

CITY OF GROTON #1090

HIGHLIGHTS & GOALS

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.

Cost Center 0 – Police

The City of Groton's budget request for Police represents an increase of \$113,384 or 4.9% from their FYE 2017 appropriation.

Cost Center 1 – Highway Maintenance

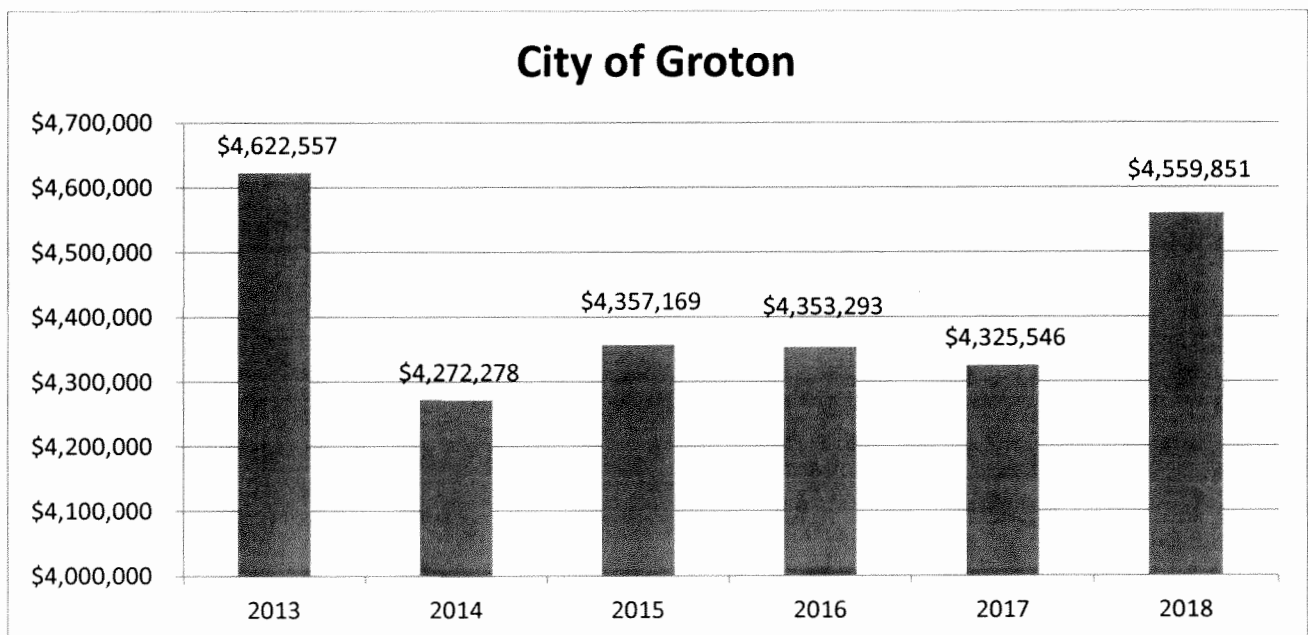
Their request for Highway services has increased \$120,704 or 6.3% from their FYE 2017 request.

Cost Center 4 – Street Lighting

The Town pays for Street Lighting expenses associated with the City (\$113,568) and the expenditures will be charged here.

Cost Center 5 – Highway Pending Arbitration

During FYE 2017 budget deliberations the Town Council cut City highway by \$738,501. The Council added this amount to cost center, Highway Pending Arbitration and approved \$738,501 in funding. Arbitration is still pending.



TOWN OF GROTON
SUMMARY COST CENTER
FYE 2018 PROPOSED BUDGET

1-Mar-2017

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

	ACTUAL FYE 2016	ADJUSTED FYE 2017	ESTIMATE FYE 2017	REQUEST FYE 2018	MANAGER FYE 2018

APPROPRIATION					

Operating Expenses	4,351,463	4,325,546	4,323,531	4,559,851	4,559,851
Total Appropriation	\$4,351,463	\$4,325,546	\$4,323,531	\$4,559,851	\$4,559,851

COST CENTERS					

10900 POLICE	2,317,137	2,303,893	2,303,893	2,417,277	2,417,277
10901 HIGHWAY MAINTENANCE	1,092,694	1,169,801	1,169,801	2,029,006	2,029,006
10904 STREET LIGHTING	111,340	113,351	111,336	113,568	113,568
10905 HIGHWAY PENDING ARBI	830,292	738,501	738,501	0	0
Total Cost Centers	\$4,351,463	\$4,325,546	\$4,323,531	\$4,559,851	\$4,559,851

FINANCING PLAN					

GENERAL FUND	4,351,463	4,325,546	4,323,531	4,559,851	4,559,851
Total Financing Plan	\$4,351,463	\$4,325,546	\$4,323,531	\$4,559,851	\$4,559,851

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2018 PROPOSED BUDGET

1-Mar-2017

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

	ACTUAL FYE 2016	ADJUSTED FYE 2017	ESTIMATE FYE 2017	REQUEST FYE 2018	MANAGER FYE 2018

OPERATING EXPENSES					

5220 UTILITIES/FUEL/MILEA	111,340	113,351	111,336	113,568	113,568
5230 PYMNTS/CONTRIBUTIONS	4,240,123	4,212,195	4,212,195	4,446,283	4,446,283

Total Operating Expenses	\$4,351,463	\$4,325,546	\$4,323,531	\$4,559,851	\$4,559,851

GRAND TOTAL	\$4,351,463	\$4,325,546	\$4,323,531	\$4,559,851	\$4,559,851

GROTON LONG POINT #1091

HIGHLIGHTS & GOALS

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

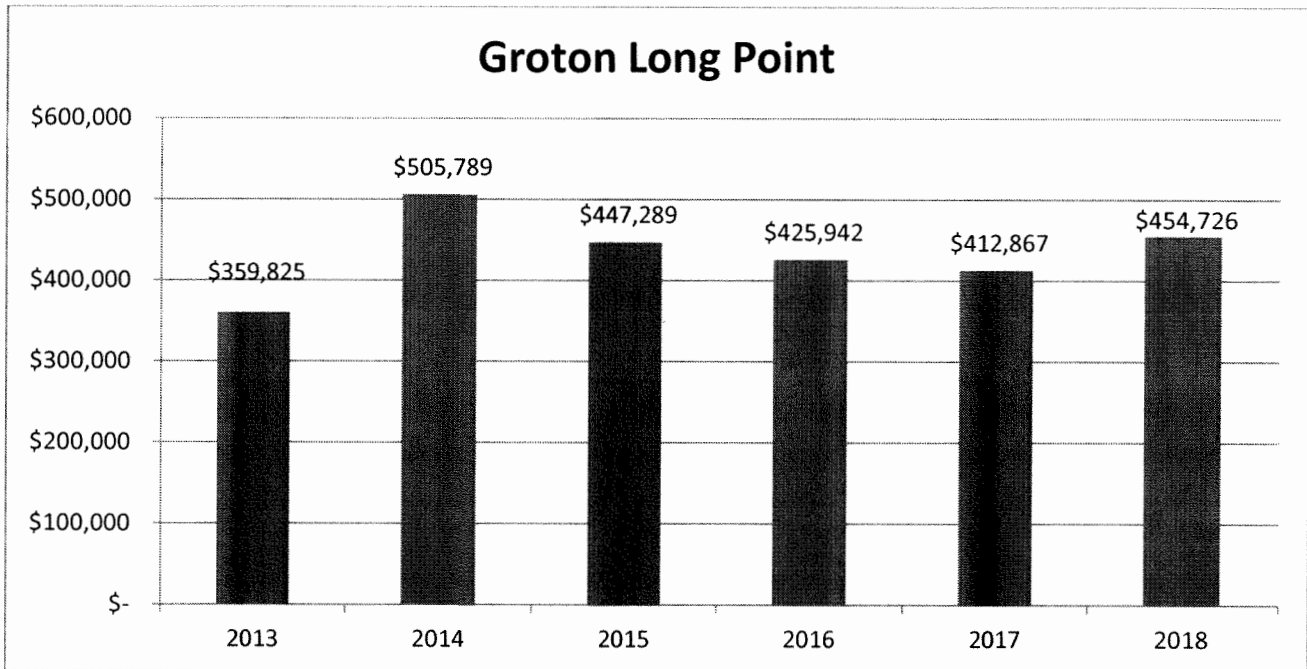
The Groton Long Point Police budget request of \$262,500 is \$17,500 more than the FYE 2017 appropriation.

Cost Center 1 – Highway Maintenance

The Highway budget request of \$178,750 is \$24,375 more than the FYE 2017 appropriation.

Cost Center 2 – Street Lighting

The Town pays for Street Lighting expenses associated with Groton Long Point (\$13,476) and the expenditures will be charged here.



TOWN OF GROTON
SUMMARY COST CENTER
FYE 2018 PROPOSED BUDGET

1-Mar-2017

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

	ACTUAL FYE 2016	ADJUSTED FYE 2017	ESTIMATE FYE 2017	REQUEST FYE 2018	MANAGER FYE 2018

APPROPRIATION					

Operating Expenses	425,715	412,867	412,587	454,726	454,726
Total Appropriation	\$425,715	\$412,867	\$412,587	\$454,726	\$454,726

COST CENTERS					

10910 POLICE	250,000	245,000	245,000	262,500	262,500
10911 HIGHWAY MAINTENANCE	162,500	154,375	154,375	178,750	178,750
10912 STREET LIGHTING	13,215	13,492	13,212	13,476	13,476
Total Cost Centers	\$425,715	\$412,867	\$412,587	\$454,726	\$454,726

FINANCING PLAN					

GENERAL FUND	425,715	412,867	412,587	454,726	454,726
Total Financing Plan	\$425,715	\$412,867	\$412,587	\$454,726	\$454,726

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2018 PROPOSED BUDGET

1-Mar-2017

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

	ACTUAL FYE 2016	ADJUSTED FYE 2017	ESTIMATE FYE 2017	REQUEST FYE 2018	MANAGER FYE 2018

OPERATING EXPENSES					

5220 UTILITIES/FUEL/MILEA	13,215	13,492	13,212	13,476	13,476
5230 PYMNTS/CONTRIBUTIONS	412,500	399,375	399,375	441,250	441,250

Total Operating Expenses	\$425,715	\$412,867	\$412,587	\$454,726	\$454,726

GRAND TOTAL	\$425,715	\$412,867	\$412,587	\$454,726	\$454,726

FIRE DISTRICTS PILOT #1092

HIGHLIGHTS & GOALS

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 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 2018 the overall payment is the same as FYE 2017 \$121,000.
- 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 2018, the overall payment is the same as FYE 2017 \$125,000.

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2018 PROPOSED BUDGET

1-Mar-2017

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

	ACTUAL FYE 2016	ADJUSTED FYE 2017	ESTIMATE FYE 2017	REQUEST FYE 2018	MANAGER FYE 2018

APPROPRIATION					

Operating Expenses	246,012	246,000	246,000	246,000	246,000
Total Appropriation	\$246,012	\$246,000	\$246,000	\$246,000	\$246,000

COST CENTERS					

10920 CITY OF GROTON	37,707	37,705	37,705	37,705	37,705
10921 POQ BRIDGE FIRE DIST	154,550	154,548	154,548	154,548	154,548
10922 MYSTIC FIRE DISTRICT	13,841	13,839	13,839	13,839	13,839
10923 NOANK FIRE DISTRICT	6,361	6,360	6,360	6,360	6,360
10924 OLD MYSTIC FIRE DIST	18,185	18,183	18,183	18,183	18,183
10925 GROTON LONG POINT AS	1,271	1,270	1,270	1,270	1,270
10926 CTR GROTON FIRE DIST	5,625	5,624	5,624	5,624	5,624
10927 WEST PLEASANT VALLEY	8,472	8,471	8,471	8,471	8,471
Total Cost Centers	\$246,012	\$246,000	\$246,000	\$246,000	\$246,000

FINANCING PLAN					

GENERAL FUND	246,012	246,000	246,000	246,000	246,000
Total Financing Plan	\$246,012	\$246,000	\$246,000	\$246,000	\$246,000

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2018 PROPOSED BUDGET

1-Mar-2017

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

	ACTUAL FYE 2016	ADJUSTED FYE 2017	ESTIMATE FYE 2017	REQUEST FYE 2018	MANAGER FYE 2018

OPERATING EXPENSES					

5230 PYMNTS/CONTRIBUTIONS	246,012	246,000	246,000	246,000	246,000
Total Operating Expenses	\$246,012	\$246,000	\$246,000	\$246,000	\$246,000
GRAND TOTAL	\$246,012	\$246,000	\$246,000	\$246,000	\$246,000

MUMFORD COVE SPECIAL DISTRICT #2060

HIGHLIGHTS & GOALS

The budget request is for the same amount as last year.

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 an increase of .003 to 0.34 mills for FYE 2018.

FYE 2018 Tax rate calculation is as follows:

- Amount to be raised by taxes \$21,028
- Divided by the 10/1/16 Grand list \$62,695,535
- Equals 0.0003353
- Divided by 99.7% collection rate = 0.0003364
- Multiplied by 1000 = mill rate 0.34

Audit Fund Balance as of 6/30/2016	\$217
Estimated Fund Balance as of 6/30/17	\$393
Estimated Fund Balance as of 6/30/18	\$393
Fund Balance as a % of 2018 Expenditures	1.9%

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2018 PROPOSED BUDGET

6-Mar-2017

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

	ACTUAL FYE 2016	ADJUSTED FYE 2017	ESTIMATE FYE 2017	REQUEST FYE 2018	MANAGER FYE 2018

APPROPRIATION					

Operating Expenses	21,018	21,028	21,028	21,028	21,028
Total Appropriation	\$21,018	\$21,028	\$21,028	\$21,028	\$21,028

COST CENTERS					

20600 FIRE PROTECTION	21,018	21,028	21,028	21,028	21,028
Total Cost Centers	\$21,018	\$21,028	\$21,028	\$21,028	\$21,028

FINANCING PLAN					

CURRENT TAXES	20,968	21,028	21,093	21,028	21,028
PRIOR YEAR TAXES	11	0	111	0	0
FUND BALANCE APPLIED	39	0	0	0	0
Total Financing Plan	\$21,018	\$21,028	\$21,204	\$21,028	\$21,028

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2018 PROPOSED BUDGET

6-Mar-2017

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

	ACTUAL FYE 2016	ADJUSTED FYE 2017	ESTIMATE FYE 2017	REQUEST FYE 2018	MANAGER FYE 2018

OPERATING EXPENSES					

5230 PYMNTS/CONTRIBUTIONS	1,008	1,008	1,008	1,008	1,008
5290 PROFESS/TECHNICAL SE	20,010	20,020	20,020	20,020	20,020

Total Operating Expenses	\$21,018	\$21,028	\$21,028	\$21,028	\$21,028
GRAND TOTAL	\$21,018	\$21,028	\$21,028	\$21,028	\$21,028

GROTON SEWER DISTRICT #4010

HIGHLIGHTS & GOALS

The overall increase in this budget is \$5,402 or 0.7%.

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. The principal source of revenue is the Sewer District tax.

The proposed mill rate is an increase of 0.01 to 0.26 mills for FYE2018.

FYE 2018 Tax rate calculation is as follows:

- Amount to be raised by taxes \$623,176
- Divided by the 10/1/16 Grand list \$2,380,936,543
- Equals 0.000261
- Divided by 98.8% collection rate = 0.000264
- Multiplied by 1000 = mill rate 0.26

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. FYE 2018 includes an estimated interest payment for an anticipated bond sale for the sewer projects approved by the voters at referendum in November 2015.

TOWN OF GROTON FYE 2018

Sewer Long Term Debt Payment Schedule

FYE Maturity	Original Issue Amount	Date of Issue	Term of Issue (years)	Purpose of Issue	Principal Balance 07/01/16	FYE 2017 Principal Payment	FYE 2017 Interest Payment	FYE 2018 Principal Payment	FYE 2018 Interest Payment
2030	12,864,411.44	11/1/2009	20	Clean Water Funds	8,131,185.54	606,051.12	157,068.24	606,051.12	144,947.22
2030	114,143.22	11/1/2011	19	Clean Water Funds	84,686.64	6,312.12	1,635.86	6,312.12	1,509.62
				Sub-Total CWF	8,215,872.18	612,363.24	158,704.10	612,363.24	146,456.84
2038	1,000,000.00	TBD	TBD	TBD	0.00	0.00	0.00	0.00	19,250.00
				TOTALS	8,215,872.18	612,363.24	158,704.10	612,363.24	165,706.84

Debt Service Payment FYE 2018 through FYE 2038

Function #40101-Sewer District			
FYE	Principal	Interest	FYE Total
2018	612,363.24	165,706.84	778,070.08
2019	662,363.24	171,459.58	833,822.82
2020	662,363.24	156,712.32	819,075.56
2021	662,363.24	141,965.06	804,328.30
2022	662,363.24	127,217.80	789,581.04
2023	662,363.24	112,470.53	774,833.77
2024	662,363.24	97,723.27	760,086.51
2025	662,363.24	83,226.00	745,589.24
2026	662,363.24	68,978.75	731,341.99
2027	662,363.24	55,044.48	717,407.72
2028	662,363.24	41,359.23	703,722.47
2029	662,363.24	27,611.96	689,975.20
2030	305,151.35	15,650.76	320,802.11
2031	50,000.00	12,875.00	62,875.00
2032	50,000.00	11,313.00	61,313.00
2033	50,000.00	9,688.00	59,688.00
2034	50,000.00	8,031.00	58,031.00
2035	50,000.00	6,313.00	56,313.00
2036	50,000.00	4,563.00	54,563.00
2037	50,000.00	2,781.00	52,781.00
2038	50,000.00	938.00	50,938.00

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2018 PROPOSED BUDGET

6-Mar-2017

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

	ACTUAL FYE 2016	ADJUSTED FYE 2017	ESTIMATE FYE 2017	REQUEST FYE 2018	MANAGER FYE 2018
----- APPROPRIATION -----					
Operating Expenses	835,309	828,774	827,781	834,176	834,176
Total Appropriation	\$835,309	\$828,774	\$827,781	\$834,176	\$834,176
----- COST CENTERS -----					
40100 OPERATING EXPENSE	51,994	57,706	56,713	56,105	56,105
40101 DEBT SERVICE	783,315	771,068	771,068	778,071	778,071
Total Cost Centers	\$835,309	\$828,774	\$827,781	\$834,176	\$834,176
----- FINANCING PLAN -----					
CURRENT TAXES	605,775	614,194	604,500	623,176	623,176
INTEREST & LIEN FEES	9,516	7,500	5,095	5,000	5,000
PRIOR YEAR TAXES	6,417	6,100	5,100	5,000	5,000
INTEREST INCOME	747	980	800	1,000	1,000
PILOT:STATE/TAX EXEMPTS	21	0	0	0	0
SEWER ASSESSMENTS	13,393	0	0	0	0
FUND BALANCE APPLIED	199,440	200,000	212,286	200,000	200,000
Total Financing Plan	\$835,309	\$828,774	\$827,781	\$834,176	\$834,176

TOWN OF GROTON
SUMMARY COST CENTER
FYE 2018 PROPOSED BUDGET

6-Mar-2017

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

	ACTUAL FYE 2016	ADJUSTED FYE 2017	ESTIMATE FYE 2017	REQUEST FYE 2018	MANAGER FYE 2018

OPERATING EXPENSES					

5201 POSTAGE/PRINT/ADVERT	6,131	10,986	10,193	9,668	9,668
5230 PYMNTS/CONTRIBUTIONS	44,534	44,534	44,534	44,534	44,534
5290 PROFESS/TECHNICAL SE	858	828	828	828	828
5300 MATERIALS & SUPPLIES	471	1,358	1,158	1,075	1,075
5450 DEBT SERVICE	783,315	771,068	771,068	778,071	778,071

Total Operating Expenses	\$835,309	\$828,774	\$827,781	\$834,176	\$834,176

GRAND TOTAL	\$835,309	\$828,774	\$827,781	\$834,176	\$834,176

**TOWN OF GROTON, CT
FYE 2018 Proposed Budget**

SEWER DISTRICT FUND REVENUES: #4010

Current Taxes - The current levy for FYE 2018 is based on all taxable property in the Town (excluding the political subdivision of the City) as of October 1, 2016, 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 2018 less estimated receipts from non-tax resources. The Grand List pertaining to the Sewer District decreased 3.5% as a result of the October 1, 2016 revaluation. The proposed mill rate for FYE 2018 will be increased by 0.01 to 0.26 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.

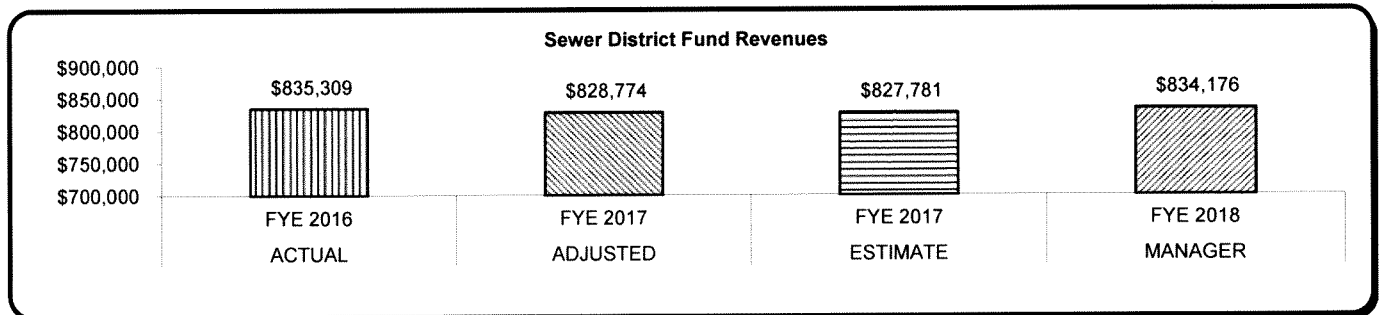
Prior Year Taxes - represents the anticipated collection of delinquent taxes.

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

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 2016	ADJUSTED FYE 2017	ESTIMATE FYE 2017	MANAGER FYE 2018
4110 Current Taxes	\$ 605,775	\$ 614,194	\$ 604,500	\$ 623,176
4113 Interest & Lien Fees	\$ 9,516	\$ 7,500	\$ 5,095	\$ 5,000
4114 Prior Year Taxes	\$ 6,417	\$ 6,100	\$ 5,100	\$ 5,000
4412 Interest Income	\$ 747	\$ 980	\$ 800	\$ 1,000
4553 PILOT: State & Tax Exempts	\$ 21	\$ 0	\$ 0	\$ 0
4747 Sewer Assessments	\$ 13,393	\$ 0	\$ 0	\$ 0
4999 Fund Balance Applied	\$ 199,440	\$ 200,000	\$ 212,286	\$ 200,000
Total	\$ 835,309	\$ 828,774	\$ 827,781	\$ 834,176



Audit Fund Balance as of 6/30/2016	\$ 704,808
Estimated Fund Balance as of 6/30/17	\$ 492,522
Estimated Fund Balance as of 6/30/18	\$ 292,522
Fund Balance as a % of 2018 Expenditures	35.07%