

**FINANCE DEPARTMENT**  
**QUARTERLY MANAGEMENT REPORT**  
**July – September 2021**

**Leadership/General Support Division/  
Cindy R. Landry, Finance Director**

**FYE 2022 General Fund, Quarterly Report for the 1<sup>st</sup> Quarter Ending September 30, 2021**

Total General Fund expenditures are at 26% while overall revenues are at 43% of budget.

From a fund level, expenditures are what would be expected for the first three months of the year (25%). However, some of the areas of expense are either lower or higher than expected when viewed individually:

**Areas of Expense**

- Information Technology - 42% - software maintenance fees are paid at the beginning of the FY.
- Insurance & Claims - 84% - insurance renewals are paid at the beginning of the FY.
- Self-Funded Plans – 100% - internal service fund payments transferred.
- Capital Reserve - 100% - transfer is completed in the 1st quarter of the year.
- Education - 15% - due to timing of BOE payroll and General disbursement schedules.

**Revenue**

Tax Revenue is currently 55% of budget as the majority of collections are received in July. However, there are other revenues that are either over or under budget at this time:

**State Grants – Aid to Schools .29%**

- Special Education – 75% normally is received in February with the balance in May.
- Magnet School Transportation – half received in Oct & remainder to be received in May.
- Education Cost Sharing – 25% of funding received in October and January with balance received in April.

**State Grants – General Aid 41%**

- Municipal Project Grant – normally received in June.
- PILOT and MRSA Received in September.
- Pequot-Mohegan Grant – 1/3 of funding received in December and March with balance received in June.
- Telephone Access Grant – normally received in March.
- Municipal Stabilization Grant – normally received in December.

**Federal Grants in Aid 0%**

- Medicaid - usually received in December and June.
- EMPG/SLA - usually set up as A/R at the end of June.
- Pupil Impact Aid - usually received in December.

**School-Library-Recreation 8%**

- Tuition from Other Towns - received in June.
- Other School Receipts - received in December and June.

**Attachment 1 - Expenditure Comparison Report**

**Attachment 2 - Revenue Comparison Report**

### Leadership:

#### Budget

- Filed the appropriate report and adopted budget link with the Office of Policy & Management (OPM) within 30 days of adoption, as required.
- Distributed Adopted FYE 2022 Budget Books.
- Created templates for FYE 2023 budget.
- Reviewed extracted information and revised and updated as necessary.
- Created budget spreadsheets for FYE 2023.
- Updated standard budget pages.
- Began the personnel budget for FYE 2023.
- Updated budget calendars.
- All budget data was entered in both Munis and Pentamation.

#### CAFR

- Began to develop the Introductory Section of the CAFR.
- Auditors were on-site in September.

#### Pension/OPEB

- Retirement Board:
  - Prepared agenda, assembled packets, and distributed documentation for the quarterly meeting August 26, 2021.
  - Generated and presented the Finance Department's quarterly report.
- Completed pension fund weekly and monthly reconciliations for July through September 2021, including contributions from the Town, BOE, Ledge Light Health District, and Poquonnock Bridge Fire Department.
- Gathered, finalized, and submitted all pension data to the actuary, this includes data from the Town, BOE, Ledge Light Health District, and Poquonnock Bridge Fire Department.
- Began to compile OPEB Trust information for Milliman for the July 1<sup>st</sup> valuation.

#### Other

- Generation of documentation for Town Council referrals and presentations:
  - 2021-644 Revised Assistant Assessor Job Description
  - 2021-671 Debt Policy and Management-Fiscal Practices
  - 2021-675 Resolution Approving Extending the Appropriation for Groton 2020 School Facilities Plan
- Began compiling documentation for CARES reporting to OPM for the timeframe July 2020 thru September 2021.
- Meetings and conference calls with Tyler regarding Munis implementation.
- Meetings and conference calls regarding the Pentamation 5.2 upgrade.
- Meetings and conference calls regarding the Kronos upgrade.
- Attended training for Cognos.
- Attended training for generating Munis reports.
- Weekly meetings with BOE.
- Monthly reconciliation of Worker's Compensation fund.
- Attended Groton Unified Command meetings.
- Generated the Finance Quarterly Report for April – June 2021.

### **Accounting Division**

***Julie Chapman, Treasurer/Accounting Manager***

### Accounting

#### July - September 2021:

- Emailed requests to districts to provide their outstanding debt reports as of 6/30.
- Emailed beginning of fiscal year invoices due (retirement, liability insurance) to outside agencies.

- Completed FYE21 entries and emailed requested reports in preparation for auditors' arrival.
- Auditors were on site 9/20-9/24 and 9/27-10/1 to begin work on the FY21 CAFR.
- Set up new FY22 capital projects approved during the budget process.
- Participated in weekly Kronos Team Meeting calls with consultant.
- Participated in Tyler Cashiering team calls with consultants.
- Participated in weekly Pentamation team calls with consultants.
- Participated in Year End tasks and Schedule meeting with Accountant and Deputy Finance Director.
- Communicated with auditors via email regarding outstanding CAFR items.
- Quarterly payroll taxes were calculated and filed.
- Monthly sales and use tax returns were completed and filed.
- Completed manual payroll in July due to Kronos server crash.
- Completed Intro to Cognos webinar training with accounting staff.
- Met with Citizen's bank representative Pamela Wafer to discuss lock box and possibly switching to online download of information mailed on CD's currently.

<b>FYE 2022 MONTHLY STATISTICS - ACCOUNTING DIVISION</b>					
<b>FYE 2022</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>Q1 Totals</b>	<b>YTD TOTALS</b>
Accounts Payable Checks	403	407	523	1,333	1,333
Accounts Payable Vouchers	42	40	35	117	117
Payroll Checks	10	3	16	29	29
Payroll Vouchers Printed	69	58	45	172	172
Payroll Vouchers Emailed	928	777	668	2,373	2,373
Pension Checks	3	2	2	7	7
Pension Vouchers Printed	68	71	70	209	209
Pension Vouchers Emailed	251	253	255	759	759
Invoices Processed (fuel, police, etc.)	13	17	25	55	55
Bank Accounts Reconciled	25	25	25	25	25
Cash Transfers/ACH/Wires Completed	34	31	32	97	97
Special Revenue Funds Managed	59	59	59	59	59
<b>Totals</b>	<b>1,905</b>	<b>1,743</b>	<b>1,755</b>	<b>5,235</b>	<b>5,235</b>

Cash Management – July-September 2021

- Communicated with various bank representatives regarding reviewing their government products and interest rates.
- Most interest rates for accounts are trending downward from an average of .89% in July, to an average of .67% in August, to an average of .64% in September. Citizens is 0.10% and Charter Oak is 0.30%.

September 2021

At the end of September 2021, projects are running cash deficits which are being covered by the GF:

203 Solid Waste Collections	(\$95,575)	
315 Board of Education	(\$498,542)	(Pending grant reimbursement)
317 Homeland Security	(\$16,852)	(Pending grant reimbursement)
324 Rec & Sr Activities	(\$33,772)	
330 Crystal Lake Rd Reconstrc	(\$40,418)	(Pending grant reimbursement)
502 LoCIP	(\$52,557)	(Pending grant reimbursement)

Revenue - July

911 Enhancement	\$	55,395
ARPA	\$	4,293,947
ARP Library	\$	22,455

Revenue - August

July Taxes	\$	47,789,218
Adult Education	\$	76,970
Town Highway Aid	\$	185,511

Revenue - September

August Taxes	\$	5,120,929
Municipal Rev Share	\$	451,007
Tiered Pilot MRSA	\$	1,269,141
911 Enhancement	\$	55,395

<p><b>Assessment Division</b>  <b><u>Mary Gardner, Assessor</u></b></p>
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Administration:

Staff was particularly busy with taxpayers during the July tax billing season. The Assistant Assessor was appointed as the Assessor for Richmond, RI and her position has been vacant since the end of June. The division welcomed Latora Allen in her new position as Office Assistant II in August.

Transfers of title for real estate for tax billing and ownership records are processed in the Assessor’s Office. Deeds and property surveys that are recorded in the Land Records Office are the basis for such transfers. The tables below indicate the volume and types of transfers processed for the first quarter FYE 2022. Included in the table are the numbers of veteran account updates, mailing address updates and tax relief benefits adjustments.

<b>FYE 2022 MONTHLY PROPERTY TRANSFER STATISTICS - ASSESSMENT DIVISION</b>					
<b>FYE 2022</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>Q1 Totals</b>	<b>YTD TOTALS</b>
<b>Breakdown of Recordings</b>					
Number of Documents Recorded	144	149		293	293
Transfers ≥ \$2,000	78	82		160	160
Change or Transfer \$0	74	72		146	146
<b>Transaction Statistics</b>	152	154	0	306	306
<b>Transactions Total (Number of Parcels Affected)</b>					
Veteran Accounts Adjusted	15	7		22	22
Elderly Tax Relief Prorated/Removed	1	1		2	2
Old Owner's New Address Given to Tax	20	21		41	41
<b>TOTAL</b>	<b>188</b>	<b>183</b>	<b>0</b>	<b>371</b>	<b>371</b>

*\*September transfers have not been completed at this time.*

A Zoom meeting for the Board of Assessment Appeals was conducted on September 25<sup>th</sup> to hear appeals for motor vehicle assessments. The following is a summary of the appeals which resulted in a reduction of \$32,890 in assessment.

MV & SMV Date	Taxpayers	Vehicles	Change	No Change	No Show/Cancel
9/25/2021	13	15	9	0	6

The following reports were filed with various state departments:

Office of Policy & Management:	Town Request:	District Request:
M35B – Owner’s Program ( <i>NOT FUNDED BY STATE</i> )	\$128,934	\$632
M46 – Distressed/Enterprise Zone reimbursement	\$78,635	\$1,120
M59 – Additional Veterans Exemption reimbursement	\$11,356	\$488

**IT/systems issues:**

No issues to report.

**Real Estate:**

Sales questionnaires continue to be sent to all new owners of real estate. The returned forms help staff to qualify whether or not sales are “arm’s length” aka valid market sales. Staff continues to review listings of properties for sale and update the real estate data as warranted.

Staff has been performing field work/data collection for new construction and demolitions. All building permits received to date have been entered into the real estate appraisal (CAMA) module.

There were 27 new construction prorated assessments added to the 2020 grand list, which added \$1,240,550 in assessments and \$32,230 in Town taxes. New construction prorated assessments are added when the building inspection department issues a certification of occupancy for new construction or renovations.

**Revaluation:**

Data collection for residential and commercial properties is underway and a schedule of locations has been continually updated on the assessment webpage. As of the end of September, residential data collection was 95% complete and commercial data collection was 99% complete. The study of cost tables started in June for both commercial & residential property types and the income modeling for income producing properties is underway. Program documentation is on-going as well as land analysis and the data mailer program and sales verification program.

**Personal Property:**

An annual town wide canvas was made in August to identify existing, new and closed businesses. New business accounts were added to the PP CAMA database. The discovery of new businesses comes from trade name filings at the Town Clerk’s Office, newspapers, on-line postings and field visits. Every new business is mailed an information packet with important dates to remember and staff contact information.

Business property owners are required by statute to declare assets to municipalities for the Personal Property Grand List. Personal property declarations were mailed to 1,897 businesses in late September. Reminders to file the personal property declarations are being displayed on the Town’s LED announcement board at the Library. Copy Cats in New London merges the Assessor’s data and bar codes, and then prints and mails the forms. Barcodes are used to scan the declarations into the personal property database as they are received into the office in order to track processing progress. The declaration forms are available to the public to download on both the Town’s homepage and the Assessment webpage. A long form is mailed to businesses that claim exemptions for manufacturing, while a short form is mailed to all other businesses. Separate forms are inserted for farm and car dealership accounts. Exemptions such as manufacturing, mechanic tools, commercial fishing apparatus, horses, farm tools, solar, water or

air pollution control equipment, and enterprise zone assets are reviewed for accuracy in reporting and are either granted or denied.

**Litigation:**

No pretrials were held between July and September. A copy of the lawsuit summary is attached.

**Motor Vehicles:**

From July to September a total of 1,234 Certificates of Correction (Coc's) were posted to the motor vehicle grand lists for a total reduction of \$7,321,355 in assessments and a total reduction of \$163,276 in taxes. 1,104 Coc's were posted to the 2020 motor vehicle grand list; all others were prior grand lists. A total of 81 Coc's were posted to the 2019 supplemental motor vehicle grand list during the same three-month period.

Certificates of change are posted in order to alter assessments for several reasons, such as vehicles sold/stolen/totally destroyed; applying military exemptions; board of assessment appeal changes, or correcting districting (billing) codes. Proof of the disposition is supplied by the taxpayer and attached electronically.

**Attachment 3 - Active Court Cases – 2011 Grand List and 2016 Grand List**

**Purchasing Division**  
***Eileen Cardillo, Purchasing Agent***

**Purchasing**

Bids/Bid Awards

- Awarded contract to AC Signs for Wayfinding Signage.
- Processed nine solicitations for the quarter.

<b>FYE 2022 MONTHLY STATISTICS - PURCHASING DIVISION</b>					
<b>FYE 2022</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>Q1 Totals</b>	<b>YTD TOTALS</b>
Solicitations Prepared	3	3	3	9	9
Purchase Orders Processed	361	86	67	514	514
Change Orders Processed	6	27	25	58	58
Capital Assets Processed	0	0	0	0	0
Surplus Assets Processed	1	8	0	9	9
Credit Card Transactions	53	47	34	134	134
Checks Audited	394	418	432	1,244	1,244
<b>Totals</b>	<b>818</b>	<b>589</b>	<b>561</b>	<b>1968</b>	<b>1,968</b>

- Attachment 4A - FYE 2022 Solicitations**
- Attachment 4B - FYE 2022 Fuel Consumption**
- Attachment 4C - FYE 2022 Fleet Replacement**

**Tax Division**  
**Melissa McGuire, Revenue Collector**

**Revenue Collection**

**July 2021**

- The Tax Office is back to a normal timeframe for its collections.
- Two tax windows were open in order to assist customers quickly.
- Collection of motor vehicle, personal property and real estate taxes were close to being like a normal July.
- Billed landfill accounts.
- Billed commercial sewer accounts.
- Mailed out 2 large trays of returned tax bills to customers.
- Rebilled motor vehicle and new owners of real estate.
- Released liens monthly.
- Released motor vehicle holds daily.
- Balanced & billed 6,038 residential sewer accounts.

**August 2021**

- Processed all mail.
- Mailed returned bills back out to customers.
- Mailed out 6,587 delinquent statements to customers for motor vehicles, personal property and real estate accounts at the end of August.

**September 2021**

- Billed 9 landfill accounts.
- Billed 414 commercial sewer accounts.
- Mailed demands to 34 people for delinquent real estate accounts.
- Rebilled 1,000 customers whose mail had been returned.
- Cleared up a few delinquent accounts.
- Worked on delinquent real estate accounts for further action.

**Attachment 5A - Comparisons of Tax Collections to Budget September 2021**  
**Attachment 5B - Summary of Tax Division Revenue Collections Fiscal Year 2022**  
**Attachment 6 - Tax Division Statistics**

Expenditure Comparison Report

Attachment 1

FUNCTION	TITLE	CURRENT YEAR BUDGET	CURRENT YEAR EXPENDITURES	CURRENT YEAR BALANCE	CURRENT YEAR %	PRIOR YEAR BUDGET	PRIOR YEAR EXPENDITURES	PRIOR YEAR BALANCE	PRIOR YEAR %
1001	LEGISLATIVE POLICY	\$ 47,200	\$ 30,156	\$ 17,044	63.89%	\$ 39,200	15,653	23,547	39.93%
1003	VOTER REGISTRATION	\$ 133,485	\$ 41,958	\$ 91,527	31.43%	\$ 192,027	190,766	1,261	99.34%
1005	TOWN CLERK	\$ 333,800	\$ 69,252	\$ 264,548	20.75%	\$ 330,857	311,531	19,326	94.16%
1006	LEGAL SERVICES	\$ 297,500	\$ 35,647	\$ 261,853	11.98%	\$ 297,500	316,289	(18,789)	106.32%
	GENERAL GOVT	\$ 811,985	\$ 177,013	\$ 634,972	21.80%	\$ 859,584	834,239	25,345	97.05%
1010	EXECUTIVE MANAGEME	\$ 318,000	\$ 69,091	\$ 248,909	21.73%	\$ 307,097	295,050	12,047	96.08%
1011	INFORMATION TECHNO	\$ 1,102,733	\$ 465,973	\$ 636,760	42.26%	\$ 1,070,561	1,012,287	58,274	94.56%
1012	HUMAN RESOURCES	\$ 371,962	\$ 101,222	\$ 270,740	27.21%	\$ 380,682	374,307	6,375	98.33%
1013	FINANCE	\$ 1,681,172	\$ 337,920	\$ 1,343,252	20.10%	\$ 1,655,446	1,549,746	105,700	93.62%
	GENERAL SERVICES	\$ 3,473,867	\$ 974,207	\$ 2,499,660	28.04%	\$ 3,413,786	3,231,390	182,396	94.66%
1024	PUBLIC SAFETY	\$ 9,258,908	\$ 2,162,403	\$ 7,096,505	23.35%	\$ 8,890,208	8,715,074	175,134	98.03%
	PUBLIC SAFETY	\$ 9,258,908	\$ 2,162,403	\$ 7,096,505	23.35%	\$ 8,890,208	8,715,074	175,134	98.03%
1035	PUBLIC WORKS	\$ 5,864,087	\$ 1,029,957	\$ 4,834,130	17.56%	\$ 6,003,099	5,518,002	485,097	91.92%
	PUBLIC WORKS	\$ 5,864,087	\$ 1,029,957	\$ 4,834,130	17.56%	\$ 6,003,099	5,518,002	485,097	91.92%
1046	PLANNING & DEV SER	\$ 1,596,094	\$ 329,374	\$ 1,266,720	20.64%	\$ 1,474,027	1,407,550	66,477	95.49%
	PLANNING & DEV SER	\$ 1,596,094	\$ 329,374	\$ 1,266,720	20.64%	\$ 1,474,027	1,407,550	66,477	95.49%
1051	HUMAN SERVICES	\$ 588,909	\$ 112,549	\$ 476,360	19.11%	\$ 581,541	517,787	63,754	89.04%
	HUMAN SERVICES	\$ 588,909	\$ 112,549	\$ 476,360	19.11%	\$ 581,541	517,787	63,754	89.04%
1063	GROTON PUBLIC LIBR	\$ 1,653,056	\$ 330,497	\$ 1,322,559	19.99%	\$ 1,653,248	1,511,548	141,700	91.43%
1064	PARKS & RECREATION	\$ 1,775,575	\$ 378,411	\$ 1,397,164	21.31%	\$ 1,659,372	1,515,936	143,436	91.36%
	COMMUNITY SERVICES	\$ 3,428,631	\$ 708,908	\$ 2,719,723	20.68%	\$ 3,312,620	3,027,484	285,136	91.39%
1070	INSURANCE & CLAIMS	\$ 766,064	\$ 641,688	\$ 124,376	83.76%	\$ 705,581	669,998	35,583	94.96%
1071	SELF FUNDED PLANS	\$ 10,810,103	\$ 10,798,249	\$ 11,854	99.89%	\$ 10,331,944	10,330,116	1,828	99.98%
	NON-DEPARTMENTALS	\$ 11,576,167	\$ 11,439,937	\$ 136,230	98.82%	\$ 11,037,525	11,000,114	37,411	99.66%
1075	CAPITAL RESERVE	\$ 3,610,000	\$ 3,610,000	\$ -	100.00%	\$ 535,000	535,000	-	100.00%
1076	DEBT SERVICE	\$ 9,523,450	\$ -	\$ 9,523,450	0.00%	\$ 8,117,586	8,115,086	2,500	99.97%
	CAPITAL/DEBT	\$ 13,133,450	\$ 3,610,000	\$ 9,523,450	27.49%	\$ 8,652,586	8,650,086	2,500	99.97%
1094	CONTINGENCY	\$ 341,000	\$ -	\$ 341,000	0.00%	\$ 180,896	-	180,896	0.00%
	CONTINGENCY	\$ 341,000	\$ -	\$ 341,000	0.00%	\$ 180,896	-	180,896	0.00%
1090	CITY OF GROTON	\$ 5,649,927	\$ 941,561	\$ 4,708,366	16.67%	\$ 4,895,609	4,872,691	22,918	99.53%
1091	GROTON LONG POINT	\$ 575,783	\$ 95,827	\$ 479,956	16.64%	\$ 512,971	512,338	633	99.88%
1092	FIRE DISTRICTS PIL	\$ 246,000	\$ 85,789	\$ 160,211	34.87%	\$ 246,000	246,000	-	100.00%
	SUBDIVISIONS	\$ 6,471,710	\$ 1,123,178	\$ 5,348,532	17.36%	\$ 5,654,580	5,631,029	23,551	99.58%
1080	EDUCATION	\$ 77,438,090	\$ 11,476,970	\$ 65,961,120	14.82%	\$ 77,438,090	76,806,529	631,561	99.18%
	EDUCATION	\$ 77,438,090	\$ 11,476,970	\$ 65,961,120	14.82%	\$ 77,438,090	76,806,529	631,561	99.18%
1073	CONTR. TO OTHER FU	\$ 1,660,620	\$ 1,656,982	\$ 3,638	99.78%	\$ 1,107,341	1,107,341	-	100.00%
	CONTR. TO OTHER FU	\$ 1,660,620	\$ 1,656,982	\$ 3,638	99.78%	\$ 1,107,341	1,107,341	-	100.00%
1083	REGIONAL AGENCIES	\$ 136,499	\$ 120,149	\$ 16,350	88.02%	\$ 136,499	136,498	1	100.00%
1084	HEALTH & SERVICE A	\$ 1,864,350	\$ 326,653	\$ 1,537,697	17.52%	\$ 1,711,602	1,516,885	194,717	88.62%
	OUTSIDE AGENCIES	\$ 2,000,849	\$ 446,802	\$ 1,554,047	22.33%	\$ 1,848,101	1,653,383	194,718	89.46%
1099	DUMMY PAYROLL ACCO	\$ -	\$ 30	\$ (30)	#DIV/0!	\$ -	-	-	#DIV/0!
		\$ 137,644,367	\$ 35,248,309	\$ 102,396,058	25.61%	\$ 130,453,984	128,100,008	2,353,976	98.20%



Revenue Comparison Report

Attachment 2

1ST SUBTOTAL	ACCOUNT	TITLE	CURRENT YEAR BUDGET	TOTAL CURRENT YEAR REVENUE	CURRENT YEAR BALANCE	CURRENT YEAR %
4000	4110	CURRENT TAXES	\$ 95,813,539	\$ 53,393,663	\$ 42,419,876	55.73%
4000	4111	SUPPLE MV TAX	\$ 575,000	\$ -	\$ 575,000	0.00%
4000	4113	INTEREST & LIEN FE	\$ 300,000	\$ 118,313	\$ 181,687	39.44%
4000	4114	PRIOR YEAR TAXES	\$ 550,000	\$ 209,898	\$ 340,102	38.16%
		PROPERTY TAXES	\$ 97,238,539	\$ 53,721,875	\$ 43,516,664	55.25%
4200	4234	BLDG AND RELATED P	\$ 525,000	\$ 146,584	\$ 378,416	27.92%
4200	4236	SPORTING LICENSES	\$ -	\$ -	\$ -	0.00%
4200	4238	DOG LICENSES (GF)	\$ 5,000	\$ 291	\$ 4,709	5.82%
4200	4239	OTHER LICENSES/PER	\$ 11,750	\$ 3,631	\$ 8,119	30.90%
4200	4242	BLDG PERMITS-EDUC	\$ 750	\$ 2,392	\$ (1,642)	318.93%
4200	4243	STATE LAND USE-PLN	\$ 100	\$ 26	\$ 74	26.00%
		LICENSES & PERMITS	\$ 542,600	\$ 152,924	\$ 389,676	28.18%
4400	4412	INTEREST INCOME	\$ 125,000	\$ 17,793	\$ 107,207	14.23%
		REVNUE FROM INVESTMENTS	\$ 125,000	\$ 17,793	\$ 107,207	14.23%
4520	4521	EDUC COST SHARING	\$ 25,040,045	\$ -	\$ 25,040,045	0.00%
4520	4522	ADULT EDUCATION	\$ 113,451	\$ 76,970	\$ 36,481	67.84%
4520	4525	SPECIAL EDUCATION	\$ 925,000	\$ -	\$ 925,000	0.00%
4520	4534A	MAGNET SCHL TRANSP	\$ 185,000	\$ -	\$ 185,000	0.00%
4520	4544	NON PUBLIC PUPIL S	\$ 26,246	\$ -	\$ 26,246	0.00%
		STATE GRANTS AID SCHOOL	\$ 26,289,742	\$ 76,970	\$ 26,212,772	0.29%
4550	4516	MUNICIPAL PROJECT	\$ 1,819,768	\$ -	\$ 1,819,768	0.00%
4550	4551	PILOT:ENTERPRISE ZONE	\$ -	\$ -	\$ -	0.00%
4550	4553	PILOT:STATE/TAX EX	\$ 602,530	\$ 1,720,148	\$ (1,117,618)	285.49%
4550	4554	PEQUOT-MOHEGAN GRA	\$ 1,232,069	\$ -	\$ 1,232,069	0.00%
4550	4555	911 ENHANCEMENT	\$ 200,000	\$ 110,791	\$ 89,209	55.40%
4550	4556	MISC STATE REVENUE	\$ -	\$ -	\$ -	0.00%
4550	4557	NUCLEAR SAFETY DRI	\$ 55,100	\$ -	\$ 55,100	0.00%
4550	4558	HIGHWAY ILLUMINATI	\$ -	\$ -	\$ -	0.00%
4550	4559	TOWN HIGHWAY AID	\$ 371,847	\$ 185,511	\$ 186,336	49.89%
4550	4560	TELEPHONE ACCESS	\$ 137,000	\$ -	\$ 137,000	0.00%
4550	4565A	STABILIZATION GRAN	\$ 466,668	\$ -	\$ 466,668	0.00%
4550	4568	YOUTH SERVICE BURE	\$ 27,888	\$ -	\$ 27,888	0.00%
		STATE GRANTS AID GENERAL	\$ 4,912,870	\$ 2,016,450	\$ 2,896,420	41.04%
4590	4508	FEDERAL FUNDS	\$ 195,100	\$ -	\$ 195,100	0.00%
4590	4510	FEMA REIMBURSEMENT	\$ -	\$ -	\$ -	0.00%
4590	4591	PUPIL IMPACT AID	\$ 3,316,515	\$ -	\$ 3,316,515	0.00%
4590	4592	EMERGENCY MGMTG (S	\$ 19,600	\$ -	\$ 19,600	0.00%
		FEDERAL GRANTS IN AID	\$ 3,531,215	\$ -	\$ 3,531,215	0.00%
4600	4602	PLANNING APPLICATI	\$ 8,000	\$ 2,985	\$ 5,015	37.31%
4600	4610	RECORDING INSTRUME	\$ 120,000	\$ 61,532	\$ 58,468	51.28%
4600	4611	CONVEYANCE TAX	\$ 600,000	\$ 299,308	\$ 300,692	49.88%
4600	4617	MAPS/COPIES/DOCUME	\$ 500	\$ 155	\$ 345	31.06%
4600	4618	TAX COLLECTION SER	\$ 171,282	\$ 171,283	\$ (1)	100.00%
4600	4620	SWRFUND/LANDFILL S	\$ 430,354	\$ 430,354	\$ -	100.00%
4600	4622	ACCIDENT REPORTS	\$ 4,800	\$ 1,291	\$ 3,509	26.90%
4600	4623	DISPATCH-PARAMEDIC	\$ 3,000	\$ -	\$ 3,000	0.00%
4600	4624	N STONINGTON-DISPA	\$ 52,819	\$ 8,117	\$ 44,702	15.37%
4600	4629	COORD MEDICAL EMER	\$ 22,000	\$ 10,803	\$ 11,197	49.11%
4600	4631	BOE-FHS/GRND MOWIN	\$ 63,771	\$ 63,771	\$ -	100.00%
4600	4632	GIS REVENUE	\$ 420	\$ 78	\$ 342	18.49%
4600	4637	SNOW/ICE CONTROL S	\$ 20,000	\$ -	\$ 20,000	0.00%
4600	4641	VITAL STATISTICS	\$ 5,000	\$ 2,041	\$ 2,959	40.82%
	4702	COG CLIMATE	\$ 24,894	\$ -	\$ 24,894	0.00%
		CHARGES FOR CURRENT SVCS	\$ 1,526,840	\$ 1,051,718	\$ 475,122	68.88%

Revenue Comparison Report

Attachment 2

1ST SUBTOTAL	ACCOUNT	TITLE	CURRENT YEAR BUDGET	TOTAL CURRENT YEAR REVENUE	CURRENT YEAR BALANCE	CURRENT YEAR %
4660	4662	TUITION-FR OTHR TO	\$ 20,000		\$ 20,000	0.00%
4660	4669	OTHR SCHOOL RECEIP	\$ 16,000	\$ -	\$ 16,000	0.00%
4660	4670	LIBRARY FINES	\$ 5,250	\$ 80	\$ 5,170	1.53%
4660	4671	LIBR LOST & DAMAGE	\$ 1,099	\$ 526	\$ 573	47.87%
4660	4672	SENIOR CTR FEES	\$ 2,500	\$ 540	\$ 1,960	21.59%
4660	4688	LIBRARY FEES	\$ 6,000	\$ 1,964	\$ 4,036	32.74%
4660	4691	LIBRARY COPIER FEE	\$ 1,650	\$ 871	\$ 779	52.79%
		<b>SCHOOL-LIBRARY-RECREATION</b>	<b>\$ 52,499</b>	<b>\$ 3,982</b>	<b>\$ 48,517</b>	<b>7.58%</b>
4700	4310	COURT FINES	\$ 14,000	\$ -	\$ 14,000	0.00%
4700	4311	PARKING TICKETS	\$ 2,040	\$ 3,240	\$ (1,200)	158.82%
4700	4710	LAND RECORD COPIES	\$ 25,000	\$ 9,079	\$ 15,921	36.32%
4700	4711	VITALS COPIES	\$ 60,000	\$ 17,456	\$ 42,544	29.09%
4700	4712	FINANCE DEPT COPIE	\$ 130	\$ 113	\$ 17	87.12%
4700	4714	RETURNED CHECK FEE	\$ 650	\$ 335	\$ 315	51.54%
4700	4715	AIRCRAFT REGISTRAT	\$ 20,370	\$ 20,240	\$ 130	99.36%
4700	4716	DELINQUENT MV FEE	\$ 15,000	\$ 6,316	\$ 8,684	42.10%
4700	4717	PILOT PAYMENT-OTHE	\$ 50,000	\$ 25,740	\$ 24,260	51.48%
4700	4731	SALE OF FIXED ASSE	\$ 10,000	\$ 6,082	\$ 3,918	60.82%
4700	4733	MISC-UNCLASSIFIED	\$ 5,350	\$ 27,774	\$ (22,424)	519.13%
4700	4734	ANIMAL CONTROL FEE	\$ 2,250	\$ 5	\$ 2,245	0.22%
4700	4740	DISPOSAL FEES	\$ 164,402	\$ 81,056	\$ 83,346	49.30%
4700	4741	LEASE FEES	\$ 198,370	\$ 50,844	\$ 147,526	25.63%
4700	4766	PAYMENTS FROM OTHE	\$ 6,500	\$ 6,500	\$ -	100.00%
		<b>OTHER REVENUE</b>	<b>\$ 574,062</b>	<b>\$ 254,779</b>	<b>\$ 319,283</b>	<b>44.38%</b>
		Total	\$ 134,793,367	\$ 57,296,491	\$ 77,496,876	42.51%
		Fund Balance	\$ 2,851,000		\$ 77,496,876	
		Toal Revenue with FB	137,644,367			

FYE 2022 JUL-SEP - 2011 REVAL LAWSUITS - ASSESSMENT DIVISION										
	Received	Property Location	Dist	Class/status	Orig Full Value	Orig. Assmt	Stipulated FV	Final Assmt	Stipulation	Court Dates
61	05/14/14	B118 Eastern Point Rd	1	C/Active	\$123,736,000	\$86,615,200				7/13/2015;1/30/17
70	05/20/15	39 Eastern Pt Rd	1	C/Active	\$390,930,500	\$273,210,350				12/11/15; 2/22/16; 1/30/17; 4/17/17

FYE 2022 JUL-SEP - 2016 REVAL LAWSUITS - ASSESSMENT DIVISION										
	Filed	Property Location	Dist	Class/status	Orig Full Value	Orig. Assmt	Stipulated FV	Final Assmt	Stipulation	Court Dates
18	05/24/17	445 Eastern Point Rd	1	C/Active	\$54,429,000	\$38,100,300				
19	05/24/17	0 Eastern Point Rd (6760)	1	C/Active	\$324,765,000	\$227,335,500				
25	05/26/17	445 Eastern Point Rd @ Pfizer Site	1	P/Active	\$11,704,000	\$10,241,000			pretrial	11/2/2018
40	05/17/19	4 Bindloss Rd	5	R/Active	\$512,600	\$358,820				
48	06/15/21	Various Locations	Various	P/Active						

Attachment 4A – Solicitations

FYE 2022 LIST OF SOLICITATIONS - PURCHASING DIVISION					
Bid #	Description	Due Date	PO #	Vendor	Award Amt
22-01	RFQ Consulting Services Athletic Fields			Specifications being developed	
22-02	RFP Wayfinding Signage	22-Jul-21	22000547	AC Signs	\$25,542.00
22-03	RFP GCC Court Resurfacing Rebid	20-Jul-21		Not awarded	
22-04	Spicer House Exterior Painting	12-Aug-21		Public Works Solicitation	
22-05	Treated Road Salt	25-Aug-21		Not awarded	
22-06	GCC Athletic Field	26-Aug-21		Public Works Solicitation	
22-07	GPL Cooling Tower & Heat Pump Replacement	23-Sep-21		Public Works Solicitation	
22-08	Flanders Road Repaving	16-Sep-21		Public Works Solicitation	
22-09	Town Hall Annex Council Chambers HVAC Replacement`	7-Oct-21		Public Works Solicitation	
22-10	RFQ Ice Melter (informal)	20-Sep-21		Under Review	
22-11	PPE Supplies Rebid	3-Nov-21			
22-12	Sidewalk & Ramp Replacement	21-Oct-21			
22-13	RFP GCC Intrusion Detection System	10-Nov-21			

Attachment 4B – Fuel Consumption

FYE 2022 Fuel Consumption												
Month - Yr	#2 Fuel				Diesel				Unleaded (Ethanol Blend)			
	Gal	Avg Price	Cost	Contract Amt Remaining	Gal	Avg Price	Cost	Contract Amt Remaining	Gal	Avg Price	Cost	Contract Amt Remaining
Jul-21			\$ -	15327	3542.3	\$ 2.25	\$ 8,188.34	-15248.2	10867.3	\$ 2.39	\$ 28,520.40	-10864.3
Aug-21			\$ -	2851	10727.2	\$ 2.27	\$ 24,188.80	-25975.4	6895.1	\$ 2.37	\$ 17,481.08	-17759.4
Sep-21		\$ 1.79		65000		\$ 1.81		60000		\$ 1.58		85000
				67851								
Sep-21	-		-	67851	11059.3	\$ 1.81	\$ 19,996.78	48940.7	12838.3	\$ 1.58	\$ 22,109.97	72161.7
<b>FY22 Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>67851</b>	<b>25328.8</b>	<b>\$ 52,373.92</b>	<b>48940.7</b>	<b>30600.7</b>	<b>\$ 68,111.45</b>	<b>72161.7</b>		

Attachment 4C – Fleet Replacement

FYE 2022 FLEET REPLACEMENT - PURCHASING DIVISION						
Old Description	Old Replacement Model	Req	New Vehicle / Equipment	PO#	Budgeted	Actual Cost
2007 Toro	325D	22000337	Groundmaster 7210 Mower	22000356	\$ 30,000.00	\$ 31,477.68
2004 Sterling 359-GRO	LT9500	22000005	Forward Axle Truck (roll off)	22000196	\$ 207,000.00	\$ 186,349.99
2001 Ford	F550	22000336	Ford F550 Pickup Truck	22000355	\$ 55,000.00	\$ 55,526.20
2008 Ford 148-GRO	F350	22000332	Ford F350 Pickup Truck	22000344	\$ 48,000.00	\$ 49,664.94
2008 Ford 58-GRO	F350	22000332	Ford F350 Pickup Truck	22000344	\$ 48,000.00	\$ 49,664.94
2000 New Holland 255-GRO	Backhoe	22000065	Kuabota Mini Excavator	22000195	\$ 45,000.00	\$ 44,208.05
Subtotal					\$ 433,000.00	\$ 416,891.80
<b>Sewer Fund</b>						
Subtotal					\$ -	\$ -
<b>Golf Course Fund</b>						
Subtotal					\$ -	\$ -
<b>Totals</b>					<b>\$ 433,000.00</b>	<b>\$ 416,891.80</b>

**Comparisons of Tax Collections to Budget September 2021  
and Summary of Tax Division Revenue Collections Fiscal Year 2022**

Attachment 5A and 5B

**Attachment 5A – Comparisons of Tax Collections to Budget September 2021**

FYE 2022 UNAUDITED COMPARISON OF COLLECTIONS TO BUDGET AS OF THE MONTH ENDING SEPTEMBER 2021 - TAX DIVISION								
Source of Revenue	Budget FYE 2022	Budget FYE 2021	Collected This Month FYE 2022	Collected Same Month FYE 2021	Collected YTD FYE 2022	Collected YTD FYE 2021	YTD Collected as a % of Budget FYE 2022	YTD Collected as a % of Budget FYE 2021
Town, Current	\$ 95,813,539.00	\$ 91,375,662.00	\$ 840,696.62	\$ 1,133,316.53	\$ 53,499,626.50	\$ 50,355,285.20	55.8%	55.1%
Town, Supp. M. V.	\$ 575,000.00	\$ 525,000.00	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Interest & Liens	\$ 300,000.00	\$ 355,000.00	\$ 44,713.08	\$ 28,227.06	\$ 118,313.49	\$ 77,306.68	39.4%	21.8%
Subtotal	\$ 96,688,539.00	\$ 92,255,662.00	\$ 885,409.70	\$ 1,161,543.59	\$ 53,617,939.99	\$ 50,432,591.88	55.5%	54.7%
Town, Back	\$ 550,000.00	\$ 600,000.00	\$ 55,254.01	\$ 90,287.58	\$ 232,870.43	\$ 318,481.63	42.3%	53.1%
<b>Total: Town-Gross</b>	<b>\$ 97,238,539.00</b>	<b>\$ 92,855,662.00</b>	<b>\$ 940,663.71</b>	<b>\$ 1,251,831.17</b>	<b>\$ 53,850,810.42</b>	<b>\$ 50,751,073.51</b>	<b>55.4%</b>	<b>54.7%</b>
Less CY Refunds	n/a	n/a	\$ 61,314.51	\$ 52,692.75	\$ 61,314.51	\$ 52,800.97	n/a	n/a
Less PY Refunds			\$ 5,869.86	\$ 58,412.67	\$ 22,950.22	\$ 60,232.17		
<b>Total: Town-Net</b>	<b>\$ 97,238,539.00</b>	<b>\$ 92,855,662.00</b>	<b>\$ 873,479.34</b>	<b>\$ 1,140,725.75</b>	<b>\$ 53,766,545.69</b>	<b>\$ 50,638,040.37</b>	<b>55.3%</b>	<b>54.5%</b>
GRT Sewer, Current *	\$ 890,218.00	\$ 1,342,845.00	\$ 7,743.73	\$ 20,899.62	\$ 638,778.53	\$ 854,011.75	71.8%	63.6%
GRT Sewer, Back	\$ 1,300.00	\$ 1,200.00	\$ 346.62	\$ 181.67	\$ 1,188.19	\$ 1,183.40	91.4%	98.6%
Interest & Liens	\$ 3,000.00	\$ 3,300.00	\$ 491.26	\$ 264.91	\$ 1,301.60	\$ 985.19	43.4%	29.9%
<b>Total: Sewer-Gross</b>	<b>\$ 894,518.00</b>	<b>\$ 1,347,345.00</b>	<b>\$ 8,581.61</b>	<b>\$ 21,346.20</b>	<b>\$ 641,268.32</b>	<b>\$ 856,180.34</b>	<b>71.7%</b>	<b>63.5%</b>
Less Refunds	n/a	n/a	\$ 150.28	\$ -	\$ 531.20	\$ -	n/a	n/a
<b>Total: Sewer-Net</b>	<b>\$ 894,518.00</b>	<b>\$ 1,347,345.00</b>	<b>\$ 8,431.33</b>	<b>\$ 21,346.20</b>	<b>\$ 640,737.12</b>	<b>\$ -</b>	<b>71.6%</b>	<b>0.0%</b>

Town and GRT Sewer Collections budgeted at 98.6% and 99.4% of Grand Levy respectively.  
\*FYE 2022 Budget used \$500,000 of fund balance.

**Attachment 5B – Summary of Tax Division Revenue Collections Fiscal Year 2022**

FYE 2022 REVENUE COLLECTIONS - TAX DIVISION					
FYE 2022	JUL	AUG	SEP	Q1 Totals	YTD TOTALS
Town of Groton - Taxes	\$ 47,789,217.57	\$ 5,120,929.14	\$ 940,663.71	\$ 53,850,810.42	\$ 53,850,810.42
Commercial Sewer Use	\$ 69,000.48	\$ 101,031.96	\$ 88,191.72	\$ 258,224.16	\$ 258,224.16
Navy Sewer Use	\$ 17,388.00	\$ 157,438.49	\$ 318,308.61	\$ 493,135.10	\$ 493,135.10
Residential Sewer Use	\$ 893,600.86	\$ 496,646.06	\$ 351,086.87	\$ 1,741,333.79	\$ 1,741,333.79
Landfill	\$ 134,649.90	\$ 135,300.66	\$ 205,164.54	\$ 475,115.10	\$ 475,115.10
Atty, Jeopardy, Misc Fees*	\$ 1,613.00	\$ 3,345.14	\$ 3,041.68	\$ 7,999.82	\$ 7,999.82
Groton Sewer District - Taxes	\$ 573,007.30	\$ 59,679.41	\$ 8,581.61	\$ 641,268.32	\$ 641,268.32
Mumford Cove	\$ 17,633.18	\$ 3,003.27	\$ 201.67	\$ 20,838.12	\$ 20,838.12
<b>Taxes Collected For:</b>					
City of Groton	\$ 4,681,930.42	\$ 202,167.29	\$ 47,655.46	\$ 4,931,753.17	\$ 4,931,753.17
Poquonnock Bridge	\$ 3,956,773.65	\$ 565,352.70	\$ 89,560.78	\$ 4,611,687.13	\$ 4,611,687.13
Mystic	\$ 1,181,318.45	\$ 120,038.00	\$ 12,337.21	\$ 1,313,693.66	\$ 1,313,693.66
Noank	\$ 449,442.08	\$ 35,184.43	\$ 6,432.65	\$ 491,059.16	\$ 491,059.16
Old Mystic	\$ 849,836.96	\$ 90,099.60	\$ 10,101.59	\$ 950,038.15	\$ 950,038.15
Groton Long Point	\$ 1,273,148.33	\$ 177,475.54	\$ 14,222.89	\$ 1,464,846.76	\$ 1,464,846.76
Center Groton	\$ 231,283.19	\$ 14,488.37	\$ 5,380.42	\$ 251,151.98	\$ 251,151.98
West Pleasant Valley	\$ 302,435.18	\$ 39,032.16	\$ 5,672.58	\$ 347,139.92	\$ 347,139.92
Miscellaneous Checks**	\$ 994.56	\$ 1,359.53	\$ 2,311.04	\$ 4,665.13	\$ 4,665.13
<b>Totals</b>	<b>\$ 62,423,273.11</b>	<b>\$ 7,322,571.75</b>	<b>\$ 2,108,915.03</b>	<b>\$ 71,854,759.89</b>	<b>\$ 71,854,759.89</b>

FYE 2022 MONTHLY STATISTICS - TAX DIVISION					
FYE 2022	JUL	AUG	SEP	Q1 Totals	YTD TOTALS
Payment Transfers	0	44	218	262	262
Refunds	8	0	210	218	218
ANRG Collection Accounts Processed	7	0	2	9	9
UCC Lien Releases	0	29	0	29	29
Lockbox Online Payment Decisioning	818	299	85	1,202	1,202
Adjusted Accounts Billed	233	53	41	327	327
New Owners Billed	119	101	152	372	372
Fall Rebill Accounts	0	6,587	0	6,587	6,587
RE and/or Sewer Use Demands Mailed	0	1	30	31	31
Payment Plan Reminders / New Payment Plan	2	2	1	5	5
RE Lien Releases	47	15	16	78	78
Landfill Accounts Billed	9	9	9	27	27
CML Sewer Use Accounts Billed	415	413	414	1,242	1,242
CML Sewer Use Demand for Payment	0	0	1	1	1
RES Sewer Use Liens Released	4	2	1	7	7
Sewer Assessment Liens Released	0	0	2	2	2
Demand Notices Sent for Tax Sale	1	1	34	36	36
Returned Mail Rebills	728	178	97	1,003	1,003
<b>Totals</b>	<b>2,391</b>	<b>7,734</b>	<b>1,313</b>	<b>11,438</b>	<b>11,438</b>