down \$20,720. Please note when reviewing recreation and senior services this function needs to be reviewed in conjunction with the Recreation and Senior Activities Special Revenue Fund contained in Function (3240).

Recreation Services:

- The proposed FYE 2015 budget continues to shift a percentage of the salaries of full-time positions directly related to recreational programming to the Special Revenue Fund. This is accomplished by showing a negative salary adjustment in 5109 with corresponding revenue shown as payments from Other funds in the Financing Plan. For FYE 2015, it is proposed to shift 50% of a Recreation Program Supervisor salary to (3240) allocated to Recreation Programming and 25% of another Recreation Program Supervisor salary attributable to the Summer Camp to (3240), with this shift all expenses for the Summer Camps are now in the Special Revenue Fund.

Senior Center:

- In FYE 2014 the portion of the salary of a Senior Center Program Supervisor related to Senior Trips (25%) was shifted to the (3240) Special Revenue Fund. Now all expenses and revenues for that program are in function 3240.
- For FYE 2015, it is proposed to shift a regular-part-time Food Service Worker II position to the (3240) Special Revenue Fund allocated to the Senior Food Concession cost center, resulting in a \$21,076 reduction in 5210.
- Other Personnel Changes for FYE 2015 include the reallocation of the personnel costs of an Office Assistant II entirely to the Senior Center, which was previously split with Recreation and Parks. The other change is a change in status of Program Instructors from Independent Contractors to part-time employees, resulting in a shift in costs from 5290 to 5102.
- Operating Expenses show a slight increase of \$1,145 for Meals on Wheels.
- Cost Center 8, Parks Maintenance is down slightly, \$3,067 due to new staff starting at a lower rate and flat Operating Expenses.

Final Budget Result:

During budget deliberations, there were no changes.

PERSONNEL CHANGES/HISTORY:

- No personnel changes have been proposed.

FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ADJUSTED	FYE 2014 ESTIMATE	FYE 2015 REQUEST	FYE 2015 MANAGER
20.50	20.50	20.75	20.75	20.75	20.75

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
APPROPRIATION							
Personnel Services	1,421,592	1,514,418	1,528,208	1,560,302	1,491,691	1,491,691	1,491,691
Operating Expenses	369,502	306,548	292,695	299,468	285,828	285,828	285,828
Total Appropriation	\$1,791,094	\$1,820,966	\$1,820,903	\$1,859,770	\$1,777,519	\$1,777,519	\$1,777,519

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
COST CENTERS							
10640 LEADERSHIP/GEN SUPPT	166,388	216,149	218,765	221,490	220,620	220,620	220,620
10641 SUMMER PLAYGROUND PR	15,124	15,007	15,007	15,308	0	0	0
10642 PROGRAMS & EVENTS	266,474	286,593	286,094	280,297	249,682	249,682	249,682
10643 SPECIAL NEEDS PROGRA	14,561	15,007	15,007	15,308	15,308	15,308	15,308
10644 SR FOOD CONCESSION	55,800	86,571	95,501	81,687	58,999	58,999	58,999
10645 SR TRANSPORTATION PR	172,108	159,769	155,494	164,133	164,133	164,133	164,133
10646 SR PROGRAMS & SERVIC	417,945	372,138	365,755	407,156	401,906	401,906	401,906
10648 PARKS MAINTENANCE	666,984	636,443	637,533	640,896	633,376	633,376	633,376
1064A COMMUNITY EVENTS	15,710	33,289	31,747	33,495	33,495	33,495	33,495
Total Cost Centers	\$1,791,094	\$1,820,966	\$1,820,903	\$1,859,770	\$1,777,519	\$1,777,519	\$1,777,519

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
FINANCING PLAN							
FEMA REIMBURSEMENT	15,941	0	0	0	0	0	0
BOE-FHS/GRND MOWING	50,341	51,852	51,852	53,408	53,408	53,408	53,408
SENIOR CTR FEES	41,271	41,000	40,800	45,000	45,000	45,000	45,000
PARK CONCESSION & RENTALS	1,200	1,200	1,000	1,000	1,000	1,000	1,000
PARK & RECREATION RENTALS	2,250	3,000	3,000	3,000	3,000	3,000	3,000
MISC-UNCLASSIFIED	1,079	0	0	0	0	0	0
LEASE FEES	1,655	1,550	2,080	1,550	1,550	1,550	1,550
PAYMENTS FROM OTHER FUNDS	0	0	25,735	74,653	74,653	74,653	74,653
GENERAL FUND	1,677,357	1,722,364	1,696,436	1,681,159	1,598,908	1,598,908	1,598,908
Total Financing Plan	\$1,791,094	\$1,820,966	\$1,820,903	\$1,859,770	\$1,777,519	\$1,777,519	\$1,777,519

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	1,045,249	1,150,312	1,148,652	1,176,102	1,176,102	1,176,102	1,176,102
5102 PART TIME PERSONNEL	130,051	126,185	133,332	151,233	151,233	151,233	151,233
5103 SEASONAL PERSONNEL	41,140	43,400	43,200	43,200	43,200	43,200	43,200
5104 OVERTIME PAY	8,889	10,246	9,860	10,235	10,235	10,235	10,235
5105 LONGEVITY PAY	4,793	5,131	4,921	5,458	5,458	5,458	5,458
5109 SALARY ADJUSTMENTS	38	(25,735)	(10,667)	(28,730)	(73,565)	(73,565)	(73,565)
5110 REGULAR PART TIME	86,359	87,614	82,729	87,702	66,626	66,626	66,626
5111 PREMIUM PAY/OUT OF C	316	750	750	750	750	750	750
5112 SICK INCENTIVE	51	50	50	50	50	50	50
5116 WAGE CONTINUATION	511	0	0	0	0	0	0
5117 ALLOWANCES	1,475	1,380	1,380	1,380	1,380	1,380	1,380
5151 SOCIAL SECURITY	96,698	110,085	109,001	112,922	110,222	110,222	110,222
5154 UNEMPLOYMENT COMPENS	6,022	5,000	5,000	0	0	0	0

Total Personnel Services	\$1,421,592	\$1,514,418	\$1,528,208	\$1,560,302	\$1,491,691	\$1,491,691	\$1,491,691

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	6,335	7,400	6,650	7,520	7,020	7,020	7,020
5210 PROFESS DEVELOP/TRAI	3,565	7,804	7,455	8,054	7,804	7,804	7,804
5220 UTILITIES/FUEL/MILEA	4,194	5,134	5,275	5,284	5,164	5,164	5,164
5230 PYMNTS/CONTRIBUTIONS	383	0	0	0	0	0	0
5240 BOARDS & COMMISSIONS	0	100	100	100	100	100	100
5260 REPAIRS & MAINT-FAC/	5,093	5,730	5,840	5,493	5,493	5,493	5,493
5281 OCCUPATIONAL HEALTH	2,888	2,955	2,705	2,955	2,955	2,955	2,955
5290 PROFESS/TECHNICAL SE	142,214	90,630	73,730	64,009	64,009	64,009	64,009
5300 MATERIALS & SUPPLIES	75,789	81,650	83,800	85,350	81,850	81,850	81,850
5310 VEHICLE OPER/MAINT	19,710	9,605	10,000	10,055	9,655	9,655	9,655
5315 VEHICLE REPLACEMENT	24,777	23,010	23,010	21,606	21,606	21,606	21,606
5316 VEHICLE MAINT FEE	15,500	17,500	17,500	20,500	20,500	20,500	20,500
5317 VEHICLE FUEL	47,019	51,670	51,670	56,421	56,421	56,421	56,421
5318 COMPUTER REPLMNT FEE	3,995	3,360	3,360	3,251	3,251	3,251	3,251
5400 EQUIP/MACHINRY& FURN	17,240	0	0	8,870	0	0	0
5410 COMPUTER EQUIPMENT	800	0	1,600	0	0	0	0

Total Operating Expenses	\$369,502	\$306,548	\$292,695	\$299,468	\$285,828	\$285,828	\$285,828

GRAND TOTAL	\$1,791,094	\$1,820,966	\$1,820,903	\$1,859,770	\$1,777,519	\$1,777,519	\$1,777,519

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

FULL TIME EMPLOYEE (FTE) ANALYSIS						

DIRECTOR OF PARKS & REC	1.00	1.00	1.00	1.00	1.00	1.00
MGR GOLF COURSE & PARKS	0.25	0.25	0.25	0.25	0.25	0.25
MGR RECREATION SERVICES	1.00	1.00	1.00	1.00	1.00	1.00
SR CENTER SUPERVISOR	1.00	1.00	1.00	1.00	1.00	1.00
REC SUPER MARKETING/EVENT	0.00	1.00	1.00	1.00	1.00	1.00
PROGRAM SUPER SR CENTER	2.00	2.00	2.00	2.00	2.00	2.00
PROGRAM SUPER REC	3.00	2.00	2.00	2.00	2.00	2.00
OFFICE ASST/MAIL COURIER	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
OFFICE ASSISTANT II (35)	3.00	3.00	3.00	3.00	3.00	3.00
OFFICE ASSISTANT III (35)	1.00	1.00	1.00	1.00	1.00	1.00
FOREMAN	1.00	1.00	1.00	1.00	1.00	1.00
EQUIPMENT MECHANIC	1.00	1.00	1.00	1.00	1.00	1.00
GROUNDSCOOPER	2.00	2.00	2.00	2.00	2.00	2.00
MAINTAINER	2.50	2.50	2.50	2.50	2.50	2.50

Total FTE Personnel	20.75	20.75	20.75	20.75	20.75	20.75
FTE SALARIES & WAGES						

DIRECTOR OF PARKS & REC	96,820	96,820	98,867	98,867	98,867	98,867
MGR GOLF COURSE & PARKS	19,644	19,743	20,171	20,171	20,171	20,171
MGR RECREATION SERVICES	76,015	76,015	77,494	77,494	77,494	77,494
SR CENTER SUPERVISOR	70,099	70,378	71,997	71,997	71,997	71,997
REC SUPER MARKETING/EVENT	0	48,546	50,431	50,431	50,431	50,431
PROGRAM SUPER SR CENTER	109,896	109,896	113,198	113,198	113,198	113,198
PROGRAM SUPER REC	159,463	110,596	113,757	113,757	113,757	113,757
OFFICE ASST/MAIL COURIER	39,617	39,609	41,197	41,197	41,197	41,197
FOOD SERVICE SUPERVISOR	42,575	40,885	40,480	40,480	40,480	40,480
OFFICE ASSISTANT II (35)	136,467	136,477	139,206	139,206	139,206	139,206
OFFICE ASSISTANT III (35)	47,334	47,338	48,284	48,284	48,284	48,284
FOREMAN	67,150	67,150	68,493	68,493	68,493	68,493
EQUIPMENT MECHANIC	61,039	61,032	62,253	62,253	62,253	62,253
GROUNDSCOOPER	108,831	108,827	111,003	111,003	111,003	111,003
MAINTAINER	115,364	115,339	119,268	119,268	119,268	119,268

Total FTE Salaries & Wages	\$1,150,314	\$1,148,651	\$1,176,100	\$1,176,100	\$1,176,100	\$1,176,100

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Community Services

DEPARTMENT: Parks & Recreation
FUNCTION: Parks & Recreation 1064

CC0 – Leadership/General Support

- Provide support to the four divisions of the department.
- Collaborate and foster relationships with other agencies and departments to provide services to Town residents.
- Improve marketing efforts for the department to promote a customer friendly service delivery system.
- Offer a professional development program.
- Engender an effective management team and foster open communication to guide the department.
- Stay abreast of current trends and promote growth of the park and recreation profession.
- Obtain outside sponsorships, donations and grant funding.

CC1 – Summer Playground Programs

- Costs for these programs are found in the Recreation and Senior Activities Fund- Function 32402.

CC2 – Programs and Events

- Includes a portion of full time personnel associated with Recreation programs.
- Other personnel and operating costs are found in the Recreation and Senior Activities Fund- Function 32401.

CC3 – Special Needs

- Includes full time personnel associated with Summer Camps and Recreation programs for people with Special Needs.
- Other personnel and operating costs are found in the Recreation and Senior Activities Fund- Function 32403.

CC4 – Senior Food Concession

- Includes full time, and part-time office/accounting support associated with the Senior Food Concession; i.e. meals prepared and served at the senior center.
- Other part-time personnel and operating costs are found in Revenue and Senior Activities Fund Function 32406.

CC5 – Senior Transportation Program

- Provide essential transportation for seniors for medical, grocery, banking, and to the center, which is crucial for their independence and well-being.
- Assure drivers maintain required licensing and good driving record through training and feedback.
- Work with Fleet Maintenance on the upkeep of all vehicles.
- Work with state DOT and other towns on state matching transportation grant for municipal transportation.

CC6 – Senior Programs & Services

- Continue to work with TVCCA on Meals on Wheels to meet the increasing need of homebound seniors.

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Community Services

DEPARTMENT: Parks & Recreation
FUNCTION: Parks & Recreation 1064

- Offer a variety of recreational and social programs to meet the needs of the senior community.
- Coordinate access to other service providers to benefit the seniors and meet their needs.
- Publish a comprehensive service guide for seniors in town.
- Provide intergenerational activities to encourage interaction with all ages.
- Support the Groton Senior Citizen's Club and their programs and services.
- Support the Groton Regional Theater and their programs and services.
- Utilize the marketing plan for promoting programs to all seniors including younger seniors.
- Provide social programs and special events which provide a setting for interaction.
- Support community service efforts by the Groton Senior Citizen's Club and entertaining groups.
- Promote continuing staff education.
- Maintain personal interaction with the seniors.
- Promote positive working relations with other Town departments.
- Maintain upkeep of all classrooms and building facilities.
- Expand programs and events for active adults 55-70 years old.

CC8 – Parks Maintenance

- Provide mowing to school grounds through contractual services and coordinate school ground maintenance.
- Provide safe playing surfaces and turf management program for high school and middle school athletic fields.
- Provide safe playing surfaces for all sports fields.
- Continue to upgrade maintenance plan for athletic fields.
- Continue to work in cooperation with Board of Education Athletic Department.
- Maintain 74 town properties.
- Continue maintenance and landscape key areas in Town for beautification.
- Maintain safe and aesthetically pleasing environment at Esker Point.
- Rake and groom beach twice weekly.
- Support beach concerts, volleyball league and special events.
- Provide supervision and leadership for full-time and seasonal workers.
- Oversee all contractual services for the division, including school grounds.
- Maintain equipment systematically to improve longevity and productivity.
- Maintain 13 cemeteries in-house.
- Inspect and maintain play structures to accepted standards. Maintain systematic replacement plan.
- Remove hazardous trees, prune trees for public safety on parks, Town grounds and Town roads.
- Continue to plant trees in parks, Town grounds and roadsides throughout the Town.
- Hold an Arbor Day ceremony at a Town school.
- Maintain open space and trails.
- Tree warden duties per CT state statute 451-Section 23-59.

CCA – Community Events

- Offer community-focused events that bring citizens and families together.
- Conduct annual community-wide celebrations including:
 - Fourth of July Parade
 - Thames River Fireworks entertainment at Fort Griswold
 - Groton's Fall Festival
 - Holiday Lights Parade



"SUBMARINE CAPITAL OF THE WORLD"

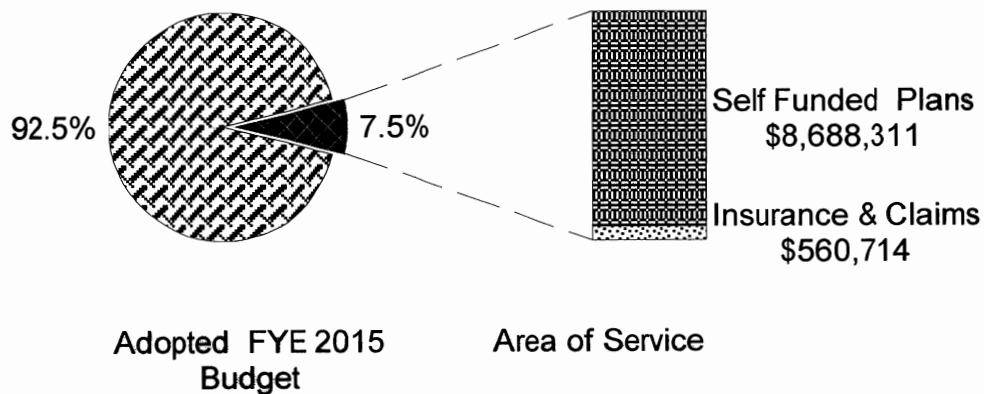
Non-Departmental

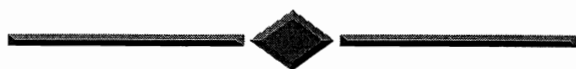
(Functions: 1070, 1071)

Function 1070; includes the premium and administrative costs for property and liability insurance and unemployment claim payments.

Function 1071; Self-Funded Plans – includes contributions made by the Town to the Health Insurance Fund, Retirement Fund, Worker's Compensation Fund and Other Post-Employment Benefits (OPEB) fund. These funds are used to pay the Town share of benefit costs for current employees and retirees.

NON-DEPARTMENTALS as a % of the Total Budget





TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Non-Departmentals			FUNCTION: Insurance & Claims 1070		
	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 453,977	\$ 538,784	\$ 532,481	\$ 560,714	4.1%

HIGHLIGHTS:

- The overall increase in this budget is \$21,930 or 4.1%.
- Final premium rates for property and liability insurance are not determined until June, based on an actual experience. The premium costs for FYE 2014 are contained in the estimate column.
- Administration and Claims Payments cover deductible payments related to insurance claims.
- The Town is self-insured for unemployment and as such pays claims directly. For FYE 2015 all anticipated unemployment claims are budgeted here. These mainly arise from part-time and seasonal employees, such as Crossing Guards and Seasonal Groundkeepers. No funds have been budgeted for costs associated with changes in staff due to layoffs or other departmental actions. These additional costs have to be taken into account when considering personnel changes.

Final Budget Result:

During budget deliberations, there were no changes.

PERSONNEL:

- No personnel charged to this function.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
APPROPRIATION							
Personnel Services	150	21,000	24,503	10,327	10,327	10,327	10,327
Operating Expenses	453,827	517,784	507,978	550,387	550,387	550,387	550,387
Total Appropriation	\$453,977	\$538,784	\$532,481	\$560,714	\$560,714	\$560,714	\$560,714
COST CENTERS							
10700 GENERAL LIABILITY	344,505	370,265	374,451	397,520	397,520	397,520	397,520
10701 MV LIA & PHY DAMAGE	70,893	76,209	73,852	79,391	79,391	79,391	79,391
10702 PUBLIC OFFICIAL LIAB	35,473	38,133	36,418	39,996	39,996	39,996	39,996
10703 SHELLFISH COMMISSION	2,956	3,177	3,257	3,480	3,480	3,480	3,480
10705 ADMIN & CLAIM PAYMEN	0	30,000	20,000	30,000	30,000	30,000	30,000
10706 UNEMPLOYMENT	150	21,000	24,503	10,327	10,327	10,327	10,327
Total Cost Centers	\$453,977	\$538,784	\$532,481	\$560,714	\$560,714	\$560,714	\$560,714
FINANCING PLAN							
GENERAL FUND	453,977	538,784	532,481	560,714	560,714	560,714	560,714
Total Financing Plan	\$453,977	\$538,784	\$532,481	\$560,714	\$560,714	\$560,714	\$560,714

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

PERSONNEL SERVICES							

5154 UNEMPLOYMENT COMPENS	150	21,000	24,503	10,327	10,327	10,327	10,327
Total Personnel Services	\$150	\$21,000	\$24,503	\$10,327	\$10,327	\$10,327	\$10,327

OPERATING EXPENSES							

5280 INSURANCE/RISK MGMT	453,827	487,784	487,978	520,387	520,387	520,387	520,387
5285 BUILDNG & PROPERTY D	0	10,000	5,000	10,000	10,000	10,000	10,000
5289 INSURANCE CLAIM PAYM	0	15,000	10,000	15,000	15,000	15,000	15,000
5290 PROFESS/TECHNICAL SE	0	5,000	5,000	5,000	5,000	5,000	5,000
Total Operating Expenses	\$453,827	\$517,784	\$507,978	\$550,387	\$550,387	\$550,387	\$550,387
GRAND TOTAL	\$453,977	\$538,784	\$532,481	\$560,714	\$560,714	\$560,714	\$560,714

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Non-Departmentals

DEPARTMENT: Non-Departmentals
FUNCTION: Insurance & Claims 1070

The Insurance & Claims function reflects those insurance premiums for coverages that the Town obtained through a bid process. Premiums for property, liability, and errors and omissions exposures are included here. The coverage may be refined during the year to address any changes in the Town's exposure.

CC0 – General Liability

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

CC1 – Motor Vehicle Liability and Physical Damage

- Reflects premiums paid on the Town's vehicles. Loaders and tractors are also included under this coverage if they are used on the road. The Town has a \$1,000 deductible on its collision and comprehensive liability coverage on all vehicles with full glass included.

CC2 – Public Official Liability

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

CC3 – Shellfish Commission

- Insurance costs.

CC5 – Administration and Claim Payments

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

CC6 – Unemployment

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

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Non-Departmentals			FUNCTION: Self Funded Plans 1071		
	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM ADOPTED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 8,124,025	\$ 8,300,000	\$ 8,300,000	\$ 8,688,311	4.7%

A more detailed narrative on this function follows along with a chart denoting Benefit Allocations by Function and Employee Affiliation.

HIGHLIGHTS:

- Benefit costs charged to the General Fund are included in this function:
- The overall increase in this budget is \$388,311 or 4.7%.
- Employee Benefits (10710) represents contributions from the General Fund to the Retirement Fund, to the Health Insurance Fund for self-insured active employees and retirees, and to the Worker's Compensation Trust Fund. It also includes the premium cost for life insurance benefits. (Cost Center increase of 5.3%)
- Retiree Health Benefits (10711) represents the cost to the Town of premium based retiree health benefits. The decrease is attributable to adjustments in retiree contributions. (Cost Center decrease of 3.1%)
- Heart & Hypertension (10712) represents the amortized annual cost to cover current heart and hypertension claims for police officers and their spouses. (Cost Center decrease of 2.4%)
- OPEB (Other Post Employment Benefits) (10713) represents funds pertaining to the liability associated with post employment benefits other than pension benefits, as required by the Governmental Accounting Standards Board's Statement No. 45. (Cost Center increase of 8.7%)

Final Budget Result:

During budget deliberations, there were no changes.

PERSONNEL:

- No personnel charged to this function.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
APPROPRIATION							
Personnel Services	8,124,025	8,300,000	8,300,000	8,790,741	8,688,311	8,688,311	8,688,311
Total Appropriation	\$8,124,025	\$8,300,000	\$8,300,000	\$8,790,741	\$8,688,311	\$8,688,311	\$8,688,311
COST CENTERS							
10710 EMPLOYEE BENEFITS	6,170,283	6,333,115	6,333,115	6,699,489	6,598,961	6,598,961	6,598,961
10711 RETIREE HEALTH BENEF	660,752	623,193	623,193	659,460	657,558	657,558	657,558
10712 HEART & HYPERTENSION	225,647	224,548	224,548	219,108	219,108	219,108	219,108
10713 OPEB LIABILITY	1,067,343	1,119,144	1,119,144	1,212,684	1,212,684	1,212,684	1,212,684
Total Cost Centers	\$8,124,025	\$8,300,000	\$8,300,000	\$8,790,741	\$8,688,311	\$8,688,311	\$8,688,311
FINANCING PLAN							
STATE GRANTS	35,146	6,119	0	0	0	0	0
FEMA REIMBURSEMENT	31,390	0	0	0	0	0	0
GENERAL FUND	8,057,489	8,293,881	8,300,000	8,790,741	8,688,311	8,688,311	8,688,311
Total Financing Plan	\$8,124,025	\$8,300,000	\$8,300,000	\$8,790,741	\$8,688,311	\$8,688,311	\$8,688,311

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

PERSONNEL SERVICES							

5152 RETIREMENT	2,319,217	2,465,138	2,465,138	2,551,268	2,551,268	2,551,268	2,551,268
5153 HEALTH INSURANCE	3,819,088	3,775,841	3,775,841	3,980,939	3,880,411	3,880,411	3,880,411
5155 WORKER'S COMP	3,676	63,846	63,846	137,837	137,837	137,837	137,837
5158 LIFE INSURANCE	28,302	28,290	28,290	29,445	29,445	29,445	29,445
5159 HEART & HYPERTENSION	225,647	224,548	224,548	219,108	219,108	219,108	219,108
5160 HEALTH-RETIREE-CURRE	660,752	623,193	623,193	659,460	657,558	657,558	657,558
5170 OTHER POSTEMPLOY BEN	1,067,343	1,119,144	1,119,144	1,212,684	1,212,684	1,212,684	1,212,684

Total Personnel Services	\$8,124,025	\$8,300,000	\$8,300,000	\$8,790,741	\$8,688,311	\$8,688,311	\$8,688,311

GRAND TOTAL	\$8,124,025	\$8,300,000	\$8,300,000	\$8,790,741	\$8,688,311	\$8,688,311	\$8,688,311

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Non-Departmental

DEPARTMENT: Non-Departmental
FUNCTION: Self-Funded Plans 1071

The Town of Groton has established Fiduciary/Internal Service Funds for Health Insurance, Retirement, Workers Compensation/Heart and Hypertension and Other Post-Retirement Benefits (OPEB). This function contains the general fund contributions to these funds to cover the benefit costs attributable to general fund employees. The Golf Course and the Sewer Fund also make contributions to these funds for their employees since they are Special Revenue Funds. Expenditures from these funds are for the sole purpose of covering the cost of employee benefits.

OBJECTIVES

- Continue to contribute to the plans based on the actuarially determined recommended annual contribution.
- While maximizing the benefits and services that employees receive for each dollar spent, seek to reduce and/or limit the growth in Town contributions to these funds through changes in plan design and increased cost sharing with employees and retirees.

CC0 – Employee Benefits:

Retirement

- The Town has its own Retirement System established by a Special Act of the legislature and implemented through a Retirement Ordinance. The system is funded by contributions from employees and the Town and returns on investment. By Town Charter, the Retirement Board is responsible for the management of the retirement fund. An annual Actuarial Evaluation is completed containing actuarial gains and losses over the prior year and the recommended employer contributions to the fund. This function contains the general fund portion of the recommended contribution.

Health Insurance & Life Insurance

- The Town has entered into an Administrative Services Only Agreement (ASO) with Anthem whereby they administer the town's health insurance program and pay claims. Annually a recommended annual contribution is actuarially determined to cover the cost of projected claims and administrative costs. Thus, the town directly pays based on its own claims rather than pay an annual premium. Aggregate and individual stop loss insurance is purchased to protect against major claims. The Town does purchase Medicare Supplemental Insurance and Life Insurance on a premium basis.

Workers' Compensation

- As is the case with health insurance, the town is self-insured for Worker's Compensation, pays on a claims basis compared to paying for worker's compensation insurance. The Town uses a Third Party Administrator (TPA) to handle claims management and limits claim liability through the purchase of excess claims insurance. An annual actuarial evaluation is also completed including a recommended annual contribution.

CC1 – Retiree Health Benefit:

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

CC2 – Heart & Hypertension

- Reflects payments made to the Trust Fund to pay for heart and hypertension benefits to police officers.

CC3 – Other Post-Employment Benefits (OPEB)

- In 2004 the Government Accounting Standards Board determined that municipalities should treat retiree health benefits similar to pension benefits, that is recognize and set aside a portion of the costs during the course of employment. Since FYE 2005 the town has been making contributions to the OPEB Trust Fund based on an actuarial evaluation and has established a plan to reach the annual recommended contribution by FYE 2017. Given the magnitude of the unfunded liabilities municipalities were not expected to fully fund the ARC provided they had and followed a plan to reach the ARC within a ten year period.

Highlights 1071 - Self Funded Plans

This function contains the benefit costs for general fund employees, including contributions to the Health Insurance Fund, Retirement Fund, Worker's Compensation Fund, Other Post Employment Benefit Fund (OPEB) as well as the cost of life Insurance and Heart and Hypertension benefits. Health insurance costs for retirees from general fund positions are also included in this function. Benefit costs for employees charged to Special Revenue Funds (Golf Course and Sewer Operating) are appropriated in those funds.

The Town and the Board of Education jointly established and contribute annually to self-funded plans for Health Insurance and Worker's Compensation. The Town of Groton operates its own pension plan under a Special Act of the Legislature and implemented by a Pension Ordinance adopted by the Town Council. Non-certified employees of the Board of Education also participate in the plan as do paid employees of the Poquonnock Bridge Fire Department. Each contributes to the retirement plan as part of their annual budget.

The allocation of benefits to the various functions is summarized on a chart following this narrative. Prorated benefits are listed by function and employee affiliation. Employee benefits are determined by collective bargaining agreements and the Terms and Conditions of Employment for Non-Union Employees.

Contributions to the Retirement Fund (\$2,551,268)

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 \$95.0 million as of June 30, 2013, up from \$86.1 million in 2012, a 10.3% increase. However, actuarial liabilities continue to grow faster than the actuarial value of assets and now exceed assets by \$23.4 million up from \$22.1 million in 2012. The resulting Funded Ratio of 79.58% is down slightly from 79.70% in 2012.

For 2013, the plan experienced \$ 1.1 million dollars in net actuarial losses a reduction from \$3.0 million in 2012. The primary source of actuarial losses (\$1.8 million) continues to be the actuarial return on investments being lower than the actuarial assumption of 8.0%. This loss was partially offset by \$0.7 million in actuarial gains realized from salary increases being less than the actuarial assumption.

While the market value of investment return for 2013 was 11.60%, the actuarial value was 5.90%, still below the assumed 8.0% return. 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 losses/gains and required contributions if investment gains and losses were recognized on an annual basis.

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

FYE	2008	2009	2010	2011	2012	2013
Market Value Return	-5.50%	-15.96%	13.50%	18.55%	3.41%	11.60%
Actuarial Value Return	7.06%	1.14%	0.67%	3.24%	2.32%	5.90%
Actuarial Assumption	8.25%	8.25%	8.00%	8.00%	8.00%	8.00 %

Under smoothing not all gains/losses are recognized in the year they occur, but are spread out over the five year period. In 2012, there remained \$934,000 in unrecognized actuarial losses attributable to the market losses in 2008-2009, down from \$12.2 million in 2010. Annual required contributions (ARC) are negatively impacted by unrecognized actuarial losses, which have been a factor in higher required contributions over the past several years. However, as noted last year these actuarial losses were expected to be completely offset in 2013 and they were. The actuarial value of plan assets is now less than the market value resulting in an unrecognized actuarial gain of \$3.9 million, which in contrast to unrecognized losses will have the impact of lowering required contributions.

The recommended contribution for FYE 2015 as a percentage of payroll is 15.6% for the Town portion of the plan slightly less than the 15.7% percentage for FYE 2013. The general fund contribution of \$2,551,268 included in this function is up \$86,130 or 3.5% down from the 6.2% increase in FYE 2014.

In summary, the retirement plan seems to be stabilizing in terms of the plan's operations and required annual contributions. The plans funded ratio of approximately 80% is comparable to the average of other plans of similar

size and asset allocation. This position is attributable to the Town's and the Board of Education's long standing policy of fully funding the plan based on the annual recommended actuarial contribution.

Health Insurance General Fund Contribution (\$4,537,970)

Each year, the Town works closely with Aon its health insurance consultant to assure that the renewals received from Anthem are accurate projections of expected claims and trend factors. The following figures are based Aon's projections for FYE 2015 received by the Town in January 2014. It should be noted that the Board of Education is using projections from the same document.

The projected cost of health insurance for the Town, including the General Fund, Golf Course Fund and the Sewer Operating Fund for FYE 2015 is \$7,327,852 up \$299,290 or 4.2% from last year. This figure includes the cost for retirees and active employees in the self-funded plan, the premium cost for retirees in the over 65 premium based plan and Town contributions to employee Health Savings Accounts (HSA). This amount is reduced by employee contributions and for the last several years applying a portion of excess of fund balance. This results in a net cost of \$5,008,713 up \$157,104 a 3.2% increase. The reduction in the percentage increase is due to a \$134,217 increase in employee/retiree contributions and a slight increase in the amount of excess fund balance applied, \$7,970.

The general fund contribution for active employees and retirees is \$4,537,970, a \$138,936 or 3.2% increase from FYE 2014. This contribution amount is included in this function, allocated between actives and retirees.

The 3.2% increase in contributions contrasts with the last two fiscal years which saw reductions in the town contributions to the health insurance fund. In FYE 2014 the amount of fund balance applied increased by \$396,983 basically offsetting the entire \$413,434 increase in health insurance costs and when combined with increased employee/retire contributions, resulted in a 1.8% reduction in the Town's contribution. This followed a 3.4% reduction in FYE 2013, which was largely driven by better than expected claims experience.

The Town portion of the Self-funded Insurance Fund (General Fund, Golf Course and Sewer Operating) had a fund balance as of June 30, 2013 of \$2.73 million slightly up from \$2.64 million the previous year. The fund balance reflects better than expected claims experience over the life of the fund.

Excess fund balance is the amount of the fund balance that exceeds the corridor that is the difference between expected claims and 125% of expected claims; the point where stop-loss insurance takes over. The corridor increased from \$1.44 million to \$1.52 million. The percentage of excess fund balance applied was increased from 50% to 60% last fiscal year and is being continued at the 60% level for FYE 2015.

The following chart summarizes the information presented above.

	FYE 2013	FYE 2014	FYE 2015
Renewal - Self-Insured	\$6,053,065	\$6,350,653	\$6,671,466
Premium Based Retiree Coverage	\$561,857	\$607,409	\$573,886
Total Renewal	\$6,614,922	\$6,958,061	\$7,245,352
Health Savings Account Contributions	-	\$70,500	\$82,500
Total Health Insurance Costs	\$6,615,128	\$7,028,562	\$7,327,852
Percentage Increase in Health Insurance Costs	0.9%	6.2%	4.2%
Fund Balance – Town Portion	\$1,890,736	\$2,646,007	\$2,738,434
Corridor Amount	\$1,246,404	\$1,447,426	\$1,528,570
Available Fund Balance	\$644,332	\$1,198,581	\$1,211,864
Fund Balance Used	\$322,166	\$719,149	\$727,119
% of Available Fund Balance Used	50%	60%	60%
Total Health Insurance Costs	\$6,615,128	\$7,028,562	\$7,327,852
Less Fund Balance Used	(\$322,166)	(\$719,149)	(\$727,119)
Less Employee/Retiree Contributions	(\$1,354,122)	(\$1,457,803)	(\$1,592,020)
Equals Recommended Contribution – All Funds	\$4,938,840	\$4,851,609	\$5,008,713
Recommended Contribution – General Fund	\$4,479,840	\$4,399,034	\$4,537,970
Percentage Increase – General Fund Contribution	-3.4%	-1.8%	3.2%

Worker's Compensation General Fund Contribution (\$137,837)

As is the case with the Retirement Fund, an actuarial evaluation of Worker's Compensation Fund is completed annually. The actuary recommends contribution levels based on a risk factor. For several years the Town and the BOE have used a recommended contribution based on a 65% risk factor; i.e. there is a 65% chance that the claims

will be equal to or less than estimated. For FYE 2015, it was decided to base the contribution on estimated claims as is the case with the Health Insurance Fund. Contributions also cover the cost of the Third Party Administrator (TPA) hired to manage claims, legal services and excess claims insurance.

The recommended contribution for FYE 2015 based on the July 1, 2013 actuarial evaluation based on expected losses is \$221,822 a 3.4% percent increase from FYE 2014. As of that date, the Town's portion of the Workers Compensation Fund Balance stood at \$516,027 down from \$687,797 the previous year. For several years, the recommended contribution has been reduced by amortizing excess fund balance over a three year period. Excess fund balance is determined by subtracting the Incurred but Not Reported Claims (IBNR) from the fund balance. For FYE 2015, the excess fund balance comes to \$209,061, with a three year amortization of \$69,687. Subtracting this amount from recommended contribution results is a contribution of \$152,135 of which \$137,837 is attributable to the general fund.

This is a substantial increase, \$73,991 over the FYE 2014 general fund contribution of \$63,846. As the fund balance is drawn down, the amount available to offset the recommended contribution continues to decrease. Looking at the chart below the Recommended Contribution has not varied significantly from FYE 2010. The variation in the General Fund Contribution is directly attributable to the amount of fund balance available to offset the annual recommended contribution.

The following chart summarizes the information presented above.

FYE	10	11	12	13	14	15
Claims	\$ 100,252	\$ 183,332	\$ 153,867	\$ 164,326	TBD	TBD
Total WC Cost	\$ 152,568	\$ 235,672	\$ 221,770	\$ 222,124	TBD	TBD
Recommended Annual Contribution	\$ 256,522	\$ 234,540	\$ 199,038	\$ 212,410	\$ 214,608	\$ 221,822

WC Fund Bal	\$1,127,204	\$ 1,175,031	\$ 1,041,537	\$ 867,902	\$ 687,797	\$ 516,027
IBNR	\$ 291,416	\$ 212,727	\$ 181,530	\$ 242,834	\$ 256,835	\$ 306,966
Available Assets	\$ 835,788	\$ 962,304	\$ 860,007	\$ 625,068	\$ 430,962	\$ 209,061
3 Yr. Amortization	\$ 278,596	\$ 320,768	\$ 286,669	\$ 208,356	\$ 143,654	\$ 69,687
Fund Balance Applied	\$ 256,522	\$ 234,540	\$ 199,038	\$ 208,356	\$ 143,654	\$ 69,687
Actual Contribution – All Funds	\$ 0	\$ 0	\$ 0	\$ 4,054	\$ 70,954	\$ 152,135
Actual Contribution – General Fund	\$ 0	\$ 0	\$ 0	\$ 3,676	\$ 63,846	\$ 137,837

Life Insurance (\$29,445)

This amount covers the premium cost for providing life insurance benefits to general fund employees. The cost per \$1,000 of coverage is \$0.155. This rate has remained stable from FYE 2012 and is guaranteed through June 30, 2015.

Heart and Hypertension (\$219,108)

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. The \$219,108 is an annual contribution to the Worker's Compensation Fund based on an actuarial estimate of future liability for current claims. This is a 2.4% reduction from FYE 2014.

Other Post Employment Benefit (OPEB) Liability:

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

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

GASB allows for up to a 30 year amortization period for the liability and requires that an actuarial valuation be performed at least every two years in order to update the Town's OPEB liability amount and annual required contribution.

FYE 2008 was the first year that the Town was required to recognize this liability on its financial statements. The July 1, 2013 valuation set the Town's OPEB liability at approximately \$43.6 million, with an Annual Required Contribution (ARC) of \$3.6 million. These amounts have increased from the July 1, 2012 valuation in which the liability was at \$41.4 million and the ARC was at \$3.5 million. Though GASB does not require that the ARC be funded, it does require an explanation of how the Town intends to fund that obligation.

Anticipating the magnitude of the liability and the potential to reduce future costs by establishing and beginning to contribute to a fund set aside for OPEB benefits, the Town began making general fund contributions for OPEB in FYE 2005. To date \$7.7 million has been contributed into the trust fund that was set up in FYE 2008. The recommended General Fund Contribution to the OPEB Trust Fund for FYE 2015 is \$1,212,684 with the remainder of \$125,797 being contributed from the Golf Course and Sewer Operating Funds for a total of \$1,338,481.

The net budget impact (NBI) of the \$3.6 million ARC, discussed above, is \$1.5 million since the Town is already contributing towards retiree health benefits. Bond rating agencies will also be looking for adherence to the plan to fund the ARC.

The table shows actual and recommended General Fund Contributions to OPEB over a ten year period to reach the \$1.569 million level.

Ten Year Implementation to Net Budget Impact				
FYE 2015 Adopted Budget				
\$ increase of \$100,000 for FYE 2015 and increases in the next 2 years achieves 100% funding of Net Budget Impact (NBI) of \$1,569,000 in 10th year.				
Fiscal Year Ending	Fiscal Year Increase	Fiscal Year Contribution	Accumulated Contributions	Increase in FY Contribution
2005	\$ 150,000	\$ 150,000	\$ 150,000	-
2006	\$ -	\$ 150,000	\$ 300,000	0.0%
2007	\$ 290,000	\$ 440,000	\$ 740,000	193.3%
2008 **	\$ 156,700	\$ 596,700	\$ 1,336,700	35.6%
2009	\$ 196,500	\$ 793,200	\$ 2,129,900	32.9%
2010	\$ 240,500	\$ 1,033,700	\$ 3,163,600	30.3%
2011	\$ -	\$ 1,033,700	\$ 4,197,300	0.0%
2012	\$ 45,000	\$ 1,078,700	\$ 5,276,000	4.4%
2013	\$ 98,000	\$ 1,176,700	\$ 6,452,700	9.1%
2014	\$ 61,781	\$ 1,238,481	\$ 7,691,181	5.3%
2015	\$ 100,000	\$ 1,338,481	\$ 9,029,662	8.1%
2016	\$ 110,000	\$ 1,448,481	\$ 10,478,143	8.2%
2017	\$ 120,519	\$ 1,569,000	\$ 12,047,143	8.3%
** First year of plan to fund the Net Budget Impact Dollar Amount				

Under OPEB, actuarial valuations are required to be conducted at least every two years. Therefore, the ARC is likely to change. However, the establishment of and adherence to the plan is a crucial factor in minimizing the increase in the liability and maintaining bond ratings. We will continue to monitor this with the Town's actuaries and auditors.

**Benefit Allocation by Function and Employee Affiliation
(Based on Manager's Proposed Budget)**

FUNCTION NUMBER & DESCRIPTION	# of FTEs	Non-Union		AFSCME	GMEA	Steelworkers	Police Union	Pol Non-Union	Employee Benefits						Heart & Hyper. #5159	TOTAL BENEFITS
		Town Plan	ICMA						Retirement #5152	ICMA #5152	Health #5153 & #5160	Life #5158	Work. Comp #5155	OPEB #5170		
GENERAL FUND :									\$2,757,475	\$15,601	\$5,008,713	\$32,500	\$152,135	\$1,338,481	\$219,108	
1005-TOWN CLERK	5.00	2.00			3.00				\$44,581		\$94,149	\$611	\$2,860	\$25,159		\$167,360
1010-EXECUTIVE MANAGEMENT	4.00	4.00							\$50,018		\$75,319	\$489	\$2,288	\$20,128		\$148,241
1011-INFORMATION TECHNOLOGY	7.00	2.00			5.00				\$25,009		\$131,808	\$855	\$4,004	\$35,223		\$196,899
1012-HUMAN RESOURCES	4.25	2.25	2.00						\$28,135	\$4,846	\$80,026	\$519	\$2,431	\$21,386		\$137,343
1013-FINANCE	19.00	4.00		2.00	13.00				\$169,280		\$357,765	\$2,321	\$10,867	\$95,606		\$635,839
1014-EMERGENCY COMMUNICATIONS	14.75	1.75			13.00				\$139,318		\$277,739	\$1,802	\$8,436	\$74,220		\$501,515
1024-PUBLIC SAFETY	72.00				4.00		65.00	3.00	\$1,147,272		\$1,355,742	\$8,797	\$41,179	\$362,296	\$219,108	\$3,134,394
1035-PUBLIC WORKS	52.25	5.75		3.00	12.50	31.00			\$474,561		\$983,854	\$6,384	\$29,884	\$262,916		\$1,757,599
1046-PLANNING & DEVELOPMENT	14.00	4.00			10.00				\$115,260		\$263,816	\$1,711	\$8,007	\$70,446		\$459,040
1051-HUMAN SERVICES	8.00	1.00			7.00				\$58,174		\$150,638	\$977	\$4,575	\$40,255		\$254,620
1063-LIBRARY	20.00	2.00	1.00		17.00				\$135,920	\$3,668	\$376,595	\$2,444	\$11,439	\$100,638		\$630,703
1064-PARKS & RECREATION	20.75	3.00	2.25		10.00	5.50			\$150,559	\$4,667	\$390,717	\$2,535	\$11,868	\$104,412		\$664,758
GENERAL FUND: SUB-TOTAL: FYE 2015	241.00	31.75	5.25	5.00	94.50	36.50	65.00	3.00	\$2,538,087	\$13,181	\$4,537,969	\$29,445	\$137,837	\$1,212,684	\$219,108	\$8,688,311
OTHER FUNDS:																
2010-GOLF COURSE FUND	6.25	1.00	0.75			4.50			\$51,616	\$2,420	\$117,686	\$764	\$3,575	\$31,449		\$207,509
2020-SEWER FUND	18.75	3.25			3.50	12.00			\$167,772	\$0	\$353,058	\$2,291	\$10,723	\$94,348		\$628,192
OTHER FUNDS: SUB-TOTAL: FYE 2015	25.00	4.25	0.75	0.00	3.50	16.50	0.00	0.00	\$219,388	\$2,420	\$470,744	\$3,055	\$14,298	\$125,797		\$835,702
TOTALS - ALL FUNDS-----FYE 2015	266.00	36.00	6.00	5.00	98.00	53.00	65.00	3.00	\$2,757,475	\$15,601	\$5,008,713	\$32,500	\$152,135	\$1,338,481	\$219,108	\$9,524,013
FYE 2014 Adopted Budget: General & Other									\$2,666,858	\$16,549	\$4,870,733	\$31,200	\$70,414	\$1,238,481	\$224,548	\$9,118,783
\$ Change from FYE 2014 to FYE 2015									\$90,617	(\$948)	\$137,980	\$1,300	\$81,721	\$100,000	(\$5,440)	\$405,230
% Change from FYE 2014 to FYE 2015									3.4%	-5.7%	2.8%	4.2%	116.1%	8.1%	-2.4%	4.4%



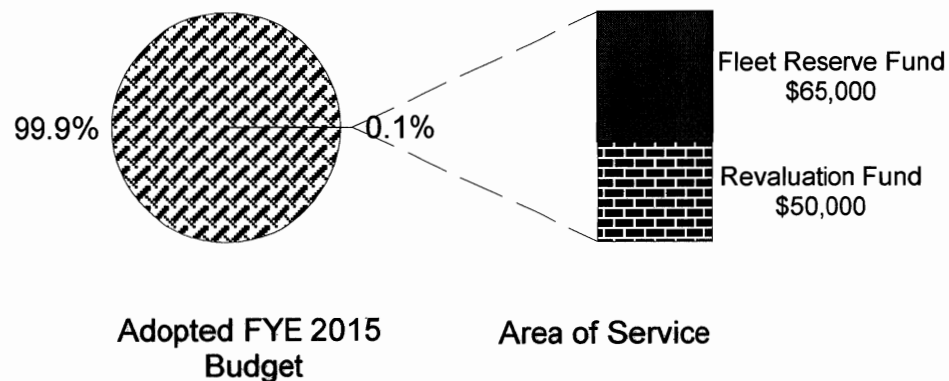
"SUBMARINE CAPITAL OF THE WORLD"

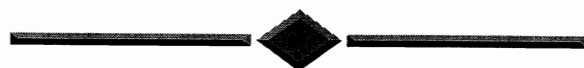
Contributions to other Funds

(Function: 1077)

This area of service accounts for the General Fund's contribution to other funds.

CONTRIBUTIONS TO OTHER FUNDS as a % of the Total Budget





TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Contributions to Other Funds

FUNCTION: Contr. To Other Funds 1077

	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 200,000	\$ 100,000	\$ 100,000	\$ 115,000	15.0%

HIGHLIGHTS:

- Represents General Fund contributions to Other funds. Contributions are being made to the Revaluation Fund (2120) and the Fleet Reserve Fund (6040).
- The contribution (\$50,000) to the Revaluation Fund (2120) allows for future revaluations and updating the GIS aerial maps.
- The contribution to the Fleet Fund (6040) was initiated in FYE 2000 in an effort to provide needed supplemental funding for the Fleet Replacement Fund. Last year a \$165,000 contribution was recommended which was cut to \$65,000 during budget deliberations. For FYE 2015 a \$65,000 contribution is proposed. Taking into account the 25% contributions that are being made by the various department/functions a supplemental appropriation of \$506,968 would be needed to fully fund the annual recommended contribution. The Fleet Fund has been significantly underfunded since FYE 2009 due to budget restrictions.

	2008	2009	2010	2011	2012	2013	2014	2015
General Fund Dept. contributions	\$775,551	\$582,676	\$581,867	\$184,310	\$184,856	\$188,835	\$194,987	\$190,656
1077	\$0	\$0	\$0	\$0	\$0	\$165,000	\$65,000	\$65,000
Total	\$775,551	\$582,676	\$581,867	\$184,310	\$184,856	\$353,835	\$259,987	\$255,656

Final Budget Result:

During budget deliberations, there were no changes.

PERSONNEL:

- No personnel charged to this function.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

APPROPRIATION							

Operating Expenses	200,000	100,000	100,000	115,000	115,000	115,000	115,000
Total Appropriation	\$200,000	\$100,000	\$100,000	\$115,000	\$115,000	\$115,000	\$115,000

COST CENTERS							

10770 FLEET RESERVE FUND	165,000	65,000	65,000	65,000	65,000	65,000	65,000
10771 REVALUATION FUND	35,000	35,000	35,000	50,000	50,000	50,000	50,000
Total Cost Centers	\$200,000	\$100,000	\$100,000	\$115,000	\$115,000	\$115,000	\$115,000

FINANCING PLAN							

GENERAL FUND	200,000	100,000	100,000	115,000	115,000	115,000	115,000
Total Financing Plan	\$200,000	\$100,000	\$100,000	\$115,000	\$115,000	\$115,000	\$115,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	200,000	100,000	100,000	115,000	115,000	115,000	115,000
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Total Operating Expenses	\$200,000	\$100,000	\$100,000	\$115,000	\$115,000	\$115,000	\$115,000
GRAND TOTAL	\$200,000	\$100,000	\$100,000	\$115,000	\$115,000	\$115,000	\$115,000

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Contribution to Other Funds

DEPARTMENT: Contr. to Other Funds
FUNCTION: Contr. to Other Funds 1077

CC0 – Fleet Reserve Fund

- Contributions represent 7.6% of recommended vehicle replacement fees.

CC1 – Revaluation Fund

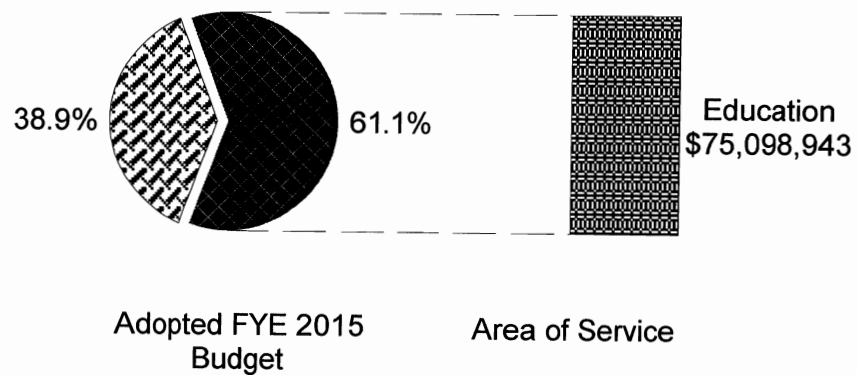
- Contributions to pay for the expense associated with the State mandated revaluation of real property.

Education

(Function: 1080)

This area of service accounts for the Town's Board of Education operating expenditures.

EDUCATION as a % of the Total Budget



TOWN OF GROTON

AREA OF SERVICE: EDUCATION

CITIZENS
OF GROTON,
CONNECTICUT

BOARD OF
EDUCATION

— EDUCATION
SERVICES

FYE 2015

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Education			FUNCTION: Education 1080		
	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 72,634,763	\$ 73,662,715	\$ 73,662,715	\$ 75,098,943	1.9%

HIGHLIGHTS:

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

Final Budget Result:

During budget deliberations, there were no changes.

PERSONNEL:

- See Board of Education Budget.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

APPROPRIATION							

Operating Expenses	72,634,763	73,662,715	73,662,715	75,098,943	75,098,943	75,098,943	75,098,943

Total Appropriation	\$72,634,763	\$73,662,715	\$73,662,715	\$75,098,943	\$75,098,943	\$75,098,943	\$75,098,943

COST CENTERS							

10800 EDUCATION SERVICES	72,634,763	73,662,715	73,662,715	75,098,943	75,098,943	75,098,943	75,098,943

Total Cost Centers	\$72,634,763	\$73,662,715	\$73,662,715	\$75,098,943	\$75,098,943	\$75,098,943	\$75,098,943

FINANCING PLAN							

FEDERAL FUNDS	197,451	55,261	197,451	197,451	197,451	197,451	197,451
FEMA REIMBURSEMENT	47,457	0	0	0	0	0	0
EDUC COST SHARING	25,540,640	26,712,891	25,571,522	25,625,179	25,625,179	25,625,179	25,625,179
ADULT EDUCATION	111,262	115,473	103,198	121,170	121,170	121,170	121,170
INSTRUCT FOR BLIND	24,833	8,290	29,443	24,833	24,833	24,833	24,833
SPECIAL EDUCATION	1,230,870	1,083,263	1,418,964	1,410,915	1,410,915	1,410,915	1,410,915
TRANSPORT-PRIVATE SCHOOLS	25,718	24,923	29,514	31,825	31,825	31,825	31,825
TRANSPORTATION-GRANTS	267,540	0	268,687	289,694	289,694	289,694	289,694
MAGNET SCHL TRANSPORTATIN	161,703	150,000	161,703	161,703	161,703	161,703	161,703
NON PUBLIC PUPIL SERVICE	29,916	29,916	24,928	24,928	24,928	24,928	24,928
PUPIL IMPACT AID	3,827,570	3,350,000	4,242,186	3,709,561	3,709,561	3,709,561	3,709,561
TUITION-FR OTHR TOWNS	171,452	156,706	171,452	171,452	171,452	171,452	171,452
OTHR SCHOOL RECEIPTS	72,080	53,286	72,080	72,080	72,080	72,080	72,080
GENERAL FUND	40,926,271	41,922,706	41,371,587	43,258,152	43,258,152	43,258,152	43,258,152

Total Financing Plan	\$72,634,763	\$73,662,715	\$73,662,715	\$75,098,943	\$75,098,943	\$75,098,943	\$75,098,943

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	72,634,763	73,662,715	73,662,715	75,098,943	75,098,943	75,098,943	75,098,943
	-----	-----	-----	-----	-----	-----	-----
Total Operating Expenses	\$72,634,763	\$73,662,715	\$73,662,715	\$75,098,943	\$75,098,943	\$75,098,943	\$75,098,943
GRAND TOTAL	\$72,634,763	\$73,662,715	\$73,662,715	\$75,098,943	\$75,098,943	\$75,098,943	\$75,098,943



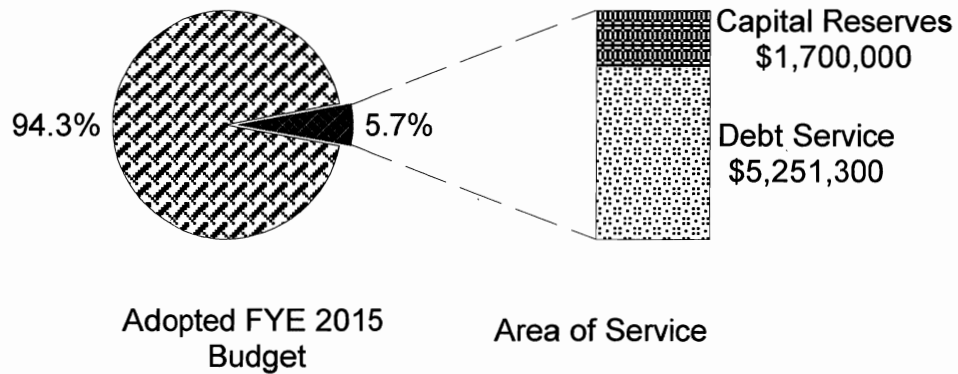
"SUBMARINE CAPITAL OF THE WORLD"

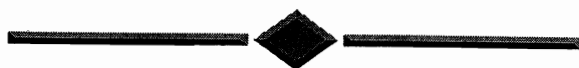
Capital/Debt Service

(Functions: 1075, 1076)

This area of service accounts for the General Fund's contribution to the Capital Reserve Fund as well as the debt service payments made on long term financing for bonded projects.

CAPITAL & DEBT SERVICE as a % of the Total Budget





TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: General Government

FUNCTION: Reserves/Contributions 1075

	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 3,650,000	\$ 1,800,000	\$ 1,800,000	\$ 1,700,000	(5.6%)

HIGHLIGHTS:

- 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 2013 CAFR)
Adopted Budget	\$ 122,782,341	
50% of General Fund	\$ 61,391,171	
Total Fund Balance	----->	\$ 4,414,588
12% of General Fund	\$ 14,733,881	
Unassigned Fund Balance	----->	\$ 1,404,118

During budget deliberations, the Town Council made no changes. The RTM reduced this by \$100,000.

PERSONNEL:

- No personnel charged to this function.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

APPROPRIATION							

Operating Expenses	3,650,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,700,000
Total Appropriation	\$3,650,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,700,000

COST CENTERS							

10750 CAPITAL RESERVE FUND	3,650,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,700,000
Total Cost Centers	\$3,650,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,700,000

FINANCING PLAN							

GENERAL FUND	3,650,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,700,000
Total Financing Plan	\$3,650,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,700,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	3,650,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,700,000
Total Operating Expenses	\$3,650,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,700,000
GRAND TOTAL	\$3,650,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$1,700,000



"SUBMARINE CAPITAL OF THE WORLD"

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: General Government

FUNCTION: Debt Service 1076

	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 4,243,628	\$ 4,442,337	\$ 4,442,337	\$ 5,251,300	18.2%

HIGHLIGHTS:

- This represents the debt payments including interest expense for long term financing (general obligation bonds).
- The increase in Long Term Debt in FYE 2015 is associated with the long term financing associated with the Thames Street Rehabilitation, Road Paving and Senior Center Projects.

Town of Groton: General Fund Debt per Capita

Fiscal Year (FY)	2011	2012	2013	2014	2015
Long Term Debt	\$45,700,000	\$42,340,000	\$38,580,000	\$35,515,000	\$41,795,000
** Population	40,125	40,038	39,896	39,896	39,896
Debt per Capita	\$1,139	\$1,057	\$967	\$890	\$1,048
% change from Previous FY	-8.0%	-7.2%	-8.6%	-7.9%	17.7%

** Population provided by State of Connecticut, Department of Public Health.

- As noted above the Town's General Fund's debt per capita for FYE 2015 is estimated to be \$1,048 per capita.
- The states most recent Municipal Fiscal Indicators (FYE 2011) lists Groton with a total debt (general fund, sewer district and sewer operating per capita of \$1,587 and ranked Groton #90 out of the 169 municipalities; #1 (New Canaan) was at \$6,480 per capita and #169 (Putnam) was at \$0 per capita. The state average for total debt per capita is \$2,253.

Final Budget Result:

During budget deliberations, the Town Council approved staff's revised amount of \$5,251,300 that reflects updated debt service payments. The RTM sustained this action.

PERSONNEL:

- No personnel charged to this function.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

APPROPRIATION							

Operating Expenses	4,243,628	4,442,337	4,442,337	5,282,074	5,282,074	5,251,300	5,251,300
Total Appropriation	\$4,243,628	\$4,442,337	\$4,442,337	\$5,282,074	\$5,282,074	\$5,251,300	\$5,251,300

COST CENTERS							

10760 GENERAL GOVERNMENT	1,677,094	1,738,443	1,738,442	2,653,380	2,653,380	2,622,606	2,622,606
10761 EDUCATION	2,566,534	2,703,894	2,703,895	2,628,694	2,628,694	2,628,694	2,628,694
Total Cost Centers	\$4,243,628	\$4,442,337	\$4,442,337	\$5,282,074	\$5,282,074	\$5,251,300	\$5,251,300

FINANCING PLAN							

BOND PREMIUM	0	0	181,455	0	0		0
PAYMENTS FROM OTHER FUNDS	213,646	0	0	0	0	0	0
GENERAL FUND	4,029,982	4,442,337	4,260,882	5,282,074	5,282,074	5,251,300	5,251,300
Total Financing Plan	\$4,243,628	\$4,442,337	\$4,442,337	\$5,282,074	\$5,282,074	\$5,251,300	\$5,251,300

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

OPERATING EXPENSES							

5290 PROFESS/TECHNICAL SE	0	14,700	14,698	50	50	50	50
5450 DEBT SERVICE	4,243,628	4,427,637	4,427,639	5,282,024	5,282,024	5,251,250	5,251,250
	-----	-----	-----	-----	-----	-----	-----
Total Operating Expenses	\$4,243,628	\$4,442,337	\$4,442,337	\$5,282,074	\$5,282,074	\$5,251,300	\$5,251,300
	-----	-----	-----	-----	-----	-----	-----
GRAND TOTAL	\$4,243,628	\$4,442,337	\$4,442,337	\$5,282,074	\$5,282,074	\$5,251,300	\$5,251,300

TOWN OF GROTON
FYE 2015
Town Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/13	FYE 2014 Principal Payment	FYE 2014 Interest Payment	FYE 2015 Principal Payment	FYE 2015 Interest Payment
2014	1,570,000.00	11/1/2006	2	SPV Rd (refunded Mar. 2013)	80,000.00	80,000.00	1,600.00	0.00	0.00
2018	50,000.00	10/15/2007	10	SPV Rd (refunded Mar. 2013)	10,000.00	5,000.00	281.25	5,000.00	93.75
2014	1,200,000.00	10/15/2008	3	Animal Shelter (refunded Dec. 2011)	120,000.00	120,000.00	3,000.00	0.00	0.00
2030	9,030,000.00	10/15/2009	20	Animal Shelter, Sr Center (refunded Mar. 2013)	929,000.00	464,500.00	24,966.88	464,500.00	9,870.63
2025	5,675,000.00	12/13/2011	14	General Purpose (Dec. 2011 refunding)	5,257,000.00	608,000.00	172,545.00	794,000.00	154,555.00
2030	6,752,000.00	3/12/2013	18	General Purpose (Mar. 2013 refunding)	6,752,000.00	0.00	243,850.00	0.00	243,850.00
2019	375,000.00	4/2/2014	5	General Purpose (B) Senior Center	0.00	0.00	0.00	75,000.00	7,546.88
2034	8,945,000.00	4/2/2014	20/10	General Purpose (A)	0.00	0.00	0.00	630,000.00	238,139.85
Totals					13,148,000.00	1,277,500.00	446,243.13	1,968,500.00	654,056.11

Debt Service Payment FYE 2014 through FYE 2030

Function #10760-General Government			
FYE	Principal	Interest	FYE Total
2014	1,277,500.00	446,243.13	1,723,743.13
2015	1,968,500.00	654,056.10	2,622,556.10
2016	1,954,000.00	610,103.75	2,564,103.75
2017	1,924,000.00	548,798.75	2,472,798.75
2018	1,547,000.00	491,545.00	2,038,545.00
2019	1,542,000.00	437,786.25	1,979,786.25
2020	1,343,000.00	385,435.00	1,728,435.00
2021	1,327,000.00	345,881.25	1,672,881.25
2022	1,332,000.00	305,401.25	1,637,401.25
2023	1,335,000.00	263,833.75	1,598,833.75
2024	1,331,000.00	222,792.50	1,553,792.50
2025	949,000.00	181,203.75	1,130,203.75
2026	766,000.00	151,165.00	917,165.00
2027	766,000.00	123,775.00	889,775.00
2028	687,000.00	99,450.00	786,450.00
2029	692,000.00	78,115.00	770,115.00
2030	687,000.00	56,455.00	743,455.00
2031	260,000.00	40,950.00	300,950.00
2032	260,000.00	31,200.00	291,200.00
2033	260,000.00	20,800.00	280,800.00
2034	260,000.00	10,400.00	270,400.00

TOWN OF GROTON
FYE 2015
Education Long Term Debt Payment Schedule

	Original	Date	Term of	Purpose	Principal	FYE 2014	FYE 2014	FYE 2015	FYE 2015
FYE	Issue	of	Issue	of	Balance	Principal	Interest	Principal	Interest
Maturity	Amount	Issue	(years)	Issue	07/01/13	Payment	Payment	Payment	Payment
2014	15,000,000.00	11/01/2006	2	Schools (refunded Mar. 2013)	750,000.00	750,000.00	15,000.00	0.00	0.00
2028	15,450,000.00	10/15/2007	20	Schools (refunded Mar. 2013)	1,540,000.00	770,000.00	43,312.50	770,000.00	14,437.50
2014	3,100,000.00	10/15/2008	3	Schools (refunded Dec. 2011)	155,000.00	155,000.00	3,875.00	0.00	0.00
2030	645,000.00	10/15/2009	20	Schools (refunded Dec. 2011)	61,000.00	30,500.00	1,639.38	30,500.00	648.13
2029	10,630,000.00	12/13/2011	18	Schools (Dec. 2011 refunding)	10,618,000.00	82,000.00	391,867.50	976,000.00	376,407.50
2030	12,308,000.00	03/12/2013	18	Schools (Mar. 2013 refunding)	12,308,000.00	0.00	460,700.00	0.00	460,700.00
				Totals	25,432,000.00	1,787,500.00	916,394.38	1,776,500.00	852,193.13

Debt Service Payment FYE 2014 through FYE 2030

Function #10810 - Board of Education FYE 2004 #10761			
FYE	Principal	Interest	FYE Total
2014	1,787,500.00	916,394.38	2,703,894.38
2015	1,776,500.00	852,193.13	2,628,693.13
2016	1,746,000.00	796,277.50	2,542,277.50
2017	1,756,000.00	738,907.50	2,494,907.50
2018	1,743,000.00	676,742.50	2,419,742.50
2019	1,743,000.00	606,032.50	2,349,032.50
2020	1,747,000.00	532,433.75	2,279,433.75
2021	1,743,000.00	463,700.00	2,206,700.00
2022	1,738,000.00	394,080.00	2,132,080.00
2023	1,725,000.00	327,222.50	2,052,222.50
2024	1,719,000.00	265,520.00	1,984,520.00
2025	1,731,000.00	202,108.75	1,933,108.75
2026	1,709,000.00	134,853.75	1,843,853.75
2027	1,659,000.00	68,406.25	1,727,406.25
2028	903,000.00	21,318.75	924,318.75
2029	173,000.00	4,110.00	177,110.00
2030	33,000.00	495.00	33,495.00

TOWN OF GROTON, CT

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)	\$81,474,892
Total Tax Collections (including interest and lien fees) of coterminous municipalities	\$14,103,708
Reimbursement for Revenue Loss from Tax Relief for the elderly	<u>\$2,000</u>
Base for Establishing Debt Limit (per State Statute)	<u>\$95,580,601</u>

Debt Limits (per State Statute)	General Purpose	Schools	Sewers	Urban Renewal	Unfunded Pension	Total Debt
General Purpose (2.25 times base)	\$215,056,351					
Schools (4.50 times base)		\$430,112,703				
Sewers (3.75 times base)			\$358,427,252			
Urban Renewal (3.25 times base)				\$310,639,952		
Unfunded Pension (3.00 times base)					\$286,741,802	
Total Debt (7.0 times base)						\$669,064,204
Less Indebtedness:						
Bonds	\$13,148,000	\$25,432,000	\$5,195,000	\$0	\$0	\$43,775,000
Serial Notes	\$0	\$0	\$0	\$0	\$0	\$0
Authorized & Unissued	\$2,845,000	\$1,618,137	\$0	\$0	\$0	\$4,463,137
Underlying Debt: **						
Bonds & Serial Notes	\$6,990,728	\$0	\$940,000	\$0	\$0	\$7,930,728
Authorized & Unissued	\$250,000					\$250,000
School Buildings Grants		\$0			\$0	\$0
Total Indebtedness	\$23,233,728	\$27,050,137	\$6,135,000	\$0	\$0	\$56,418,865
Excess of State Limit Over Outstanding and Amortized Debt	\$191,822,623	\$403,062,566	\$352,292,252	\$310,639,952	\$286,741,802	\$612,645,339
Debt to State Debt Limit	10.8%	6.3%	1.7%	0.0%	0.0%	8.4%

** Underlying debt is the debt of smaller municipal units within a government's jurisdiction. In the event of a default, the community may have a moral or political obligation to assume the debt and provide the special services of the defaulting unit.

Town Council Policy:

In September, 1993 the Town Council adopted a Debt Policy & Management/Fiscal Practices Policy, as revised in February 2014, that sets the limits on debt issuance which are more stringent than those imposed by the State of Connecticut.

The Council's policy provides the following guidelines, which excludes underlying debt:

- 1) The Town shall not exceed fifty (50) percent of its statutory debt limit. The Town is well below the statutory debt limits at its current 8.4% 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 2015 will be at 4.3% of expenditures.

TOWN OF GROTON

FYE 2015

**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 February 4, 2014 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		Adopted
Total General Fund Budget (GFB)		\$122,782,341
Calculate 4% of GFB		\$4,911,294
B) DEBT & CAPITAL % CALCULATION		FYE 2015 Adopted
B1) Outstanding Debt Payments:		
Total Debt Payments (#1076)		\$5,251,300
Total Debt payments		\$5,251,300
B2) Capital Reserve Contribution:		
Capital Reserve (#10750)		\$1,700,000
Total Capital Reserve		\$1,700,000
Total Debt & Capital		\$6,951,300
% of Debt Payments & Contribution to Capital Reserve to GFB		5.7%
	\$ Amount over 4% allocation	\$ 2,040,006
C) CONTINGENCY & % CALCULATION		FYE 2015 Adopted
Contingency (#10741)		\$350,000
% of Contingency to GFB (= or < 2%)		0.3%



"SUBMARINE CAPITAL OF THE WORLD"

Mission Statement

Outside Agencies
(Functions 1007, 1026, 1054, 1065)

Function 1007 – Outside Agencies

- To participate in regional organizations in order to actively pursue the Town's interests.

Function 1026 – Ambulance Services

- To protect the lives and property of citizens of Groton by providing quality emergency medical care and transportation to the sick and injured.

Function 1054 – Health/Service/Cultural Agencies

To ensure that all Groton residents have access to necessary health and social services and to help promote positive development among individuals and families by:

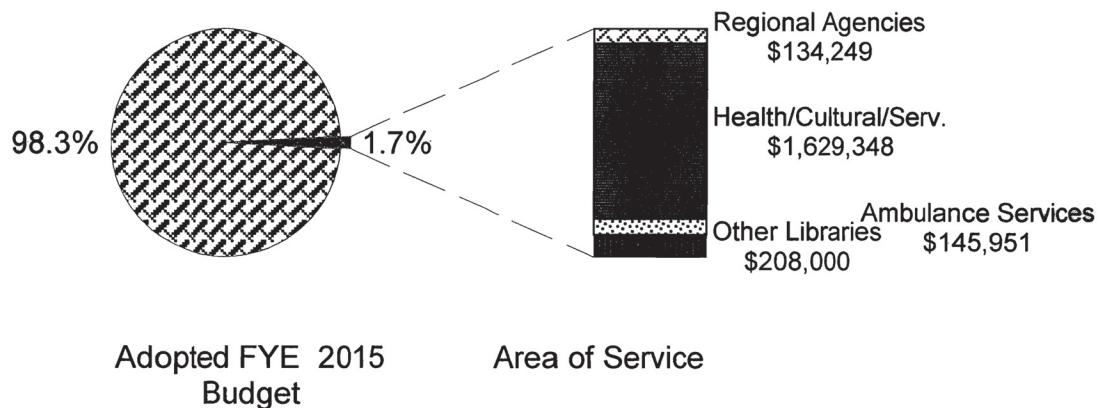
- Funding outside health and social service agencies that provide necessary and unduplicated services to Groton residents.
- Enforcing the state and local health codes and promoting access to primary health care.

Function 1065 – Other Libraries

To enhance the quality of life for all Groton citizens by:

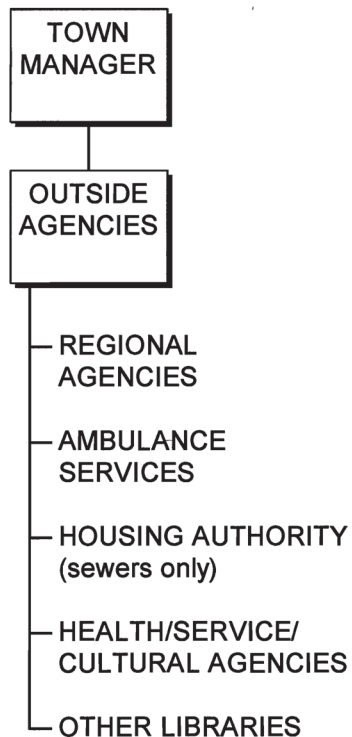
- Offering a full array of information services through the Mystic Noank Library and the Bill Memorial Library.

OUTSIDE AGENCIES as a % of the Total Budget



TOWN OF GROTON

AREA OF SERVICE: OUTSIDE AGENCIES



FYE 2015

TOWN OF GROTON

FUNCTION SUMMARY

Function: Regional Agencies 1007

Department: Outside Agencies

FUNCTION DESCRIPTION:

Town of Groton representatives/members actively participate and provide leadership and professional insight in numerous regional organizations and working groups. A wide range of subject areas is covered including infrastructure development, economic development, transportation, public safety, quality of life, tourism and housing issues. These meetings often require considerable study and preparation as well as follow-up tasks in order to promote Groton's and the region's best interests.

FUNCTION ACTIVITIES:

	<u>Actual FYE 2013</u>	<u>Estimate FYE 2014</u>	<u>Anticipated FYE 2015</u>
Council of Governments	42	40	40
Southeastern Connecticut Enterprise Region	52	40	38
Other Regional Meetings Attended -Mystic Cooperative Task Group, Eastern Connecticut Housing Opportunities Inc. (ECHO), Chambers of Commerce, Naval Submarine League, Southeastern Connecticut Housing Alliance (SECHA), Regional Emergency Planning Team (REPT)	48	46	46
Southeastern CT Regional Probate Court - weighted workload	5,626	5,600	5,600

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Regional Agencies

FUNCTION: Regional Agencies 1007

	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 134,445	\$ 131,125	\$ 131,125	\$ 134,249	2.4%

HIGHLIGHTS:

- The overall increase in this budget is \$3,058 or 2.3%.
- Southeastern Connecticut Council of Governments (SCCOG) municipal dues \$16,349 are based on a rate of \$0.55 per capita which is the same per capita rate as FYE 2014. Dues are assessed using the 2010 U.S. Census population data and the City of Groton pays their prorated share of the dues directly.
- Southeastern Connecticut Enterprise Region (seCTer) dues are \$14,040 and are based on the rate of \$0.35 per capita.
- Currently the Town Manager serves on the Executive Committee of the Council of Governments.
- Southeastern Area Transit (SEAT) request reflects a 3.5% increase over the FYE 2014 appropriation.
- 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 (50.3%) of the total municipal funding that is being requested by the court \$26,700. This year's request is \$13,433, the same as the FYE 2014 request.

Final Budget Result:

During budget deliberations, the amount for SECTER was increased by \$66 to their actual request. The RTM sustained this action.

PERSONNEL:

- No personnel charged to this function.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

APPROPRIATION							

Operating Expenses	134,445	131,125	131,125	134,183	134,183	134,249	134,249
Total Appropriation	\$134,445	\$131,125	\$131,125	\$134,183	\$134,183	\$134,249	\$134,249

COST CENTERS							

10070 SE CT COG	16,349	16,349	16,349	16,349	16,349	16,349	16,349
10071 SECTER	13,974	13,974	13,974	13,974	13,974	14,040	14,040
10072 SEAT	87,369	87,369	87,369	90,427	90,427	90,427	90,427
10073 SE CT PROBATE COURT	16,753	13,433	13,433	13,433	13,433	13,433	13,433
Total Cost Centers	\$134,445	\$131,125	\$131,125	\$134,183	\$134,183	\$134,249	\$134,249

FINANCING PLAN							

GENERAL FUND	134,445	131,125	131,125	134,183	134,183	134,249	134,249
Total Financing Plan	\$134,445	\$131,125	\$131,125	\$134,183	\$134,183	\$134,249	\$134,249

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	134,445	131,125	131,125	134,183	134,183	134,249	134,249
Total Operating Expenses	\$134,445	\$131,125	\$131,125	\$134,183	\$134,183	\$134,249	\$134,249
GRAND TOTAL	\$134,445	\$131,125	\$131,125	\$134,183	\$134,183	\$134,249	\$134,249

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Outside Agencies

DEPARTMENT: General Government
FUNCTION: Regional Agencies 1007

CC0 – SE CT Council of Governments

CC1 – SECT Enterprise Region

- Town officials are active participants in both the Southeastern Connecticut Council of Governments (COG) and the Southeastern Connecticut Enterprise Region (seCTer). Both organizations request operating funds on a formula basis from Southeastern Connecticut communities. The Mayor and Town Manager (alternate) serve on the COG Board of Directors; the Town Manager serves on the COG Executive Committee; and the Town Manager is on the seCTer Board of Directors and currently serves as its chairperson.

CC2 – SE Area Transit

- The Southeastern Area Transit Authority (SEAT) requests funds in proportion to the level of bus service it expects to provide. SEAT requests that the nine (9) towns who comprise the SEAT service area contribute to the anticipated budget shortfall; this shortfall is prorated amongst the nine communities based on a calculation of annual service hours.

CC3 – SE CT Regional Probate Court

- The Southeastern CT Regional Probate Court requests funds to fund the regional probate court that was set up in January 2011 and includes the Towns of Groton, Ledyard, North Stonington and Stonington.



"SUBMARINE CAPITAL OF THE WORLD"

TOWN OF GROTON

FUNCTION SUMMARY

Function: Ambulance Services 1026

Department: Ambulance Services

FUNCTION DESCRIPTION:

Both Groton Ambulance and Mystic River Ambulance (MRA) request a fund contribution on an annual basis from the Town. MRA also requests funds from Stonington. The Town presently leases a building to Groton Ambulance for one dollar a year.

FUNCTION ACTIVITIES:

	<u>Actual 2012</u>	<u>Actual 2013</u>
# Calls for service- Groton Ambulance	5,009	4,953
# Calls for service- Mystic River Ambulance	2,329	2,517
	(Approximately 58% are Groton Calls)	(Approximately 57% are Groton Calls)

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Ambulance Services

FUNCTION: Ambulance Services 1026

	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 117,951	\$ 144,455	\$ 144,455	\$ 145,951	1.0%

HIGHLIGHTS:

- Groton Ambulance the overall decrease in this budget is \$1,004.
Their appropriation for FYE 2014 included \$25,000 for bundled billing agreement with Lawrence & Memorial Paramedics. For FYE 2015, their request includes \$24,000 for the bundled billing agreement.
- Mystic River Ambulance the overall increase in this budget is \$2,500.
Their appropriation for FYE 2014 did not include funding for the bundled billing agreement and for FYE 2015 their request does not include funding for the bundled billing agreement.

Final Budget Result:

During budget deliberations, there were no changes.

PERSONNEL:

- No personnel charged to this function.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

AREA OF SERVICE: OUTSIDE AGENCIES
DEPARTMENT: AMBULANCE SERVICES
FUNCTION: AMBULANCE SERVICES 1026

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

APPROPRIATION							

Operating Expenses	117,951	144,455	144,455	145,951	145,951	145,951	145,951
Total Appropriation	\$117,951	\$144,455	\$144,455	\$145,951	\$145,951	\$145,951	\$145,951

COST CENTERS							

10260 GROTON AMBULANCE	81,951	106,955	106,955	105,951	105,951	105,951	105,951
10261 MYSTIC RIVER AMBUL	36,000	37,500	37,500	40,000	40,000	40,000	40,000
Total Cost Centers	\$117,951	\$144,455	\$144,455	\$145,951	\$145,951	\$145,951	\$145,951

FINANCING PLAN							

GENERAL FUND	117,951	144,455	144,455	145,951	145,951	145,951	145,951
Total Financing Plan	\$117,951	\$144,455	\$144,455	\$145,951	\$145,951	\$145,951	\$145,951

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

AREA OF SERVICE: OUTSIDE AGENCIES
DEPARTMENT: AMBULANCE SERVICES
FUNCTION: AMBULANCE SERVICES 1026

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	117,951	144,455	144,455	145,951	145,951	145,951	145,951
Total Operating Expenses	\$117,951	\$144,455	\$144,455	\$145,951	\$145,951	\$145,951	\$145,951
GRAND TOTAL	\$117,951	\$144,455	\$144,455	\$145,951	\$145,951	\$145,951	\$145,951

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Outside Agencies

DEPARTMENT: Ambulance Services
FUNCTION: Ambulance Services 1026

CC0 – Groton Ambulance

CC1 – Mystic River Ambulance

- These are the two ambulance agencies that provide service to the Town.



"SUBMARINE CAPITAL OF THE WORLD"

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Health/Svc/Cultural Agencies

FUNCTION: Health/Svc/Cultural Agencies 1054

	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 1,595,707	\$ 1,620,357	\$ 1,620,357	\$ 1,629,348	0.6%

HIGHLIGHTS:

- This function includes the Town and City contributions to the Ledge Light Health District; the cost of services provided by the Visiting Nurses Association (VNA) to the Board of Education as well as health promotion activities; Housing Authority Sewer use payments; requests for funding by Outside Social Service and Cultural Agencies; and the Marine Sewage Disposal Service.
- (10540) -The requested contribution to the Ledge Light Health District increased \$3,012 based on population estimates of its member communities and a per capita rate of \$6.98 which is 10 cents higher than FYE 2014. The recommended contribution of \$278,474 includes a contribution of \$67,943 for the City of Groton.
- (10541) - VNA/School Health FYE 2015 request is \$1,160,555 which is an overall budget increase of \$17,984.
- (10542) - The VNA account Health Promotion is proposed to be funded at \$60,815 a decrease of \$8,005.
- (10544) - Housing Authority sewer use payments of \$57,954.
- (10545/10546) - Service/Cultural/Outside Agency requests are reviewed by a committee of town employees and their recommendations are forwarded to the Town Manager. Requests received totaled \$96,500 the committee recommended funding in the amount of \$51,750, which is a \$4,000 decrease from FYE 2014.
- (10547) - Marine sewage disposal pertains to expenses related to providing pump out boat service along our coastal waters. The same level of funding as FYE 2014 (\$19,980) is recommended for FYE 2015. Total program costs exceeds \$250,000.

**** Note** - The Summary Cost Center's number for 10544 was entered incorrectly the numbers were transposed and should read \$57,954. An additional \$360 will need to be added to the cost center.

Final Budget Result:

During budget deliberations, the Town Council corrected and approved Housing Authority in the amount of \$57,954 for a new total of \$1,629,348. The RTM sustained this action.

PERSONNEL:

- No personnel charged to this function.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

AREA OF SERVICE: OUTSIDE AGENCIES
DEPARTMENT: HEALTH/SVC/CULTURAL AGENC
FUNCTION: HEALTH/SVC/CULTURAL AGENC 1054

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
APPROPRIATION							
Operating Expenses	1,595,707	1,620,357	1,620,357	1,628,988	1,628,988	1,629,348	1,629,348
Total Appropriation	\$1,595,707	\$1,620,357	\$1,620,357	\$1,628,988	\$1,628,988	\$1,629,348	\$1,629,348
COST CENTERS							
10540 LEDGELIGHT HEALTH	274,857	275,462	275,462	278,474	278,474	278,474	278,474
10541 VNA (SCHOOL HEALTH)	1,120,278	1,142,571	1,142,571	1,160,555	1,160,555	1,160,555	1,160,555
10542 VNA (HEALTH PROMO)	68,820	68,820	68,820	60,815	60,815	60,815	60,815
10544 HOUSING AUTHORITY	54,952	57,954	57,954	57,594	57,594	57,954	57,954
10545 SERVICE AGENCIES	56,000	54,500	54,500	50,500	50,500	50,500	50,500
10546 CULTURAL AGENCIES	1,000	1,250	1,250	1,250	1,250	1,250	1,250
10547 MARINE SEWAGE DISP.	19,800	19,800	19,800	19,800	19,800	19,800	19,800
Total Cost Centers	\$1,595,707	\$1,620,357	\$1,620,357	\$1,628,988	\$1,628,988	\$1,629,348	\$1,629,348
FINANCING PLAN							
HOUS AUTH-SHELTER RENT	53,128	54,470	54,470	57,954	57,954	57,954	57,954
GENERAL FUND	1,542,579	1,565,887	1,565,887	1,571,034	1,571,034	1,571,394	1,571,394
Total Financing Plan	\$1,595,707	\$1,620,357	\$1,620,357	\$1,628,988	\$1,628,988	\$1,629,348	\$1,629,348

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

AREA OF SERVICE: OUTSIDE AGENCIES
DEPARTMENT: HEALTH/SVC/CULTURAL AGENC
FUNCTION: HEALTH/SVC/CULTURAL AGENC 1054

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

OPERATING EXPENSES							

5220 UTILITIES/FUEL/MILEA	54,952	57,954	57,954	57,594	57,594	57,954	57,954
5230 PYMNTS/CONTRIBUTIONS	1,540,755	1,562,403	1,562,403	1,571,394	1,571,394	1,571,394	1,571,394

Total Operating Expenses	\$1,595,707	\$1,620,357	\$1,620,357	\$1,628,988	\$1,628,988	\$1,629,348	\$1,629,348

GRAND TOTAL	\$1,595,707	\$1,620,357	\$1,620,357	\$1,628,988	\$1,628,988	\$1,629,348	\$1,629,348

SUMMARY OF OUTSIDE AGENCIES				
Agency	Approved FYE 2014	Requested FYE 2015	Proposed FYE 2015	Approved FYE 2015
Community Health Center, Inc. (CHC)	\$5,000	\$5,000	\$5,000	\$5,000
New London Homeless Hospitality Center, Inc.	\$6,000	\$10,000	\$7,500	\$7,500
SCADD	\$2,000	\$4,000	\$2,000	\$2,000
Safe Futures, Inc. (Formerly The Women's Center of Southeastern, CT Inc).	\$10,000	\$14,000	\$10,000	\$10,000
Big Brothers Big Sisters of Southeastern CT	\$7,500	\$0	\$0	\$0
ARC of New London County Inc.	\$0	\$2,500	\$0	\$0
Connecticut Legal Services	\$10,000	\$11,000	\$10,000	\$10,000
TVCCA, Inc.	\$0	\$3,000	\$0	\$0
United Community and Family Services Inc.				
Dental Services	\$2,000	\$11,500	\$2,000	\$2,000
Adult Day Care	\$0	\$2,800	\$0	\$0
Behavioral Health Services	\$4,000	\$4,000	\$4,000	\$4,000
Primary Care	\$0	\$3,000	\$0	\$0
Boys and Girls Club of Southeastern CT	\$1,000	\$4,000	\$1,500	\$1,500
Mystic Area Shelter and Hospitality Inc.	\$6,000	\$9,000	\$7,500	\$7,500
Sexual Assault Crisis Center of Eastern CT, Inc.	\$0	\$2,500	\$0	\$0
Senior Resources Agency on Aging	\$1,000	\$6,950	\$1,000	\$1,000
SUBTOTAL - Social Services #10545	\$54,500	\$93,250	\$50,500	\$50,500
Eastern Connecticut Symphony	\$1,000	\$3,000	\$1,000	\$1,000
Noank Mystic Community Band	\$250	\$250	\$250	\$250
SUBTOTAL - Cultural #10546	\$1,250	\$3,250	\$1,250	\$1,250
TOTAL - GRANTS	\$55,750	\$96,500	\$51,750	\$51,750

TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Outside Agencies

DEPARTMENT: Health/Svc/Cultural Agencies
FUNCTION: Health/Svc/Cultural Agencies 1054

CC0 – Ledge Light Health District

- The Town participates in this regional health district and contributes a per capita rate to support the LLHD operations. The Town also reimburses the City of Groton for its share of their contribution to LLHD.

CC1 – VNA (School Health)

CC2 – VNA (Health Promo)

- The Visiting Nurses Association of Southeastern Connecticut provides a regional approach to health related issues. School Health provides a nurse and aid to various schools. Health Promotion provides flu clinics, immunization clinics, blood pressure clinic/community activity/health promotion visits, dental health program and indigent care. Senior Health Clinic provides physical exams and lab work for senior citizens.

CC4 – Housing Authority

- The Groton Housing Authority and Redevelopment Agency (GHARA) has an agreement with the Town that the Town will pay for the sewer use payments while the GHARA will pay the Town 10% of its income less the cost of utilities.

CC5 – Service Agencies

CC6 – Cultural Agencies

- Outside Agency requests are solicited and reviewed for funding by Town staff.

CC7 – Marine Sewage Disposal Facility

- The Town's share of expenses related to providing pump out boat service along our coastal waters.

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Other Libraries			FUNCTION: Other Libraries 1065		
	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 190,000	\$ 190,000	\$ 190,000	\$ 208,000	9.5%

HIGHLIGHTS:

- Mystic & Noank Library is requesting \$188,000, which is an \$18,000 increase over their FYE 2014 allocation.
- Bill Memorial Library is requesting \$20,000 which is the same amount they received in FYE 2014.

Final Budget Result:

During budget deliberations, there were no changes.

PERSONNEL:

- No personnel charged to this function.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

AREA OF SERVICE: OUTSIDE AGENCIES
DEPARTMENT: OTHER LIBRARIES
FUNCTION: OTHER LIBRARIES 1065

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

APPROPRIATION							

Operating Expenses	190,000	190,000	190,000	208,000	208,000	208,000	208,000
Total Appropriation	\$190,000	\$190,000	\$190,000	\$208,000	\$208,000	\$208,000	\$208,000

COST CENTERS							

10650 MYSTIC NOANK LIBRARY	170,000	170,000	170,000	188,000	188,000	188,000	188,000
10651 BILL MEMORIAL LIBRAR	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Total Cost Centers	\$190,000	\$190,000	\$190,000	\$208,000	\$208,000	\$208,000	\$208,000

FINANCING PLAN							

GENERAL FUND	190,000	190,000	190,000	208,000	208,000	208,000	208,000
Total Financing Plan	\$190,000	\$190,000	\$190,000	\$208,000	\$208,000	\$208,000	\$208,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

AREA OF SERVICE: OUTSIDE AGENCIES
DEPARTMENT: OTHER LIBRARIES
FUNCTION: OTHER LIBRARIES 1065

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	190,000	190,000	190,000	208,000	208,000	208,000	208,000
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Total Operating Expenses	\$190,000	\$190,000	\$190,000	\$208,000	\$208,000	\$208,000	\$208,000
GRAND TOTAL	\$190,000	\$190,000	\$190,000	\$208,000	\$208,000	\$208,000	\$208,000



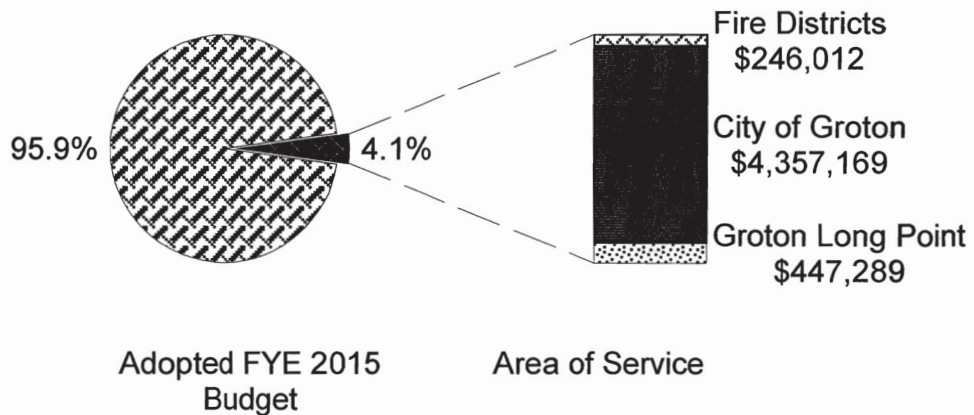
"SUBMARINE CAPITAL OF THE WORLD"

Subdivisions

(Functions: 1090, 1091, 1092)

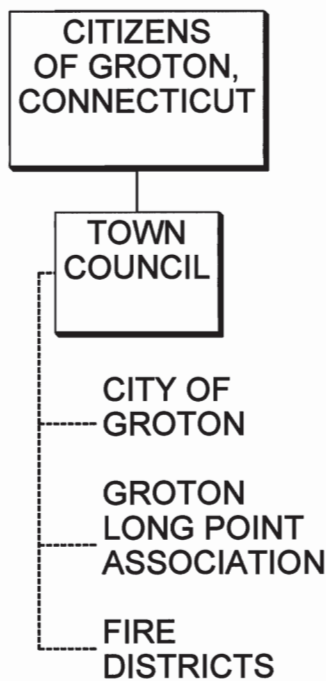
This area of service accounts for funds provided to the two political subdivisions of the Town -- the City of Groton and the Groton Long Point Association. In addition, the Town allocates a portion of State revenues that it receives to the seven operating fire districts within the Town.

SUBDIVISIONS as a % of the Total Budget



TOWN OF GROTON

AREA OF SERVICE: SUBDIVISIONS



FYE 2015

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Subdivisions			FUNCTION: City of Groton 1090		
	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 4,622,245	\$ 4,272,278	\$ 4,465,448	\$ 4,357,169	2.0%

HIGHLIGHTS:

- As per the Town Charter, the Manager submits 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.
- The Town has provided payment to the City of Groton in lieu of the following services: Police, and Highway Maintenance. The requested payment would cover approximately 48.7% of the City's Police budget as the cost of supervision salary & benefits, outside charges and parking tickets are excluded from the request (\$2,246,322 vs. \$2,301,288 FYE 2014 request). The requested payment for Highways is approximately 94.5% of the City's Highway Maintenance budget as the cost of Outside Charges and State Aid are excluded from the request (\$2,008,281 vs. \$2,047,998 FYE 2014 mediated).
- The City of Groton's budget request represents a decrease of \$94,683 or 2.2% from their FYE 2014 appropriation, as mediated. Their request for Police services has decreased \$54,966 or 2.4% over FYE 2014; their Highway budget request has decreased \$39,717 or 1.9% from their FYE 2014 appropriation, as mediated.
- The City Mayor has submitted their Public Works' budget with a request for a Trackless with flail mower, snowplow, and snow blower (\$150,000).
- The Town pays for Street Lighting expenses associated with the City (\$116,315) and the expenditures will be charged here.
- The Town reimburses the City for its Health District contribution (1054); for FYE 2015 this would be \$67,943.
- For the FYE 2014 appropriation, The Town and City were in disagreement on the Town's amount to fund the City's Highway Maintenance request. The City requested \$2,097,998 and the Town appropriated \$1,854,828 a difference of \$243,170. As per the Special Acts of 1933, the disagreement was reviewed and an amount was determined by a Committee of three. In February 2014, the Town was informed that the Committee determined that the highway budget "should be supplemented by \$193,170 bringing the total to \$2,047,998". The \$2,047,998 is reflected in the FYE 2014 Estimate column.

**** Note -** We received a revision to the City of Groton's Police budget after we had finalized the General Fund requesting to make a \$10,000 reduction to the City's Police budget request. The Town Council/ RTM will be requested to make the \$10,000 reduction during budget deliberation sessions.

Final Budget Result:

During budget deliberations, the Town Council approved a corrected budget number from the City Mayor for Police of \$2,232,573 for a total budget of \$4,357,169. The RTM sustained this action.

- See City of Groton's budget request.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

APPROPRIATION							

Operating Expenses	4,622,245	4,272,278	4,465,448	4,370,918	4,370,918	4,357,169	4,357,169
Total Appropriation	\$4,622,245	\$4,272,278	\$4,465,448	\$4,370,918	\$4,370,918	\$4,357,169	\$4,357,169

COST CENTERS							

10900 POLICE	2,253,752	2,301,288	2,301,288	2,246,322	2,246,322	2,232,573	2,232,573
10901 HIGHWAY MAINTENANCE	2,254,608	1,854,828	2,047,998	2,008,281	2,008,281	2,008,281	2,008,281
10904 STREET LIGHTING	113,885	116,162	116,162	116,315	116,315	116,315	116,315
Total Cost Centers	\$4,622,245	\$4,272,278	\$4,465,448	\$4,370,918	\$4,370,918	\$4,357,169	\$4,357,169

FINANCING PLAN							

GENERAL FUND	4,622,245	4,272,278	4,465,448	4,370,918	4,370,918	4,357,169	4,357,169
Total Financing Plan	\$4,622,245	\$4,272,278	\$4,465,448	\$4,370,918	\$4,370,918	\$4,357,169	\$4,357,169

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

OPERATING EXPENSES							

5220 UTILITIES/FUEL/MILEAGE	113,885	116,162	116,162	116,315	116,315	116,315	116,315
5230 PYMNTS/CONTRIBUTIONS	4,508,360	4,156,116	4,349,286	4,254,603	4,254,603	4,240,854	4,240,854
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Total Operating Expenses	\$4,622,245	\$4,272,278	\$4,465,448	\$4,370,918	\$4,370,918	\$4,357,169	\$4,357,169
GRAND TOTAL	\$4,622,245	\$4,272,278	\$4,465,448	\$4,370,918	\$4,370,918	\$4,357,169	\$4,357,169



"SUBMARINE CAPITAL OF THE WORLD"

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Subdivisions

FUNCTION: Groton Long Point 1091

	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 359,977	\$ 505,789	\$ 505,518	\$ 447,289	(11.6%)

HIGHLIGHTS:

- 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.
- Groton Long Point's budget request represents a decrease of \$58,500 or 11.9% from the FYE 2014 appropriation. The Police budget request of \$250,000 is the same as the FYE 2014 appropriation. The Highway budget request of \$183,500 is a decrease of \$58,500 or 24.2% from the FYE 2014 appropriation. In FYE 2014, the Highway budget included \$87,000 for Hurricane Sandy Clean-up and Repair. If you factor out that \$87,000 from the FYE 2014 Highway budget, the FYE 2015 Highway request would be an increase of \$28,500 or an 18.4% increase.
- The Town pays for Street Lighting expenses associated with Groton Long Point (\$13,789) and the expenditures will be charged here.

Final Budget Result:

During budget deliberations, no changes were made.

PERSONNEL:

- See Groton Long Point Association's budget request.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

APPROPRIATION							

Operating Expenses	359,977	505,789	505,518	447,289	447,289	447,289	447,289
Total Appropriation	\$359,977	\$505,789	\$505,518	\$447,289	\$447,289	\$447,289	\$447,289

COST CENTERS							

10910 POLICE	200,500	250,000	250,000	250,000	250,000	250,000	250,000
10911 HIGHWAY MAINTENANCE	146,000	242,000	242,000	183,500	183,500	183,500	183,500
10912 STREET LIGHTING	13,477	13,789	13,518	13,789	13,789	13,789	13,789
Total Cost Centers	\$359,977	\$505,789	\$505,518	\$447,289	\$447,289	\$447,289	\$447,289

FINANCING PLAN							

GENERAL FUND	359,977	505,789	505,518	447,289	447,289	447,289	447,289
Total Financing Plan	\$359,977	\$505,789	\$505,518	\$447,289	\$447,289	\$447,289	\$447,289

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

OPERATING EXPENSES							

5220 UTILITIES/FUEL/MILEA	13,477	13,789	13,518	13,789	13,789	13,789	13,789
5230 PYMNTS/CONTRIBUTIONS	346,500	492,000	492,000	433,500	433,500	433,500	433,500
	-----	-----	-----	-----	-----	-----	-----
Total Operating Expenses	\$359,977	\$505,789	\$505,518	\$447,289	\$447,289	\$447,289	\$447,289
GRAND TOTAL	\$359,977	\$505,789	\$505,518	\$447,289	\$447,289	\$447,289	\$447,289



"SUBMARINE CAPITAL OF THE WORLD"

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Subdivisions

FUNCTION: Fire Districts PILOT 1092

	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 246,012	\$ 246,012	\$ 246,012	\$ 246,012	0.0%

HIGHLIGHTS:

- There are two components to the Fire District PILOT program:

- 1) The State allocates an "in lieu of real estate taxes" payment which is intended to reimburse the Town for services to State-owned properties. The Town cannot collect taxes on State-owned property. Since the Town is not providing fire protection services and as the fire district also depend on real estate taxes as their major revenue source, a share of the State "in lieu of real estate taxes" payment is passed on. Fire Districts provide protection to the State-owned properties and receive no payment from the State for this service. All seven operating fire districts receive a \$1,000 base payment by the formula in recognition that all assume some responsibility for protection of State property through the mutual aid system. The total is reduced by the \$7,000 in base payments and the remainder is distributed according to a prior year allocation. For FYE 2015 the overall payment is the same as FYE 2014 \$121,012.
- 2) Fire District mill taxes are not collected on Town-owned property. Begun in FYE 2002 was a PILOT (payment in lieu of taxes) to be divided among the fire districts according to a formula based on acres of Town-owned land and square footage of Town-owned buildings within each District. For FYE 2015, the overall payment is the same as FYE 2014 \$125,000.

Final Budget Result:

During budget deliberations, the Town Council approved this with the understanding that the fire districts and associations will receive their checks after meeting with the Town Council. No changes were made by the RTM.

PERSONNEL:

- No personnel charged to this function.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

APPROPRIATION							

Operating Expenses	246,012	246,012	246,012	246,012	246,012	246,012	246,012
Total Appropriation	\$246,012	\$246,012	\$246,012	\$246,012	\$246,012	\$246,012	\$246,012

COST CENTERS							

10920 CITY OF GROTON	37,707	37,707	37,707	37,707	37,707	37,707	37,707
10921 POQ BRIDGE FIRE DIST	154,550	154,550	154,550	154,550	154,550	154,550	154,550
10922 MYSTIC FIRE DISTRICT	13,841	13,841	13,841	13,841	13,841	13,841	13,841
10923 NOANK FIRE DISTRICT	6,361	6,361	6,361	6,361	6,361	6,361	6,361
10924 OLD MYSTIC FIRE DIST	18,185	18,185	18,185	18,185	18,185	18,185	18,185
10925 GROTON LONG POINT AS	1,271	1,271	1,271	1,271	1,271	1,271	1,271
10926 CTR GROTON FIRE DIST	5,625	5,625	5,625	5,625	5,625	5,625	5,625
10927 WEST PLEASANT VALLEY	8,472	8,472	8,472	8,472	8,472	8,472	8,472
Total Cost Centers	\$246,012	\$246,012	\$246,012	\$246,012	\$246,012	\$246,012	\$246,012

FINANCING PLAN							

GENERAL FUND	246,012	246,012	246,012	246,012	246,012	246,012	246,012
Total Financing Plan	\$246,012	\$246,012	\$246,012	\$246,012	\$246,012	\$246,012	\$246,012

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	246,012	246,012	246,012	246,012	246,012	246,012	246,012
Total Operating Expenses	\$246,012	\$246,012	\$246,012	\$246,012	\$246,012	\$246,012	\$246,012
GRAND TOTAL	\$246,012	\$246,012	\$246,012	\$246,012	\$246,012	\$246,012	\$246,012



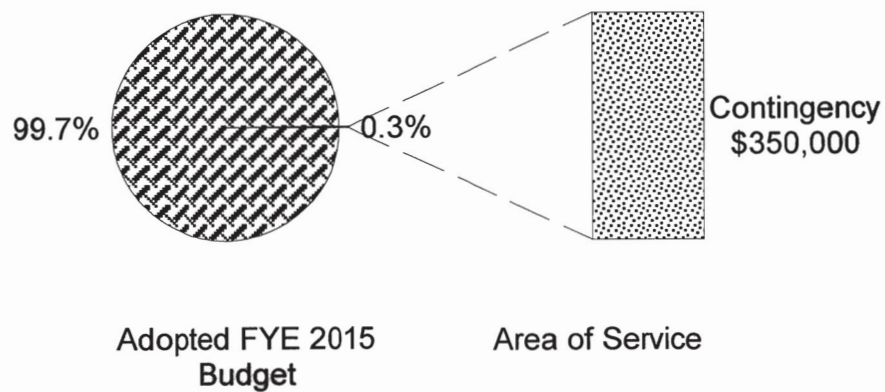
"SUBMARINE CAPITAL OF THE WORLD"

Contingency

(Function: 1074)

This area of service accounts for funds set aside for unforeseen expenses that may occur during the fiscal year. As these unforeseen expenses are realized, the funds are transferred, after Council/RTM approval from this function to the function in which the expenses were actually charged to.

CONTINGENCY as a % of the Total Budget





TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Non-Departmentals

FUNCTION: Contingency 1074

	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM ADOPTED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ -	\$ 335,350	\$ -	\$ 350,000	4.4%

HIGHLIGHTS:

- This represents the amount of funds set aside for unforeseen expenses.
- Town Charter Section 9.10.7 requires that no expenditure may be charged directly to the Contingency account. Funds may be transferred from Contingency to any other account upon Town Council approval. Transfers of \$10,000 or more require the approval of the Representative Town Meeting (RTM).
- The Town's Debt Policy and Management/Fiscal Practices specifies that an annual contingency reserve of not more than 2.0% of the General Fund operating budget must be maintained. This request (\$350,000) equates to approximately 0.3% of the General Fund Operating Budget.

General Contingency: represents the amount of funds set aside for unforeseen expenses that may occur within the fiscal year.

Recent General Contingency Experience:

FYE 2014; \$350,000 was appropriated and \$14,650 was transferred to Debt Service. It is anticipated that another \$297,075 will be transferred to Emergency Communications (\$8,617), Public Works (\$97,415) and City of Groton (\$191,043) functions leaving a balance of \$38,275.

FYE 2013; \$450,000 was appropriated and \$266,392 was transferred to Legal Services, Probate and departmental functions leaving a balance of \$183,608.

FYE 2012; \$350,000 was appropriated and \$223,000 was transferred to Capital Reserve and Voter Registration leaving a balance of \$127,000.

FYE 2011; \$350,000 was appropriated and \$237,545 was transferred to Town Clerk, Voter Registration and Public Works functions leaving a balance of \$112,455.

FYE 2010; \$350,000 was appropriated and \$247,725 was transferred to the Legal Services, Finance, and Public Works functions leaving a balance of \$102,275

Final Budget Result:

During budget deliberations, there were no changes.

PERSONNEL:

- No personnel charged to this function.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
<hr/>							
APPROPRIATION							
<hr/>							
Operating Expenses	0	335,350	0	350,000	350,000	350,000	350,000
Total Appropriation	\$0	\$335,350	\$0	\$350,000	\$350,000	\$350,000	\$350,000
<hr/>							
COST CENTERS							
<hr/>							
10741 GENERAL CONTINGENCY	0	335,350	0	350,000	350,000	350,000	350,000
Total Cost Centers	\$0	\$335,350	\$0	\$350,000	\$350,000	\$350,000	\$350,000
<hr/>							
FINANCING PLAN							
<hr/>							
GENERAL FUND	0	335,350	0	350,000	350,000	350,000	350,000
Total Financing Plan	\$0	\$335,350	\$0	\$350,000	\$350,000	\$350,000	\$350,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

OPERATING EXPENSES							

5499 CONTINGENCY	0	335,350	0	350,000	350,000	350,000	350,000
Total Operating Expenses	\$0	\$335,350	\$0	\$350,000	\$350,000	\$350,000	\$350,000
GRAND TOTAL	\$0	\$335,350	\$0	\$350,000	\$350,000	\$350,000	\$350,000

TOWN OF GROTON

Fiscal Year Ending 2015

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 2013	Estimated Fund Balance FYE 2014	FYE 2015 Adopted Revenues	FYE 2015 Adopted Expenditures	Estimated Fund Balance FYE 2015 ***	Fund Balance as a % of Expenditures
General (100) ***	\$13,631,330	\$17,207,073	\$119,537,341	\$122,782,341	\$13,962,073	11.37%
Golf Course (201)	\$28,363	\$38,383	\$1,233,752	\$1,209,657	\$62,478	5.16%
Sewer Operating (202)	\$2,583,223	\$2,290,584	\$5,730,284	\$5,750,493	\$2,270,375	39.48%
Solid Waste (203)	\$1,518,214	\$1,471,598	\$2,429,099	\$2,389,249	\$1,511,448	63.26%
Mumford Cove (206)	\$668	\$519	\$20,638	\$21,038	\$119	0.57%
Revaluation (212)	\$141,313	\$177,038	\$50,725	\$30,000	\$197,763	659.21%
Rec & Senior Activities (324)	\$357,941	\$300,970	\$950,195	\$1,051,260	\$199,905	19.02%
Connecticard (331)	\$106,063	\$89,519	\$33,615	\$47,978	\$75,156	156.65%
Sewer District (401)	\$1,612,018	\$1,076,636	\$623,896	\$848,896	\$851,636	100.32%
Capital Reserve (501)	\$2,107,161	\$2,796,229	\$2,042,750	\$2,724,000	\$2,114,979	77.64%
Fleet Reserve (604)	\$811,820	\$930,099	\$1,248,987	\$1,209,595	\$969,491	80.15%
Computer Replacement (605)	\$480,947	\$504,309	\$79,344	\$146,140	\$437,513	299.38%
Human Services Asst fund (732)	\$129,764	\$91,914	\$1,150	\$40,000	\$53,064	132.66%
Total All Funds	\$23,508,825	\$26,974,871	\$133,981,776	\$138,250,647	\$22,706,000	16.42%

*** Per Town Council resolution adopted on June 3, 2014: \$2.7 million of the unassigned fund balance was committed to off-set anticipated revenue loss due to the demolition of Pfizer Building #118; FYE 2016 (\$1.8 milion) and FYE 2017 (\$900,000).

TOWN OF GROTON

FUNCTION SUMMARY

Function: Shennecossett Golf Course 2010

Department: Parks & Recreation

FUNCTION DESCRIPTION:

Shennecossett Golf Course continually offers golfers a scenic and challenging place to play golf. Designed by renowned architect Donald Ross, Shennecossett is available year-round to golfers of Southeastern CT and the rest of New England as the only public Ross course in the State. Breathtaking views of the Thames River and Long Island Sound can be seen from the 16th and 17th holes.

Next season, the course will continue to improve upon the playing conditions of the golf course and the aesthetic quality of the facility. Marketing plans will continue to strive for increased membership and daily play, and further the rank of Shennecossett as one of the best public courses in the State.

Customer service provided by the PGA Professionals and the Pro Shop includes reserved tee times, tournament scheduling, private and group golf instruction, a junior golf program, and golf merchandise.

The course continues to operate as a special revenue fund and provides a 4% return/contribution to the General Fund. Fees collected also pay all employee salaries and benefits, post-employment benefits, facility insurance and all operating expenses.

GOALS:

- To provide a quality, enjoyable golf experience by operating and maintaining high quality facilities, providing excellent customer service and utilizing sound fiscal and environmental operating practices.

FUNCTION ACTIVITIES:

	<u>Actual FYE 2013</u>	<u>Estimate FYE 2014</u>	<u>Anticipated FYE 2015</u>
# Greens Fee Rounds	21,839	22,198	22,642
# Season Pass Rounds	10,637	11,074	11,290
# Cart Rounds	14,123	14,249	14,534
# Season Passes	251	256	261

Mission Statements

(Other Funds)

2010 (p. 263) - Golf Course - Provide golfers with a positive golf experience by:

- Maintaining the course in the best playing conditions possible.
- Providing full pro shop services.
- Providing quality food services.

2020 (p. 271) - Sewer Operating – Collect, properly treat and discharge waste water by:

- Providing for the continuous operation, maintenance, and repair of equipment, instrumentation, facilities, sewer lines, and pump stations.
- Continually improving the efficiency and reliability by competitive operation.
- Meeting all State and Federal Regulations.

2030 (p. 279) - Solid Waste Collections - To manage and ensure the proper disposal/recycling and billing of residential and commercial solid waste.

2060 (p. 285) - Mumford Cove Special Taxing District provides for fire protection.

2120 (p. 289) - Revaluation - To account for the State-mandated revaluations of property within the Town.

3240 (p. 295) - Recreation & Senior Activities – To account for recreational programs and activities and senior center physical fitness, food concession and trip programs.

3310 (p. 301) - Connecticard – Funds received from a statewide program in which a library card from any public library can be used in any other public library. Libraries with high non-resident use receives funds to help offset the cost of serving these users.

4010 (p. 307) - Groton Sewer District – Pays the principal and interest on sewer bonds and notes.

5010 (p. 313) - Capital Reserve - Funds used for capital assets, projects or acquisition of a non-recurring nature.

6040 (p. 317) - Fleet Reserve –To manage and ensure proper maintenance, purchase and utilization of vehicles and equipment.

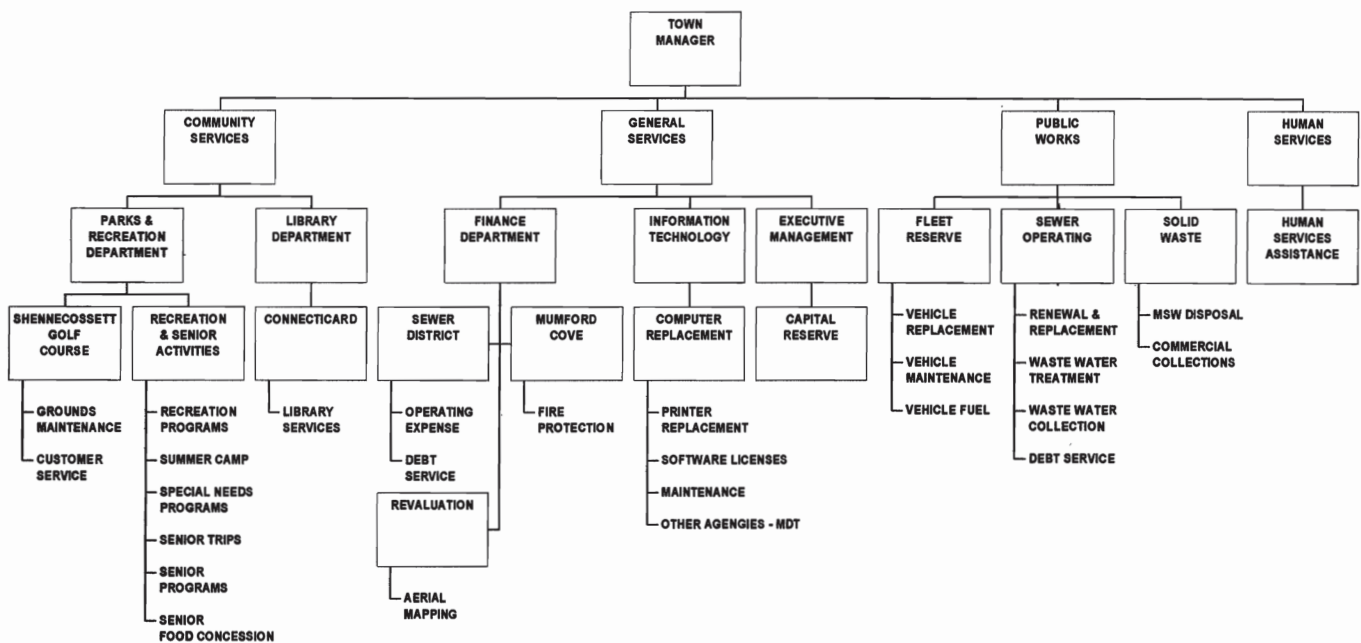
6050 (p. 325) - Computer Replacement – Funds used to ensure proper maintenance and purchase of computers, printers and associated network equipment.

7320 (p. 331) - Human Services Assistance - The Human Services Department will ensure proper documentation of records and accountability to Town and State authorities through:

- Case management processes including, but not limited to, verification of eligibility and assessment of need.
- The Director's review and approval of all applications prior to release of funds and establishing reporting and accounting systems in concert with Town Council, Town Manager and Finance Director.

TOWN OF GROTON

AREA OF SERVICE: OTHER FUNDS



FYE 2015

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Parks and Recreation

FUNCTION: Shennecossett Golf Course 2010

	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 1,118,345	\$ 1,180,203	\$ 1,177,444	\$ 1,209,657	2.5%

HIGHLIGHTS:

- The overall increase in this budget is \$29,454 or 2.5%. Personnel Services are up \$26,767. Operating Expenses are up \$2,687.
- The Golf Course is a Special Revenue Fund where revenues are expected to cover expenses, with any difference coming from fund balance. For FYE 2015 the golf course is projecting an operating surplus of \$24,095. Revenues are projected to increase by \$49,252 or 4.1% as a result of increased fees and play.

Personnel Services:

- A good portion of the increase in personnel services is attributable to a change in how Golf Course Rangers are compensated. After a review by Human Resources and the Town Attorney it was determined that Rangers are in fact employees and need to be compensated as such. Accordingly, the (5103) Seasonal Employee Account has increased by \$17,440. Rangers were previously given a season pass as compensation for their services. They will be applying their compensation as payment for a season pass which has the effect of increasing revenue for season memberships by the same amount.

Operating Expenses:

- The increase in operating expenses is largely attributable to the \$1,469 increase in the contribution the Golf Course makes to the General Fund, which is set at 5.25% (\$60,339) of the proposed budget. This contribution percentage was established in FYE 2014 in lieu of Cost Allocation payments and is designed to partially offset the cost of services the cost of services provided to the golf course by general fund accounts.

Final Budget Result:

During budget deliberations there were no changes.

Audit Fund Balance FYE 2013	Estimated Fund Balance FYE 2014	FYE 2015 Proposed Revenues	FYE 2015 Proposed Expenditures	Estimated Fund Balance FYE 2015	Fund Balance as a % of Expenditures
\$28,363	\$38,383	\$1,233,752	\$1,209,657	\$62,478	5.2%

PERSONNEL CHANGES/HISTORY:

FYE 2013 - 25% of Golf Course Superintendent salary transferred to Parks and Recreation.

FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ADJUSTED	FYE 2014 ESTIMATE	FYE 2015 REQUEST	FYE 2015 ADOPTED
6.5	6.3	6.25	6.25	6.25	6.25

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

APPROPRIATION							

Personnel Services	711,389	749,700	748,044	784,124	776,467	776,467	776,467
Operating Expenses	406,955	430,503	429,400	408,511	433,190	433,190	433,190

Total Appropriation	\$1,118,344	\$1,180,203	\$1,177,444	\$1,192,635	\$1,209,657	\$1,209,657	\$1,209,657

COST CENTERS							

20100 GROUNDS MAINTENANCE	746,743	798,026	791,243	800,757	792,712	792,712	792,712
20101 CUSTOMER SERVICE	255,179	250,696	254,614	280,554	280,075	280,075	280,075
20102 LEADERSHIP/GEN SUPPT	116,422	131,481	131,587	111,324	136,870	136,870	136,870

Total Cost Centers	\$1,118,344	\$1,180,203	\$1,177,444	\$1,192,635	\$1,209,657	\$1,209,657	\$1,209,657

FINANCING PLAN							

SEASON MEMBERSHIPS	279,113	293,446	307,155	312,849	312,849	312,849	312,849
GREENS FEES	614,508	660,184	643,086	678,408	678,408	678,408	678,408
CART RENTALS	193,033	198,470	203,623	207,695	207,695	207,695	207,695
LEASE FEES	32,400	32,400	33,600	34,800	34,800	34,800	34,800

Total Financing Plan	\$1,119,054	\$1,184,500	\$1,187,464	\$1,233,752	\$1,233,752	\$1,233,752	\$1,233,752

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	373,276	387,194	387,468	395,515	395,515	395,515	395,515
5102 PART TIME PERSONNEL	37,095	39,689	36,608	37,421	37,421	37,421	37,421
5103 SEASONAL PERSONNEL	20,717	24,360	31,880	41,800	41,800	41,800	41,800
5104 OVERTIME PAY	38,111	43,000	38,000	44,000	44,000	44,000	44,000
5105 LONGEVITY PAY	2,408	2,480	2,480	2,533	2,533	2,533	2,533
5111 PREMIUM PAY/OUT OF C	9,605	9,500	9,500	10,000	0	0	0
5116 WAGE CONTINUATION	2,278	0	0	0	0	0	0
5117 ALLOWANCES	975	1,898	975	1,898	6,898	6,898	6,898
5151 SOCIAL SECURITY	36,201	38,721	38,275	40,790	40,790	40,790	40,790
5152 RETIREMENT	47,814	52,729	52,729	54,036	54,036	54,036	54,036
5153 HEALTH INSURANCE	114,750	117,925	117,925	120,343	117,686	117,686	117,686
5155 WORKER'S COMP	94	1,642	1,642	3,575	3,575	3,575	3,575
5158 LIFE INSURANCE	725	728	728	764	764	764	764
5170 OTHER POSTEMPLOY BEN	27,340	29,834	29,834	31,449	31,449	31,449	31,449

Total Personnel Services	\$711,389	\$749,700	\$748,044	\$784,124	\$776,467	\$776,467	\$776,467

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	2,241	2,000	2,000	2,000	2,000	2,000	2,000
5210 PROFESS DEVELOP/TRAI	3,671	3,655	2,500	3,405	3,405	3,405	3,405
5220 UTILITIES/FUEL/MILEA	130,973	131,590	137,000	134,130	134,130	134,130	134,130
5230 PYMNTS/CONTRIBUTIONS	61,701	63,570	63,570	39,610	65,289	65,289	65,289
5260 REPAIRS & MAINT-FAC/	700	0	300	500	500	500	500
5280 INSURANCE/RISK MGMT	18,010	20,103	20,103	20,896	20,896	20,896	20,896
5281 OCCUPATIONAL HEALTH	470	900	1,242	900	900	900	900
5290 PROFESS/TECHNICAL SE	62,125	67,876	67,876	67,876	67,876	67,876	67,876
5300 MATERIALS & SUPPLIES	59,872	70,300	65,300	70,300	70,300	70,300	70,300
5310 VEHICLE OPER/MAINT	11,235	14,000	13,000	15,000	14,000	14,000	14,000
5315 VEHICLE REPLACEMENT	53,882	54,489	54,489	51,489	51,489	51,489	51,489
5316 VEHICLE MAINT FEE	1,750	1,750	1,750	2,000	2,000	2,000	2,000
5318 COMPUTER REPLMNT FEE	325	270	270	405	405	405	405

Total Operating Expenses	\$406,955	\$430,503	\$429,400	\$408,511	\$433,190	\$433,190	\$433,190

GRAND TOTAL	\$1,118,344	\$1,180,203	\$1,177,444	\$1,192,635	\$1,209,657	\$1,209,657	\$1,209,657

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

FULL TIME EMPLOYEE (FTE) ANALYSIS						

MGR GOLF COURSE & PARKS	0.75	0.75	0.75	0.75	0.75	0.75
GOLF PROFESSIONAL	1.00	1.00	1.00	1.00	1.00	1.00
CHIEF GROUNDSKEEPER	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	0.50	0.50	0.50	0.50	0.50	0.50

Total FTE Personnel	6.25	6.25	6.25	6.25	6.25	6.25
FTE SALARIES & WAGES						

MGR GOLF COURSE & PARKS	58,931	59,229	60,512	60,512	60,512	60,512
GOLF PROFESSIONAL	69,379	69,379	70,966	70,966	70,966	70,966
CHIEF GROUNDSKEEPER	63,808	63,809	65,085	65,085	65,085	65,085
EQUIPMENT MECHANIC	61,039	61,032	62,253	62,253	62,253	62,253
GROUNDSKEEPER	108,831	108,827	111,003	111,003	111,003	111,003
MAINTAINER	25,206	25,192	25,696	25,696	25,696	25,696

Total FTE Salaries & Wages	\$387,194	\$387,468	\$395,514	\$395,514	\$395,514	\$395,514

**TOWN OF GROTON, CT
FYE 2015 BUDGET**

GOLF COURSE FUND REVENUES: #2010

Revenues for golf course operations reflect the 2014 calendar year rates.

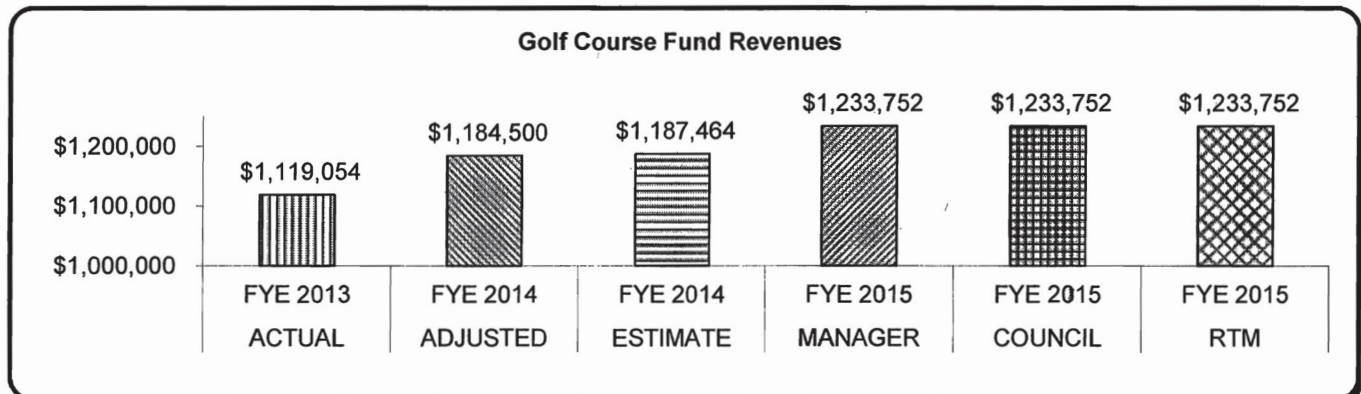
Season Memberships - represents annual payment to use the facility on a space available basis. Prices range from \$325 for a youth pass to \$2,880 for a non-resident family pass.

Greens Fees - represents the cost of one round of nine or eighteen holes of golf. The rates range from a \$21 youth rate to a \$48 rate for weekend non-resident eighteen holes. Additionally, there are Twilight and Winter rates of \$21 - \$33.

Cart Rentals - cart rentals are fixed at \$18 per person for eighteen holes, \$13 per person for nine holes, and \$13 per person for senior citizens before 9:00 a.m.

Lease Fees - represents lease payments received from the Par Four Restaurant.

	<u>ACTUAL FYE 2013</u>	<u>ADJUSTED FYE 2014</u>	<u>ESTIMATE FYE 2014</u>	<u>MANAGER FYE 2015</u>	<u>COUNCIL FYE 2015</u>	<u>RTM FYE 2015</u>
4736 Season Memberships	\$ 279,113	\$ 293,446	\$ 307,155	\$ 312,849	\$ 312,849	\$ 312,849
4737 Greens Fees	\$ 614,508	\$ 660,184	\$ 643,086	\$ 678,408	\$ 678,408	\$ 678,408
4738 Cart Rentals	\$ 193,033	\$ 198,470	\$ 203,623	\$ 207,695	\$ 207,695	\$ 207,695
4741 Lease Fees	\$ 32,400	\$ 32,400	\$ 33,600	\$ 34,800	\$ 34,800	\$ 34,800
Total	\$ 1,119,054	\$ 1,184,500	\$ 1,187,464	\$ 1,233,752	\$ 1,233,752	\$ 1,233,752



TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Other Funds

DEPARTMENT: Parks & Recreation
FUNCTION: Shennecossett Golf Course 2010

CC0 – Grounds Maintenance

- Maintain the golf course in the best playing condition possible.
- Continue to improve overall golf course aesthetics – Through the rebuilding of bunkers, tees and greens.
- Direct maintenance operations with environmental stewardship practices; retain certification as an Audubon Cooperative Sanctuary.

CC1– Customer Service

- Provide a quality golf experience for golfers - by implementing customer survey results.
- Continue to improve customer service - by conducting an annual "Golfer Satisfaction Survey" and incorporating those results into the management of the course.
- Improve the pace of play at the golf course - by tracking 9 hole split times and increased diligence of Rangers.
- Increase the number of rounds played - through increased promotion of 9 hole rates, offering flex pricing during off-peak times and increasing awareness of golf course regionally.
- Continue with a marketing plan to increase course revenues - arranging special events (Nine and Wine, etc.) and promotional programs to attract new or latent golfers.

CC2– General Support

- Increase staff training.
- Market the course on a regional level - utilizing radio, internet (golf marketing programs) and statewide CSGA playbook.
- Work with Golf Advisory Board.



"SUBMARINE CAPITAL OF THE WORLD"

TOWN OF GROTON

FUNCTION SUMMARY

Function: Sewer Operating Fund 2020

Department: Public Works

FUNCTION DESCRIPTION:

The Sewer Operating Fund is a 100% user fee funded division of the Department of Public Works. The Water Pollution Control Authority sets policy and goals for the operation of the wastewater collection system and the treatment facility. Discharge permits limitations are established by the State Department of Energy & Environmental Protection through the issuance of a 5-year permit for the treatment facility.

Division personnel are responsible for the repair and maintenance of the collection, treatment and instrumentation systems that control the collection, treatment and discharge of treated effluent into the Thames River. The division responds to citizen concerns of odor and blockages and provides, along with other wastewater treatment facilities in the area, an emergency response team for failures of the collection or treatment systems in the region.

In order to provide the least impact to the Thames River, every effort is made within available resources to provide the highest level of treatment of discharged effluent.

GOALS:

- To provide an environmentally safe discharge of effluent to receiving waters by processing wastewater through physical and biological treatment, disinfection and with proper disposal of residuals.

FUNCTION ACTIVITIES:

	<u>Actual FYE 2013</u>	<u>Estimate FYE 2014</u>	<u>Anticipated FYE 2015</u>
Treat septic tank waste (gallons) (Typical household discharge = 2,000 gals)	604,750	598,703	592,715
Collect & test discharge samples	18,150	18,150	18,150
Miles of sewer line maintained	135.2	135.2	136.3
Manholes maintained	2,485	2,485	2,513
Pump Stations maintained	22	22	22
Grinder pumps maintained	161	162	163
Sludge disposal (dry tons)	871	862	850

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Public Works			FUNCTION: Sewer Funds 2020		
	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 5,888,210	\$ 6,044,183	\$ 6,033,411	\$ 5,750,493	(4.9%)

HIGHLIGHTS:

- The residential rate remains at \$28/month per unit. The commercial users rate is determined by water usage.
- Nitrogen Credit payment to the State is budgeted to be \$32,761.
- Debt Service (Fort Hill Homes), third year payment is \$490,238 for principal and interest. This will decrease until the year 2029 when the payments will have been completed. The recent refinancing of the bonds has resulted in a reduction of the principal and interest payments funded from this account.

Final Budget Result:

During budget deliberations there were no changes.

Audit Fund Balance FYE 2013	Estimated Fund Balance FYE 2014	FYE 2015 Proposed Revenues	FYE 2015 Proposed Expenditures	Estimated Fund Balance FYE 2015	Fund Balance as a % of Expenditures
\$2,583,223	\$2,290,584	\$5,730,284	\$5,750,493	\$2,270,375	39.5%

PERSONNEL CHANGES/HISTORY:

- No personnel changes have been proposed.

FYE 2012 ACTUAL	FYE 2013 ACTUAL	FYE 2014 ADJUSTED	FYE 2014 ESTIMATE	FYE 2015 REQUEST	FYE 2015 ADOPTED
18.75	18.75	18.75	18.75	18.75	18.75

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
APPROPRIATION							
Personnel Services	2,008,680	2,079,954	2,079,954	2,134,998	2,127,029	2,127,029	2,127,029
Operating Expenses	3,879,534	3,964,229	3,953,457	3,562,736	3,623,464	3,623,464	3,623,464
Total Appropriation	\$5,888,214	\$6,044,183	\$6,033,411	\$5,697,734	\$5,750,493	\$5,750,493	\$5,750,493
COST CENTERS							
20200 LEADERSHIP/GEN SUPPT	1,113,209	1,088,318	1,092,261	1,128,718	1,192,932	1,192,932	1,192,932
20202 RENEWAL & REPLACEMEN	580,000	1,062,500	1,062,500	565,860	565,860	565,860	565,860
20203 WASTE WATER TREATMEN	2,254,295	2,278,108	2,297,464	2,360,964	2,354,001	2,354,001	2,354,001
20204 WASTE WATER COLLECTI	1,487,060	1,158,206	1,124,135	1,151,954	1,147,462	1,147,462	1,147,462
20205 DEBT SERVICE	453,650	457,051	457,051	490,238	490,238	490,238	490,238
Total Cost Centers	\$5,888,214	\$6,044,183	\$6,033,411	\$5,697,734	\$5,750,493	\$5,750,493	\$5,750,493
FINANCING PLAN							
INTEREST INCOME	1,865	1,800	945	945	945	945	945
STATE GRANTS	29,632	0	0	0	0	0	0
FEMA REIMBURSEMENT	22,302	0	0	0	0	0	0
MISC STATE REVENUE	3,600	0	0	0	0	0	0
MISC-UNCLASSIFIED	536	0	0	0	0	0	0
SEWER USE CHARGES	5,291,252	5,739,827	5,739,827	5,729,339	5,729,339	5,729,339	5,729,339
PAYMENTS FROM OTHER FUNDS	232,251	0	0	0	0	0	0
FUND BALANCE APPLIED	306,776	302,556	292,639	0	20,209	20,209	20,209
Total Financing Plan	\$5,888,214	\$6,044,183	\$6,033,411	\$5,730,284	\$5,750,493	\$5,750,493	\$5,750,493

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

PERSONNEL SERVICES							

5101 REGULAR FULL TIME	1,096,187	1,205,932	1,210,202	1,240,577	1,240,577	1,240,577	1,240,577
5104 OVERTIME PAY	149,822	126,861	122,558	123,478	123,478	123,478	123,478
5105 LONGEVITY PAY	8,275	8,348	8,423	8,575	8,575	8,575	8,575
5109 SALARY ADJUSTMENTS	54,741	0	0	0	0	0	0
5111 PREMIUM PAY/OUT OF C	13,206	14,390	14,390	15,043	15,043	15,043	15,043
5112 SICK INCENTIVE	1,005	1,938	1,938	2,665	2,665	2,665	2,665
5116 WAGE CONTINUATION	7,882	0	0	0	0	0	0
5117 ALLOWANCES	2,376	2,230	2,230	2,030	2,030	2,030	2,030
5151 SOCIAL SECURITY	99,254	104,329	104,287	106,469	106,469	106,469	106,469
5152 RETIREMENT	147,208	165,540	165,540	167,772	167,772	167,772	167,772
5153 HEALTH INSURANCE	344,250	353,774	353,774	361,027	353,058	353,058	353,058
5155 WORKER'S COMP	284	4,926	4,926	10,723	10,723	10,723	10,723
5158 LIFE INSURANCE	2,173	2,183	2,183	2,291	2,291	2,291	2,291
5170 OTHER POSTEMPLOY BEN	82,017	89,503	89,503	94,348	94,348	94,348	94,348
Total Personnel Services	\$2,008,680	\$2,079,954	\$2,079,954	\$2,134,998	\$2,127,029	\$2,127,029	\$2,127,029

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	1,922	600	600	1,400	1,400	1,400	1,400
5210 PROFESS DEVELOP/TRAI	4,278	5,462	5,462	5,866	5,866	5,866	5,866
5220 UTILITIES/FUEL/MILEA	731,298	712,065	716,786	715,814	715,694	715,694	715,694
5230 PYMNTS/CONTRIBUTIONS	462,215	493,117	495,480	496,380	562,228	562,228	562,228
5260 REPAIRS & MAINT-FAC/	131,841	129,415	123,825	129,525	129,525	129,525	129,525
5261 SOFTWARE MAINT FEES	18,679	18,426	18,426	19,287	19,287	19,287	19,287
5280 INSURANCE/RISK MGMT	48,023	48,348	51,834	55,721	55,721	55,721	55,721
5281 OCCUPATIONAL HEALTH	18,044	29,802	29,802	31,770	31,770	31,770	31,770
5290 PROFESS/TECHNICAL SE	709,836	667,955	640,380	669,200	669,200	669,200	669,200
5300 MATERIALS & SUPPLIES	319,287	303,999	305,284	307,785	302,785	302,785	302,785
5315 VEHICLE REPLACEMENT	37,666	37,666	37,666	39,405	39,405	39,405	39,405
5316 VEHICLE MAINT FEE	11,500	15,000	15,000	17,500	17,500	17,500	17,500
5317 VEHICLE FUEL	15,472	14,448	14,448	17,536	17,536	17,536	17,536
5318 COMPUTER REPLMNT FEE	1,580	1,875	1,875	1,309	1,309	1,309	1,309
5400 EQUIP/MACHINRY& FURN	330,699	225,000	235,538	240,000	240,000	240,000	240,000
5410 COMPUTER EQUIPMENT	3,544	4,000	4,000	4,000	4,000	4,000	4,000
5450 DEBT SERVICE	453,650	457,051	457,051	490,238	490,238	490,238	490,238
5460 RESERVE FUND/EQUIPME	580,000	800,000	800,000	320,000	320,000	320,000	320,000
Total Operating Expenses	\$3,879,534	\$3,964,229	\$3,953,457	\$3,562,736	\$3,623,464	\$3,623,464	\$3,623,464
GRAND TOTAL	\$5,888,214	\$6,044,183	\$6,033,411	\$5,697,734	\$5,750,493	\$5,750,493	\$5,750,493

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

FULL TIME EMPLOYEE (FTE) ANALYSIS						

DIRECTOR OF PUBLIC WORKS	0.25	0.25	0.25	0.25	0.25	0.25
MANAGER UTILITIES DIV.	1.00	1.00	1.00	1.00	1.00	1.00
CIVIL ENGINEER PE	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
MATERIAL CONTROL SPEC	1.00	1.00	1.00	1.00	1.00	1.00
OFFICE ASSISTANT II (35)	0.50	0.50	0.50	0.50	0.50	0.50
MAINTENANCE SUPER WPCD	1.00	1.00	1.00	1.00	1.00	1.00
OPERATIONS SUPER WPCD	1.00	1.00	1.00	1.00	1.00	1.00
OPERATOR WPCD	3.00	4.00	4.00	4.00	4.00	4.00
MECHANIC WPCD	4.00	3.00	3.00	3.00	3.00	3.00
CHIEF 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
EQUIPMENT OPERATOR	1.00	0.00	0.00	0.00	0.00	0.00
MECH/OPERATOR TRAINEE	1.00	2.00	2.00	2.00	2.00	2.00

Total FTE Personnel	18.75	18.75	18.75	18.75	18.75	18.75
FTE SALARIES & WAGES						

DIRECTOR OF PUBLIC WORKS	29,342	29,427	30,016	30,016	30,016	30,016
MANAGER UTILITIES DIV.	88,162	92,215	94,448	94,448	94,448	94,448
CIVIL ENGINEER PE	79,684	79,684	82,903	82,903	82,903	82,903
LABORATORY TECH	62,189	62,181	63,424	63,424	63,424	63,424
WPCF TECHNICIAN	64,986	64,993	67,618	67,618	67,618	67,618
MATERIAL CONTROL SPEC	56,247	56,251	57,376	57,376	57,376	57,376
OFFICE ASSISTANT II (35)	22,745	22,746	23,201	23,201	23,201	23,201
MAINTENANCE SUPER WPCD	62,582	61,822	63,289	63,289	63,289	63,289
OPERATIONS SUPER WPCD	73,839	73,309	75,077	75,077	75,077	75,077
OPERATOR WPCD	186,352	242,875	250,031	250,031	250,031	250,031
MECHANIC WPCD	241,655	186,542	190,273	190,273	190,273	190,273
CHIEF OPERATOR	64,660	64,665	65,959	65,959	65,959	65,959
CHIEF MECHANIC	64,660	64,665	65,959	65,959	65,959	65,959
EQUIPMENT OPERATOR	54,415	0	0	0	0	0
MECH/OPERATOR TRAINEE	54,415	108,827	111,003	111,003	111,003	111,003

Total FTE Salaries & Wages	\$1,205,932	\$1,210,201	\$1,240,576	\$1,240,576	\$1,240,576	\$1,240,576

**TOWN OF GROTON, CT
FYE 2015 BUDGET**

SEWER OPERATING FUND REVENUES: #2020

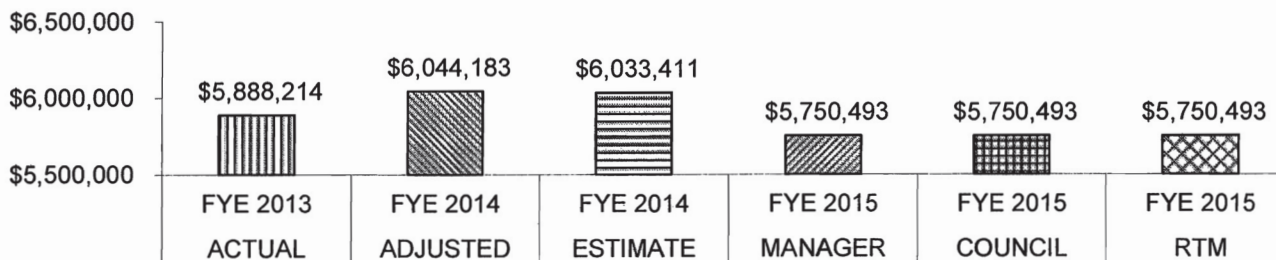
Interest Income - represents income earned on the short-term investment of funds not required for immediate expenses.

Sewer Use Charges - users of the sanitary sewer services are assessed a sewer use charge. The proposed residential rate will increase to \$27.50 per month per unit and for industrial/commercial units it will increase to \$.0438 cubic foot of water consumed.

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 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
4412 Interest Income	\$ 1,865	\$ 1,800	\$ 945	\$ 945	\$ 945	\$ 945
4507 State Grants	\$ 29,632	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4510 FEMA Reimbursement	\$ 22,302	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4556 Misc State Revenue	\$ 3,600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4733 Misc.-Unclassified	\$ 536	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4735 Sewer Use Charges	\$ 5,291,252	\$ 5,739,827	\$ 5,739,827	\$ 5,729,339	\$ 5,729,339	\$ 5,729,339
4766 Payments from Other Funds	\$ 232,251	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4999 Fund Balance Applied	\$ 306,776	\$ 302,556	\$ 292,639	\$ 20,209	\$ 20,209	\$ 20,209
Total	\$ 5,888,214	\$ 6,044,183	\$ 6,033,411	\$ 5,750,493	\$ 5,750,493	\$ 5,750,493

Sewer Operating Fund Revenues



TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Other Funds

DEPARTMENT: Public Works
FUNCTION: Sewer Operating Fund 2020

CC0 – Leadership/General Support

- Direct the 24-hour operations of the facility and collection system.
- Continue to implement the change from a secondary treatment facility to an advanced treatment facility.
- Provide safe and efficient sewage disposal for residential and business needs, protect public health, and support desired development patterns.
- Payments to General Fund for services provided, such as sewer billing, accounts receivable and program management.

CC2– Renewal & Replacement

- Properly fund the replacement of equipment and collection system based on an Infrastructure Management Plan.

CC3– Waste Water Treatment

- Treat raw sewage and septic tank waste.
- Collect and test discharge samples daily.
- Process and respond to citizen complaints.
- Continue to dispose of sludge through contracted services.
- Control hydrogen sulfide levels in work place to below 5 parts per million (Federal Standard).
- Continue to respond quickly to citizen complaints regarding odors.
- Conduct thorough investigation of all commercial, industrial and Naval Facility operations requests to discharge pre-treated industrial wastes, grease, oil trap discharges and treated medical facility wastes into Town treatment system.

CC4 – Waste Water Collection

- Maintain sewers including outfall sewer.
- Hydraulically clean sewer lines.
- Maintain, repair, and when necessary rebuild manholes.
- Respond to sewer blockage complaints within 2 hours.
- Maintain 23 pumping stations, (this includes the waste water treatment plant).
- Maintain 162 grinder pumps (individual town-owned residential sewage pump units).

CC5 – Debt Service

- Provide for repayment of principal and interest associated with the cost of the Fort Hill Homes Sewer Rehabilitation project.

TOWN OF GROTON
FYE 2015
Sewer Operating Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/13	FYE 2014 Principal Payment	FYE 2014 Interest Payment	FYE 2015 Principal Payment	FYE 2015 Interest Payment
2015	3,000,000.00	10/15/2007	3	Fort Hill Homes sewer rehab (refunded Mar. 2013)	300,000.00	150,000.00	9,000.00	150,000.00	3,000.00
2014	3,250,000.00	10/15/2008	3	Fort Hill Homes sewer rehab (refunded Dec. 2011)	165,000.00	165,000.00	3,712.50	0.00	0.00
2029	2,710,000.00	12/13/2011	18	Fort Hill Homes (Dec. 2011 refunding)	2,710,000.00	0.00	70,600.00	210,000.00	68,500.00
2028	2,710,000.00	03/12/2013	16	Fort Hill Homes (Mar. 2013 refunding)	2,020,000.00	0.00	58,737.50	0.00	58,737.50
				Totals	5,195,000.00	315,000.00	142,050.00	360,000.00	130,237.50

Debt Service Payment FYE 2014 through FYE 2029
Fort Hill Homes Sewer Rehab

Function #20205-Sewer Operating			
FYE	Principal	Interest	FYE Total
2014			
2015	360,000.00	130,237.50	490,237.50
2016	370,000.00	120,612.50	490,612.50
2017	365,000.00	111,637.50	476,637.50
2018	360,000.00	102,787.50	462,787.50
2019	355,000.00	94,037.50	449,037.50
2020	350,000.00	85,387.50	435,387.50
2021	350,000.00	76,550.00	426,550.00
2022	340,000.00	67,375.00	407,375.00
2023	335,000.00	57,712.50	392,712.50
2024	325,000.00	48,000.00	373,000.00
2025	325,000.00	38,631.25	363,631.25
2026	320,000.00	28,912.50	348,912.50
2027	310,000.00	18,993.75	328,993.75
2028	305,000.00	9,118.75	314,118.75
2029	110,000.00	2,062.50	112,062.50

TOWN OF GROTON

FUNCTION SUMMARY

Function: Solid Waste Collections 2030

Department: Public Works

FUNCTION DESCRIPTION:

The Department of Public Works is responsible for the management of approximately 29,000 tons of Municipal Solid Waste (MSW) generated within the Town of Groton. MSW is categorized as either residential or commercial. Residential MSW is either collected by political subdivisions or by private haulers contracting directly with individual residents. The Town contracts for the collection of commercial and industrial customers; excluding, the City of Groton, Groton Long Point, Federal, and State properties. The Town Council, acting as the Groton Resource Recovery Authority (GRRRA), sets the rates charged for the disposal of the various waste streams at the Transfer Station and contracts for the collection of commercial MSW and certain mandatory recyclables. The Town has a long-term commitment with the Southeastern Connecticut Regional Resource Recovery Authority (SCRRA) to dispose of all its MSW, with the exception of mandatory recyclables, at the waste-to-energy plant in Preston.

This function contains the portion of solid waste management that is supported by user fees paid to the Solid Waste Fund. It includes the disposal costs for MSW at Preston and the hauler fees for commercial MSW. The remaining costs are payments to the General Fund for services provided.

GOALS:

- To provide Town residents with a disposal location for bulky waste and certain recyclables with convenient hours of operations.

FUNCTION ACTIVITIES:

	<u>Actual FYE 2013</u>	<u>Estimate FYE 2014</u>	<u>Anticipated FYE 2015</u>
Municipal Solid Waste (tons) (FYE15 min 25,232)	26,891	29,481	25,232
Tipping Fee @ SCRRA (per ton)	\$60	\$58	\$58
Commercial waste accounts	415	399	402

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Public Works			FUNCTION: Solid Waste Collections 2030		
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	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 2,563,291	\$ 2,548,129	\$ 2,542,632	\$ 2,389,249	(6.2%)

HIGHLIGHTS:

- The tipping fee at the Waste-to-Energy Facility has been set by the Authority at \$58/ton. The Department is recommending remaining at \$56/ton.
- SCRRRA has notified each member town of an adjusted minimum commitment. The Town's commitment will be set at 25,232 tons for FYE 2015. This is a reduction of 4,249 tons.

Final Budget Result:

During budget deliberations there were no changes.

Audit Fund Balance FYE 2013	Estimated Fund Balance FYE 2014	FYE 2015 Proposed Revenues	FYE 2015 Proposed Expenditures	Estimated Fund Balance FYE 2015	Fund Balance as a % of Expenditures
\$1,518,214	\$1,471,598	\$2,429,099	\$2,389,249	\$1,511,448	63.3%

PERSONNEL CHANGES/HISTORY:

- No personnel charged to this function.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
APPROPRIATION							
Operating Expenses	2,563,292	2,548,129	2,542,632	2,380,258	2,389,249	2,389,249	2,389,249
Total Appropriation	\$2,563,292	\$2,548,129	\$2,542,632	\$2,380,258	\$2,389,249	\$2,389,249	\$2,389,249
COST CENTERS							
20300 LEADERSHIP/GEN. SUPP	165,332	197,635	197,491	197,635	217,452	217,452	217,452
20302 RESIDENTIAL/GOV. MSW	1,252,039	1,181,534	1,181,434	989,096	981,270	981,270	981,270
20309 COMMER. MSW COL. & D	1,145,921	1,168,960	1,163,707	1,193,527	1,190,527	1,190,527	1,190,527
Total Cost Centers	\$2,563,292	\$2,548,129	\$2,542,632	\$2,380,258	\$2,389,249	\$2,389,249	\$2,389,249
FINANCING PLAN							
INTEREST INCOME	1,732	1,885	1,550	1,550	1,550	1,550	1,550
MISC-UNCLASSIFIED	0	65,134	65,134	0	0	0	0
DISPOSAL FEES	1,073,883	1,010,427	1,055,191	835,112	835,112	835,112	835,112
COMMERCIAL COLLECTIONS	1,322,331	1,145,600	1,358,439	1,576,735	1,576,735	1,576,735	1,576,735
SCRRRA TRANSPORT SUBSIDY	15,703	15,870	15,702	15,702	15,702	15,702	15,702
FUND BALANCE APPLIED	149,643	309,213	46,616	0	0	0	0
Total Financing Plan	\$2,563,292	\$2,548,129	\$2,542,632	\$2,429,099	\$2,429,099	\$2,429,099	\$2,429,099

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	1,547	2,100	1,747	2,100	2,100	2,100	2,100
5220 UTILITIES/FUEL/MILEA	1,674,792	1,652,862	1,652,862	1,465,270	1,465,270	1,465,270	1,465,270
5230 PYMNTS/CONTRIBUTIONS	232,095	244,743	244,743	263,464	272,455	272,455	272,455
5290 PROFESS/TECHNICAL SE	654,792	648,424	643,280	649,424	649,424	649,424	649,424
5300 MATERIALS & SUPPLIES	66	0	0	0	0	0	0

Total Operating Expenses	\$2,563,292	\$2,548,129	\$2,542,632	\$2,380,258	\$2,389,249	\$2,389,249	\$2,389,249

GRAND TOTAL	\$2,563,292	\$2,548,129	\$2,542,632	\$2,380,258	\$2,389,249	\$2,389,249	\$2,389,249

**TOWN OF GROTON, CT
FYE 2015 BUDGET**

SOLID WASTE FUND REVENUES: #2030

	<u>FYE 2014</u>	<u>FYE 2015</u>
SCRRRA Tipping Fee	\$ 58.00/ton	\$ 58.00/ton

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

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

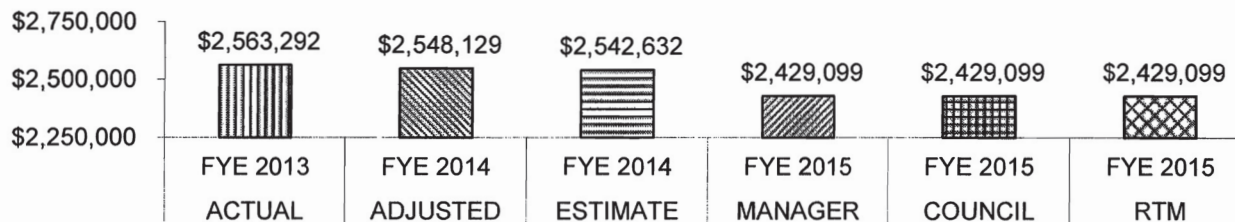
Commercial Collections–represents the amount received from users of the commercial trash collection pickup.

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

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

	<u>ACTUAL FYE 2013</u>	<u>ADJUSTED FYE 2014</u>	<u>ESTIMATE FYE 2014</u>	<u>MANAGER FYE 2015</u>	<u>COUNCIL FYE 2015</u>	<u>RTM FYE 2015</u>
4412 Interest Income	\$ 1,732	\$ 1,885	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550
4733 Misc.-Unclassified	\$ 0	\$ 65,134	\$ 65,134	\$ 0	\$ 0	\$ 0
4740 Disposal Fees	\$ 1,073,883	\$ 1,010,427	\$ 1,055,191	\$ 835,112	\$ 835,112	\$ 835,112
4753 Commercial Collections	\$ 1,322,331	\$ 1,145,600	\$ 1,358,439	\$ 1,576,735	\$ 1,576,735	\$ 1,576,735
4769 SCRRRA Transport Subsidy	\$ 15,703	\$ 15,870	\$ 15,702	\$ 15,702	\$ 15,702	\$ 15,702
4999 Fund Balance Applied	\$ 149,643	\$ 309,213	\$ 46,616	\$ 0	\$ 0	\$ 0
Total	\$ 2,563,292	\$ 2,548,129	\$ 2,542,632	\$ 2,429,099	\$ 2,429,099	\$ 2,429,099

Solid Waste Fund Revenues



TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Other Funds

DEPARTMENT: Public Works
FUNCTION: Solid Waste Collections 2030

CC0 – Leadership/Gen. Support

- Payments to General Fund for services provided, such as billing, accounts receivable and program management.

CC2– Residential/Gov. MSW

- Disposal costs for residential municipal solid waste (MSW) to the Waste-to-Energy Facility.
- Disposal costs for Residential Transfer Station bulky waste that can be more cost-effectively diverted to the Waste-to-Energy Facility.

CC9 – Commer. MSW Col. & Disp.

- Provides for collection and disposal of MSW and recyclables from commercial and industrial facilities in the Town (excludes City of Groton, Groton Long Point, and federal and state properties).
- Includes MSW and recyclables from town buildings, schools, parks and street cans.

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Other Funds			FUNCTION: Mumford Cove Spec Dist 2060		
	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 21,047	\$ 21,078	\$ 21,027	\$ 21,038	(0.2%)

HIGHLIGHTS:

- Mumford Cove taxes residents in order to cover the cost of fire protection by contract with the Noank Fire District.
- FYE 2015 the Tax Rate Calculation is as follows -
 - \$20,530 to be raised by taxes divided by a Grand List of \$67,564,950 divided by 99.8% collection rate multiplied by 1,000 = 0.305 mills. Current year FYE 2014 tax rate is 0.305 mills.

Final Budget Result:

During budget deliberations there were no changes.

Audit Fund Balance FYE 2013	Estimated Fund Balance FYE 2014	FYE 2015 Proposed Revenues	FYE 2015 Proposed Expenditures	Estimated Fund Balance FYE 2015	Fund Balance as a % of Expenditures
\$668	\$519	\$20,638	\$21,038	\$119	0.6%

PERSONNEL CHANGES/HISTORY:

- No personnel charged to this function.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

APPROPRIATION							

Operating Expenses	21,047	21,078	21,027	21,038	21,038	21,038	21,038
Total Appropriation	\$21,047	\$21,078	\$21,027	\$21,038	\$21,038	\$21,038	\$21,038

COST CENTERS							

20600 FIRE PROTECTION	21,047	21,078	21,027	21,038	21,038	21,038	21,038
Total Cost Centers	\$21,047	\$21,078	\$21,027	\$21,038	\$21,038	\$21,038	\$21,038

FINANCING PLAN							

CURRENT TAXES	20,705	20,628	20,698	20,530	20,530	20,530	20,530
PRIOR YEAR TAXES	62	50	180	108	108	108	108
FUND BALANCE APPLIED	280	400	149	400	400	400	400
Total Financing Plan	\$21,047	\$21,078	\$21,027	\$21,038	\$21,038	\$21,038	\$21,038

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

OPERATING EXPENSES							

5230 PYMNTS/CONTRIBUTIONS	1,037	1,058	1,007	1,008	1,008	1,008	1,008
5290 PROFESS/TECHNICAL SE	20,010	20,020	20,020	20,030	20,030	20,030	20,030
	-----	-----	-----	-----	-----	-----	-----
Total Operating Expenses	\$21,047	\$21,078	\$21,027	\$21,038	\$21,038	\$21,038	\$21,038
GRAND TOTAL	\$21,047	\$21,078	\$21,027	\$21,038	\$21,038	\$21,038	\$21,038



"SUBMARINE CAPITAL OF THE WORLD"

TOWN OF GROTON

FUNCTION SUMMARY

Function: Revaluation Fund 2120

Department: Finance

FUNCTION DESCRIPTION:

The function accounts for the expenditures for a five-year revaluation cycle, updating the base GIS information on a ten-year cycle and other associated costs. This fund will be utilized to accumulate funds for anticipated expenditures, which will occur over several fiscal years.

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Finance			FUNCTION: Revaluation Fund 2120		
	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ -	\$ 5,000	\$ -	\$ 30,000	n/a

HIGHLIGHTS:

- 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 required 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 the revaluation, aerial mapping and other related costs.
- The last state mandated revaluation was effective October 1, 2011 and impacted the mill rate that was adopted for the FYE 2013 budget.
- The next revaluation will be effective for October 1, 2016 and impact the FYE 2018 budget.
- The aerial mapping and the updating of GIS planimetric data was completed by June 30, 2010. Regular updates were anticipated when the revaluation fund was established on a 5 year schedule. A supplemental imagery update is set to coincide with the statistical revaluation and full imagery and planimetric updates will coincide with full measure and list revaluation.

Revaluation Fund		Appropriation		Balance
Fiscal Year	Contribution to Fund	Revaluation	Mapping	Cumulative \$\$ at end of fiscal year
2013 Balance				\$ 141,313
2014 Estimate	\$ 35,000	\$ -	\$ -	\$ 176,313
2015 Adopted	\$ 50,000	\$ -	\$ 30,000	\$ 196,313
2016	\$ 100,000	\$ 250,000	\$ -	\$ 46,313
2017	\$ 135,000	\$ 150,000	\$ -	\$ 31,313
2018	\$ 170,000	\$ -	\$ -	\$ 201,313
2019	\$ 170,000	\$ -	\$ -	\$ 371,313
2020	\$ 170,000	\$ 50,000	\$ 130,000	\$ 361,313
2021	\$ 170,000	\$ 450,000	\$ -	\$ 81,313
2022	\$ 170,000	\$ 250,000	\$ -	\$ 1,313
2023	\$ 170,000	\$ -	\$ -	\$ 171,313
2024	\$ 165,000	\$ -	\$ -	\$ 336,313
2025	\$ 165,000	\$ -	\$ 32,000	\$ 469,313
2026	\$ 165,000	\$ 260,000		\$ 374,313
2027	\$ 165,000	\$ 160,000	\$ -	\$ 379,313
2028	\$ 165,000	\$ -	\$ -	\$ 544,313

Final Budget Result

During budget deliberations there were no changes.

Audit Fund Balance FYE 2013	Estimated Fund Balance FYE 2014	FYE 2015 Proposed Revenues	FYE 2015 Proposed Expenditures	Estimated Fund Balance FYE 2015	Fund Balance as a % of Expenditures
\$141,313	\$177,038	\$50,725	\$30,000	\$197,763	659.2%

PERSONNEL CHANGES/HISTORY:

- No personnel charged to this function.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

APPROPRIATION							

Operating Expenses	0	5,000	0	30,000	30,000	30,000	30,000
	-----	-----	-----	-----	-----	-----	-----
Total Appropriation	\$0	\$5,000	\$0	\$30,000	\$30,000	\$30,000	\$30,000

COST CENTERS							

21201 AERIAL MAPPING	0	5,000	0	30,000	30,000	30,000	30,000
	-----	-----	-----	-----	-----	-----	-----
Total Cost Centers	\$0	\$5,000	\$0	\$30,000	\$30,000	\$30,000	\$30,000

FINANCING PLAN							

INTEREST INCOME	767	890	725	725	725	725	725
PAYMENTS FROM OTHER FUNDS	35,000	35,000	35,000	50,000	50,000	50,000	50,000
	-----	-----	-----	-----	-----	-----	-----
Total Financing Plan	\$35,767	\$35,890	\$35,725	\$50,725	\$50,725	\$50,725	\$50,725

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

OPERATING EXPENSES							

5290 PROFESS/TECHNICAL SE	0	5,000	0	30,000	30,000	30,000	30,000
	-----	-----	-----	-----	-----	-----	-----
Total Operating Expenses	\$0	\$5,000	\$0	\$30,000	\$30,000	\$30,000	\$30,000
GRAND TOTAL	\$0	\$5,000	\$0	\$30,000	\$30,000	\$30,000	\$30,000

**TOWN OF GROTON, CT
FYE 2015 BUDGET**

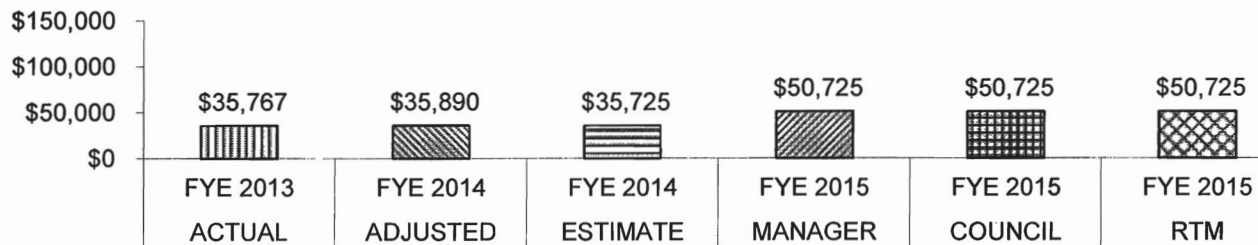
REVALUATION FUND REVENUES: #2120

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

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
4412 Interest Income	\$ 767	\$ 890	\$ 725	\$ 725	\$ 725	\$ 725
4766 Payments from Other Funds	\$ 35,000	\$ 35,000	\$ 35,000	\$ 50,000	\$ 50,000	\$ 50,000
Total	\$ 35,767	\$ 35,890	\$ 35,725	\$ 50,725	\$ 50,725	\$ 50,725

Revaluation Fund Revenues



TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Other Funds

DEPARTMENT: Finance
FUNCTION: Revaluation Fund 2120

CC0 – Property Revaluation

- Revaluations are conducted to ensure an equal distribution of the local property tax burden, to bring assessments up-to-date, to update municipal assessment procedures and to comply with state law. Connecticut law (Sec. 12-62) formerly required municipalities to reassess all real estate every four years, but in 2004, the General Assembly changed the law to require revaluations every five years. The Town completed the October 1, 2011 revaluation and under current law, the next revaluation will be required for the October 1, 2016 Grand List.

CC1 - Aerial Mapping

- The purpose of this cost center is to provide funds to update aerial mapping and GIS planimetric information on a regular basis. The information to be updated includes all planimetric features (i.e. pavement, buildings, sidewalks, etc.), two foot contours, and a town-wide color digital orthophotograph.

TOWN OF GROTON

FUNCTION SUMMARY

Function: Recreation & Senior Activities Fund 3240

Department: Parks & Recreation

FUNCTION DESCRIPTION:

The Recreation and Senior Activities Fund provides recreational programs funded through revenues generated through this fund. All Recreational Division programs and a portion of Senior Services programs, food concession and trips are included in the fund.

GOALS:

- To enhance the health, skill development, enjoyment and socialization of Groton's residents by offering diverse, safe and quality recreational opportunities to the entire community.
- To provide for the aging in a place and recreation of individuals ages 55 and older by offering quality programs in socialization, nutrition, health and social services, recreation and transportation.

FUNCTION ACTIVITIES:

	<u>Actual FYE 2013</u>	<u>Estimate FYE 2014</u>	<u>Anticipated FYE 2015</u>
Recreational Services Division:			
Total program sections offered	542	512	550
Program enrollments	7,102	7,996	8,500
Number of Scholarships	191	164	170
Scholarships Amount	\$19,246	\$15,128	\$16,300
Program evaluation rating (out of 5 possible)	4.4	4.5	4.5
Senior Services Division:			
Trips/Number of Participants	39/973	40/1,000	40/1,000
Recreation	794	922	1,000
Kitchen Meals Served	16,154	19,000	20,000

**TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS**

DEPARTMENT: Parks & Recreation

FUNCTION: Rec. & Senior Activities 3240

	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 683,284	\$ 973,849	\$ 953,491	\$ 1,051,260	(7.9%)

HIGHLIGHTS:

-The overall increase in this budget is \$77,411 or 7.9%. Personnel Services are up \$116,034. Operating Expenses are down \$38,623.

-The overall increase in this budget is primarily the result of continuing to shift expenditures for recreational and senior programming from the general fund (Function 1064) to the Recreation and Senior Activities Special Revenue Fund (3240) shown in this function. The increase in Personnel Services is due to reclassification of several independent contractors (5290) to part-time employees (5103) and the moving of a regular part-time employee from 1064 to this function.

-To get the full picture of the Recreation and Senior Programming, the comparable cost centers in both functions must be viewed together. The following table shows the combined expenditures and revenues from functions 1064 and 3240 for the six program areas included in this function. Cost Recovery is the percentage of expenditures covered by revenues.

FYE 2015 Program Areas	Combined Expenses	Combined Revenue	Cost Recovery
Summer Camps	211,747	173,365	82%
Recreation Programs	690,632	440,000	64%
Special Needs	95,155	55,830	59%
Senior Programs	461,105	95,000	21%
Senior Trips	128,336	118,000	92%
Senior Food	190,180	113,000	59%
Total	1,777,155	995,195	56%
Golf course	920,913	1,233,752	134%

-Overall, revenue covers 56% of the expenses for these programs. Traditionally the town has more highly subsidized senior programs, summer camps and special needs programs. It would be worthwhile over time to establish cost recovery goals for each of these program areas. In contrast to the golf course these expenditures do not include employee benefits, property and liability insurance and payment to the general fund for services provided. The cost recovery for the golf course, absent these expenditures is 134%.

-The proposed budget uses \$101,065 of fund balance to balance revenues and expenditures. This is not sustainable and will require continual monitoring of expenditures and modifications to price structure.

Recreation

-As noted in function 1064 a portion of the salaries for full time Recreation Program Supervisors has been shifted to 3240. These include 25% of the salary of one position allocated to Summer Camps and 50% of another position allocated to Recreation Programs. These amounts are shown as revenue in 1064 coming from 3240.

-The large reduction in 5290 due to fewer instructors classified as independent contractors is offset by a corresponding increase in part-time personnel (5102). Operations increases are related to utility usage, general supplies at William Seeley School to reflect current expenditures and inclusion maintenance costs for Fitch Middle School gym floor.

Senior Center

-For FYE 2015, the cost of a regular part-time Food Service Worker II (\$21,076) has been shifted from 1064 to the Senior Food Concession cost center in 3240. This leaves a full-time position in 1064.

Final Budget Result:

During budget deliberations there were no changes.

Audit FYE 2013	Estimated FYE 2014	FYE 2015 Revenues	FYE 2015 Expenditures	Estimated FYE 2015	Fund Balance Expenditures
\$357,941	\$300,970	\$950,195	\$1,051,260	\$199,905	19.0%

PERSONNEL CHANGES/HISTORY:

- As noted above independent contractors will be reclassified to part time employees. In addition, additional personnel costs from 1064 have been charged to this account.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
APPROPRIATION							
Personnel Services	250,648	316,186	339,098	409,532	432,220	432,220	432,220
Operating Expenses	432,638	657,663	614,393	576,617	619,040	619,040	619,040
Total Appropriation	\$683,286	\$973,849	\$953,491	\$986,149	\$1,051,260	\$1,051,260	\$1,051,260
COST CENTERS							
32401 RECREATION PROGRAMS	354,071	403,134	405,150	413,835	440,950	440,950	440,950
32402 SUMMER CAMP	163,394	191,168	194,123	196,439	211,747	211,747	211,747
32403 SPECIAL NEEDS PROG	67,209	77,589	79,640	79,847	79,847	79,847	79,847
32404 SENIOR TRIPS	54,181	113,179	120,427	128,336	128,336	128,336	128,336
32405 SENIOR PROGRAMS	44,431	78,675	65,000	57,587	59,199	59,199	59,199
32406 SENIOR FOOD CONCESSI	0	110,104	89,151	110,105	131,181	131,181	131,181
Total Cost Centers	\$683,286	\$973,849	\$953,491	\$986,149	\$1,051,260	\$1,051,260	\$1,051,260
FINANCING PLAN							
SENIOR TRIPS	85,881	118,610	115,000	118,000	118,000	118,000	118,000
SENIOR PROGRAMS	49,665	61,316	47,000	45,000	45,000	45,000	45,000
SR CENTER FUNDRAISING	5,577	4,000	5,000	5,000	5,000	5,000	5,000
SR CTR FOOD CONCESSION	0	113,000	100,000	113,000	113,000	113,000	113,000
SPECIAL NEEDS PROGRAMS	51,505	51,455	50,421	55,830	55,830	55,830	55,830
RECREATION PROGRAMS	376,723	420,000	410,000	440,000	440,000	440,000	440,000
SUMMER CAMP	141,198	178,316	169,099	173,365	173,365	173,365	173,365
MISC-UNCLASSIFIED	88	0	0	0	0	0	0
FUND BALANCE APPLIED	0	27,152	56,971	35,954	101,065	101,065	101,065
Total Financing Plan	\$710,637	\$973,849	\$953,491	\$986,149	\$1,051,260	\$1,051,260	\$1,051,260

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

PERSONNEL SERVICES							

5102 PART TIME PERSONNEL	95,289	127,323	145,000	209,791	209,791	209,791	209,791
5103 SEASONAL PERSONNEL	136,902	167,355	170,000	170,635	170,635	170,635	170,635
5104 OVERTIME PAY	591	0	0	0	0	0	0
5110 REGULAR PART TIME	182	0	0	0	21,076	21,076	21,076
5151 SOCIAL SECURITY	17,684	21,508	24,098	29,106	30,718	30,718	30,718

Total Personnel Services	\$250,648	\$316,186	\$339,098	\$409,532	\$432,220	\$432,220	\$432,220

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	9,427	18,315	18,500	21,300	21,300	21,300	21,300
5210 PROFESS DEVELOP/TRAI	1,392	2,280	2,280	2,280	2,280	2,280	2,280
5220 UTILITIES/FUEL/MILEA	21,515	20,050	21,000	21,600	21,600	21,600	21,600
5230 PYMNTS/CONTRIBUTIONS	24,292	29,777	43,558	45,030	90,953	90,953	90,953
5260 REPAIRS & MAINT-FAC/	2,213	5,100	11,500	12,415	12,415	12,415	12,415
5261 SOFTWARE MAINT FEES	150	10,362	10,500	10,542	10,542	10,542	10,542
5281 OCCUPATIONAL HEALTH	703	2,900	2,250	2,300	2,300	2,300	2,300
5290 PROFESS/TECHNICAL SE	323,101	432,339	391,000	321,100	321,100	321,100	321,100
5300 MATERIALS & SUPPLIES	41,508	133,040	113,555	136,300	136,300	136,300	136,300
5310 VEHICLE OPER/MAINT	211	500	250	250	250	250	250
5400 EQUIP/MACHINRY& FURN	4,399	0	0	3,500	0	0	0
5410 COMPUTER EQUIPMENT	3,727	3,000	0	0	0	0	0

Total Operating Expenses	\$432,638	\$657,663	\$614,393	\$576,617	\$619,040	\$619,040	\$619,040

GRAND TOTAL	\$683,286	\$973,849	\$953,491	\$986,149	\$1,051,260	\$1,051,260	\$1,051,260

**TOWN OF GROTON, CT
FYE 2015 BUDGET**

REC. & SENIOR ACTIVITIES REVENUES: #3240

Senior Programs: represents revenue from programs at the Senior Center.

Senior Trips: represents revenue from trips at the Senior Center.

Recreation Programs: represents revenue from recreation programs for the general public.

Special Needs Programs: represents revenue from recreation programs designed for people with special needs.

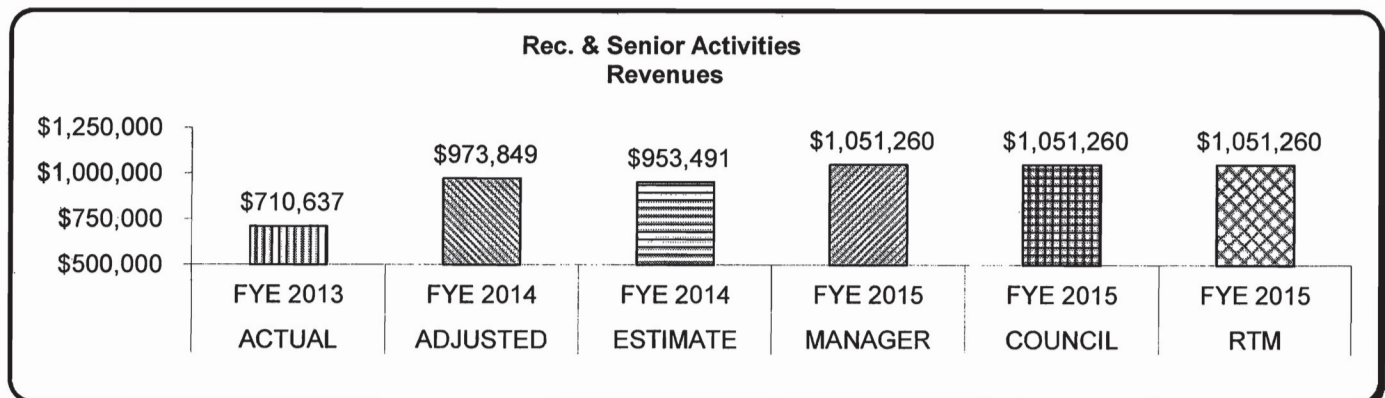
Summer Camp: represents revenue from summer camp programs.

Fundraising: represents revenue received from fund raising efforts.

Senior Center Food Concession: represents revenue received from the concession stand at the Senior Center.

Fund Balance Applied: represents that amount of unassigned Fund Balance in the Recreation & Senior Activities Fund to be used to fund the budget for the next fiscal year.

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
4672A Senior Trips	\$ 85,881	\$ 118,610	\$ 115,000	\$ 118,000	\$ 118,000	\$ 118,000
4672B Senior Programs	\$ 49,665	\$ 61,316	\$ 47,000	\$ 45,000	\$ 45,000	\$ 45,000
4672C Fundraising	\$ 5,577	\$ 4,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
4672D Senior Center Food Concessi	\$ 0	\$ 113,000	\$ 100,000	\$ 113,000	\$ 113,000	\$ 113,000
4684A Special Needs Programs	\$ 51,505	\$ 51,455	\$ 50,421	\$ 55,830	\$ 55,830	\$ 55,830
4684B Recreation Programs	\$ 376,723	\$ 420,000	\$ 410,000	\$ 440,000	\$ 440,000	\$ 440,000
4685A Summer Camp	\$ 141,198	\$ 178,316	\$ 169,099	\$ 173,365	\$ 173,365	\$ 173,365
4733 Misc.-Unclassified	\$ 88	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4999 Fund Balance Applied	\$ 0	\$ 27,152	\$ 56,971	\$ 101,065	\$ 101,065	\$ 101,065
Total	\$ 710,637	\$ 973,849	\$ 953,491	\$ 1,051,260	\$ 1,051,260	\$ 1,051,260



TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Other Funds

DEPARTMENT: Parks & Recreation
FUNCTION: Recreation & Senior Activities Fund 3240

CC1– Recreation Programs

- Offer an array of programs to meet the recreational, fitness, social, expressive and cultural needs of the community.
- Implement youth sports programs in a manner consistent with a recreational/instructional philosophy.
- Ensure program quality and safety through effective training and supervision of staff and volunteers and completion of comprehensive program evaluations.
- Improve community health and wellness.

CC2– Summer Camp

- Staff three summer playground sites at various elementary schools throughout Groton to provide a high-quality, safe, healthy and affordable play environment for children ages 5-13.
- Provide a therapeutic camping experience for children ages 6-13.
- Provide a pre-school camp experience for children ages 3-5.
- Provide a camp experience for teens.

CC3– Special Needs Programs

- Offer an array of programs to meet the unique recreational, fitness, social, expressive and cultural needs of citizens with special needs.
- Coordinate leisure services for citizens with special needs.

CC4– Senior Trips

- Provide a variety of day and overnight trips to meet the interests of participants.
- Offer trips in conjunction with other senior centers to increase trip opportunities.

CC5– Senior Programs

- Provide a variety of fitness programs to meet the varied level of physical needs of seniors.

CC6 – Food Concession

- Offer affordable, healthy food choices to seniors.
- Promote the Snack Bar as an inexpensive, pleasurable nutrition source and meet the increasing demand for this program.

TOWN OF GROTON

FUNCTION SUMMARY

Function: Connecticard 3310

Department: Library

FUNCTION DESCRIPTION:

This fund provides for the disbursement of state aid received by the Town through its participation in the Connecticard program. Connecticard allows residents of any town in the state to use their library cards to borrow materials from any participating library. Funds received can be used for general library purposes only.

Connecticard funds are used to pay for maintenance fees for the integrated library system which is shared by Waterford, Mystic & Noank and Groton libraries. Funding for annual maintenance fees for other software applications used by the public are included.

These funds also support the Public Computer Learning Center, which provides hands-on training for the public and for library staff.

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Library			FUNCTION: Connecticard 3310		
	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 48,249	\$ 59,788	\$ 50,159	\$ 47,978	(19.8%)

HIGHLIGHTS:

- Connecticard funding from the State is expected to continue for the fourth year at a level which was a 20% decrease from former reimbursement levels.
- In FYE 2014 this account included a one time purchase of software \$12,000 which accounts for the reduction in this account.

Final Budget Result:

During budget deliberations there were no changes.

Audit Fund Balance FYE 2013	Estimated Fund Balance FYE 2014	FYE 2015 Proposed Revenues	FYE 2015 Proposed Expenditures	Estimated Fund Balance FYE 2015	Fund Balance as a % of Expenditures
\$106,063	\$89,519	\$33,615	\$47,978	\$75,156	156.7%

PERSONNEL CHANGES/HISTORY:

- No personnel charged to this function.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

APPROPRIATION							

Personnel Services	10,691	11,979	11,979	13,645	13,645	13,645	13,645
Operating Expenses	37,559	47,809	38,180	34,333	34,333	34,333	34,333

Total Appropriation	\$48,250	\$59,788	\$50,159	\$47,978	\$47,978	\$47,978	\$47,978

COST CENTERS							

33100 CONNECTICARD	48,250	59,788	50,159	47,978	47,978	47,978	47,978

Total Cost Centers	\$48,250	\$59,788	\$50,159	\$47,978	\$47,978	\$47,978	\$47,978

FINANCING PLAN							

INTEREST INCOME	620	800	415	415	415	415	415
STATE GRANTS	422	1,200	1,200	1,200	1,200	1,200	1,200
CONNECTICARD GRANT	32,405	31,500	32,000	32,000	32,000	32,000	32,000
FUND BALANCE APPLIED	14,803	26,288	16,544	14,363	14,363	14,363	14,363

Total Financing Plan	\$48,250	\$59,788	\$50,159	\$47,978	\$47,978	\$47,978	\$47,978

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

PERSONNEL SERVICES							

5102 PART TIME PERSONNEL	9,931	11,128	11,128	12,675	12,675	12,675	12,675
5151 SOCIAL SECURITY	760	851	851	970	970	970	970
	-----	-----	-----	-----	-----	-----	-----
Total Personnel Services	\$10,691	\$11,979	\$11,979	\$13,645	\$13,645	\$13,645	\$13,645
OPERATING EXPENSES							

5220 UTILITIES/FUEL/MILEA	751	0	0	0	0	0	0
5260 REPAIRS & MAINT-FAC/	1,826	1,500	2,970	0	0	0	0
5261 SOFTWARE MAINT FEES	30,869	41,999	32,400	26,625	26,625	26,625	26,625
5318 COMPUTER REPLMNT FEE	1,350	810	810	1,208	1,208	1,208	1,208
5400 EQUIP/MACHINRY& FURN	1,477	2,000	500	2,000	2,000	2,000	2,000
5410 COMPUTER EQUIPMENT	1,286	1,500	1,500	4,500	4,500	4,500	4,500
	-----	-----	-----	-----	-----	-----	-----
Total Operating Expenses	\$37,559	\$47,809	\$38,180	\$34,333	\$34,333	\$34,333	\$34,333
GRAND TOTAL	\$48,250	\$59,788	\$50,159	\$47,978	\$47,978	\$47,978	\$47,978

**TOWN OF GROTON, CT
FYE 2015 BUDGET**

CONNECTICARD FUND REVENUES: #3310

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

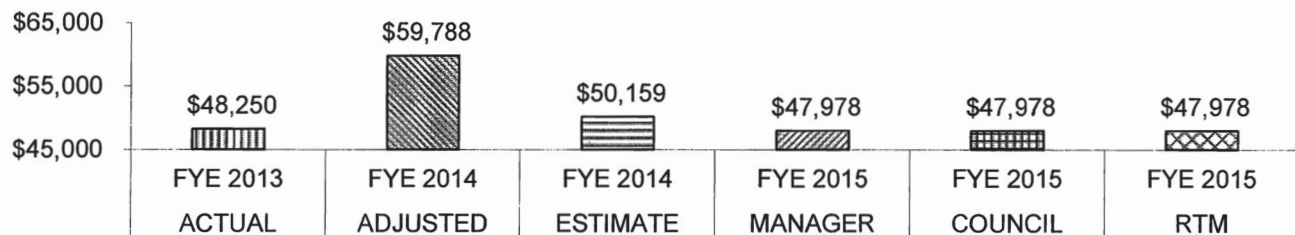
State Grants - Each public library shall be eligible to receive a state grant of \$1200 providing the requirements of CGS 11-24b are met.

Connecticard - a Grant which reimburses the Library for services rendered to nonresidents. This grant may be used for general library purposes and no portion of the money shall revert to the General Fund.

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

	<u>ACTUAL FYE 2013</u>	<u>ADJUSTED FYE 2014</u>	<u>ESTIMATE FYE 2014</u>	<u>MANAGER FYE 2015</u>	<u>COUNCIL FYE 2015</u>	<u>RTM FYE 2015</u>
4412 Interest Income	\$ 620	\$ 800	\$ 415	\$ 415	\$ 415	\$ 415
4507 State Grants	\$ 422	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
4745 Connecticard Grant	\$ 32,405	\$ 31,500	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
4999 Fund Balance Applied	\$ 14,803	\$ 26,288	\$ 16,544	\$ 14,363	\$ 14,363	\$ 14,363
Total	\$ 48,250	\$ 59,788	\$ 50,159	\$ 47,978	\$ 47,978	\$ 47,978

Connecticard Fund Revenues





"SUBMARINE CAPITAL OF THE WORLD"

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Other Funds			FUNCTION: Groton Sewer District 4010		
	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 1,160,045	\$ 1,181,810	\$ 1,171,519	\$ 848,896	(28.2%)

HIGHLIGHTS:

- The purpose of this Fund is to finance the Town of Groton Sewer District, which pays the principal and interest on sewer bonds. The principal source of revenue is the Sewer District Tax. The requested allocation is based on a Grand List (excluding motor vehicles) of \$2,451,552,472 and a 98.6% collection rate.
- The proposed mill rate is maintained at 0.25 mills in FYE 2015.
- A fund balance for this fund has been maintained in an effort to minimize the impact on the mill rate for repaying the State's Clean Water Loan of \$12.9 million starting in FYE 2011 and over a twenty year period and to cover any financing costs on the \$22.9 million project.

Final Budget Result:

During budget deliberations there were no changes.

Audit Fund Balance FYE 2013	Estimated Fund Balance FYE 2014	FYE 2015 Proposed Revenues	FYE 2015 Proposed Expenditures	Estimated Fund Balance FYE 2015	Fund Balance as a % of Expenditures
\$1,612,018	\$1,076,636	\$623,896	\$848,896	\$851,636	100.3%

PERSONNEL CHANGES/HISTORY:

- No personnel charged to this function.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

APPROPRIATION							

Operating Expenses	1,160,045	1,181,810	1,171,519	848,896	848,896	848,896	848,896
Total Appropriation	\$1,160,045	\$1,181,810	\$1,171,519	\$848,896	\$848,896	\$848,896	\$848,896

COST CENTERS							

40100 OPERATING EXPENSE	121,589	374,000	363,709	53,334	53,334	53,334	53,334
40101 DEBT SERVICE	1,038,456	807,810	807,810	795,562	795,562	795,562	795,562
Total Cost Centers	\$1,160,045	\$1,181,810	\$1,171,519	\$848,896	\$848,896	\$848,896	\$848,896

FINANCING PLAN							

CURRENT TAXES	602,217	607,596	607,778	595,955	595,955	595,955	595,955
INTEREST & LIEN FEES	11,504	7,500	12,318	12,000	12,000	12,000	12,000
PRIOR YEAR TAXES	10,964	7,500	9,716	9,000	9,000	9,000	9,000
INTEREST INCOME	1,972	2,200	1,915	1,915	1,915	1,915	1,915
PILOT:ENTERPRISE ZONE	36	46	28	8	8	8	8
PILOT:STATE/TAX EXEMPTS	40	18	18	18	18	18	18
MFGR TRANSITON GRANT	1,340	0	0	0	0	0	0
SEWER ASSESSMENTS	4,375	6,950	4,364	5,000	5,000	5,000	5,000
FUND BALANCE APPLIED	527,597	550,000	535,382	225,000	225,000	225,000	225,000
Total Financing Plan	\$1,160,045	\$1,181,810	\$1,171,519	\$848,896	\$848,896	\$848,896	\$848,896

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	5,426	5,595	8,000	8,500	8,500	8,500	8,500
5230 PYMNTS/CONTRIBUTIONS	115,540	368,135	355,409	44,534	44,534	44,534	44,534
5290 PROFESS/TECHNICAL SE	413	120	150	150	150	150	150
5300 MATERIALS & SUPPLIES	210	150	150	150	150	150	150
5450 DEBT SERVICE	1,038,456	807,810	807,810	795,562	795,562	795,562	795,562

Total Operating Expenses	\$1,160,045	\$1,181,810	\$1,171,519	\$848,896	\$848,896	\$848,896	\$848,896

GRAND TOTAL	\$1,160,045	\$1,181,810	\$1,171,519	\$848,896	\$848,896	\$848,896	\$848,896

**TOWN OF GROTON, CT
FYE 2015 BUDGET**

SEWER DISTRICT FUND REVENUES: #4010

Current Taxes - The current levy for FYE 2015 is based on all taxable property in the Town (excluding the political sub-division of the City) as of October 1, 2013, before adjustments by the Board of Assessment Appeals. The amount to be raised by taxes is calculated by taking the proposed budget appropriations for FYE 2015 less estimated receipts from non-tax resources. The Grand List pertaining to the Sewer District decreased 0.1%. The proposed mill rate for FYE 2015 will be maintained at 0.25 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: Enterprise Zone - represents the reimbursement amount that the State provides due to the Town's participation in the Connecticut Enterprise Zone Program as a defense dependent community. The Program is a state/local partnership that targets firms that move to or expand in the designated zone. This state revenue represents 40% of the taxes due on the property with another 20% paid by the taxpayers and the remaining 40% abated by the Town for a five year period. An amount is appropriated state-wide and then allocated to those municipalities participating in this exemption program.

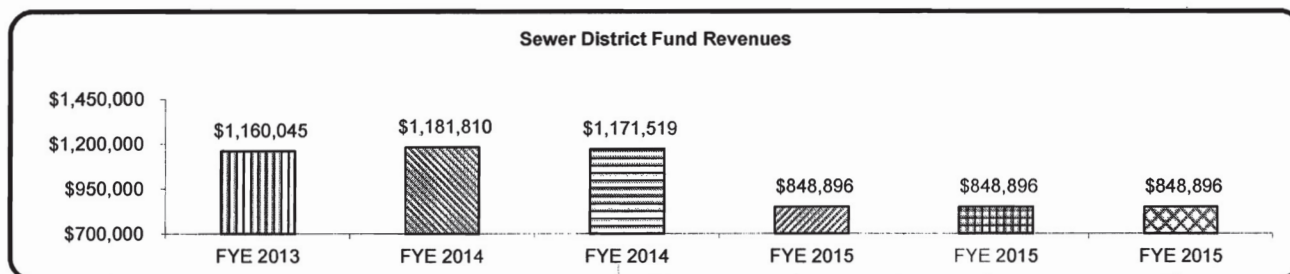
PILOT: State & Tax Exempts - represents the reimbursement from the state for exemptions due to veteran's exemptions, circuit breaker program, totally disabled and elderly freeze programs.

Manufacturing Transition Grant - replaces the MME PILOT and provides for the same allocation as in FYE 2011 to eligible municipalities before any adjustments by OPM. This program was eliminated in FYE 2014.

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 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
4110 Current Taxes	\$ 602,217	\$ 607,596	\$ 607,778	\$ 595,955	\$ 595,955	\$ 595,955
4113 Interest & Lien Fees	\$ 11,504	\$ 7,500	\$ 12,318	\$ 12,000	\$ 12,000	\$ 12,000
4114 Prior Year Taxes	\$ 10,964	\$ 7,500	\$ 9,716	\$ 9,000	\$ 9,000	\$ 9,000
4412 Interest Income	\$ 1,972	\$ 2,200	\$ 1,915	\$ 1,915	\$ 1,915	\$ 1,915
4551 PILOT: Enterprise Zone	\$ 36	\$ 46	\$ 28	\$ 8	\$ 8	\$ 8
4553 PILOT: State & Tax Exempts	\$ 40	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18
4563 MFG Transition Grant	\$ 1,340	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4747 Sewer Assessments	\$ 4,375	\$ 6,950	\$ 4,364	\$ 5,000	\$ 5,000	\$ 5,000
4999 Fund Balance Applied	\$ 527,597	\$ 550,000	\$ 535,382	\$ 225,000	\$ 225,000	\$ 225,000
Total	\$ 1,160,045	\$ 1,181,810	\$ 1,171,519	\$ 848,896	\$ 848,896	\$ 848,896



TOWN OF GROTON
FYE 2015
Sewer Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/13	FYE 2014 Principal Payment	FYE 2014 Interest Payment	FYE 2015 Principal Payment	FYE 2015 Interest Payment
2030	12,864,411.44	11/01/2009	20	Clean Water Funds	9,949,338.90	606,051.12	193,431.31	606,051.12	181,310.29
2030	114,143.22	11/01/2011	19	Clean Water Funds	103,623.02	6,312.12	2,014.59	6,312.12	1,888.34
				Totals	10,052,961.92	612,363.24	195,445.90	612,363.24	183,198.63

Debt Service Payment FYE 2014 through FYE 2030

Function #40101-Sewer District			
FYE	Principal	Interest	FYE Total
2014	612,363.24	195,445.90	807,809.14
2015	612,363.24	183,198.63	795,561.87
2016	612,363.24	170,951.37	783,314.61
2017	612,363.24	158,704.10	771,067.34
2018	612,363.24	146,456.84	758,820.08
2019	612,363.24	134,209.58	746,572.82
2020	612,363.24	121,962.32	734,325.56
2021	612,363.24	109,715.06	722,078.30
2022	612,363.24	97,467.79	709,831.03
2023	612,363.24	85,220.53	697,583.77
2024	612,363.24	72,973.27	685,336.51
2025	612,363.24	60,726.01	673,089.25
2026	612,363.24	48,478.75	660,841.99
2027	612,363.24	36,231.48	648,594.72
2028	612,363.24	23,984.22	636,347.46
2029	612,363.24	11,736.96	624,100.20
2030	255,151.35	1,275.76	256,427.11



"SUBMARINE CAPITAL OF THE WORLD"

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Town Manager

FUNCTION: Capital Reserve 5010

	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 3,920,241	\$ 2,419,000	\$ 2,419,000	\$ 2,724,000	12.6%

HIGHLIGHTS:

- This function includes funds to be appropriated for capital improvements.

- Payments From Other Funds - represents the contribution from:

General Fund (#10750)	\$1,700,000
Sewer Operating (#2020)	320,000
Total Contribution	<u>\$2,020,000</u>

- As noted below, the Estimated Fund Balance for FYE 2015 is \$1,900,839 and represents unexpended appropriations from the Sewer Operating Fund (\$711,842) and the General Fund (\$1,188,997).

Final Budget Result:

During budget deliberations the Town Council increased the amount to \$2,824,000. The RTM approved \$2,724,000 which reflects \$100,000 less than the Town Council figure and the \$0 for CIP #7E.

Audit Fund Balance FYE 2013	Estimated Fund Balance FYE 2014	FYE 2015 Proposed Revenues	FYE 2015 Proposed Expenditures	Estimated Fund Balance FYE 2015	Fund Balance as a % of Expenditures
\$2,107,161	\$2,796,229	\$2,042,750	\$2,724,000	\$2,114,979	77.6%

PERSONNEL CHANGES/HISTORY:

- No personnel charged to this function.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

APPROPRIATION							

Operating Expenses	3,920,241	2,419,000	2,419,000	4,253,000	2,749,000	2,824,000	2,724,000
Total Appropriation	\$3,920,241	\$2,419,000	\$2,419,000	\$4,253,000	\$2,749,000	\$2,824,000	\$2,724,000

COST CENTERS							

50104 FYE 2015 CIP	3,920,241	2,419,000	2,419,000	4,253,000	2,749,000	2,824,000	2,724,000
Total Cost Centers	\$3,920,241	\$2,419,000	\$2,419,000	\$4,253,000	\$2,749,000	\$2,824,000	\$2,724,000

FINANCING PLAN							

INTEREST INCOME	8,683	9,300	8,350	8,350	8,350	8,350	8,350
INTEREST INCOME-WPCF	4,632	5,400	4,400	4,400	4,400	4,400	4,400
SCHOOL BLDG GRANTS	0	0	482,044	0	0	0	0
RECORDING INSTRUMENTS	17,745	17,000	13,274	10,000	10,000	10,000	10,000
PAYMENTS FROM OTHER FUNDS	4,230,000	2,600,000	2,600,000	2,952,000	2,120,000	2,120,000	2,020,000
FUND BALANCE APPLIED	0	0	0	1,278,250	606,250	681,250	681,250
Total Financing Plan	\$4,261,060	\$2,631,700	\$3,108,068	\$4,253,000	\$2,749,000	\$2,824,000	\$2,724,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

OPERATING EXPENSES							

5460 RESERVE FUND/EQUIPME	3,920,241	2,419,000	2,419,000	4,253,000	2,749,000	2,824,000	2,724,000
Total Operating Expenses	\$3,920,241	\$2,419,000	\$2,419,000	\$4,253,000	\$2,749,000	\$2,824,000	\$2,724,000
GRAND TOTAL	\$3,920,241	\$2,419,000	\$2,419,000	\$4,253,000	\$2,749,000	\$2,824,000	\$2,724,000

**TOWN OF GROTON, CT
FYE 2015 BUDGET**

CAPITAL RESERVE FUND REVENUES: #5010

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

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

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

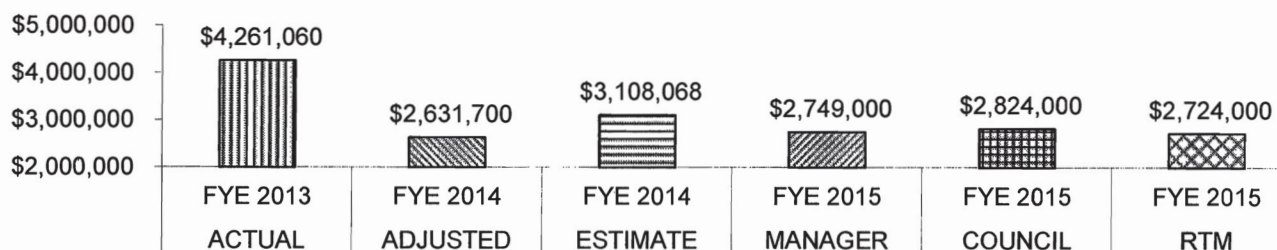
Water Assessments - represents revenues received from Center Groton Water assessments.

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 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015
4412 Interest Income	\$ 8,683	\$ 9,300	\$ 8,350	\$ 8,350	\$ 8,350	\$ 8,350
4412A Interest Income - WPCF	\$ 4,632	\$ 5,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400
4540 School Building Grants	\$ 0	\$ 0	\$ 482,044	\$ 0	\$ 0	\$ 0
4610 Recording Instruments	\$ 17,745	\$ 17,000	\$ 13,274	\$ 10,000	\$ 10,000	\$ 10,000
4766 Payments from Other Funds	\$ 4,230,000	\$ 2,600,000	\$ 2,600,000	\$ 2,120,000	\$ 2,120,000	\$ 2,020,000
4999 Fund Balance Applied	\$ 0	\$ 0	\$ 0	\$ 606,250	\$ 681,250	\$ 681,250
Total	\$ 4,261,060	\$ 2,631,700	\$ 3,108,068	\$ 2,749,000	\$ 2,824,000	\$ 2,724,000

Capital Reserve Fund Revenues



TOWN OF GROTON

FUNCTION SUMMARY

Function: Fleet Reserve 6040

Department: Public Works

FUNCTION DESCRIPTION:

The Fleet Reserve Fund is supported by user fees which cover the costs of vehicle purchases, maintenance and fuel. This fund is responsible for the management of the Town's fleet (rightsizing, replacing, rent/lease/purchase, remarketing), and the repair of its construction, operations and staff vehicles.

Town departments have object codes placed in their budgets (#5315 – lease fee; #5316 – parts; #5317 – fuel). The amounts budgeted in these line items are then transferred to the Fleet Reserve Fund. The costs and revenues associated with vehicle maintenance and fuel of Outside Agencies are captured in a special revenue fund.

The Fleet Reserve Fund “owns” each town vehicle or piece of equipment. Annual budget variances are minimized through management of the fund, bringing more stability, predictability and control to each department's operating budget.

GOALS:

- To maintain the integrity of the Town's fleet, by delivering reliable fleet services.

FUNCTION ACTIVITIES:

	<u>Actual FYE 2013</u>	<u>Estimate FYE 2014</u>	<u>Anticipated FYE 2015</u>
Vehicle Work Orders Processed	1,365	1,542	1,730
Preventative Maintenance Work Orders	340	384	435
Unscheduled Maintenance / Road Service Work Orders	1,025	1,158	1,295
Outside Agencies' Work Orders (included in above numbers)	271	306	345

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Public Works

FUNCTION: Fleet Reserve 6040

	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 1,326,684	\$ 1,195,591	\$ 1,191,664	\$ 1,209,595	1.2%

HIGHLIGHTS:

- This function contains funds for fuel, maintenance, and vehicle replacement. Personnel and all other associated costs are contained in cost center 1035A and under function 1035, Public Works.
- For FYE 2015, the replacement schedule program called for the replacement of 36 vehicles \$1,744,385 of which 19 were at or past their replacement date. The proposed budget calls for the replacement of 6 vehicles \$350,000.
- The departmental contributions to this fund were maintained at 25% of the recommended amount. In an effort to replenish this Fund after several years of underfunding beginning in 2009, it is again proposed that a General Fund contribution of \$65,000 be made out of function 1077 to this Fund as was done last year. This amount represents approximately 8.6% of the recommended general fund vehicle replacement fees which with the 25% contribution in departmental accounts will bring contributions to 33.6% of the recommended amount.
- The maintenance fees assigned to each vehicle are based on actual maintenance costs which were incurred during the previous 3 years and then averaged for a 1 year period.
- Unleaded Fuel is budgeted at \$3.38 /gallon for FYE 2015 compared to \$3.22/gallon for FYE 2014. Diesel fuel is budgeted at \$3.35/gallon for FYE 2015 compared to \$3.30/gallon for FYE 2014.

Final Budget Result:

During budget deliberations there were no changes.

Audit Fund Balance FYE 2013	Estimated Fund Balance FYE 2014	FYE 2015 Proposed Revenues	FYE 2015 Proposed Expenditures	Estimated Fund Balance FYE 2015	Fund Balance as a % of Expenditures
\$811,820	\$930,099	\$1,248,987	\$1,209,595	\$969,491	80.2%

PERSONNEL CHANGES/HISTORY:

- No personnel charged to this function.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

APPROPRIATION							

Operating Expenses	1,326,684	1,195,591	1,191,664	1,496,095	1,209,595	1,209,595	1,209,595
Total Appropriation	\$1,326,684	\$1,195,591	\$1,191,664	\$1,496,095	\$1,209,595	\$1,209,595	\$1,209,595

COST CENTERS							

60400 VEHICLE REPLACEMENT	595,696	425,185	421,620	640,265	353,765	353,765	353,765
60401 VEHICLE MAINTENANCE	335,505	362,650	362,288	419,050	419,050	419,050	419,050
60402 VEHICLE FUEL	395,483	407,756	407,756	436,780	436,780	436,780	436,780
Total Cost Centers	\$1,326,684	\$1,195,591	\$1,191,664	\$1,496,095	\$1,209,595	\$1,209,595	\$1,209,595

FINANCING PLAN							

INTEREST INCOME	2,248	2,600	2,300	2,300	2,300	2,300	2,300
SALE OF FIXED ASSETS	42,485	10,000	12,671	10,000	10,000	10,000	10,000
MISC-UNCLASSIFIED	1,399	0	0	0	0	0	0
PAYMENTS FROM OTHER FUNDS	1,166,629	1,294,972	1,294,972	1,236,687	1,236,687	1,236,687	1,236,687
FUND BALANCE APPLIED	113,923	0	0	247,108	0	0	0
Total Financing Plan	\$1,326,684	\$1,307,572	\$1,309,943	\$1,496,095	\$1,248,987	\$1,248,987	\$1,248,987

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	165	200	200	200	200	200	200
5220 UTILITIES/FUEL/MILEA	395,483	407,756	407,756	436,780	436,780	436,780	436,780
5260 REPAIRS & MAINT-FAC/	18,185	39,818	39,456	41,620	41,620	41,620	41,620
5290 PROFESS/TECHNICAL SE	752	3,565	0	3,565	3,565	3,565	3,565
5310 VEHICLE OPER/MAINT	315,366	322,832	322,832	377,430	377,430	377,430	377,430
5400 EQUIP/MACHINRY& FURN	27,884	0	0	0	0	0	0
5420 VEHICLES	568,849	421,420	421,420	636,500	350,000	350,000	350,000

Total Operating Expenses	\$1,326,684	\$1,195,591	\$1,191,664	\$1,496,095	\$1,209,595	\$1,209,595	\$1,209,595

GRAND TOTAL	\$1,326,684	\$1,195,591	\$1,191,664	\$1,496,095	\$1,209,595	\$1,209,595	\$1,209,595

FYE 2015 Fleet Fund - Programmed Vehicle Replacement Schedule

	Adjusted Replacement Price	Department	Year	Make	Model	In Service	Years in Service	Years Past Due	
\$1,744,835	\$26,335	Emerg Comm	2003	CHEVY	Blazer	2003	12	0	Total vehicles & equipment due/overdue for replacement
	\$28,000	Police Admin	2001	FORD	CR VIC	2001	14	-2	
	\$28,000	Police Patrol	2001	FORD	CR VIC	2001	14	-2	
	\$37,500	Police Patrol	2006	FORD	CR VIC	2006	9	-1	
	\$24,000	PW Engr	2000	FORD	E150	2000	15	-3	
	\$24,000	PW Facilities	2001	FORD	E150	2001	14	-2	
	\$165,000	PW Rds & Sts	1987	J Deere	690D	2004	11	-1	
	\$27,000	PW Rds & Sts	2006	FORD	Escape (Hyb)	2006	9	-1	
	\$165,000	PW Rds & Sts	2000	INTL	4900	2000	15	0	
	\$225,000	PW Rds & Sts	2002	Freightliner	Sweeper	2002	13	-3	
	\$27,000	OPDS-Cmt Dev	2003	CHEVY	Blazer	2003	12	0	
	\$26,000	Recreation	2003	CHEVY	Venture	2003	12	0	
	\$25,000	Parks & Rec	2002	FORD	F-250	2003	12	0	
	\$23,000	Parks & Rec	2001	Cushman	Truckster	2002	13	-1	
	\$84,000	Parks & Rec	2004	TORO	580 Mower	2005	10	0	
	\$33,000	Parks & Rec	2006	TORO	2000 Mower	2007	8	0	
	\$65,000	Parks & Rec	1994	FORD	Tractor	1995	20	0	
	\$25,000	PW WPCF	2002	FORD	F-250	2003	12	0	
	\$25,000	PW WPCF	2002	FORD	F-250	2003	12	0	
	\$26,000	PW Fleet	2003	FORD	F-150	2003	12	0	
	\$28,000	Police Admin	2003	FORD	CR VIC	2003	12	0	
	\$28,000	Police Detectives	2003	FORD	CR VIC	2003	12	0	
	\$24,000	PW Facilities	2001	FORD	E150	2001	14	-2	
	\$27,000	PW Rds & Sts	2006	FORD	Escape (Hyb)	2006	9	-1	
	\$27,000	OPDS-Bldg Insp	2003	CHEVY	Blazer	2003	12	0	
	\$26,000	Parks & Rec	1999	FORD	Windstar	2000	15	-3	
	\$32,000	Parks & Rec Parks	2004	TORO	325D-Mower	2004	11	-1	
	\$36,000	Parks & Rec Golf Course	2003	TORO	1250D-Sprayer	2004	11	-1	
	\$34,000	Parks & Rec Golf Course	2006	TORO	3250D-Mower	2007	8	0	
	\$24,000	PW WPCF	1999	CHEVY	S-10	2000	15	-3	
\$350,000	\$37,500	Police Patrol	2009	FORD	CR VIC	2009	6	-2	Vehicles to be replaced
	\$37,500	Police Patrol	2008	FORD	Expedition	2008	7	-2	
	\$37,500	Police Patrol	2011	FORD	CR VIC	2011	4	0	
	\$37,500	Police Patrol	2011	FORD	CR VIC	2011	4	0	
	\$100,000	* PW Rds & Sts	1997	INTL	5yrd Dump	1997	18	-5	
	\$100,000	* PW Rds & Sts	1997	INTL	5yrd Dump	1997	18	-3	

* REFURBISHMENT: FOR CHASSIS ONLY

**TOWN OF GROTON, CT
FYE 2015 BUDGET**

FLEET RESERVE FUND REVENUES: #6040

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

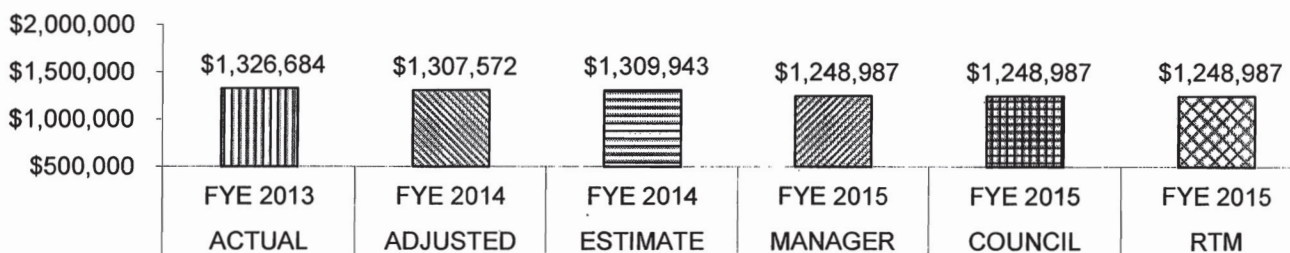
Sale of Fixed Assets – represents revenues generated from the sale of obsolete equipment.

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 Reserve Fund to be used to fund the budget for the fiscal year.

	<u>ACTUAL FYE 2013</u>	<u>ADJUSTED FYE 2014</u>	<u>ESTIMATE FYE 2014</u>	<u>MANAGER FYE 2015</u>	<u>COUNCIL FYE 2015</u>	<u>RTM FYE 2015</u>
4412 Interest Income	\$ 2,248	\$ 2,600	\$ 2,300	\$ 2,300	\$ 2,300	\$ 2,300
4731 Sale of Fixed Assets	\$ 42,485	\$ 10,000	\$ 12,671	\$ 10,000	\$ 10,000	\$ 10,000
4733 Misc. - Unclassified	\$ 1,399	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4766 Payments from Other Funds	\$ 1,166,629	\$ 1,294,972	\$ 1,294,972	\$ 1,236,687	\$ 1,236,687	\$ 1,236,687
4999 Fund Balance Applied	\$ 113,923	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 1,326,684	\$ 1,307,572	\$ 1,309,943	\$ 1,248,987	\$ 1,248,987	\$ 1,248,987

Fleet Reserve Fund Revenues



TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Other Funds

DEPARTMENT: Public Works
FUNCTION: Fleet Reserve Fund 6040

CC0 – Vehicle Replacement

- Ensures adequate funding for future vehicle purchases. All vehicles and equipment purchases associated with the Fleet Reserve over \$5,000 are funded from this cost center.

CC1– Vehicle Maintenance

- This cost center is used to record the annual maintenance cost (parts and outside services) assigned to the user departments of the fleet assets.

CC2 – Vehicle Fuel

- Manages and records the annual fuel cost of vehicles assigned to the user department of the fleet assets.



"SUBMARINE CAPITAL OF THE WORLD"

TOWN OF GROTON

FUNCTION SUMMARY

Function: Computer Replacement Fund 6050 Department: Information Technology

FUNCTION DESCRIPTION:

The Computer Replacement Fund was established to fund the repair and replacement of all personal computers and printers used in the Town of Groton. By anticipating the future repair and replacement cost of the computers and printers, and ensuring funds are on hand to replace them at the end of their life cycle, large budget variances will be eliminated bringing more stability, predictability and control to each department's function operating budget.

Analysis is done of CPU-intensive activities and user activities. It is expected to replace the balance of the 3.2 GHz PC's and 3.6 GHz PC's this year (FYE 2015). The price to purchase a new PC has greatly decreased while the quality of the PC has increased. The PC's currently being purchased have 6.6 GHz processors.

FUNCTION ACTIVITIES:

Activity	Actual FYE 2013	Estimated FYE 2014	Anticipated FYE 2015
Number of PC's in Fund	359	358	360
PC's Scheduled for Replacement	28	32	50
PC's Replaced	28	32	50
Fire Dept. MDT's Replaced	0	0	27
% of Scheduled Replacements Completed	100%	100%	100%
PC's per Employee	1.34	1.34	1.34
Number of Printers in Fund	80	81	77
Printers Scheduled for Replacement	16	16	12
Printers Replaced	16	16	12
% of Scheduled Replacements Completed	100%	100%	100%
Printers per Employee	0.30	0.30	0.29

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Administrative Services			FUNCTION: Computer Replacement 6050		
	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 40,629	\$ 58,960	\$ 56,040	\$ 146,140	147.9%

HIGHLIGHTS:

- The overall increase in this budget is \$87,180. This increase is due to scheduled replacement of computer hardware.
- This account contains expenditures from the computer replacement fund which are listed below under Equipment Purchases.
- Department accounts include a prorated annual charge to cover the projected replacement cost for computers, printers and associated network equipment utilized by that department.
- The annual maintenance fee for Poquonnock Bridge Fire Department servers is in account 5290.
- It should be noted that a number of fire departments, EMS, and ambulances contribute to the fund to cover replacement costs of MDT's.

Final Budget Result:

During budget deliberations there were no changes.

Audit Fund Balance FYE 2013	Estimated Fund Balance FYE 2014	FYE 2015 Proposed Revenues	FYE 2015 Proposed Expenditures	Estimated Fund Balance FYE 2015	Fund Balance as a % of Expenditures
\$480,947	\$504,309	\$79,344	\$146,140	\$437,513	299.4%

PERSONNEL CHANGES/HISTORY:

- No personnel charged to this function.

EQUIPMENT PURCHASES:

Computers				
PC's	50 @	\$600	PBFD Servers Annual Maint -	\$420
Fire MDT Laptops	27 @	\$3,500		
Printers			Software Licenses	
Laser (networked)	7 @	\$1,300	First Look Pro Annual Maint -	\$5,870
Ink Jets	5 @	\$330	Hardware	
			MDT Communication (Modem) -	\$600

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

APPROPRIATION							

Operating Expenses	40,629	58,960	56,040	146,140	146,140	146,140	146,140
Total Appropriation	\$40,629	\$58,960	\$56,040	\$146,140	\$146,140	\$146,140	\$146,140

COST CENTERS							

60500 COMPUTER REPLACEMENT	17,050	32,700	32,700	30,000	30,000	30,000	30,000
60501 PRINTER REPLACEMENT	15,652	14,950	14,950	10,750	10,750	10,750	10,750
60502 SOFTWARE LICENSES	7,643	7,310	6,390	6,890	6,890	6,890	6,890
60504 MAINTENANCE	284	4,000	2,000	4,000	4,000	4,000	4,000
60505 OTHER AGENCIES - MDT	0	0	0	94,500	94,500	94,500	94,500
Total Cost Centers	\$40,629	\$58,960	\$56,040	\$146,140	\$146,140	\$146,140	\$146,140

FINANCING PLAN							

INTEREST INCOME	759	770	770	770	770	770	770
OTHER AGENCIES	1,740	2,055	2,055	1,635	1,635	1,635	1,635
OUTSIDE AGENCIES - MDT	24,941	6,470	6,470	6,470	6,470	6,470	6,470
PAYMENTS FROM OTHER FUNDS	85,852	70,107	70,107	70,469	70,469	70,469	70,469
FUND BALANCE APPLIED	0	0	0	66,796	66,796	66,796	66,796
Total Financing Plan	\$113,292	\$79,402	\$79,402	\$146,140	\$146,140	\$146,140	\$146,140

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

OPERATING EXPENSES							

5220 UTILITIES/FUEL/MILEA	550	600	100	600	600	600	600
5260 REPAIRS & MAINT-FAC/	284	4,000	2,000	4,000	4,000	4,000	4,000
5261 SOFTWARE MAINT FEES	6,568	5,870	5,870	5,870	5,870	5,870	5,870
5290 PROFESS/TECHNICAL SE	525	840	420	420	420	420	420
5410 COMPUTER EQUIPMENT	32,702	47,650	47,650	135,250	135,250	135,250	135,250

Total Operating Expenses	\$40,629	\$58,960	\$56,040	\$146,140	\$146,140	\$146,140	\$146,140
GRAND TOTAL	\$40,629	\$58,960	\$56,040	\$146,140	\$146,140	\$146,140	\$146,140

**TOWN OF GROTON, CT
FYE 2015 BUDGET**

COMPUTER 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.

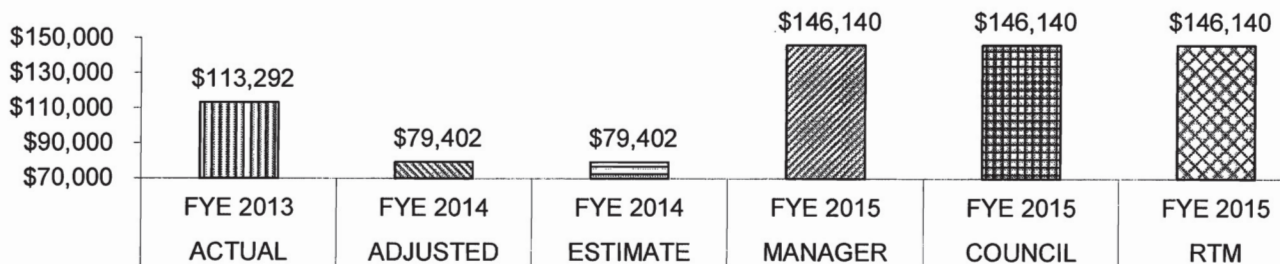
Other Agencies - MDT: represents the amount received from outside agencies for purchases of mobile data terminals.

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 Computer Replacement Fund to be used to fund the budget for the fiscal year.

	<u>ACTUAL FYE 2013</u>	<u>ADJUSTED FYE 2014</u>	<u>ESTIMATE FYE 2014</u>	<u>MANAGER FYE 2015</u>	<u>COUNCIL FYE 2015</u>	<u>RTM FYE 2015</u>
4412 Interest Income	\$ 759	\$ 770	\$ 770	\$ 770	\$ 770	\$ 770
4625 Other Agencies	\$ 1,740	\$ 2,055	\$ 2,055	\$ 1,635	\$ 1,635	\$ 1,635
4625A Outside Agencies - MDT	\$ 24,941	\$ 6,470	\$ 6,470	\$ 6,470	\$ 6,470	\$ 6,470
4766 Payments from Other Funds	\$ 85,852	\$ 70,107	\$ 70,107	\$ 70,469	\$ 70,469	\$ 70,469
4999 Fund Balance Applied	\$ 0	\$ 0	\$ 0	\$ 66,796	\$ 66,796	\$ 66,796
Total	\$ 113,292	\$ 79,402	\$ 79,402	\$ 146,140	\$ 146,140	\$ 146,140

Computer Replacement Fund Revenues



TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Other Funds

DEPARTMENT: Information Technology
FUNCTION: Computer Replacement Fund 6050

CC0 – Computer Replacement

- All new computer systems and upgrades are funded from this cost center. The Manager of Information Technology prepares a list of replacement equipment from the analysis of maintenance records, and requests for new systems from Department Heads.

CC1 – Printer Replacement

- All new printers are funded from this cost center.

CC2 – Software Licenses

- Purchase software licenses for operating systems on individual PC's.

CC4 – Maintenance

- The cost of repair parts for PC's and printers have been moved to this cost center.

CC5 – Other Agencies – MDT

- The cost of mobile data terminals for outside agencies.

TOWN OF GROTON

FUNCTION SUMMARY

Function: Human Services Assistance Fund 7320

Department: Human Services

FUNCTION DESCRIPTION:

The Human Services Assistance Fund is comprised of two entities:

1) **The Elihu Spicer Trust Fund** was established under a Stipulated Judgment of the Superior Court dated 7/19/79. The stipulation directed that the principal and income of such Fund "shall be used for the benefit, maintenance and support of the poor residents of the Town of Groton and such other residents of the Town of Groton as said Town is or may be legally liable to support." Assistance with emergency needs is based upon established Human Service Department guidelines.

2) **The Flora Perkins Trust** resulted from a bequest in The Last Will and Testament of Flora F. Perkins, who directed that the bequeathed money be used to enhance the overall well-being of Groton's children. The monies annually appropriated from the trust to the Human Services Dept. are used to support the Town's Child Abuse Prevention Initiative, supplement the Elihu Spicer Trust Fund and other discretionary funds for families (with children) in need of emergency financial assistance and provide programs and services that specifically benefit at-risk Groton children.

FUNCTION ACTIVITIES:

- Spicer: FYE 13 Actual: 76 clients/households served; Total assistance provided: \$19,653.85
- Spicer: FYE 14 Estimate (through Nov 2013): 57 clients/households served: \$14,114.03 expended
- Perkins: FYE 13 Actual: 6 clients/households served; Total assistance provided: \$1,478.00
- Perkins: FYE 14 Estimate (through Nov 2013): 5 clients/households served: \$1,500 expended
- Child Abuse Prevention Initiative- 2014 Calendars: \$3,276.32

TOWN OF GROTON
FYE 2015 BUDGET
FUNCTION HIGHLIGHTS

DEPARTMENT: Social Services

FUNCTION: Human Serv Assist Fund 7320

	ACTUAL FYE 2013	APPROVED ADJUSTED FYE 2014	ESTIMATED FYE 2014	RTM APPROVED FYE 2015	% Change FYE 2014 to FYE 2015
TOTAL	\$ 22,740	\$ 40,000	\$ 40,000	\$ 40,000	0.0%

HIGHLIGHTS:

This function contains 2 separate funds associated with Human Services assistance:

- The Spicer Trust Fund was established in 1979 as a result of a stipulated judgment from Superior Court which required the Town to establish a trust fund in the amount of \$196,995 for the "benefit, maintenance and support of the poor residents of the Town of Groton and such other residents as said Town is or may be legally liable to support." The interest and/or principal of the fund are to be tapped for the purposes of assisting residents in need, whose income falls within 175% of the Federal Poverty Level. The balance of this fund is \$57,538 as of 6/30/13. The fund is utilized when other sources of grant/special funds are unavailable and/or clients do not meet income guidelines for other sources of assistance.
- The Flora Perkins Trust was established in 2000 when the Town received a check from the Estate of Flora F. Perkins for \$144,079.36 resulting from Mrs. Perkins' "love for young children and (her) concern that they be properly fed and cared for." Mrs. Perkins made her bequest to Groton Youth and Family Services" for use in the furtherance of its charitable objectives." In 2001 the Town received a check in the amount of \$8,017.25, "representing the final distribution of the residue and remainder of the (Perkins) Estate." The balance of this fund is \$72,226 as 6/30/2013. The Perkins Trust appropriation supplants program funding that is no longer available to Human Services via the General Fund.
- The Perkins Fund acts as a back-up to the Spicer Fund, adhering to the same eligibility criteria as Spicer and offering financial assistance as needed to families with children.

Final Budget Result:

During budget deliberations there were no changes.

Audit Fund Balance FYE 2013	Estimated Fund Balance FYE 2014	FYE 2015 Proposed Revenues	FYE 2015 Proposed Expenditures	Estimated Fund Balance FYE 2015	Fund Balance as a % of Expenditures
\$129,764	\$91,914	\$1,150	\$40,000	\$53,064	132.7%

PERSONNEL CHANGES/HISTORY:

- No personnel charged to this function.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

APPROPRIATION							

Operating Expenses	22,740	40,000	40,000	40,000	40,000	40,000	40,000
Total Appropriation	\$22,740	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000

COST CENTERS							

73200 ELIHU SPICER TRUST	19,654	30,000	30,000	30,000	30,000	30,000	30,000
73202 FLORA PERKINS TRUST	3,086	10,000	10,000	10,000	10,000	10,000	10,000
Total Cost Centers	\$22,740	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000

FINANCING PLAN							

INTEREST INCOME	213	270	150	150	150	150	150
DONATIONS	2,250	500	2,000	1,000	1,000	1,000	1,000
PAYMENTS FROM OTHER FUNDS	10,000	0	0	0	0	0	0
FUND BALANCE APPLIED	10,277	39,230	37,850	38,850	38,850	38,850	38,850
Total Financing Plan	\$22,740	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2015 ADOPTED BUDGET

3-Jun-2014

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

	ACTUAL FYE 2013	ADJUSTED FYE 2014	ESTIMATE FYE 2014	REQUEST FYE 2015	MANAGER FYE 2015	COUNCIL FYE 2015	RTM FYE 2015

OPERATING EXPENSES							

5201 POSTAGE/PRINT/ADVERT	1,608	4,000	4,000	4,000	4,000	4,000	4,000
5290 PROFESS/TECHNICAL SE	0	1,250	750	1,250	1,250	1,250	1,250
5300 MATERIALS & SUPPLIES	0	1,500	1,500	1,500	1,500	1,500	1,500
5601 TRANSPORTATION	0	200	0	200	200	200	200
5611 BURIALS	0	150	0	150	150	150	150
5616 UTILITIES	300	10,750	10,000	10,750	10,750	10,750	10,750
5617 RENTALS	20,532	18,500	23,750	18,500	18,500	18,500	18,500
5619 FOOD/CLOTHING	0	2,000	0	2,000	2,000	2,000	2,000
5620 DOCTOR FEES	0	150	0	150	150	150	150
5621 PRESCRIPTIONS	0	1,500	0	1,500	1,500	1,500	1,500
5622 MISC/SOCIAL SERVICES	300	0	0	0	0	0	0

Total Operating Expenses	\$22,740	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
GRAND TOTAL	\$22,740	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000

**TOWN OF GROTON, CT
FYE 2015 BUDGET**

HUMAN SERVICE ASSISTANCE FUND: #7320

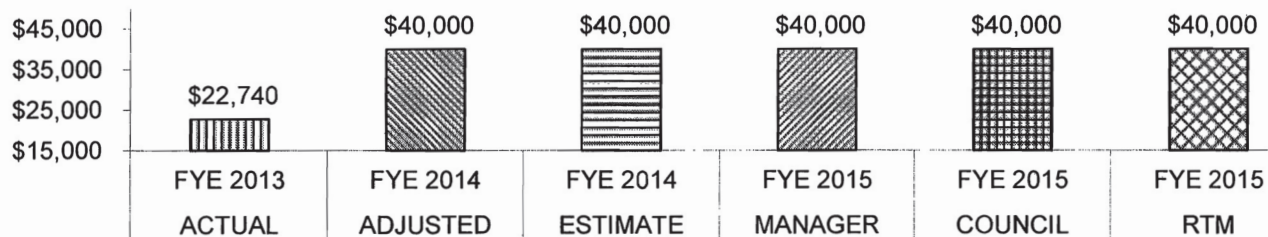
Interest Income - represents income earned on the short-term investment of funds not required for immediate expenses.

Payments from Other Funds: represents the amount that Other Funds may contribute to the operation of this fund. For FYE 2013 a payment -in-lieu of taxes (PILOT) was received from The Connection Fund whose purpose is to help people in need. The PILOT was deposited in the General Fund and subsequent actions by both the Town Council and RTM transferred that amount into 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.

	<u>ACTUAL FYE 2013</u>	<u>ADJUSTED FYE 2014</u>	<u>ESTIMATE FYE 2014</u>	<u>MANAGER FYE 2015</u>	<u>COUNCIL FYE 2015</u>	<u>RTM FYE 2015</u>
4412 Interest Income	\$ 213	\$ 270	\$ 150	\$ 150	\$ 150	\$ 150
4750 Donations	\$ 2,250	\$ 500	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
4766 Payments from Other Funds	\$ 10,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4999 Fund Balance Applied	\$ 10,277	\$ 39,230	\$ 37,850	\$ 38,850	\$ 38,850	\$ 38,850
Total	\$ 22,740	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000

Human Service Assistance Fund



TOWN OF GROTON
FYE 2015 BUDGET
PROGRAM OBJECTIVES

AREA OF SERVICE: Other Funds

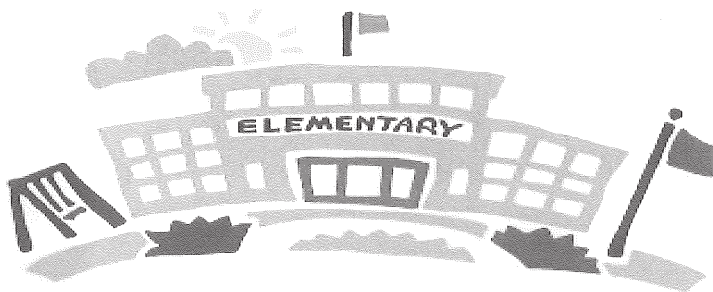
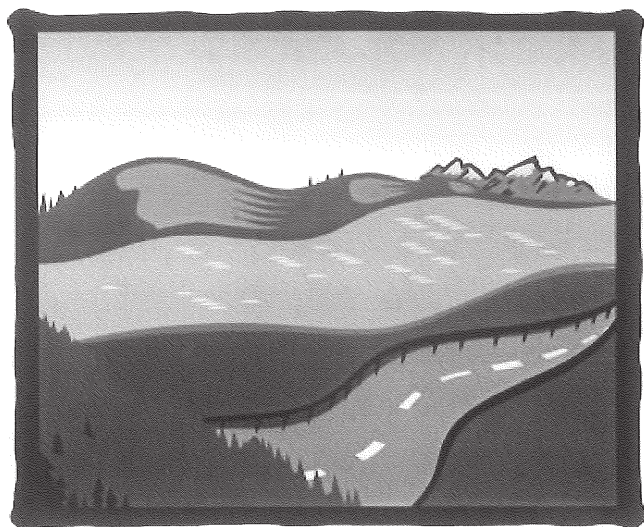
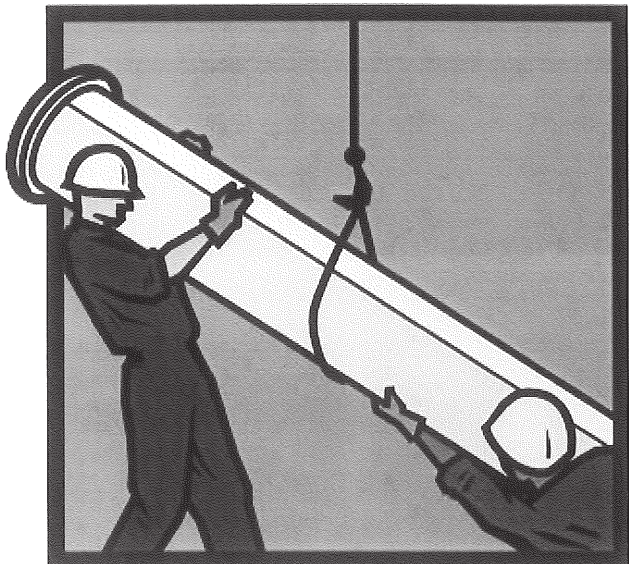
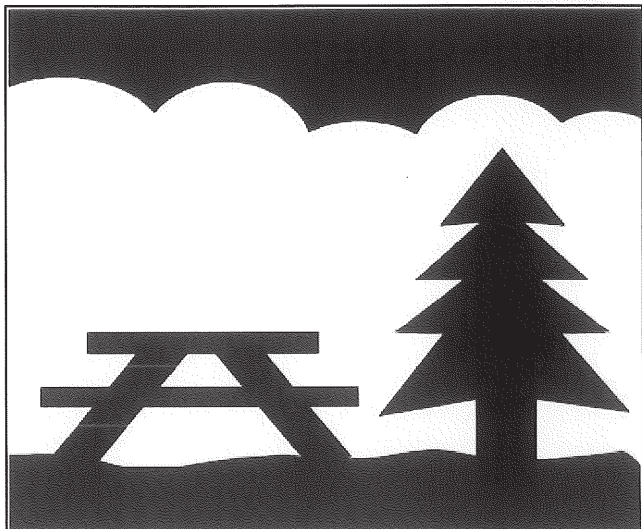
DEPARTMENT: Human Services
FUNCTION: Human Services Assistance Fund 7320

CC0 – Spicer Trust Fund

- The Department of Human Services will ensure that the principal and interest will be available and disbursed to all residents in need following proper application and determination of said need. (Groton Town Council Ordinance #153: 10/20/80).
- The Director of Human Services will review and approve all Spicer Trust Fund expenditures prior to the release of any funds.
- All required reporting and accounting procedures as stipulated by the State and Town will be adhered to.
- The Department will administer the Spicer Trust Fund along established guidelines, subject to review and revision by the Fund's trustees, the Groton Town Council.
- The Department will annually submit to the Attorney General's Office of the State of Connecticut a report showing the income and expenditures from the Trust Fund as well as the proposed budget for the following fiscal year.

CC2 – Flora Perkins Trust

- Provision of funding for programs/activities that enhance the overall well-being of Groton's children in accordance with the Last Will and Testament of Flora F. Perkins.



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 (XIX. Capital Budget/CIP) 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.

CAPITAL PROJECTS - FYE 2015 (000)						
PROJECT	Page #	Source of Funds			Other Funding Source	Total Costs
		Capital Reserve Fund	General Obligation Bonds	Other		
1) ROADS						
F) Bridge Reconstruction	338	\$ 75				\$ 75
H) Replacement of Defective Roadside Barrier Systems	339			\$ 0	LoCIP	\$ -
I) Reconstruction of Intersection Crystal Lake Road/Military Highway	340	\$ 399		\$ 3,588	State and Federal Grants	\$ 3,987
SUBTOTAL		\$ 474		\$ 3,588		\$ 4,062
2) DRAINAGE AND WATERSHED PROTECTION						
B) Local Drainage Improvements/New Installations	341	\$ 25				\$ 25
C) Judson Avenue Drainage	342		\$ -	*		\$ -
SUBTOTAL		\$ 25	\$ -			\$ 25
3) SIDEWALKS						
A) Replacement Sidewalk Construction	343			\$ 55	LoCIP	\$ 55
B) New Sidewalk Construction - Thomas Road	344	\$ 191				\$ 191
SUBTOTAL		\$ 191		\$ 55		\$ 246
4) PARKS AND RECREATION						
B) Trail Improvement Program	345	\$ 50				\$ 50
C) Open Space Acquisition	346	\$ 25				\$ 25
D) Golf Course Improvement Plan	347			\$ 50	LoCIP	\$ 50
H) Park Improvement Plan/ADA Compliance	348			\$ 60	LoCIP	\$ 60
SUBTOTAL		\$ 75		\$ 110		\$ 185
5) EDUCATION						
A) Asbestos Removal	349	\$ 445				\$ 445
M) Energy Efficiency Measures	350	\$ 65				\$ 65
N) School Security	351	\$ 200				\$ 200
SUBTOTAL		\$ 710				\$ 710
6) PUBLIC BUILDINGS						
A) Spicer House - Parks and Recreation Office	352	\$ 45				\$ 45
B) Police Station	353			\$ 168	LoCIP	\$ 168
D) Town Hall Complex	354	\$ 55				\$ 55
E) Groton Public Library	355	\$ 39				\$ 39
G) Vacant School Properties	356	\$ 480				\$ 480
I) Town Hall Annex Complex - Renovation to Barn	357	\$ 25				\$ 25
J) Jabez Smith House	358	\$ 10				\$ 10
L) Construction of Permanent Vehicle Wash Facility	359	\$ 25				\$ 25
SUBTOTAL		\$ 679		\$ 168		\$ 847
7) TECHNOLOGY						
E) Upgrade Town Police Department Radio System	360	\$ 0				\$ -
SUBTOTAL		\$ 0				\$ -
8) ECONOMIC DEVELOPMENT						
A) Economic Assistance Fund	361	\$ 250				\$ 250
SUBTOTAL		\$ 250				\$ 250
9) WATER POLLUTION CONTROL FACILITY						
A) Sewer Line Infrastructure Repairs	362			\$ 285	WPCF User Fees	\$ 285
B) Pump Stations	363			\$ 10	WPCF User Fees	\$ 10
C) Treatment Facility	364			\$ 25	WPCF User Fees	\$ 25
SUBTOTAL				\$ 320		\$ 320
10) ENERGY EFFICIENCY AND CONSERVATION						
A) Gas Line Extension Town Hall Annex/Fitch High	365			\$ 400	Private Utility	\$ 400
SUBTOTAL				\$ 400		\$ 400
TOTAL		\$ 2,404	\$ -	\$ 4,641		\$ 7,045
* No formal FYE 2015 budget action is requested on these items by the Town Council or RTM at this time. Projects are shown for information purposes only pending future action by the Town Council and RTM.						

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT	ACTIVITY/DEPARTMENT
F) BRIDGE RECONSTRUCTION	1) ROADS

DESCRIPTION/PURPOSE/JUSTIFICATION

Groton Long Point Road Bridge over Palmer's Cove – A bridge consultant was hired in FYE 12 to work with the Town and Groton Long Point on this project to bring the bridge back to current standards by replacing components of the bridge before it fails. Along with identifying these repairs, the project will include investigating the need to include a multi-use path, additional wave protection on the causeway and other issues identified at the public listening sessions held in the summer of 2012.

Three options came out of the listening sessions. One was to replace the superstructure (road surface and beams), repair the causeway, rehabilitate the substructure and to not construct sidewalks. The second option was to install a separate sidewalk and elevated boardwalk on the south side. The third option was to widen the road 8 additional feet to a width of 38 feet with a sidewalk on the bridge and south side of the causeway. The Town Council selected the second option (superstructure replacement with a dedicated sidewalk). The estimated engineering and construction costs are \$3,675,000. This cost does not include any bonding costs, or legal costs.

Requested for FYE 15 are funds (\$75,000) to carry the project through preliminary design and permitting for funding in FYE 16. During preliminary design, issues such as undergrounding of utilities, causeway protection and elevating the roadway to counter the effects of sea rise will be reviewed by the consultant and presented to the Town Council for a decision.

Programmed for FYE 16 are funds (\$3,600,000) to complete engineering and begin construction of the project. A bond referendum is proposed to cover these costs.

Engineering: Consultant

Construction: Contractor

Impact on Operating Budget: No impact on operating budget. If postponed, project will increase in price by 2-4% each year.

Sustainability Goals: Sustainability Goal #4 (adapt to climate change) would apply.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering	C G	75	600					75 600
B. Land and Right of Way								0
C. Construction	G		3000					3000
D. Equipment								0
E. Other Costs								0
Total	C,G	75	3600	0	0	0	0	3675

*Funding

(C) Capital Reserve Fund

(G) General Obligation Bonds

(O) Other

During budget deliberations there were no changes.

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT H) REPLACEMENT OF DEFECTIVE ROADSIDE BARRIER SYSTEMS				ACTIVITY/DEPARTMENT 1) ROADS				
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>Roadside barriers are longitudinal barriers used to prevent a vehicle from leaving the roadway and striking a fixed object or terrain feature that is considered more hazardous than the barrier itself. Many of the existing systems do not meet current standards and may even cause more damage than what they are intended to prevent. Therefore, Public Works is conducting an inventory and analysis of the condition of the existing systems. For each location, staff will review the most current information from the American Association of State Highway and Transportation Officials, U.S. Department of Transportation, Federal Highway Administration and State of Connecticut Department of Transportation Form 814 to determine if a barrier system is required and, if so, the proper barrier system that should be installed.</p> <p>Requested for FYE 15 are funds (\$125,000) to replace approximately 3,000 linear feet of defective barriers with metal beam barrier systems along Colonel Ledyard Highway, Fishtown Road, Flanders Road and Groton Long Point Road (Town portion of the road). Replacement for outlying years will be based on the Town-wide inventory and analysis of condition completed by the Department of Public Works. Programmed for FYE 16, FYE 17 and FYE 18 are funds (\$125,000 each year) to continue this work.</p> <p>Engineering: In-House Construction: Contractor Impact on Operating Budget: No impact on operating budget. Repairs to systems are made due to accidents causing damage, not failure of the system. Sustainability Goals: Not applicable.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	O	0	125	125	125			375
D. Equipment								0
E. Other Costs								0
Total	O	0	125	125	125	0	0	375
*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other (LOCIP)								

The Town Council reduced this project from \$125,000 to \$0. The RTM sustained this change.

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT	ACTIVITY/DEPARTMENT
I) RECONSTRUCTION OF INTERSECTION CRYSTAL LAKE ROAD/MILITARY HIGHWAY	1) ROADS

DESCRIPTION/PURPOSE/JUSTIFICATION

Crystal Lake Road is the main route of access (vehicular and truck) to the Naval Submarine Base (SUBASE) and the historic *USS Nautilus* and Submarine Force Library and Museum, a national historical site welcoming hundreds of thousands of visitors each year. Working in close collaboration with the officials at the SUBASE, this project coordinates with the recent improvements made to the two main gates on Crystal Lake Road and their future infrastructure plans. This project would enhance the military value of the base and assure the long term viability as an economic generator in the region.

This project is for the design and reconstruction of existing infrastructure that continues improving the traffic and pedestrian movement to and from the main gates of the SUBASE. Starting at the intersection of Military Highway and Crystal Lake Road, the intersection will be realigned with the newly constructed main gate and the existing entrance to the Historic Nautilus and Submarine Force Museum. A new traffic signal to replace an outdated signal is also part of the work at this intersection. Continuing eastward from this intersection is the widening of Crystal Lake Road that will provide compliant travel lanes. The project terminates at the intersection of Route 12 with a properly designed intersection radius at the southwest corner. Along the entire length of Crystal Lake Road the plan is to construct a 10 foot wide multi-purpose path in support of Plan of Conservation and Development goals that will continue the effort to create a multi-modal connection from the Navy housing units located south of the main base and the main gate.

The Southeastern Connecticut Council of Governments has selected this project for receiving Federal and State funds. Approved in FYE 07 were funds (\$50,000) to prepare the schematics for submission for future grant funding. Approved in FYE 12 and FYE 13 was the Town's match (\$63,620) for State review, preliminary engineering and consultant design. Approved in FYE 14 was the Town's match for rights-of-way (\$96,000).

Requested for FYE 15 is the Town's match for construction and State Department of Transportation support in preparing the grant application (\$398,590).

The estimated total project cost (which includes previous years' appropriations) is \$5,580,000 with 80% of the cost coming from federal grants, 10% from state grants and 10% from a local match.

Engineering: In-House

Construction: In-House/Contractor

Impact on Operating Budget: \$700,000 is resurfacing and sign installation if project is not funded.

Sustainability Goals: Sustainability Goal #1 (reduce overall energy use) and Goal #3 (reduce GHG) would apply.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	399						399
	O	3588						3588
D. Equipment								0
E. Other Costs								0
Total	C,O	3987	0	0	0	0	0	3987

*Funding

(C) Capital Reserve Fund

(G) General Obligation Bonds

(O) Other (State and Federal Grants)

During budget deliberations there were no changes.

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT			ACTIVITY/DEPARTMENT					
B) LOCAL DRAINAGE IMPROVEMENTS/ NEW INSTALLATIONS			2) DRAINAGE AND WATERSHED PROTECTION					
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>This project funds areas where local drainage systems need to be improved or where new local systems should be installed. Drainage systems are installed to control flooding, prevent erosion and protect public and private property from damage. All systems will be designed to current Town of Groton Road and Drainage Standards. Source water protection of Groton's public water supply is also critical to the sustainability of the Town, its political subdivisions, and the region. The Town, along with Groton Utilities, Ledyard, other towns and stakeholder interests in the region, and the State Department of Health completed the Drinking Water Quality Management Plan (DWQMP) which is designed to address the conservation and economic development goals of Groton, Ledyard and the southeastern Connecticut region. The Department of Health appropriated \$200,000 for the DWQMP, which has been expended to produce the plan. The implementation plan report was submitted to the State Legislature in December 2008 as required in the original legislation.</p> <p>Requested for FYE 15 are funds (\$25,000) for the installation of a drainage system on Lemont, Stonecrest and Hemlock Roads. When this subdivision was built, no formal storm drainage system was installed. Extension of the existing system will provide relief to the local neighborhood from localized flooding of yards. Programmed for FYE 17 and FYE 19 are funds (\$25,000/year) to complete these projects.</p> <p>Programmed for FYE 16 are funds (\$25,000) to design and get permitted initial improvements to water discharge facilities within the watershed, particularly those located within the public water supply watershed. The funding would be used to identify and inventory items for action based on the plan and provide a phased schedule and cost estimate for the required improvements in the outlying years. Target measures would include retrofitting catch basins, storm water quality basins, channels, leakoffs and other storm water improvement structures within Town properties, easements, and roads that fall within the watershed. Programmed for FYE 17 through FYE 20 are funds (\$50,000/year) to make these upgrades.</p> <p>Engineering: Consultant/In-House Construction: Consultant/In-House Impact on Operating Budget: Impact by installation of the drainage systems in savings from the removal and disposal of catch basin cleanings, estimated to be \$50/year/structure. Sustainability Goals: Sustainability Goal #5 (innovative stormwater management methods) and Goal #4 (adapt to climate change) would apply.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering	C		25					25
B. Land and Right of Way								0
C. Construction	C	25		75	75	75	50	300
D. Equipment								0
E. Other Costs								0
Total	C	25	25	75	75	75	50	325
*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other								

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**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT	ACTIVITY/DEPARTMENT
C) JUDSON AVENUE DRAINAGE	2) DRAINAGE AND WATERSHED PROTECTION
DESCRIPTION/PURPOSE/JUSTIFICATION	
<p>Approved in FYE 11 were funds (\$50,000) for preliminary engineering to improve the existing drainage system on Judson Avenue, in the area of Somerset Drive. Several residents have experienced flooding in their basements. Studies have found the existing drainage system was not constructed to handle the current design standard of a 25 year storm. Approved in FYE 12 were funds (\$165,000) for permitting and preliminary design of a storm drainage system to a 25 year storm. All Federal and State permits has been issued. Local permits will be acquired when local funding is authorized.</p> <p>The engineering study identified six areas to address at an estimated cost of \$1,059,000. The improvements on public and private land include:</p> <ul style="list-style-type: none"> - Approximately 2,070 linear feet of new and replacement piping - Approximately 150 linear feet of under drain system - Replacement/retrofitting of 26 existing catch basins - Installation of 24 backflow preventers - Construction of 5 water quality areas - Approximately 1,250 linear feet of new and replacement box culvert - Eight new manholes - Replacement of the existing Farmstead Avenue culvert with a larger culvert - Disconnection of all sump pumps from the existing drain pipes <p>The project identified six sub areas that can be completed as one project or separately:</p> <ul style="list-style-type: none"> - Judson Avenue (new outfall) \$358,000 - Farmstead Avenue System Improvements \$115,900 - Somerset Drive System Improvements \$33,400 - Judson Avenue (current outfall) improvements \$206,300 - Beebe Pond Park System Improvements \$146,800 - Farmstead Avenue Culvert Replacement \$198,200 <p>Staff has included this project for informational purposes only. Should this project proceed, costs will need to be updated prior to a possible referendum.</p> <p>Engineering: Contractor Construction: Contractor Impact on Operating Budget: No impact Sustainability Goals: Not applicable.</p>	

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering	G	0						0
B. Land and Right of Way	G	0						0
C. Construction	G	0						0
D. Equipment								0
E. Other Costs								0
Total	G	0	0	0	0	0	0	0

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

The Town Council voted to reduce this project from 1.7 million to \$0. The RTM sustained this change.

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT		ACTIVITY/DEPARTMENT						
A) REPLACEMENT SIDEWALK CONSTRUCTION		3) SIDEWALKS						
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>This project addresses the need to replace existing, deteriorating concrete and asphalt sidewalks. All sidewalks will provide curb ramps to make them accessible to all users. This project funds large projects such as the replacement of an entire sidewalk network and small projects such as the replacement of an individual panel of deteriorated concrete or asphalt sidewalk. This project is in keeping with the policies identified in the Plan of Conservation and Development (page 118) to create an overall pedestrian network between and within activity nodes.</p> <p>Requested for FYE 15 are funds (\$55,000) to replace the granite curb and concrete sidewalk on Pearl Street, Noank, from the intersection of Palmer Court to Chesbro Avenue. Both the sidewalk and granite curbing are in poor condition with the granite curb tilting in to the road and the sidewalk panels heaving.</p> <p>Programmed for FYE 16 are funds (\$250,000) to replace all of the existing asphalt and the deteriorated portions of the concrete sidewalks on High Street, Mystic from the intersection with Godfrey Street to the intersection with New London Road with new concrete sidewalks. Existing granite curbing will be reset.</p> <p>Programmed for FYE 17 and FYE 18 are funds (\$155,000) to replace the existing asphalt sidewalks on Midway Oval and Central Avenue. There already exists a concrete curb and the sidewalks are showing distress.</p> <p>Engineering: In-House Construction: Contractor Impact on Operating Budget: If postponed, project will increase in cost 2-4% per year Sustainability Goals: Sustainability Goal #1 (reduce overall energy use) and Goal #3 (reduce GHG) would apply.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	O C	55	250	155	155			55 560
D. Equipment								0
E. Other Costs								0
Total	C,O	55	250	155	155	0	0	615
<div>*Funding</div> <div>(C) Capital Reserve Fund</div> <div>(G) General Obligation Bonds</div> <div>(O) Other (LoCIP)</div>								

During budget deliberations there were no changes.

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT	ACTIVITY/DEPARTMENT
B) NEW SIDEWALK CONSTRUCTION - THOMAS ROAD	3) SIDEWALKS

DESCRIPTION/PURPOSE/JUSTIFICATION

This project involves the installation of 3400 linear feet of multi-purpose path (with a boardwalk bridge and crabbing/fishing deck) along Thomas Road, a high pedestrian use area from the intersection of Tower Avenue/High Rock Road to the intersection of Shennecossett Road in the City. This project is in keeping with the policies identified in the 2002 Plan of Conservation and Development and the Bicycle and Pedestrian Master Trails Plan completed in 2005 to establish a bikeway network in the Town. The design took into account the documented hazardous condition for pedestrians and cyclists along the road, the opportunity for scenic views, and the need to minimize the impact to sensitive environmental areas adjacent to the salt marsh and estuary at Birch Plain Creek.

Funding has been authorized in previous years from both the Capital Reserve Fund and LoCIP funding sources. Through FYE 13, \$75,338 has been spent for planning and engineering costs. There is presently a total of \$295,000 available funds to complete Planning and Engineering and provide the Town match for remaining easement acquisition and construction.

Due to delays prompted by requirements Army Corps of Engineers, Groton Utilities, and City of Groton approvals, the total project cost, excluding design, estimated by our consultants has increased to \$1,643,750. The Town is responsible for 20% of rights-of-way acquisition costs and construction, which could be as much as \$328,750. There have also been significant additional costs to complete planning and engineering for the project due to these delays.

Requested for FYE 2015 are funds to complete the design (\$90,000) and additional funds for construction (\$101,000). These funds will supplement prior appropriations to achieve the anticipated Town match of \$329,000.

Engineering: Consultant

Construction: Contractor

Impact on Operating Budget: No impact on operating budget.

Sustainability Goals: Sustainability Goal #3 (reduce GHG and/or vehicle trips) would apply.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering	C	90						90
B. Land and Right of Way								0
C. Construction	C	101						101
D. Equipment								0
E. Other Costs								0
Total	C	191	0	0	0	0	0	191

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

During budget deliberations there were no changes.

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT	ACTIVITY/DEPARTMENT							
B) TRAIL IMPROVEMENT PROGRAM	4) PARKS AND RECREATION							
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>In FYE 04, the Town completed a comprehensive Bicycle, Pedestrian and Trails Master Plan. In addition to enhancing the Town's recreational and physical fitness opportunities, the trails plan will create an alternative transportation network of bikeways, sidewalks and trails that link neighborhoods to destinations such as schools, places of work, business areas, park and recreational facilities and open space areas. In a step by step manner, the plan will be implemented by prioritizing the critical need areas in the community. Funding for the long-term implementation will be derived from local government funding, public donations and state and federal grants.</p> <p>Requested for FYE 15 is \$25,000 as a match for trail grants. Grants would be used for trail planning, construction and programming related to trails. Also requested for FYE 15 are funds (\$25,000) to identify permitting constraints, rights-of-way, and opportunities for creating bike lanes, bicycle amenities, and signage improvements to allow for bicycle, pedestrian, and non-motorized modes of transportation for the East/West Bikeway. The bikeway is part of a Town-wide goal to link employment centers in the City with residential centers and recreational areas in the Town. It will begin at Depot Road, proceed south/west to South Road, then southerly along South Road as it becomes Tower Avenue to Thomas Road.</p> <p>Programmed for FYE 16 are funds (\$50,000) to construct the final phase of the G & S Trolley Trail from Knoxville Court to Depot Road.</p> <p>Programmed for FYE 17 through FYE 20 are funds (\$50,000/year) to complete additional trail projects consistent with the Bicycle, Pedestrian and Trails Master Plan.</p> <p>Engineering: Consultant/In-House Construction: Contractor/In-House Impact on Operating Budget: Minimal impact on Operating Budget, delays will increase construction costs 2-4% annually. Sustainability Goals: Sustainability Goal #3 (reduce GHG) would apply.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering	C	25						25
B. Land and Right of Way								0
C. Construction	C	25	50	50	50	50	50	275
D. Equipment								0
E. Other Costs								0
Total	C	50	50	50	50	50	50	300
<div>*Funding</div> <div>(C) Capital Reserve Fund</div> <div>(G) General Obligation Bonds</div> <div>(O) Other</div>								

During budget deliberations there were no changes.

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT				ACTIVITY/DEPARTMENT				
C) OPEN SPACE ACQUISITION				4) PARKS AND RECREATION				
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>Requested for FYE 15 are funds (\$50,000) to be used as matching funds for available open space grants. Match requirements for these grants are typically 25%, which could potentially yield \$150,000 in grant money.</p> <p>Programmed for FYE 16 through FYE 20 are funds (\$25,000/year) to investigate (surveys, appraisals, archaeological assessments, environmental assessments, etc.) potential open space acquisitions, fund negotiations for property acquisition, and provide matching funds for open space acquisition. The balance as of June 30, 2013 is \$19,000 in the Open Space Acquisition Fund. This funding is in addition to fees collected in lieu of open space dedication through the Planning Commission's subdivision process. These fees were used to partially fund the purchase of the Sparkle Lake Conservation Area in 2013 and as of June 30th, 2013 there is a zero balance in this account.</p> <p>Engineering: Not applicable Construction: Not applicable Impact on Operating Budget: Not applicable Sustainability Goals: Not applicable.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment								0
E. Other Costs	C	25	25	25	25	25	25	150
Total	C	25	25	25	25	25	25	150
*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other								

During budget deliberations the Town Council reduced the \$50,000 to \$25,000. The RTM sustained this action.

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT			ACTIVITY/DEPARTMENT					
D) GOLF COURSE IMPROVEMENT PLAN			4) PARKS AND RECREATION					
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>The golf course is operated as an enterprise fund. It has been demonstrated that the revenues generated can support the golf course operations, however, they are not able to support capital improvements.</p> <p>Based on recommendations from the National Golf Foundation and a 2008 Master Plan from Mungeam Cornish Golf Design firm, a series of necessary facility improvements to the golf course were developed. The proposed FYE 15 - FYE 20 improvements reflect the plan recommendations. Projects related to any buildings are in Section 6) Public Buildings. To remain competitive in an increasingly tight market, golf courses need to create a golfing experience that is more in-line with market demands.</p> <p>Requested for FYE 15 are funds (\$50,000) to restore a bunker on the 11th hole to its original design, making the approach shot easier for the average player and improving the player experience. Work would also involve restoring the area adjacent to the bunker to its original sandy dune design. Completing the planned bunker work phase for the 10th green is also included. Work on the first phase of improvements to the 10th green was completed Fall of 2013.</p> <p>Programmed for FYE 16 through FYE 20 are funds (\$50,000/year) to continue course renovations designed to improve player experience.</p> <p>FYE 16: Restore bunker complex on 13 green FYE 17: Dredge Creek/Pond near Plant Street FYE 18: Build new tee complex on 3 FYE 19: Build new tee complex on 18 FYE 20: Build new tee complex on 8</p> <p>Engineering: In-House/Contractor Construction: Contractor Impact on Operating Budget: Proposed improvements will not impact the Operating Budget. Sustainability Goals: Not applicable.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	O C	50	50	50	50	50	50	300
D. Equipment								0
E. Other Costs								0
Total	C,O	50	50	50	50	50	50	300
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other (LoCIP)</p>								

During budget deliberations there were no changes.

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT

ACTIVITY/DEPARTMENT

H) PARK IMPROVEMENT/ADA COMPLIANCE

4) PARKS AND RECREATION

DESCRIPTION/PURPOSE/JUSTIFICATION

The Park Improvement Plan is based on the estimated life of a park asset, current life-cycle and calculated replacement cost. A Park Asset Inventory and Replacement Plan strives to increase productivity, efficiency, service delivery and the residual values of park assets, reduce down time, repair costs, and the initial capital costs associated with future asset replacements.

The Americans with Disability Act (ADA) adopted new requirements for accessibility to park and recreation facilities that took effect in 2012. Based on a review of 31 recreational sites by Recreational Accessibility Consultants (RAC), an ADA Transitional Plan was developed. The ADA Transitional Plan outlines the corrections that need to take place and establishes a proposed timeline to complete the work. Much of the work required to become ADA compliant requires improvements to the parks.

Requested for FYE 15 are funds (\$60,000) for: 1) constructing handicapped accessible walkways from playgrounds or recreational areas to streets/parking lots in or adjacent to parks at Bel Aire, Deerfield, Mystic Highlands, and Wolfbrook; 2) repainting handicapped parking stalls and installing proper signage at various recreational facilities including Central Park, Great Brook, Sutton, Farquhar, Poquonnock Plains and Woodcrest parks; and 3) replacing or modifying playground equipment and park amenities.

Programmed for FYE 16 through FYE 20 are funds (\$60,000/year) to meet the calculated costs identified in the ADA Transition Plan and Park Improvement Plan.

Engineering: In-House

Construction: In-House/Contractor

Impact on Operating Budget: Reduce repairs and maintenance expenses

Sustainability Goals: Not applicable.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	O C	60	60	60	60	60	60	360
D. Equipment								0
E. Other Costs								0
Total	C,O	60	60	60	60	60	60	360

*Funding

(C) Capital Reserve Fund

(G) General Obligation Bonds

(O) Other (LoCIP)

During budget deliberations there were no changes.

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT

A) ASBESTOS REMOVAL

ACTIVITY/DEPARTMENT

5) EDUCATION

DESCRIPTION/PURPOSE/JUSTIFICATION

This is a project to remove non-friable asbestos from all schools. Non-friable asbestos is a solid form of asbestos that does not mix easily with air unless it is damaged or abraded. While all known sources of friable asbestos were removed from the schools about twenty years ago, sources of non-friable asbestos such as floor tile, bench tops and glue holding up ceiling tile remain in place. While schools are not required to remove non-friable asbestos that is in good condition, a considerable amount of floor tile in all schools (except Pleasant Valley, Mary Morrisson, Northeast Academy and Catherine Kolnaski) is cracked due to age. The Asbestos Emergency Hazard Response Act (AHERA) requires all damaged asbestos containing floor tile to be removed. Damaged non-friable asbestos is considered a health risk. Each summer over the past twenty years, the schools have abated damaged areas of non-friable asbestos as they occur. It is no longer practical to do small repairs since the problem is escalating with the age of the schools. The cost per square foot removal decreases with the size of the project. (A State Department of Education Grant may be available to reimburse approximately 50% of all costs associated with this project. The State requires that funding for the entire project be approved locally prior to applying for the grant. If CIP funding is approved, Groton Public Schools will apply for the grant and reimbursed funds will be returned to the Capital Reserve Fund).

Implementation of this project at four schools and the administration building will take several years. The work has to be done during the summer breaks since each project requires a minimum of six weeks to complete and students cannot be present during abatement. It is more cost effective to group projects together for the purposes of efficiency.

Requested for FYE 15 are funds (\$445,000) to remove non-friable asbestos from Charles Barnum. Design funds were approved for Charles Barnum in FYE 12.

Programmed for FYE 16 are funds (\$100,000) to develop plans and specifications for removal of non-friable asbestos at Claude Chester, S. B. Butler, Cutler, West Side Middle and the Administration Building. Also programmed for FYE 16 are funds (\$740,000) for removal of non-friable asbestos from Fitch High.

Programmed for FYE 17 are funds (\$414,000) to abate non-friable asbestos from Claude Chester and S. B. Butler.

Programmed for FYE 18 are funds (\$406,000) to abate non-friable asbestos from Cutler Middle.

Programmed for FYE 19 are funds (\$408,000) to abate non-friable asbestos from West Side Middle.

Programmed for FYE 20 are funds (\$114,000) to abate non-friable asbestos from the Administration Building (which does impact a limited number of students).

The scope of work and cost estimates have been updated. This proposed work was deferred previously while a plan was developed and presented to the public. The urgency of these needs has increased.

Engineering: Consultant

Construction: Contractor

Impact on Operating Budget: If postponed, projects increase in price by an estimated 2-4% each year.

Sustainability Goals: Not applicable

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering	C		100					100
B. Land and Right of Way								0
C. Construction	C	445	740	414	406	408	114	2527
D. Equipment								0
E. Other Costs								0
Total	C	445	840	414	406	408	114	2627

*Funding

(C) Capital Reserve Fund

(G) General Obligation Bonds

(O) Other

During budget deliberations there were no changes.

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT	ACTIVITY/DEPARTMENT
M) ENERGY EFFICIENCY MEASURES	5) EDUCATION

DESCRIPTION/PURPOSE/JUSTIFICATION

Fitch High School Gymnasiums

Currently there are a total of 54 lights located in the High School's gymnasiums. Existing fixtures are 400 watt metal halide lights. The light level from metal halide lamps diminishes with usage, and at roughly half-life the light level is 60% of the original level. Life expectancy of the bulb is 18,000 hours. Additional costs associated with metal halide lighting are the ballast transformer and capacitor. Given that these repairs require a lift and two mechanics, repairs can become very costly. This proposal is to replace the existing lighting with LED (light emitting diode) fixtures. The new light fixtures would be 203 watts and have an average life expectancy of 50,000 hours. No ballast is required.

Requested for FYE 15 are funds (\$29,000) to replace the existing lights with LED fixtures. By replacing the current lighting system with LED fixtures and occupancy controls, there is an annual energy savings of \$10,000 with an ROI (return on investment) of 2.9 years. The total cost of the project is \$48,000, and the CL&P utility rebate is \$19,000, leaving a cost to the Town of \$29,000 for the project.

Fitch High School Parking Lot Lighting

The installation of LED lighting with improved controls will provide substantial electricity savings. There are 65 400 watt metal halide lights that will be replaced with 137 watt LED fixtures. Motion sensors will also be installed.

Requested for FYE 15 are funds (\$36,000) to replace the existing lights with LED fixtures. By replacing the current lighting with LED fixtures it provides an estimated energy savings of \$13,000 with an ROI of 2.7 years. The total cost of the project is \$60,000, and the CL&P utility rebate is \$24,000, leaving a cost to the Town of \$36,000 for the project.

Both of these initiatives have been identified as opportunities for energy efficiency by the Peregrine Energy Group.

Engineering: Consultant

Construction: Contractor

Impact on Operating Budget: Considerable cost savings as outlined above

Sustainability Goals: Sustainability Goal #1 (reduce overall energy use) would apply.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	65						65
D. Equipment								0
E. Other Costs								0
Total	C	65	0	0	0	0	0	65

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

During budget deliberations there were no changes.

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT			ACTIVITY/DEPARTMENT					
N) SCHOOL SECURITY			5) EDUCATION					
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>The Groton Public School Security upgrade has identified Pleasant Valley, S. B. Butler, Charles Barnum, Claude Chester, Mary Morrisson and Cutler schools as needing Visitor's Sally Port entrances to add a second layer of protection to the facility's main entrance. Sally Port entrances prevent visitors from bypassing school administration to reach spaces occupied by children and teachers. This second set of doors enforces check-in protocols for all non-badged visitors and restricts the flow of entrants into the school so that intruders cannot pass into the secured area behind another person with a badge.</p> <p>Northeast Academy and Charles Barnum Schools have been identified as needing signal repeaters to improve cell phone signaling to allow teachers and staff to communicate via cell phones during code red emergency situations.</p> <p>The above mentioned enhancements were identified as gaps in our school security through a partnership with the Town Police Department, communications with nearby school districts and best practices learned from the U.S. Department of Homeland Security.</p> <p>Requested for FYE 15 are funds (\$200,000) for construction of these security upgrades.</p> <p>Engineering: Consultant Construction: In-House/Contractor Impact on Operating Budget: No impact, if deferred costs will increase with inflation Sustainability: Not applicable</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	200						200
D. Equipment								0
E. Other Costs								0
Total	C	200	0	0	0	0	0	200
*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other								

During budget deliberations there were no changes.

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT A) SPICER HOUSE - PARKS AND RECREATION OFFICE	ACTIVITY/DEPARTMENT 6) PUBLIC BUILDINGS																																																																					
DESCRIPTION/PURPOSE/JUSTIFICATION																																																																						
<p>The Spicer House and Spicer Park properties were deeded to the Town on September 6, 1963 as a free gift from Mabel M. Spicer upon her death. Ms. Spicer's will required that the property "... be used in perpetuity as a public park and recreation area". The Spicer House parcel is 2.94 acres and contains the Spicer House (Recreation Department offices) and a storage barn for boating equipment. The Spicer Park parcel is 3.55 acres and has a small playing field, storage garage and parking located on it. This project is in keeping with the policies identified in the Plan of Conservation and Development (page 54) to address the protection of historic resources.</p> <p>Requested for FYE 15 are funds to finish the exterior repainting of the wood shingles and trim. Although this was requested and approved in FYE 14 using LoCIP funds, the state has determined that this type of work is defined as maintenance and repair, which is not allowed under the program. Those LoCIP funds will remain in the Town's account and can be used on future projects.</p> <p>Programmed for FYE 16 are funds (\$7,000 engineering, \$75,000 construction) for repairs to the large wooden barn to include lead paint abatement, painting and the replacement of the smaller garage that is used for storage.</p> <p>Spicer House is approximately 3,730 square feet. Replacement cost of a facility of this type would approach \$850,000.</p> <p>Engineering: Consultant Construction: Contractor Impact on Operating Budget: No impact on operating budget. If postponed, a cost increase of 2-4% each year would be expected. Sustainability Goals: Not applicable.</p>																																																																						
RECOMMENDED FINANCING (000)																																																																						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="width: 20%;">Source of Funds*</th> <th colspan="7" style="text-align: center;">Estimated Funding by Year</th> <th rowspan="2" style="text-align: center;">Total Estimated Cost</th> </tr> <tr> <th style="text-align: center;">FYE2015</th> <th style="text-align: center;">FYE2016</th> <th style="text-align: center;">FYE2017</th> <th style="text-align: center;">FYE2018</th> <th style="text-align: center;">FYE2019</th> <th style="text-align: center;">FYE2020</th> </tr> </thead> <tbody> <tr> <td>A. Planning and Engineering</td> <td style="text-align: center;">C</td> <td></td> <td style="text-align: center;">7</td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: center;">7</td> </tr> <tr> <td>B. Land and Right of Way</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: center;">0</td> </tr> <tr> <td>C. Construction</td> <td style="text-align: center;">C</td> <td style="text-align: center;">45</td> <td style="text-align: center;">75</td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: center;">120</td> </tr> <tr> <td>D. Equipment</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: center;">0</td> </tr> <tr> <td>E. Other Costs</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: center;">0</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">C</td> <td style="text-align: center;">45</td> <td style="text-align: center;">82</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">127</td> </tr> </tbody> </table>	Source of Funds*	Estimated Funding by Year							Total Estimated Cost	FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	A. Planning and Engineering	C		7					7	B. Land and Right of Way								0	C. Construction	C	45	75					120	D. Equipment								0	E. Other Costs								0	Total	C	45	82	0	0	0	0	127
Source of Funds*	Estimated Funding by Year							Total Estimated Cost																																																														
	FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020																																																																
A. Planning and Engineering	C		7					7																																																														
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E. Other Costs								0																																																														
Total	C	45	82	0	0	0	0	127																																																														
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other</p>																																																																						

During budget deliberations there were no changes.

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT

ACTIVITY/DEPARTMENT

B) POLICE STATION

6) PUBLIC BUILDINGS

DESCRIPTION/PURPOSE/JUSTIFICATION

These projects were included in the Police Station Bond referendum that was brought before the voters and failed in November of 2013. These projects have been removed from the larger project and are being presented in this CIP project.

Requested for FYE 15 are funds (\$10,000 engineering and \$85,000 for construction) to replace the two boiler units. One of the two units experienced a failure. After disassembly, it was found to be severely rusted. Several attempts were made by technicians to reseal the boiler sections and that method failed. As a stop gap measure, a liquid stop leak was introduced into the system and is working now. The second unit is also rusted. The facility can run off one boiler, but that boiler is the same age, make and model as the one that failed. It is important to have redundancy at this critical facility.

Requested for FYE 15 are funds (\$10,000 engineering and \$63,000 equipment) for CCTV (Closed Circuit Television) replacement of all interior and exterior area video monitoring equipment. The current camera and recording equipment are antiquated (VHS medium) and do not allow for full monitoring of the cells (blind spots). Lighting conditions will also be addressed. Some sections of the detention area (booking and processing) are live video images captured on and recorded on VHS tape by the desk officer. The cell space is recorded on the same VHS format, but in a rotating time-lapsed fashion that does not provide 24/7 coverage. Recorded images and sound quality are poor. The potential for human error also exists should the desk officer be distracted in their duties and fail to properly load the VHS tape, start the appropriate machine or select the desired areas to be monitored. It is proposed that the view system will be fully integrated with the access control.

Requested for FYE 16 are funds (\$235,000) to upgrade the mechanical and electrical equipment in the firing range to prevent frequent malfunctions and subsequent repairs thereby allowing the department to complete mandated firearms training. The firing range is used for the annual mandated police firearm and use of force training, qualification and certification. The equipment is the target system which was installed in 1977 when the police building was constructed. The equipment is over 34 years old, is prone to breakdowns and requires a great deal of maintenance and repair. Some replacement parts are no longer being manufactured. If parts can be found, the price is at a premium. On occasion, our range officers have manufactured parts on their own because they were unable to locate the parts. We have employed local welders, machinists and electricians to help with problems but these have only been temporary fixes to keep the range running. It is estimated that the time spent on maintenance and repairs is equal to actual range usage time.

Engineering: Consultant

Construction: Contractor

Impact on Operating Budget: No impact on budget. If postponed, a cost increase of 2-4% each year would be expected.

Sustainability Goals: Sustainability Goal #1 (reduce overall energy use) would apply.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering	O	20						20
B. Land and Right of Way								
C. Construction	O	85						85
	C		235					235
D. Equipment	O	63						63
E. Other Costs								
Total	C,O	168	235	0	0	0	0	403

*Funding

(C) Capital Reserve Fund

(G) General Obligation Bonds

(O) Other (LoCIP)

During budget deliberations there were no changes.

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT	ACTIVITY/DEPARTMENT
D) TOWN HALL COMPLEX	6) PUBLIC BUILDINGS

DESCRIPTION/PURPOSE/JUSTIFICATION

To address the concerns of the Town's insurance carrier, an evaluation of Town Hall (especially Land Records and Information Technology) is needed to secure expensive equipment and important non-replaceable records. There are many other issues in Town Hall that need to be addressed, such as HVAC, electrical and energy efficiency. All of these concerns should be taken care of with an overall plan for the entire complex.

The analysis of space use must include both buildings that currently occupy the site, the Fitch Middle School and the Town Hall. This site is now a municipal complex, where it can be envisioned that additional departments of the general government and the Board of Education could co-locate in spaces that function efficiently.

Requested for FYE 15 are funds (\$55,000) to hire professional consulting services to 1) perform code analysis (ADA and building code); 2) conduct a physical condition assessment; 3) identify space needs for those departments that may move into the facility; and 4) provide a rough order of magnitude cost for the renovations to maximize use of the facilities at this site. Funding requests for future years will be determined either by the acceptance of the master renovation plan or by separate projects that will address those individual components.

Programmed for FYE 16 are funds (\$30,000) to install direct digital control hardware and software to monitor and control the energy use at Town Hall. This continues Public Works' effort to connect larger Town facilities to a central network.

Engineering: Consultant

Construction: Contractor

Impact on Operating Budget: Unknown until the study has been completed.

Sustainability Goals: Sustainability Goal #1 (reduce overall energy use) and Goal #4 (adapt to climate change) would apply.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering	C	55						55
B. Land and Right of Way								0
C. Construction								0
D. Equipment	C		30					30
E. Other Costs								0
Total	C	55	30	0	0	0	0	85

*Funding

(C) Capital Reserve Fund

(G) General Obligation Bonds

(O) Other

During budget deliberations there were no changes.

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

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

DESCRIPTION/PURPOSE/JUSTIFICATION

Requested for FYE 15 are funds (\$39,000) to install direct digital control (DDC) hardware and software to monitor and control the energy use of this facility and Closed Circuit Television (CCTV) monitor of the public areas. For the DDC project, this continues the Public Works effort to connect larger Town facilities to a central network. For the CCTV project, this also continues the practice of monitoring public areas that have the potential for aggressive behavior by those who use these areas.

Programmed for FYE 16 are funds (\$260,000) to replace roof top units (RTU) #3 and #4, and repair the surfaces in the Video Studio. RTU #4 serves the Video Studio. This replacement will require an in depth analysis because of the heat loads from the lighting and the humidity issues and the need to provide cooling and dehumidification quietly. Repair of the studio floor will also be addressed at this time. Funds were approved in FYE 14 (\$25,000) to prepare the preliminary design and cost estimates to replace RTU #4.

Programmed for FYE 17 are funds (\$95,000) for the reconstruction of the parking lot and minor modifications to the overflow parking to the rear of the Library. Pervious pavement and rain gardens will be investigated to mitigate stormwater flow from this site.

Engineering: In-House/Consultant

Construction: Contractor for pavement recycling / In-House paving

Impact on Operating Budget: None

Sustainability Goal: For FYE 15 and FYE 16, Sustainability Goal #1 (reduce overall energy use) would apply. For FYE 17 Sustainability Goal #5 (retention of landscaping) would apply.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C		260	95				355
D. Equipment	C	39						39
E. Other Costs								0
Total	C	39	260	95	0	0	0	394

*Funding

(C) Capital Reserve Fund

(G) General Obligation Bonds

(O) Other

During budget deliberations there were no changes.

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT

ACTIVITY/DEPARTMENT

G) VACANT SCHOOL PROPERTIES

6) PUBLIC BUILDINGS

DESCRIPTION/PURPOSE/JUSTIFICATION

Of the schools that were declared surplus in 2008, the Eastern Point site has been leased to Project LEARN and is home to a new marine magnet high school and the Colonel Ledyard site has been leased to the City of Groton. Remaining are the Groton Heights, William Seely and Noank School sites. It should be noted that a portion of the William Seely School is currently being used by the Parks and Recreation Department for programming needs.

Noank:

Requested for FYE 15 are funds (\$80,000) to remove the underground oil tank. Per DEEP regulations, underground tanks must be removed if not in service for one year. Also requested are funds (\$400,000) to demolish the building. This cost does not include the removal of the underground tank (programmed separately) and assumes a very limited hazardous material (asbestos, lead) removal and disposal effort. It does not take into account the recent finding of high counts of mold in the building that may drive up the cost of demolition. Discussions are currently taking place to remove only a portion of the building. A logical break point would be at the office, removing the portion of the building that extends to Williams Street, and keeping the southern portion. This would reduce the square footage to be demolished by approximately 50%. Although the demolition costs could be assumed to be half (\$200,000), keeping the remainder of the structure would require a new exterior wall to be constructed at a cost of \$50,000.

Groton Heights:

The underground oil tank must be removed by 2017. Programmed for FYE 16 are funds (\$80,000) to remove the tank. If the Town wishes to continue heating the building, an additional \$80,000 must be funded to install an above ground tank. This building also had a recent finding of high counts of mold throughout the entire building.

Engineering: Consultant

Construction: Contractor

Impact on Operating Budget: Will vary depending on the ultimate disposition of the properties.

Sustainability Goals: Not applicable.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering	C	15	15					30
B. Land and Right of Way								0
C. Construction	C	65	65					130
D. Equipment								0
E. Other Costs	C	400						400
Total	C	480	80	0	0	0	0	560

*Funding

(C) Capital Reserve Fund

(G) General Obligation Bonds

(O) Other

During budget deliberations there were no changes.

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT 1) TOWN HALL ANNEX COMPLEX - RENOVATION TO BARN	ACTIVITY/DEPARTMENT 6) PUBLIC BUILDINGS
DESCRIPTION/PURPOSE/JUSTIFICATION	
<p>This project affects the last wooden structure left from the "Spicer's Home for the Poor", 55 acres of land that were donated to the Town of Groton in 1886. Over the last 100 years, the site has seen major changes leaving just this structure of the old farm remaining. Although part of this remaining structure was removed because of a vehicle accident several decades ago, the remainder of the building is still structurally sound.</p> <p>The intent of this project is to complete needed repairs to this structure. The space is used for storage of materials such as filters for the ventilation equipment, light bulbs and paper products for the toilet facilities.</p> <p>Requested for FYE 15 are funds (\$25,000) to complete the following items at the old barn, keeping in mind the historical value of the building:</p> <ol style="list-style-type: none"> 1) Windows/Doors \$3,000 2) Siding \$6,000 3) Roof \$9,840 4) Painting \$400 5) Wood Replacement (soffit, trim) \$700 6) Replace upper exterior wall \$2,300 7) Reline existing chimney \$2,300 <p>Items 1,2,4 and 5 would be completed by in house personnel. The costs are for materials only. The remaining items would be placed out to bid.</p> <p>Engineering: In House Construction: In House/Contractor Impact on Operating Budget: None. Sustainability Goals: Sustainability Goal #1 (reduce overall energy use) would apply.</p>	

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	25						25
D. Equipment								0
E. Other Costs								0
Total	C	25	0	0	0	0	0	25

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

During budget deliberations there were no changes.

CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL

PROJECT		ACTIVITY/DEPARTMENT						
J) JABEZ SMITH HOUSE		6) PUBLIC BUILDINGS						
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>This project is in keeping with the policies identified in the Plan of Conservation and Development to address the protection of historic resources.</p> <p>The c. 1783 Jabez Smith House has undergone extensive stabilization and restoration work since the Town accepted stewardship of the homestead in 1974.</p> <p>Requested for FYE 15 are funds (\$10,000) to hire an historic architect to update the <i>Condition Report and Manual of Maintenance and Repair for the Jabez Smith House</i> that was prepared by Noyes-Vogt Architects in 2006. This report provided the framework for the prioritized list of maintenance and repair projects that have been systematically addressed at the house. In order to assure preservation of the house in perpetuity, it would be prudent to review and update the condition report.</p> <p>Programmed in outlying years are funds to address findings of an updated report. These numbers will be adjusted based on cost estimates for identified projects.</p> <p>Staff has explored historical architectural grant opportunities, but they are not available for planning and engineering, only for construction projects.</p> <p>Engineering: Consultant Construction: In House/Contractor Impact on Operating Budget: If postponed, a cost increase of 2-4% per year would be expected. Sustainability Goals: Not applicable.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering	C	10						10
B. Land and Right of Way								0
C. Construction	C			25		25		50
D. Equipment								0
E. Other Costs								0
Total	C	10	0	25	0	25	0	60
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other</p>								

During budget deliberations there were no changes.

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT		ACTIVITY/DEPARTMENT						
L) CONSTRUCTION OF PERMANENT VEHICLE WASH FACILITY		6) PUBLIC BUILDINGS						
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>The Town is required to have a General Permit for the Discharge of Vehicle Maintenance Wastewater. For any violations or acts of noncompliance, the commissioner of the State of Connecticut Department of Energy and Environmental Protection may take any enforcement action provided by law.</p> <p>After the referendum failed in 2002 that would have constructed the new vehicle maintenance and wash facility, a short term solution was found to allow the washing of vehicles and bring the department into compliance with the discharge of vehicle wash water. A wash area was made by taking four of the bays from the vehicle storage garage and installing a concrete block wall and a floor drain. This short term solution was not ideal, as the building was not construction as a wash facility and the constant exposure of the interior surfaces to water has led to failures. The concrete block, even though painted with several coats of paint, is experiencing moisture related failure. The steel roofing components are rusting.</p> <p>Modular, touch-less, automatic washing systems are available for trucks and large Public Works special vehicles. A touch-less, automatic system will reduce the risk of injury and reduce wash time from 1 hour to 5 minutes. The new facility would wash smaller pickup trucks and sedans and other vehicles used in the Town. It would be available for use by the City and Groton Long Point, as well as surrounding towns. Currently, a 5 yard dump truck uses 900 gallons of non-recycled water. As proposed, a 5 yard dump truck would use roughly 62 gallons of water, saving 838 gallons of water. Other green technology options to be investigated will be photovoltaic solar panels, heated hot water roof panels, and geothermal heated flooring.</p> <p>Requested for FYE 15 are funds (\$25,000) to prepare the preliminary design for the vehicle wash bay that would, in the future, be part of the vehicle maintenance facility. Construction and equipment costs are programmed for FYE 16.</p> <p>Engineering: Consultant Construction: Contractor Impact on Operating Budget: If constructed, over 275,000 gallons of water/year will be saved. Sustainability Goals: Sustainability Goal #1 (reduce overall energy use) and Goal #2 (renewable energy) would apply.</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering	C	25						25
B. Land and Right of Way								0
C. Construction	C		315					315
D. Equipment	C		200					200
E. Other Costs								0
Total	C	25	515	0	0	0	0	540
*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other								

During budget deliberations there were no changes.

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAIL								
PROJECT			ACTIVITY/DEPARTMENT					
E) UPGRADE TOWN POLICE DEPARTMENT RADIO SYSTEM			7) TECHNOLOGY					
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>The Town and City police departments use two different radio systems for their daily operations. As such, there is no interoperability between the two departments and no ability for officers of one department to directly communicate via radio to their counterparts in the other department. The PERF Police Study identified this lack of inter-departmental communication as a serious public safety issue for officers from both departments as well as our citizens. The PERF study strongly recommended integrating Groton City police dispatch/communications into the Town's Dispatch Center and moving the City Police Department on to the Town Police Department's radio frequency. This would bring about interoperability and increase the efficiency and capabilities for both Departments as using the same radio system which would allow officers from all three departments (including Groton Long Point) to communicate directly with one another for the first time.</p> <p>Based on initial study, the best and most efficient method to integrate the two police departments on to one radio system would be to upgrade the existing Town Police Department 800 MHz system to a simulcast system, extending full radio coverage into the City and replacing City Police Department VHF mobiles and portables with 800 MHz units. In addition to extending coverage for the Town system in to the City, City officers could effectively operate anywhere in town. Having officers from all three police departments dispatched from a single Dispatch Center reduces the transfer of citizen calls for assistance and shortens the current communications path between agencies and their responders. This will ensure situational awareness and proper coordination of all of our emergency responders throughout Groton.</p> <p>The Town Police Department radio system has never sufficiently covered their own jurisdiction. Officers using portable radios in various locations within town have difficulty receiving clear transmissions from the Dispatch Center due to lack of signal strength. Mobile radios have no issues. If this project is approved, we will also look at improving the existing Town Police Department radio coverage area into those areas not served well by the current system (primarily downtown Mystic and the north central and northeast sections of Town). This could be accomplished by adding a third simul-cast transmitter site much like we did for the Fire/EMS radio system or using another option to be determined after further detailed study.</p>								
Requested for FYE 15			\$100,000					
Requested for FYE 16			\$300,000					
Availability of grant funds to offset Town expenditures will be investigated during the project.								
Engineering: Contractor/In-House								
Construction: Contractor								
Impact on Operating Budget: Undetermined								
Sustainability Goals: Not applicable.								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction								0
D. Equipment	C	0	300					300
E. Other Costs								0
Total	C	0	300	0	0	0	0	300
*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other								

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**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT	ACTIVITY/DEPARTMENT							
A) ECONOMIC ASSISTANCE FUND	8) ECONOMIC DEVELOPMENT							
DESCRIPTION/PURPOSE/JUSTIFICATION								
<p>This fund provides for the construction of necessary public infrastructure improvements associated with new job-creating development opportunities (i.e. light manufacturing, assembly, research and development, office, commercial and tourist activities, etc.). This program is used to retain, support and entice new job-creating businesses to Groton and funds will be used to pay for public infrastructure improvements that are extraordinary in nature (i.e. beyond the property line, utility extension, "downstream" improvements, etc.). This fund is to be contributed to on an annual basis with appropriations being made on an as-needed basis. Program guidelines have been established by the Town Council and the Town Council will authorize all expenditures.</p> <p>To date, four projects have been funded out of this program: 1) property acquisition associated with the Midway Industrial area; 2) Shore Avenue relocation associated with the Pfizer/Groton land exchange project; 3) Mystic public restrooms; and 4) partial cost of a new sidewalk on Route 1, east of Buddington Road. As of June 30, 2013 this fund balance was \$261,009.55.</p> <p>Engineering: Not applicable Construction: Not applicable Impact on Operating Budget: None identified at this time; will depend on type(s) of project(s) authorized. Sustainability Goals: Not applicable</p>								
RECOMMENDED FINANCING (000)								
	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C	250	100	100	100	100	100	750
D. Equipment								0
E. Other Costs								0
Total	C	250	100	100	100	100	100	750
<p>*Funding (C) Capital Reserve Fund (G) General Obligation Bonds (O) Other</p>								

During budget deliberations there were no changes.

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT	ACTIVITY/DEPARTMENT
A) SEWER LINE INFRASTRUCTURE REPAIRS	9) WATER POLLUTION CONTROL FACILITY

DESCRIPTION/PURPOSE/JUSTIFICATION

These projects have been approved by the Water Pollution Control Authority as part of their annual budget and are paid from the user fees collected. This project is in keeping with the policies identified in the Plan of Conservation and Development (page 141) to enhance the infrastructure. The collection system, although relatively new compared to other systems in the area, is experiencing deterioration in some of the larger diameter collection piping that was constructed with concrete and in the concrete manholes. This project will address the need to repair or replace portions of the existing collection and discharge system as they become identified.

Programmed for FYE 15 are funds (\$285,000) for inspection, plans, permitting approval and construction for rehabilitation of a section of the Northeast sewer interceptor that is located on or next to the AMTRAK property and in or next to shoreline wetlands overseen by DEEP. This work is associated with the Northeast Interceptor work already completed but was not included in this earlier work due to the time and expense associated with the access and permitting requirements of AMTRAK and DEEP.

Programmed for FYE 17 are funds (\$80,000) to prepare plans for the rehabilitation of the areas and manholes in the Brookside area and to prepare plans to construct the improvements to the odor control facilities.

Programmed for FYE 18 are funds (\$500,000) to perform the rehabilitation to the Brookside area and to construct the odor control improvements.

Given the order of magnitude of the improvements to the collection system in the outlying years, consideration will be given to development of a future bond referendum.

Engineering: Consultant

Construction: Contractor

Impact on Operating Budget: No impact on operating budget.

Sustainability Goals: Not applicable.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering	O			80				80
B. Land and Right of Way								0
C. Construction	O	285			500			785
D. Equipment								0
E. Other Costs								0
Total	O	285	0	80	500	0	0	865

*Funding

(C) Capital Reserve Fund

(G) General Obligation Bonds

(O) Other (WPCF User Fees)

During budget deliberations there were no changes.

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT	ACTIVITY/DEPARTMENT
B) PUMP STATIONS	9) WATER POLLUTION CONTROL FACILITY

DESCRIPTION/PURPOSE/JUSTIFICATION

These projects have been approved by the Water Pollution Control Authority as part of their annual budget and are paid from the user fees collected. This project replaces worn out or outdated mechanical and electrical equipment located in the collection system's 22 pump stations. This also includes structural repairs to the facilities along with replacement of underground and above ground fuel tanks. Odor control has been added as an additional component to this category of capital improvements. Although a nuisance, the odors are an indicator of hydrogen sulfide which is corrosive to the concrete pipe and manholes in the system. By addressing the creation of the odors, we are limiting the deterioration of the pipe.

Requested for FYE 15 are funds (\$10,000) to prepare designs for the replacement of underground fuel tanks at the Poquonnock Bridge and Beebe Cove Pump Stations. These tanks must be removed by 2016 as they have met their useful life.

Programmed FYE 16 are funds (\$1,400,000) to renovate the Fishtown Road Pump Station. Funds were approved in FYE 13 to prepare the design. Staff is recommending this be programmed for a November 2015 bond referendum.

A conditional analysis of the major pump stations will be completed in FYE 14. This will determine the work required at each station. It will also provide a planned order to address the issues found and the corresponding costs. The magnitude of the work is unknown at this time. The work will be programmed in FYE 16 through FYE 19.

Engineering: Consultant

Construction: Contractor

Impact on Operating Budget: Energy efficient motors and variable frequency drives should allow us to realize a 10% reduction in energy consumption.

Sustainability Goals: Sustainability Goal #1 (reduce overall energy use) would apply.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering	O	10						10
B. Land and Right of Way								0
C. Construction	O		1400					1400
D. Equipment								0
E. Other Costs								0
Total	O	10	1400	0	0	0	0	1410

*Funding

(C) Capital Reserve Fund

(G) General Obligation Bonds

(O) Other (WPCF User Fees), (Sewer District Obligation Bonds)

During budget deliberations there were no changes.

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT	ACTIVITY/DEPARTMENT
C) TREATMENT FACILITY	9) WATER POLLUTION CONTROL FACILITY

DESCRIPTION/PURPOSE/JUSTIFICATION

These projects have been approved by the Water Pollution Control Authority as part of their annual budget, and are paid from the user fees collected. This project addresses the need to maintain the exteriors of the buildings, as well as the interior structural components, such as concrete repairs to the wet wells, metal coatings, and painting.

Requested for FYE 15 are funds (\$25,000) to design the replacement of the underground fuel tank. The tank must be removed by 2017 as it has met its useful life.

Programmed for FYE 16 are funds for (\$2,400,000) for the renovation of the Effluent Pump Station. Approved in FYE 13 were funds to design the renovation. The station pumps treated effluent to the Thames River. Also included in the referendum is: 1) removal of obsolete equipment (incinerator) in the Operations Building at \$200,000, 2) moving the mechanic's shop from the basement and main electrical room to the first floor to address safety and mitigation of potential flooding during storm events (\$240,000) and 3) funds (\$50,000) to modify the existing 900 kw generator from water cooled to air cooled. The water used to cool the unit is treated effluent which is corrosive to the engine.

Staff is recommending this be programmed for a November 2015 bond referendum.

Also programmed for FYE 16 are funds for the construction (\$75,000) to replace the underground tank and to start addressing the numerous energy efficiency improvements (\$250,000) as outlined in the study.

Programmed for FYE 17 are funds (\$385,000) for the construction of a dry storage facility and the engineering to rehabilitate the primary clarifier #1 (\$85,000).

Programmed for FYE 18 are funds (\$100,000) to upgrade the Supervisory Control And Data Acquisition (SCADA) system at the facility.

Programmed for FYE 19 are funds for the rehabilitation of primary clarifier #1 and the replacement of components to the sludge handling system.

Engineering: Consultant

Construction: Contractor

Impact on Operating Budget: Energy efficient boilers should yield a savings due to better fuel usage

Sustainability Goals: Sustainability Goal #1 (reduce overall energy use) would apply.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering	O	25		85		TBD		110
B. Land and Right of Way								0
C. Construction	O		3215	385	100	500	TBD	4200
D. Equipment								0
E. Other Costs								0
Total	O	25	3215	470	100	500	0	4310

*Funding

(C) Capital Reserve Fund

(G) General Obligation Bonds

(O) Other (WPCF User Fees, Sewer District
Obligation Bonds)

During budget deliberations there were no changes.

**CAPITAL IMPROVEMENT PROGRAM
PROJECT DETAIL**

PROJECT	ACTIVITY/DEPARTMENT
A) GAS LINE EXTENSION TOWN HALL ANNEX / FITCH HIGH	10) ENERGY EFFICIENCY AND CONSERVATION

DESCRIPTION/PURPOSE/JUSTIFICATION

This project would extend the natural gas force main from Industrial Drive to the Town Hall Annex providing gas service to the Water Pollution Control Facility, Fitch High School and the entire Annex Complex for heating systems and the possible future addition of a natural gas refueling station for vehicles.

The predominant fuel type used at these sites is oil. Propane and electricity are also used to a lesser degree. Currently, natural gas is not available at the Town Hall Annex site; however, the feasibility of extending natural gas to the site is currently being investigated by Yankee Gas. The proposed route of the main would start at Depot Road and run cross country ending at the Town Hall Annex. The estimated construction cost of the main is \$400,000.

Conversion to natural gas is desirable as it offers a significant price advantage over the other fuel types, permits the use of high efficiency equipment, and reduces greenhouse gas emissions. It is important to note that estimates of payback provided for the various heating plant options are based upon the assumption that natural gas can be extended to the buildings at no charge. These are anywhere from three to seven years for the replacement of the heating equipment only. Payback periods will need to be re-evaluated if Yankee Gas does not construct the force main with its own funds.

Conversion of the Annex from oil to natural gas has been estimated to cost just under \$600,000. This cost does not include the conversion cost for the high school. A portion of this cost is the mandatory removal of the underground fuel tanks when the tanks are no longer used.

The return on investment for the vehicle garage is eight years, for the highway garage it is two to three years, and for the animal shelter it is two years.

Engineering: Consultant

Construction: Contractor

Impact on Operating Budget: Savings in the cost of natural gas vs. fuel oil. A therm of natural gas has been calculated at \$.90 vs. \$2.30 for oil.

Sustainability Goals: Sustainability Goal #1 (reduce energy use) would apply.

RECOMMENDED FINANCING (000)

	Source of Funds*	Estimated Funding by Year						Total Estimated Cost
		FYE2015	FYE2016	FYE2017	FYE2018	FYE2019	FYE2020	
A. Planning and Engineering								0
B. Land and Right of Way								0
C. Construction	C O	400	600					600 400
D. Equipment								0
E. Other Costs								0
Total	C,O	400	600	0	0	0	0	1000

*Funding

(C) Capital Reserve Fund

(G) General Obligation Bonds

(O) Other (Private Utility)

During budget deliberations there were no changes.

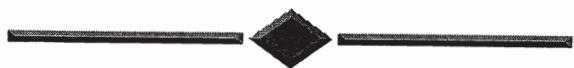


"SUBMARINE CAPITAL OF THE WORLD"

**TOWN OF GROTON
FYE 2015 ADOPTED BUDGET**

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TOWN OF GROTON, CONNECTICUT

GLOSSARY OF TERMS
FYE 2015

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.

BONUS - Something given or paid in addition to what is usual or expected.

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 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.

CONNECTICARD 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.

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) - is 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 2015", means the fiscal year which began on July 1, 2014 and ends on June 30, 2015.

FLEET RESERVE FUND - A special revenue fund established to accumulate funds necessary to replace equipment and vehicles and to purchase fuel and parts.

FUNCTION - A grouping of expenditures on the basis of specific and distinct cost centers or services performed by a department.

FUND - An independent fiscal and accounting entity with a self balancing set of accounts, in which are recorded cash and/or other resources together with all related liabilities, obligations, reserves and equities. All funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE APPLIED - The amount of unreserved/undesignated fund balance that is used to balance a particular budget.

FUND BALANCE; UNRESERVED, UNDESIGNATED - The excess of assets of a governmental fund or trust fund over its liabilities and reserved fund balance accounts.

GAAP - Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GENERAL FUND - All expenditures supported by general property taxes and other revenues designated for general governmental and educational purposes.

GENERAL OBLIGATION (GO) BONDS - Bonds that are secured by the Town's "full faith and credit" pledge to repay debt. GO bonds issued by the Town are repaid from taxes and other general revenue sources.

GOVERNMENTAL FUNDS - All funds and financing supported by general property taxes and other revenues designated for governmental and educational purposes.

GOVERNMENT SUBDIVISION - The Town of Groton has two political subdivisions, the City of Groton and the Groton Long Point Association. Seven additional special districts are organized units of government within the Town which also have separate governing bodies and taxing authority. The districts were established by the State legislature for specific purposes such as fire and police protection.

GRAND LIST - A total value of all taxable real estate, personal property and motor vehicles upon which the property tax levy is allocated among the property owners in the Town, the political subdivisions, the fire/special districts, and the sewer district.

INTERGOVERNMENTAL REVENUE - Revenue received from other governments (State, Federal) in the form of grants, shared revenues, or payments in lieu of taxes.

LEVY - The total amount of taxes imposed by a governmental unit.

LoCIP (Local Capital Improvement Program) - The amount of State funds provided as financial assistance to municipalities for eligible projects within its five-year capital improvement plan.

MILL RATE - The rate applied to assessed valuation to determine property taxes. The Town mill rate for the FYE 2015 Adopted Budget is 20.13 mills. A mill is the amount of tax paid for each \$1,000 of assessed value and is \$1.00 of tax for each \$1,000 of assessed value. For the FYE 2015 budget, this means that \$20.13 in property taxes must be paid for every \$1,000 of assessed value of property.

MODIFIED ACCRUAL BASIS - The basis of accounting under which expenditures are recorded at the time liabilities are incurred and revenues are recorded when measurable and available to finance expenditures of the fiscal period.

OBJECT CODE - 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.

OBLIGATIONS - Amounts which a governmental unit may be required legally to meet out of its resources. This includes actual liabilities and unliquidated encumbrances.

OTHER POST EMPLOYMENT BENEFITS - (OPEB) Refers to post employment benefits other than pension benefits and includes post employment health care benefits, i.e., medical, dental, vision, hearing and other health-related benefits and other types of post employment benefits, i.e., life insurance, disability, long-term care and other benefits provided separately from a pension plan.

OPERATING EXPENSES - Expenditures for day-to-day operations, such as postage, materials and supplies, routine maintenance of equipment, professional development and travel.

ORDINANCE - A formal legislative enactment by the Council or governing body of a municipality which has full force and effect of law within the boundaries of the municipality to which it applies. A resolution differs from an ordinance in that it requires less legal formality and carries lower legal status.

PERSONNEL SERVICES - Cost related to compensating employees, including salaries and wages and benefits.

PILOT - Payment in lieu of taxes. Various grants received from the State of Connecticut.

REPRESENTATIVE TOWN MEETING (RTM) - An elected body of not more than forty-one (41) members who shall approve or amend budgets passed by the Town Council, accept or reject bonding ordinances and exercise other powers as granted under the State Statutes and the Town Charter.

RESERVE - An account which records a portion of fund balance which is legally segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

REVENUE - This term designates additions to assets which do not increase any liability, do not represent the recovery of an expenditure, and do not represent contributions of fund capital.

SPECIAL REVENUE FUND - Accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

SPICER TRUST/LOCAL ASSISTANCE FUND - A special revenue fund established by stipulated judgment to be used for the benefit, maintenance, and support of poor residents.

SUBSIDY - An appropriation of funds from a government to aid in establishing or maintaining a service deemed advantageous to the public.

TRANSFER FROM OTHER FUNDS - Loans or transfer amounts made from one fund to another.

TRUST FUND - A fund separate from the General Fund used to account for assets held by the Town in a trustee capacity, e.g. the Spicer Trust Fund, Pension Fund.

TOWN OF GROTON, CONNECTICUT

ACRONYMS

FYE 2015

ACO	-Animal Control Officer
BAA	-Board of Assessment Appeals
BOE	-Board of Education
CAD	-Computer Aided Drafting
CCM	-Connecticut Conference of Municipalities
CEDAS	-CT Economic Development Association
COG	-Council of Governments
CRF	-Computer Replacement Fund
DARE	-Drug Abuse Resistance Education
DCYS	-Department of Children & Youth Services
DWI	-Driving While Intoxicated
ECHO	-Eastern CT Housing Opportunities
EMS	-Emergency Medical Service
FTE	-Full Time Employee
FSC	-Family Support Center
FYE	-Fiscal Year End
GASB	-Government Accounting Standards Board
GFOA	-Government Finance Officers Association
GIS	-Geographic Information System
GLPA	-Groton Long Point Association
GMEA	-Groton Municipal Employees Association
GMTV	-Groton Municipal Television
GREAT	-Gang Resistance Education and Training
GSS	-Groton Social Services
HRDG	-Human Resources Development Grant
LoCIP	-Local Capital Improvement Program
LLHD	-Ledge Light Health District
MASH	-Mystic Area Shelter & Hospitality
MDT's	-Mobile Data Terminals
MED	-Medical Emergency Dispatch
MIS	-Management Information Systems
MSW	-Municipal Solid Waste
NLC	-National League of Cities
NAWAS	-National Warning System
NRZ	-Neighborhood Revitalization Zone
PBFD	-Poquonnock Bridge Fire Department
OPDS	-Office of Planning & Development Services
OPEB	-Other Post Employment Benefits
PILOT	-Payment in Lieu of Taxes
RSVP	-Retired Senior Volunteer Programs
RTM	-Representative Town Meeting
SCADD	-Southeast Council on Alcohol & Drug Dependence
SCCOG	-Southeastern Connecticut Council of Governments
SCRRRA	-Southeastern Connecticut Regional Resource Recovery Authority
SECTER	-Southeastern CT Enterprise Region
SSBG	-Social Service Block Grant
TEA-21	-Transportation Equity Act for the 21 st Century
TECHCONN	-Technology for CT
TVCCA	-Thames Valley Council for Community Action
VNA	-Visiting Nurses Association
WPCF	-Water Pollution Control Facility
YFS	-Youth & Family Services

**TOWN OF GROTON, CONNECTICUT
OBJECT CODES WITH DESCRIPTIONS
FYE 2015**

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. Employees affiliated with the GMEA receive a \$50.00 payment for each quarter of perfect attendance. Depending on labor agreements, other employees who have sick leave accrued in excess of 200 days can have it converted to pay in the ratio of 3 sick day's equivalent to one day's pay.

5115 Shift Premium

Premium for working evening or night shift.

5116 Wage Continuation

Wages paid to an injured employee prior to a determination of workers compensation eligibility.

5117 Allowances

Payments made to an employee in lieu of furnishing a Town owned vehicle on a permanent basis for business purposes. Also included are payments made to employees (on a non-reimbursable basis) for meals, clothing, tools, fluids, etc. as per the labor agreements.

5119 Salary Reimbursement

Used to offset the home based salary expenditures when funds are expected to be received from outside sources.

5151 Social Security

Represents the Town's contribution of 6.2% on wages and up to \$117,000 for Old Age Survivors and Disability (OASDI) and 1.45% on all wages for Medicare. The Town's police officers are exempt from OASDI but the Town contributes the Medicare portion on any officer hired after 1986.

5152 Retirement

Represents the amount that the Town contributes to the Pension Trust Fund based on an annual actuarial study.

5153 Health Insurance

Represents the amount that the Town contributes to the Health Insurance Trust Fund which pays the medical costs associated with the health insurance plans. This amount is net of employee co-payments.

5154 Unemployment Compensation

Represents payments made to the State for actual unemployment claims.

5155 Worker's Compensation

Represents the amount that the Town contributes to the Trust Fund based on an actuarial study.

5158 Life Insurance

Represents the amount that the Town contributes to the Health Insurance Trust Fund which pays the life insurance costs.

5159 Heart & Hypertension

Represents the contribution to the Trust Fund to pay for heart and hypertension benefits.

5160 Health-Retiree-Current

Represents the amount that the Town contributes to pay for the medical costs associated with retiree health insurance plans. This amount is net of retiree contributions.

5170 Other Post Employment Benefits (OPEB) Liability

Represents the amount that the Town contributes for future post employment benefits other than retirement.

OPERATING EXPENSES

5201 Postage/Printing/Advertising

Charges for postage, printing and advertising.

5210 Professional Development/Training

Expenses such as membership in professional associations, dues, professional subscriptions, costs of seminars and conferences including transportation, lodging and meals; reimbursement for interview expenses, tuition reimbursement.

5220 Utilities/Fuel/Mileage

Charges for fuel, mileage reimbursement, monthly telephone bills, lubricants, electricity, natural gas, water, sewer, waste disposal, and heating fuel.

5230 Payment/Contributions

Contributions and/or payments to hospitals, the State of Connecticut, subdivisions of the Town of Groton, outside agencies and grievance/arbitration settlements other than wage payments.

5240 Boards and Commissions

Appropriations to various boards and commissions such as Groton Arts Committees, Conservation Commission, Cable TV Advisory Committee, Veterans Memorial Committee, Community Events, Board of Assessment Appeals Expenses.

5260 Repairs & Maintenance – Facility/Equipment

Contractual costs of maintenance and repair of miscellaneous equipment and facilities. Also includes maintenance agreements/contracts on computer hardware, typewriters, telephones, etc. Minor office renovation and routine building maintenance.

5261 Software Maintenance Fees

Right to use software, right to updates, and telephone support. Software is never owned outright, a user is only licensed to use the software.

5280 Insurance/Risk Management

Premium costs for property and liability insurance. Bond costs.

5281 Occupational Health and Safety

Safety and health related equipment and services including OSHA-mandated training costs, commercial driver's license (CDL) physicals and drug and alcohol tests.

5285 Building/Property Damage

Accident expense/claim expense.

5289 Insurance Claim Payments

Payments made for claims not covered by insurance or below the deductible. Unemployment claims.

5290 Professional/Technical Services

Management consulting or professional services, engineering and architectural services, legal services, rentals and/or lease fees for buildings and equipment, commercial solid waste removal, oil/water and sludge disposal, temporary employment agencies, pre-employment physicals/drug/alcohol tests and instructors for classes. Expenses associated with the surplus equipment sale.

5300 Materials and Supplies

Agricultural supplies, sand, chemicals, salt, clothing, medical, recreational, electrical and communication supplies, construction supplies, food, clothing, awards and recognitions, admission fees, tickets, federally donated food, ammunition and electrical and mechanical equipment parts. Also includes meal allowances, books or manuals which are necessary in the operation of the department. Janitorial supplies, office supplies, building materials, tools, heating, ventilation, air conditioning and cooling (HVAC) supplies.

5310 Vehicle Operation and Maintenance

Expenditures for vehicles used to transport personnel or objects. Included here are motor vehicle and boat parts. Equipment that can travel under its own power is considered a vehicle.

5315 Vehicle Replacement Fee

This account is used to record the annual replacement cost of vehicles assigned to a department. These funds are accumulated in the Fleet Reserve Fund for vehicle purchases.

5316 Vehicle Maintenance Fee

This account is used to record the annual maintenance cost of vehicles assigned to a department. These funds are accumulated in the Fleet Reserve Fund for vehicle maintenance.

5317 Vehicle Fuel

This account is used to record the annual fuel cost of vehicles assigned to a department. These funds are accumulated in the Fleet Reserve Fund for vehicle fuel.

5318 Computer Replacement Fee

This account is used to record the annual contribution to the Computer Replacement Fund for the replacement of computers and printers assigned to departments and related network equipment.

5400 Equipment/Machinery & Furniture

Maintenance equipment, janitorial equipment, office equipment and furniture. Recreation, communication, and surveillance equipment. Capitalized machinery and equipment for physical plant operations.

5410 Computer Equipment

This account is used to purchase computer equipment not included in the Computer Replacement Fund such as scanners, digital cameras, palm pilots, etc. as well as canned software such as Adobe, Publisher, Employee Appraiser, Front Page, etc. The initial purchase of computers and printers that will be later included in the Computer Replacement Fund is also charged here.

5420 Vehicles

All purchases of new vehicles.

5450 Debt Service

This account is used by the General Fund, Golf Course Fund and possibly other special funds for debt service payments.

5460 Reserve Fund/Equipment

This account is used by the General Fund, Golf Course Fund and possibly other special funds as a reserve account for major purchases to take place in future years.

5499 Contingency

This account is used by the General Fund, and Other Funds as a reserve for budgeted items which cost more than anticipated.

5600 Human Services Accounts

The 5600 series of accounts are expenses associated with providing General Assistance to qualified applicants.



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