

CITY OF GROTON #1090

As per the Town Charter, the Manager submitted the Subdivision budgets to the Council with no adjustments.

Section 40 of Number 362 of the Special Acts of 1933 requires that the Town Council shall pay to the City the amount of monies that are "necessary and proper for making and repairing of the streets and highways" within the City. There is no similar Special Act regarding the payment of monies to the City for its police.

Cost Center 0 – Police

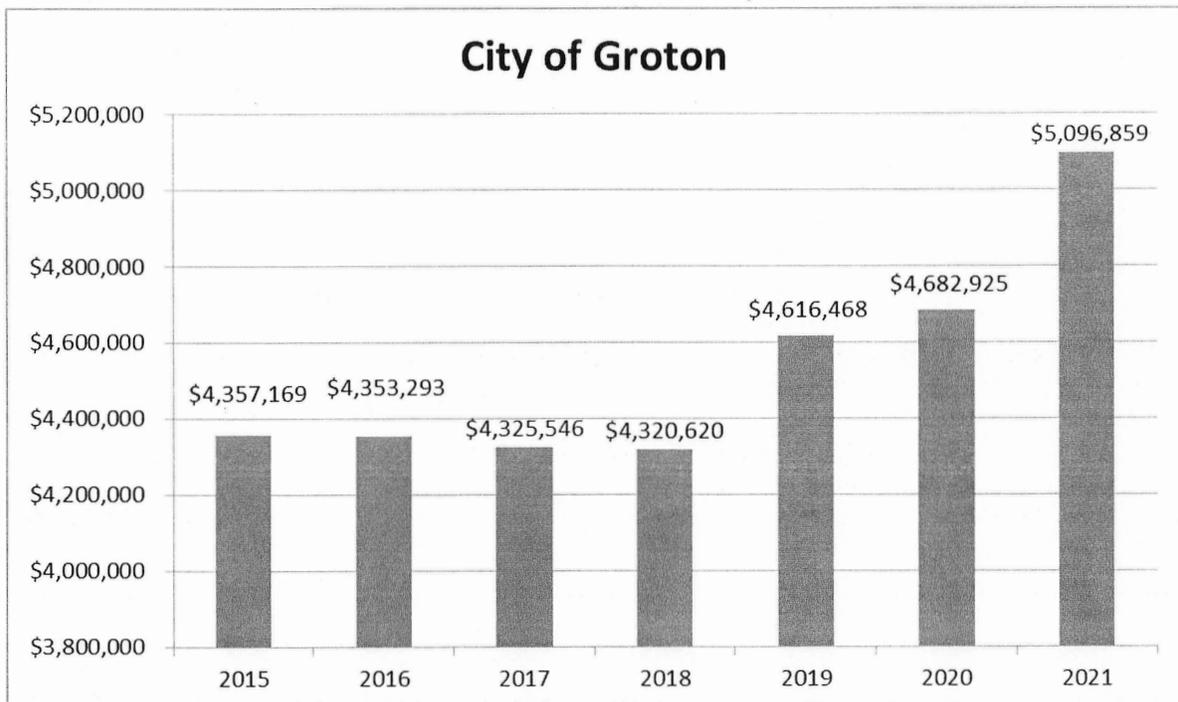
The City of Groton's budget request for Police represents an increase of \$53,752 or 2.1% from their FYE 2020 appropriation.

Cost Center 1 – Highway Maintenance

Their request for Highway services has increased \$354,964 or 17.7% from their FYE 2020 appropriation.

Cost Center 4 – Street Lighting

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



TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 PROPOSED BUDGET

2-Mar-2020

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

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021

APPROPRIATION					

Operating Expenses	4,607,830	4,682,925	4,666,143	5,096,859	5,096,859
Total Appropriation	\$4,607,830	\$4,682,925	\$4,666,143	\$5,096,859	\$5,096,859

COST CENTERS					

10900 POLICE	2,443,079	2,564,443	2,564,443	2,618,195	2,618,195
10901 HIGHWAY MAINTENANCE	2,050,863	1,999,982	1,999,982	2,354,946	2,354,946
10904 STREET LIGHTING	113,888	118,500	101,718	123,718	123,718
Total Cost Centers	\$4,607,830	\$4,682,925	\$4,666,143	\$5,096,859	\$5,096,859

FINANCING PLAN					

GENERAL FUND	4,607,830	4,682,925	4,666,143	5,096,859	5,096,859
Total Financing Plan	\$4,607,830	\$4,682,925	\$4,666,143	\$5,096,859	\$5,096,859

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 PROPOSED BUDGET

2-Mar-2020

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

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021

OPERATING EXPENSES					

5220 UTILITIES/FUEL/MILEA	113,888	118,500	101,718	123,718	123,718
5230 PYMNTS/CONTRIBUTIONS	4,493,942	4,564,425	4,564,425	4,973,141	4,973,141

Total Operating Expenses	\$4,607,830	\$4,682,925	\$4,666,143	\$5,096,859	\$5,096,859

GRAND TOTAL	\$4,607,830	\$4,682,925	\$4,666,143	\$5,096,859	\$5,096,859

GROTON LONG POINT #1091

As per the Town Charter, the Manager submits Subdivision budgets to the Council with no adjustments. Section 24 of the Groton Long Point Association Special Act/Charter requires that the Town of Groton shall pay to the Groton Long Point Association the amount of monies that “shall be necessary and proper for the making and repairing of the highways and bridges within the territorial limits of the Association.” There is no similar Special Act regarding the payment of monies to the Groton Long Point Association for its police function.

Cost Center 0 – Police

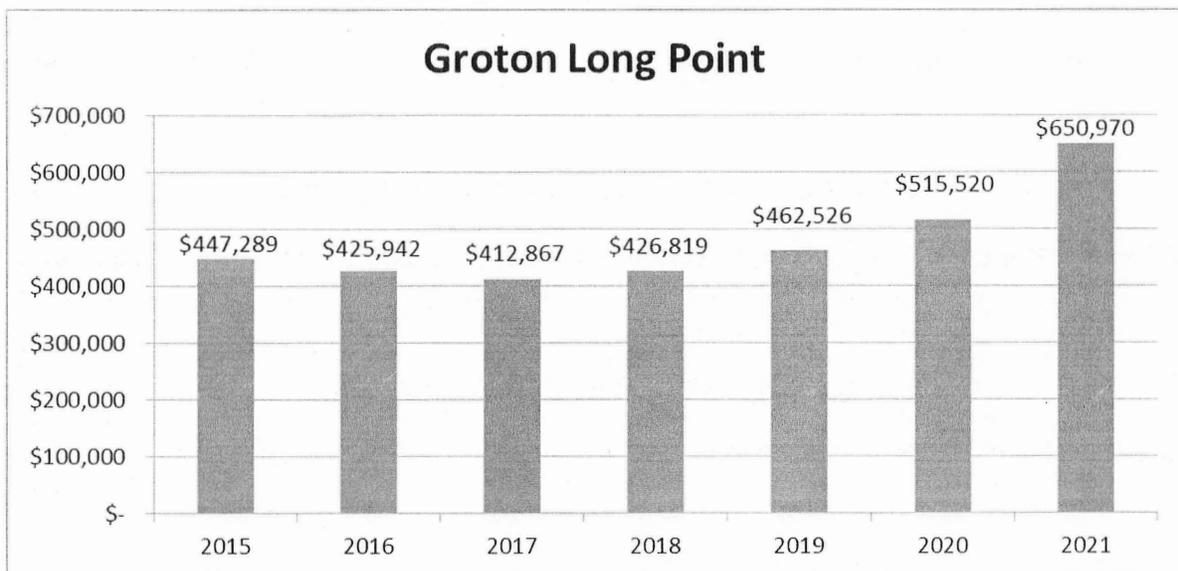
The Groton Long Point Police budget request of \$355,000 represents an increase of \$67,000 or 23.3% more than the FYE 2020 appropriation.

Cost Center 1 – Highway Maintenance

The Highway budget request of \$281,500 is an increase of \$70,999 or 33.7% more than the FYE 2020 appropriation.

Cost Center 2 – Street Lighting

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



TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 PROPOSED BUDGET

28-Feb-2020

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

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021

APPROPRIATION					

Operating Expenses	461,406	515,520	512,687	650,970	650,970
Total Appropriation	\$461,406	\$515,520	\$512,687	\$650,970	\$650,970

COST CENTERS					

10910 POLICE	266,030	288,000	288,000	355,000	355,000
10911 HIGHWAY MAINTENANCE	179,813	210,501	210,501	281,500	281,500
10912 STREET LIGHTING	15,563	17,019	14,186	14,470	14,470
Total Cost Centers	\$461,406	\$515,520	\$512,687	\$650,970	\$650,970

FINANCING PLAN					

GENERAL FUND	461,406	515,520	512,687	650,970	650,970
Total Financing Plan	\$461,406	\$515,520	\$512,687	\$650,970	\$650,970

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 PROPOSED BUDGET

28-Feb-2020

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

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021

OPERATING EXPENSES					

5220 UTILITIES/FUEL/MILEA	15,563	17,019	14,186	14,470	14,470
5230 PYMNTS/CONTRIBUTIONS	445,843	498,501	498,501	636,500	636,500

Total Operating Expenses	\$461,406	\$515,520	\$512,687	\$650,970	\$650,970

GRAND TOTAL	\$461,406	\$515,520	\$512,687	\$650,970	\$650,970

FIRE DISTRICTS PILOT #1092

There are two components to the Fire District PILOT program:

- The State allocates an “in lieu of real estate taxes” payment which is intended to reimburse the Town for services to State-owned properties. The Town cannot collect taxes on State-owned property. Since the Town is not providing fire protection services and as the fire district also depends on real estate taxes as their major revenue source, a share of the State “in lieu of real estate taxes” payment is passed on. Fire Districts provide protection to the State-owned properties and receive no payment from the State for this service. All seven operating fire districts receive a \$1,000 base payment for the formula in recognition that all assume some responsibility for protection of State property through the mutual aid system. The total is reduced by the \$7,000 in base payments and the remainder is distributed according to a prior year allocation. For FYE 2021 the overall payment is the same as FYE 2020 \$121,000.
- Fire District mill taxes are not collected on Town-owned property. Begun in FYE 2002 was a PILOT (payment in lieu of taxes) to be divided among the fire districts according to a formula based on acres of Town-owned land and square footage of Town-owned buildings within each District. For FYE 2021 the overall payment is the same as FYE 2020 \$125,000.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 PROPOSED BUDGET

28-Feb-2020

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

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021
----- APPROPRIATION -----					
Operating Expenses	246,000	246,000	246,000	246,000	246,000
Total Appropriation	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000

----- COST CENTERS -----					
10920 CITY OF GROTON	37,705	37,705	37,705	37,705	37,705
10921 POQ BRIDGE FIRE DIST	154,548	154,548	154,548	154,548	154,548
10922 MYSTIC FIRE DISTRICT	13,839	13,839	13,839	13,839	13,839
10923 NOANK FIRE DISTRICT	6,360	6,360	6,360	6,360	6,360
10924 OLD MYSTIC FIRE DIST	18,183	18,183	18,183	18,183	18,183
10925 GROTON LONG POINT AS	1,270	1,270	1,270	1,270	1,270
10926 CTR GROTON FIRE DIST	5,624	5,624	5,624	5,624	5,624
10927 WEST PLEASANT VALLEY	8,471	8,471	8,471	8,471	8,471
Total Cost Centers	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000

----- FINANCING PLAN -----					
GENERAL FUND	246,000	246,000	246,000	246,000	246,000
Total Financing Plan	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 PROPOSED BUDGET

28-Feb-2020

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

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021

OPERATING EXPENSES					

5230 PYMNTS/CONTRIBUTIONS	246,000	246,000	246,000	246,000	246,000
Total Operating Expenses	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000
GRAND TOTAL	\$246,000	\$246,000	\$246,000	\$246,000	\$246,000

MUMFORD COVE SPECIAL DISTRICT #2060

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

The proposed mill rate is decreased to .33 mills for FYE 2021.

FYE 2021 Tax rate calculation is as follows:

- Amount to be raised by taxes \$20,480
- Divided by the 10/1/19 Grand list \$63,060,560
- Equals .000325
- Divided by 99.5% collection rate = .000326
- Multiplied by 1000 = mill rate .33

Fund Balance as of 6/30/2019	\$1,211
Estimated Fund Balance as of 6/30/20	\$1,755
Estimated Fund Balance as of 6/30/21	1,055
Fund Balance as a % of 2021 Expenditures	5.0%

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 PROPOSED BUDGET

2-Mar-2020

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

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021

APPROPRIATION					

Operating Expenses	21,033	21,102	21,092	21,180	21,180

Total Appropriation	\$21,033	\$21,102	\$21,092	\$21,180	\$21,180

COST CENTERS					

20600 FIRE PROTECTION	21,033	21,102	21,092	21,180	21,180

Total Cost Centers	\$21,033	\$21,102	\$21,092	\$21,180	\$21,180

FINANCING PLAN					

CURRENT TAXES	21,092	21,102	21,185	20,480	20,480
PRIOR YEAR TAXES	312	0	451	0	0
FUND BALANCE APPLIED	0	0	0	700	700

Total Financing Plan	\$21,404	\$21,102	\$21,636	\$21,180	\$21,180

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 PROPOSED BUDGET

2-Mar-2020

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

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021

OPERATING EXPENSES					

5230 PYMNTS/CONTRIBUTIONS	1,023	1,082	1,082	1,160	1,160
5290 PROFESS/TECHNICAL SE	20,010	20,020	20,010	20,020	20,020

Total Operating Expenses	\$21,033	\$21,102	\$21,092	\$21,180	\$21,180
GRAND TOTAL	\$21,033	\$21,102	\$21,092	\$21,180	\$21,180

GROTON SEWER DISTRICT #4010

The overall increase in this budget is \$604,259 or 76.1%.

The Groton Sewer District is primarily a debt service fund which pays the principal and interest on sewer bonds and payments to the State of CT for the Clean Water fund loan. Currently the only sewer debt outstanding is the Clean Water Fund loan. The November 2015 referendum approved an ordinance appropriating \$8,230,000 for sewer projects and bonds are expected to be issued for this project in FYE2020. The increase in debt service will require an increase in the mill rate. The principal source of revenue is the Sewer District tax.

The proposed mill rate is increased to .56 mills for FYE 2021.

FYE 2021 Tax rate calculation is as follows:

- Amount to be raised by taxes \$1,389,645
- Divided by the 10/1/19 Grand list \$2,415,284,718
- Equals .000555
- Divided by 99.3% collection rate = .000559
- Multiplied by 1000 = mill rate .56

Cost Center 0 – Operating Expense

Covers the Sewer district costs related to preparation and mailing of the tax bills.

Cost Center 1 – Debt Service

Debt service for the Clean Water Fund loan payments due to the State of CT and estimated debt service for bonds to be issued in FYE2021 for the \$8,230,000 sewer project.

TOWN OF GROTON FYE 2021 Sewer Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/19	FYE 2020 Principal Payment	FYE 2020 Interest Payment	FYE 2021 Principal Payment	FYE 2021 Interest Payment
2030	12,121,022.05	11/1/2009	20	Clean Water Funds	6,313,032.18	606,051.12	120,705.18	606,051.12	108,584.16
2030	114,143.22	11/1/2011	19	Clean Water Funds	65,750.30	6,312.12	1,257.14	6,312.12	1,130.90
2040	7,045,000.00	tbd	tbd	Clean Water (Pump Stations)	0.00	0.00	0.00	355,000.00	257,263.00
Totals					6,378,782.48	612,363.24	121,962.32	967,363.24	366,978.06

Debt Service Payment FYE 2021 through FYE 2040

Function #40101-Sewer District			
FYE	Principal	Interest	FYE Total
2021	967,363.24	366,978.06	1,334,341.30
2022	967,363.24	336,980.80	1,304,344.04
2023	967,363.24	306,983.53	1,274,346.77
2024	967,363.24	276,986.27	1,244,349.51
2025	967,363.24	246,989.00	1,214,352.24
2026	967,363.24	216,991.75	1,184,354.99
2027	967,363.24	186,994.48	1,154,357.72
2028	967,363.24	156,997.23	1,124,360.47
2029	967,363.24	126,999.96	1,094,363.20
2030	605,151.35	102,338.76	707,490.11
2031	350,000.00	90,563.00	440,563.00
2032	350,000.00	80,063.00	430,063.00
2033	350,000.00	72,188.00	422,188.00
2034	350,000.00	63,875.00	413,875.00
2035	350,000.00	55,125.00	405,125.00
2036	350,000.00	46,375.00	396,375.00
2037	350,000.00	37,625.00	387,625.00
2038	350,000.00	28,438.00	378,438.00
2039	350,000.00	19,250.00	369,250.00
2040	350,000.00	9,625.00	359,625.00
			0.00

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 PROPOSED BUDGET

2-Mar-2020

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

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021

APPROPRIATION					

Operating Expenses	800,208	794,486	794,486	1,398,745	1,398,745
Total Appropriation	\$800,208	\$794,486	\$794,486	\$1,398,745	\$1,398,745

COST CENTERS					

40100 OPERATING EXPENSE	53,635	60,161	60,161	64,404	64,404
40101 DEBT SERVICE	746,573	734,325	734,325	1,334,341	1,334,341
Total Cost Centers	\$800,208	\$794,486	\$794,486	\$1,398,745	\$1,398,745

FINANCING PLAN					

CURRENT TAXES	643,494	681,936	661,000	1,339,645	1,339,645
INTEREST & LIEN FEES	6,301	3,300	4,155	3,300	3,300
PRIOR YEAR TAXES	2,394	1,500	1,515	1,200	1,200
INTEREST INCOME	7,039	7,000	4,500	4,000	4,000
PILOT:ENTERPRISE ZONE	821	0	0	0	0
PILOT PAYMENT-OTHER	756	750	606	600	600
SEWER ASSESSMENTS	666	0	0	0	0
FUND BALANCE APPLIED	138,737	100,000	122,710	50,000	50,000
Total Financing Plan	\$800,208	\$794,486	\$794,486	\$1,398,745	\$1,398,745

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2021 PROPOSED BUDGET

2-Mar-2020

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

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021

OPERATING EXPENSES					

5201 POSTAGE/PRINT/ADVERT	6,525	9,580	9,580	9,890	9,890
5210 PROFESS DEVELOP/TRAI	200	610	610	925	925
5230 PYMNTS/CONTRIBUTIONS	45,184	47,782	47,782	51,256	51,256
5290 PROFESS/TECHNICAL SE	828	914	914	933	933
5300 MATERIALS & SUPPLIES	898	1,275	1,275	1,400	1,400
5450 DEBT SERVICE	746,573	734,325	734,325	1,334,341	1,334,341

Total Operating Expenses	\$800,208	\$794,486	\$794,486	\$1,398,745	\$1,398,745

GRAND TOTAL	\$800,208	\$794,486	\$794,486	\$1,398,745	\$1,398,745

**TOWN OF GROTON, CT
FYE 2021 Proposed Budget**

SEWER DISTRICT FUND REVENUES: #4010

Current Taxes - The current levy for FYE 2021 is based on all taxable property in the Town (excluding the political sub-division of the City) as of October 1, 2019, 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 2021 less estimated receipts from non-tax resources. The Grand List pertaining to the Sewer District increased 0.5% as of October 1, 2019. The proposed mill rate for FYE 2021 will be 0.56 mills.

Interest & Liens - represents the interest rate of 1.5% per month that is applied on delinquent taxes as well as a \$24.00 lien fee on any property that has a lien placed on it.

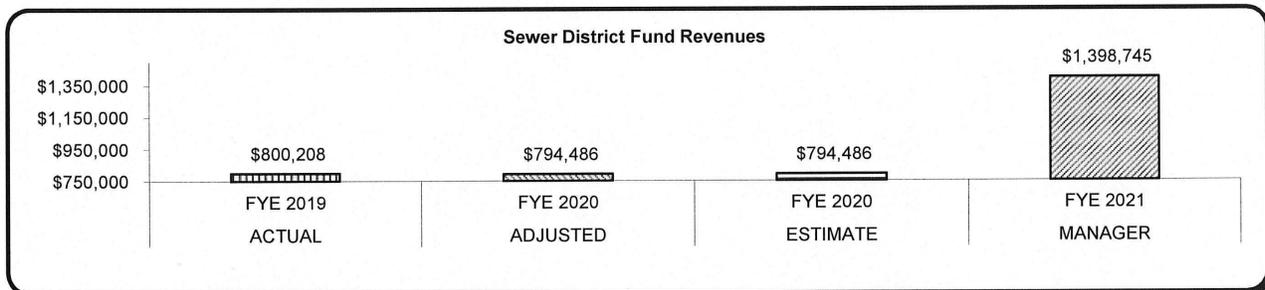
Prior Year Taxes - represents the anticipated collection of delinquent taxes.

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

PILOT: Payments - Other - represents voluntary payments in lieu of taxes based on a 10 year Memorandum of Agreement with the Town Council dated November 20, 2017

Sewer Assessments: - represents a formula developed by the Water Pollution Control Authority to recover costs incurred for the various sewer projects. A calculation that includes a connection charge, land value, front footage and area determine a sewer assessment.

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021
4110 Current Taxes	\$ 643,494	\$ 681,936	\$ 661,000	\$ 1,339,645
4113 Interest & Lien Fees	\$ 6,301	\$ 3,300	\$ 4,155	\$ 3,300
4114 Prior Year Taxes	\$ 2,394	\$ 1,500	\$ 1,515	\$ 1,200
4412 Interest Income	\$ 7,039	\$ 7,000	\$ 4,500	\$ 4,000
4551 PILOT: Enterprise Zone	\$ 821	\$ 0	\$ 0	\$ 0
4717 PILOT Payments - Other	\$ 756	\$ 750	\$ 606	\$ 600
4747 Sewer Assessments	\$ 666	\$ 0	\$ 0	\$ 0
4999 Fund Balance Applied	\$ 138,737	\$ 100,000	\$ 122,710	\$ 50,000
Total	\$ 800,208	\$ 794,486	\$ 794,486	\$ 1,398,745



Audit Fund Balance as of 6/30/2019	\$ 259,277
Estimated Fund Balance as of 6/30/20	\$ 136,567
Estimated Fund Balance as of 6/30/21	\$ 86,567
Fund Balance as a % of 2020 Expenditures	6.19%