

FUND DESCRIPTIONS

The accounts of the Town are organized on the basis of funds, each of which are considered a separate accounting entity. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with special regulation, restriction, or limitations. Any budgeted fund that represents more than 10 percent of the total appropriated revenues or expenditures is considered a major fund for this purpose. The breakdown of the Town's fund structure is as follows:

GOVERNMENTAL FUNDS: These funds are used to account for the programs and activities of the governmental functions of the Town.

General Fund: This major fund serves as the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund. General government, general services, public safety, public works, planning & development, human services, community services, insurance, contributions to other funds, education, capital/debt service, outside agencies, subdivisions are financed through real property taxes, licenses and permits, interest, state & federal funds, service charges and other revenues.

SPECIAL REVENUE FUNDS: These non-major funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted expenditures for specified purposes.

Golf Course (Function 2010): This fund is used to account for the operation of the Town's municipal golf course, Shennecossett Golf Course.

Sewer Operating (Function 2020): This fund is used to account for the operation of the water pollution control wastewater collection system and secondary treatment facility.

Solid Waste Collections (Function 2030): This fund is used to account for the management of the solid waste disposal system, residential, commercial and governmental operations.

Special/Taxing Districts (Function 2060): This fund is used to provide funds for fire protection services to properties not in an operational fire district.

Revaluation (Function 2120): This fund is used to account for quadrennial revaluations and updating aerial mapping.

Recreation and Senior Activities (Function 3240): This fund is used to account for recreational activities conducted by the Recreational Services Division and physical fitness and trip programs offered by the Senior Center.

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 non-major fund is used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the Town on a cost-reimbursement basis. Also includes funds that account for the capitalization of assets associated with their activities.

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

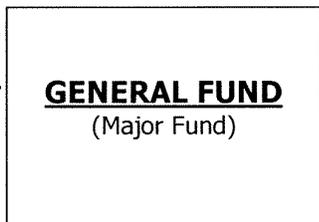
EXPENDABLE TRUST FUND: This non-major fund is used to account for trust where both principal and earnings on principal may be spent for the trust's intended purposes.

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

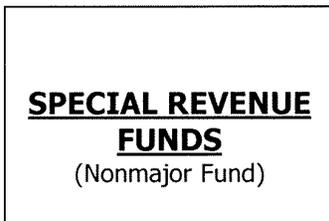
FLOW OF FUNDS STRUCTURE

Funding Sources:

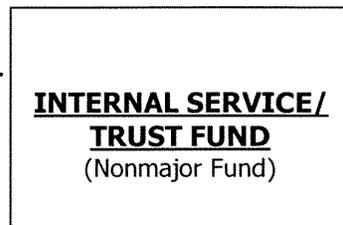
- Property Tax
- Licenses & Permits
- Interest on Investment
- State & Federal Funds
- Service Charges
- Other Revenues



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



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



Users:

- General Government -
 - Legislative Policy
 - Voter Registration
 - Town Clerk
 - Legal Services
- General Services -
 - Executive Management
 - Information Technology
 - Human Resources
 - Finance
 - 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
- Technology Replacement

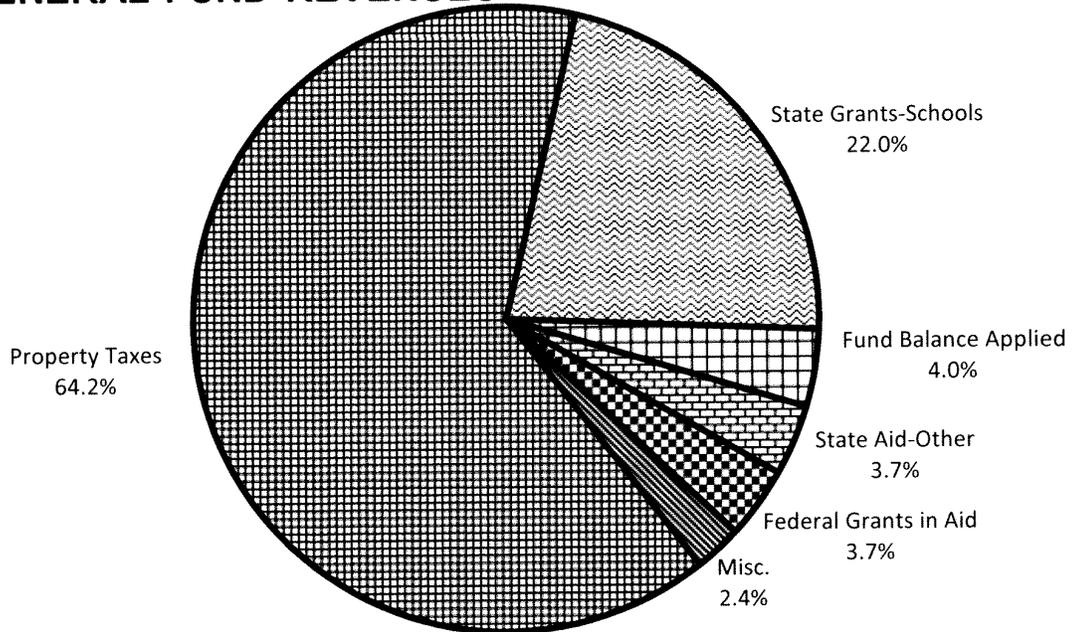
Users:

- Fleet Reserve
- Human Services Assistance

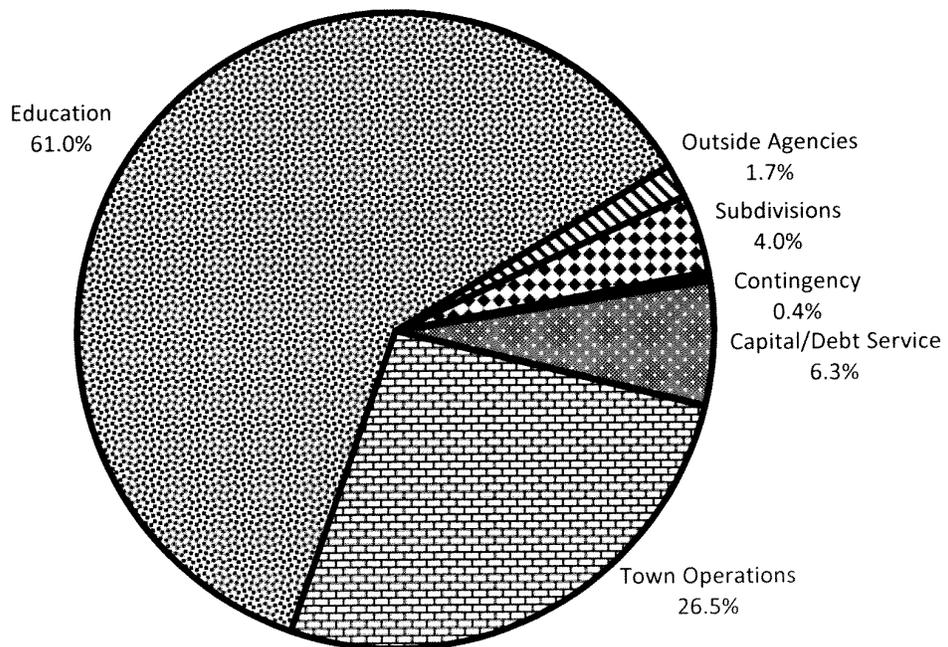
TOWN OF GROTON

Adjusted FYE 2016 Budget

GENERAL FUND REVENUES



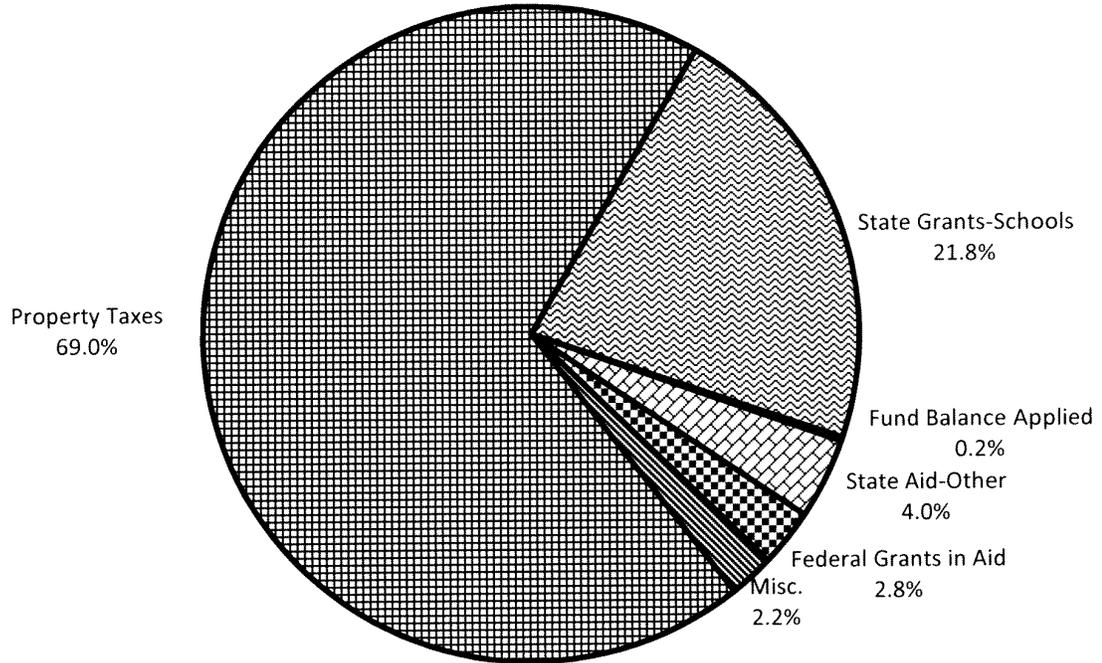
GENERAL FUND EXPENDITURES



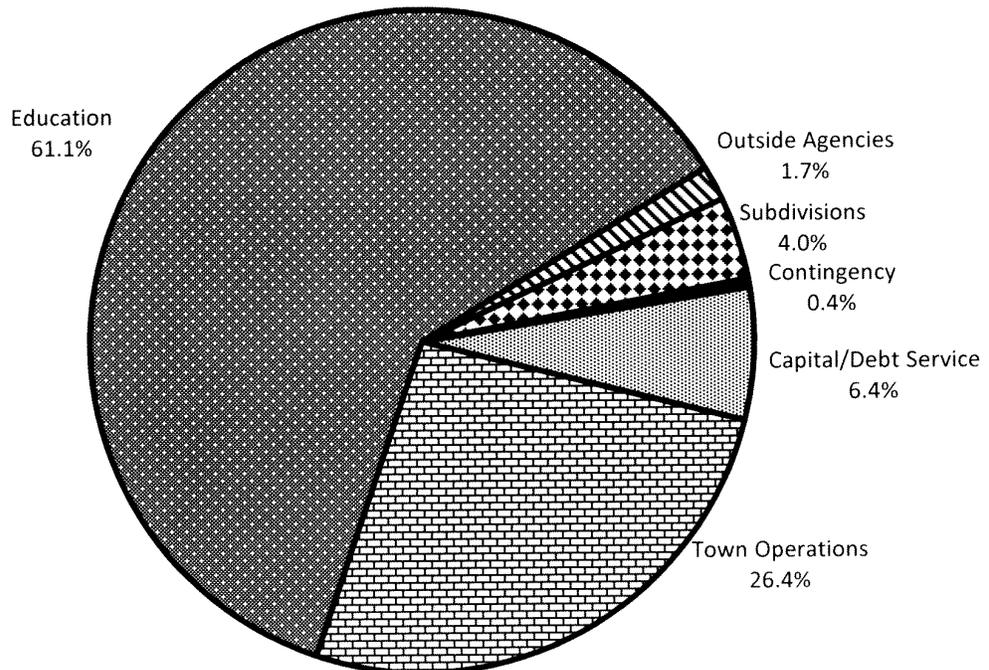
TOWN OF GROTON

Proposed FYE 2017 Budget

GENERAL FUND REVENUES



GENERAL FUND EXPENDITURES



TOWN OF GROTON
 FYE 2017 Proposed Budget
 GENERAL FUND REVENUE DETAIL

	ACTUAL FYE 2015	ADJUSTED FYE 2016	ESTIMATE FYE 2016	PROPOSED FYE 2017	\$ Variance Adjusted to Proposed	% Variance Adjusted to Proposed
<u>General Property Taxes</u>						
4110 Current Taxes	\$ 76,483,898	\$ 78,417,402	\$ 77,944,000	\$ 84,502,142	\$ 6,084,740	7.8%
4111 Supplemental MV Tax	\$ 415,003	\$ 450,000	\$ 441,000	\$ 415,000	\$ (35,000)	-7.8%
4113 Interest & Lien Fees	\$ 562,722	\$ 650,000	\$ 617,500	\$ 574,000	\$ (76,000)	-11.7%
4114 Prior Year Taxes	\$ 1,091,998	\$ 1,200,000	\$ 1,164,000	\$ 1,160,000	\$ (40,000)	-3.3%
Total General Property Taxes	\$ 78,553,621	\$ 80,717,402	\$ 80,166,500	\$ 86,651,142	\$ 5,933,740	7.4%
<u>Licenses and Permits</u>						
4234 Bldg & Related Permit/C.O.	\$ 317,645	\$ 210,130	\$ 334,370	\$ 251,640	\$ 41,510	19.8%
4236 Sporting Licenses	\$ 672	\$ 700	\$ 700	\$ 675	\$ (25)	-3.6%
4238 Dog Licenses	\$ 8,346	\$ 7,500	\$ 7,500	\$ 7,000	\$ (500)	-6.7%
4239 Other Licenses & Permits	\$ 15,048	\$ 20,020	\$ 19,635	\$ 18,546	\$ (1,474)	-7.4%
4242 Building Permits-Education Fee	\$ 306	\$ 180	\$ 322	\$ 242	\$ 62	34.4%
4243 State Land Use Fees	\$ 114	\$ 175	\$ 175	\$ 175	\$ -	0.0%
Total Licenses and Permits	\$ 342,131	\$ 238,705	\$ 362,702	\$ 278,278	\$ 39,573	16.6%
<u>Revenue from Investments</u>						
4412 Interest on Investments	\$ 100,211	\$ 95,000	\$ 95,000	\$ 95,000	\$ -	0.0%
Total Revenue from Investments	\$ 100,211	\$ 95,000	\$ 95,000	\$ 95,000	\$ -	0.0%
<u>State Grants in Aid-Education</u>						
4521 Education Cost Sharing	\$ 25,532,449	\$ 25,625,179	\$ 25,746,168	\$ 25,622,519	\$ (2,660)	0.0%
4522 Adult Education	\$ 117,502	\$ 105,778	\$ 103,357	\$ 109,304	\$ 3,526	3.3%
4525 Special Education	\$ 1,303,932	\$ 1,376,555	\$ 1,142,663	\$ 1,142,663	\$ (233,892)	-17.0%
4527 Non-Public Transportation	\$ 36,623	\$ 32,407	\$ 50,020	\$ 52,511	\$ 20,104	62.0%
4534 School Transportation	\$ 314,677	\$ 275,881	\$ 236,836	\$ 256,614	\$ (19,267)	0.0%
4534A Magnet School Transportation	\$ 204,100	\$ 182,000	\$ 182,000	\$ 182,000	\$ -	0.0%
4544 Non-Public Pupil Service	\$ 33,784	\$ 33,514	\$ 21,743	\$ -	\$ (33,514)	-100.0%
Total State Grants in Aid-Education	\$ 27,543,067	\$ 27,631,314	\$ 27,482,787	\$ 27,365,611	\$ (265,703)	-1.0%
<u>State Grants in Aid-General Gov</u>						
4507 State Grants	\$ 11,797	\$ -	\$ -	\$ -	\$ -	0.0%
4516 Municipal Project Grant	\$ 1,168,576	\$ 1,240,819	\$ 1,240,819	\$ 1,240,819	\$ -	0.0%
4551 PILOT: Enterprise Zone	\$ 61,088	\$ -	\$ -	\$ -	\$ -	0.0%
4553 PILOT: State & Tax Exempts	\$ 1,289,402	\$ 1,181,146	\$ 986,196	\$ 1,022,818	\$ (158,328)	-13.4%
4554 Pequot-Mohegan Grant	\$ 1,390,133	\$ 1,407,316	\$ 1,412,077	\$ 1,339,581	\$ (67,735)	-4.8%
4555 911 Enhancements	\$ 164,344	\$ 165,318	\$ 165,318	\$ 165,318	\$ -	0.0%
4556 Miscellaneous State Revenue	\$ 99	\$ 7,455	\$ 7,026	\$ 7,026	\$ (429)	-5.8%
4557 Nuclear Safety Drill	\$ 53,276	\$ 37,041	\$ 37,041	\$ 37,041	\$ -	0.0%
4558 Highway Illumination	\$ 1,812	\$ 1,619	\$ 1,619	\$ 1,619	\$ -	0.0%
4559 Town Highway Aid	\$ 377,392	\$ 377,392	\$ 380,167	\$ 380,167	\$ 2,775	0.7%
4560 Telephone Access	\$ 168,684	\$ 162,000	\$ 162,000	\$ 162,000	\$ -	0.0%
4562 Municipal Rev. Sharing: Sales Tax Fun	\$ -	\$ -	\$ -	\$ 623,548	\$ 623,548	0.0%
4565 Municipal Aid Adjustment Grant	\$ 519,984	\$ -	\$ -	\$ -	\$ -	0.0%
4566 TVCCA-Supp Housing Program Grant	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.0%
4568 Youth Service Bureau	\$ 31,737	\$ 31,737	\$ 29,859	\$ 29,859	\$ (1,878)	-5.9%
Total State Grants in Aid-General Gov	\$ 5,247,324	\$ 4,620,843	\$ 4,431,122	\$ 5,018,796	\$ 397,953	8.6%
<u>Federal Grants in Aid</u>						
4508 Federal Funds	\$ 278,552	\$ 90,000	\$ 116,429	\$ 90,000	\$ -	0.0%
4510 FEMA Reimbursement	\$ 40,173	\$ -	\$ 15,421	\$ -	\$ -	0.0%
4591 Pupil Impact Aid	\$ 3,222,953	\$ 4,570,000	\$ 3,816,551	\$ 3,459,863	\$ (1,110,137)	-24.3%
4592 Emergency Management (SLA)	\$ 19,948	\$ 20,019	\$ 20,088	\$ 20,019	\$ -	0.0%
Total Federal Grants in Aid	\$ 3,561,626	\$ 4,680,019	\$ 3,968,489	\$ 3,569,882	\$ (1,110,137)	-23.7%

TOWN OF GROTON
 FYE 2017 Proposed Budget
 GENERAL FUND REVENUE DETAIL

	ACTUAL FYE 2015	ADJUSTED FYE 2016	ESTIMATE FYE 2016	PROPOSED FYE 2017	\$ Variance Adjusted to Proposed	% Variance Adjusted to Proposed
<u>Charges for Current Services</u>						
4602 Planning Application Fees	\$ 15,065	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.0%
4610 Recording Instruments	\$ 142,702	\$ 168,000	\$ 150,000	\$ 150,000	\$ (18,000)	-10.7%
4611 Conveyance Tax	\$ 941,121	\$ 650,000	\$ 700,000	\$ 700,000	\$ 50,000	7.7%
4616 Golf Course Contribution	\$ 60,339	\$ 60,376	\$ 60,376	\$ 59,430	\$ (946)	-1.6%
4617 Maps/Copies/Document Sales	\$ 1,016	\$ 750	\$ 600	\$ 500	\$ (250)	-33.3%
4618 Tax Collection Services (cas)	\$ 148,819	\$ 148,819	\$ 148,819	\$ 148,819	\$ -	0.0%
4620 Sewer Fund/Landfill Service Contributi	\$ 768,004	\$ 768,004	\$ 768,004	\$ 469,624	\$ (298,380)	-38.9%
4622 Accident Reports	\$ 3,294	\$ 1,580	\$ 3,875	\$ 3,950	\$ 2,370	150.0%
4623 Dispatch/Paramedic Service	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
4624 N Stonington-Dispatch	\$ 52,819	\$ 52,819	\$ 52,819	\$ 52,819	\$ -	0.0%
4627 Housing Authority Shelter Rent	\$ 61,075	\$ 61,313	\$ 61,313	\$ -	\$ (61,313)	-100.0%
4629 Coord Medical Emerg Direc	\$ 22,176	\$ 22,832	\$ 22,257	\$ 22,257	\$ (575)	-2.5%
4631 BOE-FHS/Ground Mowing	\$ 53,408	\$ 55,010	\$ 55,010	\$ 56,660	\$ 1,650	3.0%
4632 GIS Revenue	\$ 1,376	\$ 700	\$ 650	\$ 700	\$ -	0.0%
4637 Snow/Ice Control Services	\$ 66,278	\$ 32,467	\$ 32,467	\$ 32,467	\$ -	0.0%
4641 Vital Statistics	\$ 4,721	\$ 5,300	\$ 5,000	\$ 5,000	\$ (300)	-5.7%
Total Charges for Current Services	\$ 2,343,213	\$ 2,040,970	\$ 2,074,190	\$ 1,715,226	\$ (325,744)	-16.0%
<u>Schools-Library-Recreation</u>						
4662 Tuition from Other Towns	\$ 94,858	\$ 14,785	\$ 97,686	\$ 97,828	\$ 83,043	561.7%
4669 Other School Receipts	\$ 66,942	\$ 72,080	\$ 72,080	\$ 72,080	\$ -	0.0%
4670 Library Fines	\$ 19,001	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.0%
4671 Library-Lost & Damaged	\$ 3,537	\$ 3,400	\$ 3,400	\$ 3,400	\$ -	0.0%
4672 Senior Programs	\$ 50,295	\$ 50,000	\$ 55,000	\$ 2,500	\$ (47,500)	-95.0%
4683 Park Concession & Rental	\$ -	\$ 1,500	\$ -	\$ -	\$ (1,500)	-100.0%
4686 Park & Recreation Rentals	\$ 2,375	\$ 3,000	\$ 2,400	\$ 2,400	\$ (600)	-20.0%
4688 Library Fees	\$ 17,591	\$ 17,500	\$ 16,000	\$ 16,500	\$ (1,000)	-5.7%
4691 Library-Copier Fees	\$ 6,339	\$ 6,200	\$ 6,200	\$ 6,200	\$ -	0.0%
Total School-Library-Recreation	\$ 260,938	\$ 188,465	\$ 272,766	\$ 220,908	\$ 32,443	17.2%
<u>Other Revenue</u>						
4310 Court Fines	\$ 26,002	\$ 16,930	\$ 20,250	\$ 18,250	\$ 1,320	7.8%
4311 Parking Tickets	\$ 770	\$ 3,240	\$ 725	\$ 1,500	\$ (1,740)	-53.7%
4710 Land Record Copies	\$ 29,519	\$ 28,000	\$ 28,000	\$ 28,000	\$ -	0.0%
4711 Vital Copies	\$ 69,524	\$ 64,000	\$ 65,000	\$ 64,000	\$ -	0.0%
4712 Finance Dept. Copies	\$ 971	\$ 900	\$ 900	\$ 900	\$ -	0.0%
4714 Returned Check Fees	\$ 1,036	\$ 1,400	\$ 850	\$ 1,000	\$ (400)	-28.6%
4715 Aircraft Registrations	\$ 22,040	\$ 21,700	\$ 21,700	\$ 20,000	\$ (1,700)	-7.8%
4716 Delinquent MV Fee	\$ 18,709	\$ 17,476	\$ 18,700	\$ 18,709	\$ 1,233	0.0%
4731 Sale of Capital Assets	\$ 16,666	\$ 5,000	\$ 2,262	\$ 2,500	\$ (2,500)	-50.0%
4733 Misc. Unclassified	\$ 22,434	\$ 5,000	\$ 5,700	\$ 5,000	\$ -	0.0%
4734 Animal Control Fees	\$ 3,308	\$ 4,310	\$ 3,827	\$ 4,150	\$ (160)	-3.7%
4740 Disposal Fees	\$ 146,624	\$ 162,830	\$ 150,123	\$ 130,000	\$ (32,830)	-20.2%
4741 Lease Fees	\$ 151,283	\$ 128,040	\$ 155,640	\$ 156,786	\$ 28,746	22.5%
4766 Payments From Other Funds	\$ 1,433,478	\$ 32,107	\$ 32,107	\$ 5,000	\$ (27,107)	-84.4%
Total Other Revenue	\$ 1,942,364	\$ 490,933	\$ 505,784	\$ 455,795	\$ (35,138)	-7.2%
Total Revenue	\$ 119,894,495	\$ 120,703,651	\$ 119,359,340	\$ 125,370,638	\$ 4,666,987	3.9%
4999A Committed Fund Balance	\$ -	\$ 1,800,000	\$ 1,800,000	\$ 247,434	\$ (1,552,566)	
4999 Fund Balance Applied	\$ 2,292,094	\$ 3,235,029	\$ 3,662,686	\$ -	\$ (3,235,029)	
Total Fund Balance Applied	\$ 2,292,094	\$ 5,035,029	\$ 5,462,686	\$ 247,434	\$ (4,787,595)	-95.1%
Total Revenue with Fund Balance	\$ 122,186,589	\$ 125,738,680	\$ 124,822,026	\$ 125,618,072	\$ (120,608)	-0.1%

GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
PROPOSED FISCAL YEAR ENDING JUNE 30, 2017

The proposed financing plan for the General Fund for Fiscal Year Ending June 30, 2017 totals \$125,618,072. This is a decrease of 0.1% compared to the FYE 2016 revenue budget. The following are explanations of the FYE 2017 revenues by category along with comparison financial data. The revenues designated from the State of Connecticut are based on the Governor's Midterm Budget Adjustments for FYE 2017 issued February 3, 2016 in the "Estimates of State Formula Aid to Municipalities".

*****GENERAL PROPERTY TAXES; 69.0% of the General Fund Budget:**

The current mill rate of 20.95 mills is proposed to be increased by 1.73 mills to 22.68, an 8.3% increase.

***Current Taxes:** The current levy for FYE 2017 is based on all taxable property in the Town as of October 1, 2015, before adjustments by the Board of Assessment Appeals. The total value 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 proposed budget appropriations for FYE 2017 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, 2015 Grand List, and the tax collection rate of 98.3%. Current taxes are due July 1 and January 1.

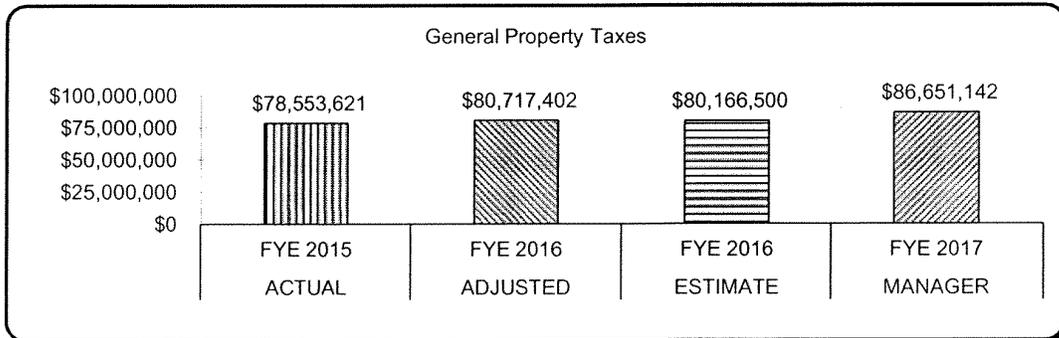
The Grand List which consists of three categories, decreased 0.5%. The real estate category remained flat at \$3.351 billion, Personal property decreased 6.2% and motor vehicles decreased by 1.1%. Both personal property and motor vehicles are revalued each year.

***Supplemental Motor Vehicle Tax:** These taxes are based on vehicles expected to be registered in the Town during the interim period of October 2, 2015 to August 1, 2016; i.e., after the Grand List of October 1, 2015 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 2015	ADJUSTED FYE 2016	ESTIMATE FYE 2016	MANAGER FYE 2017	FUNCTION(S) CODE
4110 Current Taxes	\$ 76,483,898	\$ 78,417,402	\$ 77,944,000	\$ 84,502,142	1999
4111 Supplemental MV Tax	\$ 415,003	\$ 450,000	\$ 441,000	\$ 415,000	1999
4113 Interest & Lien Fees	\$ 562,722	\$ 650,000	\$ 617,500	\$ 574,000	1999
4114 Prior Year Taxes	\$ 1,091,998	\$ 1,200,000	\$ 1,164,000	\$ 1,160,000	1999
Total General Property Taxes	\$ 78,553,621	\$ 80,717,402	\$ 80,166,500	\$ 86,651,142	



GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
PROPOSED FISCAL YEAR ENDING JUNE 30, 2017

*****LICENSES & PERMITS;**

0.2% of the General Fund Budget:

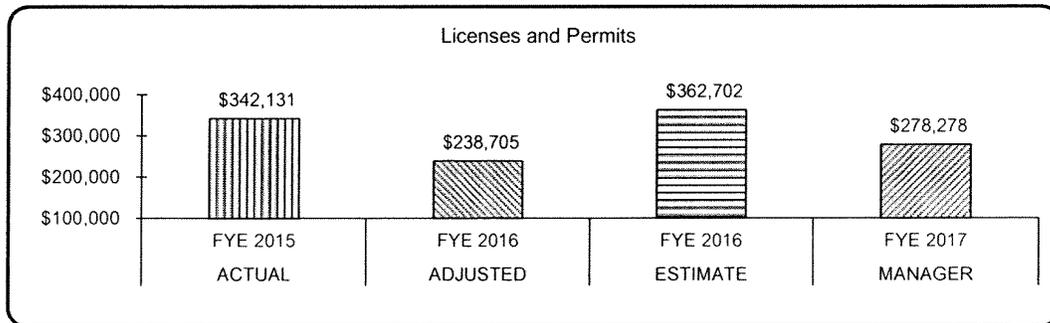
*Building Permits/Certificates of Occupancy: The Town charges \$20.00 on the first thousand dollars of construction cost and thereafter a \$10.00 fee on each one thousand dollars of construction. The Town also collects an issuance fee of \$10 or 2% of the building permit fee, whichever is greater.

*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 2015	ADJUSTED FYE 2016	ESTIMATE FYE 2016	MANAGER FYE 2017	FUNCTION(S) CODE
4234 Build and Related Permits/C.O.	\$ 317,645	\$ 210,130	\$ 334,370	\$ 251,640	1046
4236 Sporting Licenses	\$ 672	\$ 700	\$ 700	\$ 675	1005
4238 Dog Licenses	\$ 8,346	\$ 7,500	\$ 7,500	\$ 7,000	1005
4239 Other Licenses & Permits	\$ 15,048	\$ 20,020	\$ 19,635	\$ 18,546	1005, 1024
4242 Building Permits-Education Fee	\$ 306	\$ 180	\$ 322	\$ 242	1046
4243 State Land Use Fees	\$ 114	\$ 175	\$ 175	\$ 175	1046
Total Licenses & Permits	\$ 342,131	\$ 238,705	\$ 362,702	\$ 278,278	

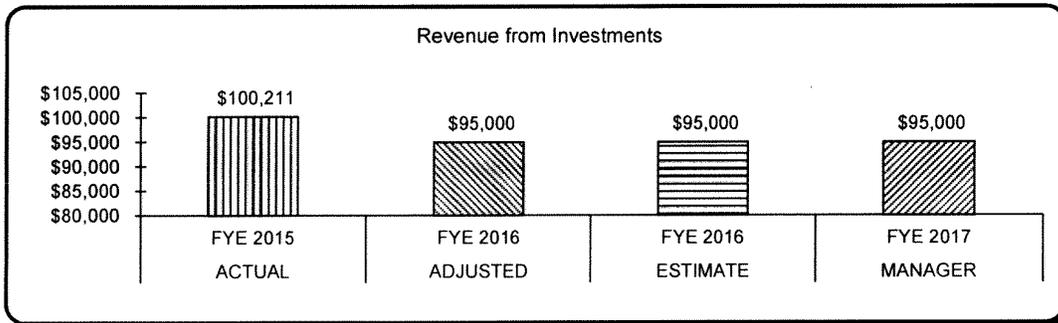


GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
PROPOSED FISCAL YEAR ENDING JUNE 30, 2017

*****REVENUE FROM INVESTMENTS:** **0.1% of the General Fund Budget:**

*Interest on Investments: reflects the income earned from temporary investments made when Town funds in a given period exceed the Town's immediate disbursement needs. Projected earnings from investments were budgeted at an average interest rate of 0.19% for FYE 2016 and now estimated at 0.25% for FYE 2017.

	ACTUAL FYE 2015	ADJUSTED FYE 2016	ESTIMATE FYE 2016	MANAGER FYE 2017	FUNCTION(S) CODE
4412 Interest on Investments	\$ 100,211	\$ 95,000	\$ 95,000	\$ 95,000	1013
Total Revenue from Investments	\$ 100,211	\$ 95,000	\$ 95,000	\$ 95,000	



GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
PROPOSED FISCAL YEAR ENDING JUNE 30, 2017

*****STATE GRANTS IN AID-EDUCATION; 21.8% of the General Fund Budget:**

The FYE 2017 revenues designated from the State of Connecticut are based on the Governor's FYE 2017 Midterm Budget Adjustments dated February 3, 2016. The FYE 2016 Adjusted revenues were based on the Governor's FYE 2016 budget while the FYE 2016 Estimates are based on the Governor's FYE 2017 Midterm Budget Adjustments dated February 3, 2016. The Special Education and Non-Public Services 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.

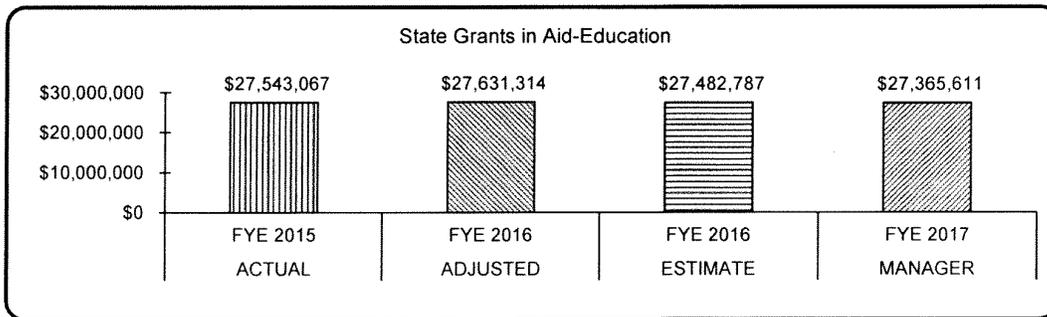
*Non-Public Transportation: reimbursement for transportation provided to private schools in the same manner and basis as Public School transportation.

*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 2015	ADJUSTED FYE 2016	ESTIMATE FYE 2016	MANAGER FYE 2017	FUNCTION(S) CODE
4521 Education Cost Sharing	\$ 25,532,449	\$ 25,625,179	\$ 25,746,168	\$ 25,622,519	1080
4522 Adult Education	\$ 117,502	\$ 105,778	\$ 103,357	\$ 109,304	1080
4525 Special Education	\$ 1,303,932	\$ 1,376,555	\$ 1,142,663	\$ 1,142,663	1080
4527 Non-Public Transportation	\$ 36,623	\$ 32,407	\$ 50,020	\$ 52,511	1080
4534 School Transportation	\$ 314,677	\$ 275,881	\$ 236,836	\$ 256,614	1080
4534A Magnet School Transportation	\$ 204,100	\$ 182,000	\$ 182,000	\$ 182,000	1080
4544 Non-Public Pupil Service	\$ 33,784	\$ 33,514	\$ 21,743	\$ 0	1080
Total State Grants in Aid-Education	\$ 27,543,067	\$ 27,631,314	\$ 27,482,787	\$ 27,365,611	



GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
PROPOSED FISCAL YEAR ENDING JUNE 30, 2017

*****STATE GRANTS IN AID-GENERAL GOVERNMENT; 4.0% of the General Fund Budget:**

The FYE 2017 revenues designated from the State of Connecticut are based on the Governor's FYE 2017 Midterm Budget Adjustments dated February 3, 2016. The FYE 2016 Adjusted revenues were based on the Governor's FYE 2016 budget while the FYE 2016 Estimates are based on the Governor's FYE 2017 Midterm Budget Adjustments dated February 3, 2016.

*Municipal Projects Grants: represents the allocation of funds designated for public works' related projects, i.e., roads and streets and snow and ice control and the administration and planning thereof.

*PILOT: State & Tax Exemptions: represents tax loss resulting from the exemptions for eligible state-owned property as well as exemptions for veterans and the elderly.

*Pequot/Mohegan Grant: represents the allocation of funds resulting from the agreement reached in 1993, as amended between the State of Connecticut, the Mashantucket Pequots and the Mohegans for a portion of Indian Gaming revenues from slot machines. The State returns a portion of these revenues to the municipalities based on various statutory formulas.

*911 Enhancements: represents a state legislated monthly surcharge of \$0.40 to \$0.50 placed on each telephone line. The funds are used to provide grants to Medical Regional Medical Coordination (C-MED) Centers and 911 Centers to partially offset operating costs. As both a 911 Center and a C-MED, Groton is a recipient of these grant funds.

*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 telecommunications services providers. The tax liability is calculated by applying a 70% assessment ratio to the declared value of personal property in the Town as of October 1, 2015.

Municipal Rev. Sharing: Sales Tax Funds: new for FYE 2017, a portion of sales taxes revenue will be diverted to the Municipal Revenue Sharing account to be distributed to municipalities.

*Municipal Aid Adjustment Grant: provides municipalities an offset of any lost revenue from the elimination of funding from major statutory formula grants. The FYE 2016 State budget eliminated funding for this grant.

*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.

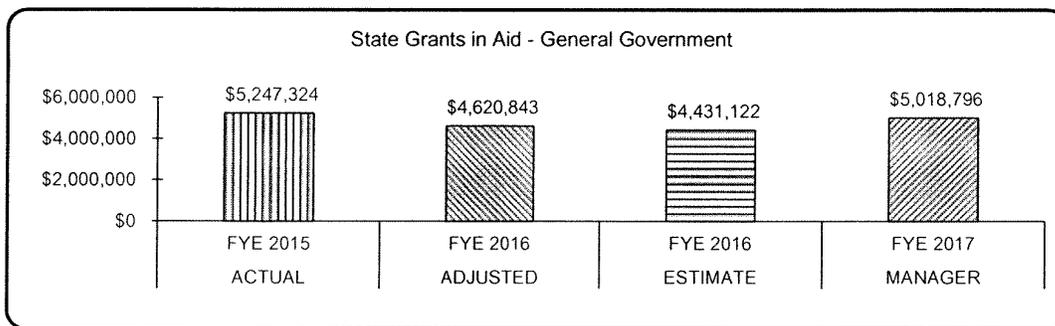
*Youth Service Bureau: represents a grant which enables the Human Services Department to provide counseling and crisis intervention services for at risk children, youth and parents.

(con't)

GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
PROPOSED FISCAL YEAR ENDING JUNE 30, 2017

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

	ACTUAL FYE 2015	ADJUSTED FYE 2016	ESTIMATE FYE 2016	MANAGER FYE 2017	FUNCTION(S) CODE
4507 State Grants	\$ 11,797	\$ 0	\$ 0	\$ 0	various
4516 Municipal Project Grant	\$ 1,168,576	\$ 1,240,819	\$ 1,240,819	\$ 1,240,819	1035
4551 PILOT: Enterprise Zone	\$ 61,088	\$ 0	\$ 0	\$ 0	1999
4553 PILOT: State & Tax Exempts	\$ 1,289,402	\$ 1,181,146	\$ 986,196	\$ 1,022,818	1999
4554 Pequot-Mohegan Grant	\$ 1,390,133	\$ 1,407,316	\$ 1,412,077	\$ 1,339,581	1999
4555 911 Enhancements	\$ 164,344	\$ 165,318	\$ 165,318	\$ 165,318	1014
4556 Miscellaneous State Revenue	\$ 99	\$ 7,455	\$ 7,026	\$ 7,026	1024
4557 Nuclear Safety Drill	\$ 53,276	\$ 37,041	\$ 37,041	\$ 37,041	1014
4558 Highway Illumination	\$ 1,812	\$ 1,619	\$ 1,619	\$ 1,619	1035
4559 Town Highway Aid	\$ 377,392	\$ 377,392	\$ 380,167	\$ 380,167	1035
4560 Telephone Access	\$ 168,684	\$ 162,000	\$ 162,000	\$ 162,000	1999
4562 Municipal Rev. Sharing: Sales Tax Funds	\$ 0	\$ 0	\$ 0	\$ 623,548	1999
4565 Municipal Aid Adjustment Grant	\$ 519,984	\$ 0	\$ 0	\$ 0	1999
4566 TVCCA-Supp Housing Program Grant	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	1051
4568 Youth Service Bureau	\$ 31,737	\$ 31,737	\$ 29,859	\$ 29,859	1051
Total State Grants in Aid-General Govern.	\$ 5,247,324	\$ 4,620,843	\$ 4,431,122	\$ 5,018,796	



GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
PROPOSED FISCAL YEAR ENDING JUNE 30, 2017

*****FEDERAL GRANTS IN AID: 2.8% of the General Fund Budget:**

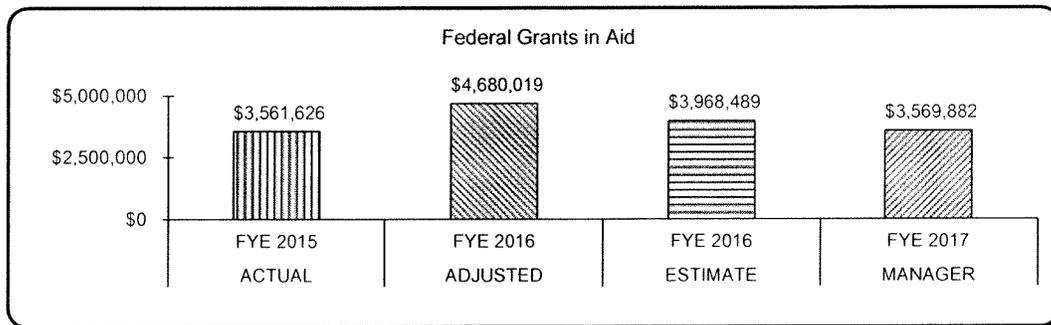
*Federal Funds: Federal reimbursements for health services for special education students who are eligible to receive Medicaid.

*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 2015	ADJUSTED FYE 2016	ESTIMATE FYE 2016	MANAGER FYE 2017	FUNCTION(S) CODE
4508 Federal Funds	\$ 278,552	\$ 90,000	\$ 116,429	\$ 90,000	1080
4510 FEMA Reimbursement	\$ 40,173	\$ 0	\$ 15,421	\$ 0	1035, 1080
4591 Pupil Impact Aid	\$ 3,222,953	\$ 4,570,000	\$ 3,816,551	\$ 3,459,863	1080
4592 Emergency Management (SLA)	\$ 19,948	\$ 20,019	\$ 20,088	\$ 20,019	1014
Total Federal Grants in Aid	\$ 3,561,626	\$ 4,680,019	\$ 3,968,489	\$ 3,569,882	



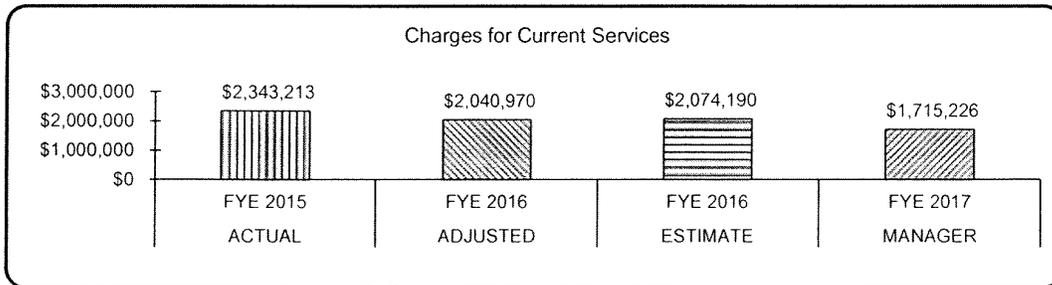
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
PROPOSED FISCAL YEAR ENDING JUNE 30, 2017

*****CHARGES FOR CURRENT SERVICES: 1.4% of the General Fund Budget:**

*A variety of revenues that the Town's General Fund receives for services that it provides to the public, other organizations and other funds (cost allocation study). The Conveyance Tax revenue consists of 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%.

On February 1, 2016 the Town Council approved amending the cooperation agreements with the Housing Authority for Grasso Gardens and Pequot Village. The amended agreement reduces the shelter rent PILOT payment from 10% to 0% and the Authority will assume payment of the sewer use charges themselves.

	ACTUAL FYE 2015	ADJUSTED FYE 2016	ESTIMATE FYE 2016	MANAGER FYE 2017	FUNCTION(S) CODE
4602 Planning Application Fees	\$ 15,065	\$ 12,000	\$ 12,000	\$ 12,000	1046
4610 Recording Instruments	\$ 142,702	\$ 168,000	\$ 150,000	\$ 150,000	1005
4611 Conveyance Tax	\$ 941,121	\$ 650,000	\$ 700,000	\$ 700,000	1005
4616 Golf Course Contribution	\$ 60,339	\$ 60,376	\$ 60,376	\$ 59,430	1999
4617 Maps/Copies/Document Sales	\$ 1,016	\$ 750	\$ 600	\$ 500	1046
4618 Tax Collection Services	\$ 148,819	\$ 148,819	\$ 148,819	\$ 148,819	1013
4620 Sewer Fund/Landfill Service Contribution	\$ 768,004	\$ 768,004	\$ 768,004	\$ 469,624	1999
4622 Accident Reports	\$ 3,294	\$ 1,580	\$ 3,875	\$ 3,950	1024
4623 Dispatch/Paramedic Service	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	1014
4624 N Stonington-Dispatch	\$ 52,819	\$ 52,819	\$ 52,819	\$ 52,819	1014
4627 Housing Authority Shelter Rent	\$ 61,075	\$ 61,313	\$ 61,313	\$ 0	1054
4629 Coord Medical Emerg Direc	\$ 22,176	\$ 22,832	\$ 22,257	\$ 22,257	1014
4631 BOE-FHS/Ground Mowing	\$ 53,408	\$ 55,010	\$ 55,010	\$ 56,660	1064
4632 GIS Revenue	\$ 1,376	\$ 700	\$ 650	\$ 700	1013
4637 Snow/Ice Control Services	\$ 66,278	\$ 32,467	\$ 32,467	\$ 32,467	1035
4641 Vital Statistics	\$ 4,721	\$ 5,300	\$ 5,000	\$ 5,000	1005
Total Charges for Current Services	\$ 2,343,213	\$ 2,040,970	\$ 2,074,190	\$ 1,715,226	



GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
PROPOSED FISCAL YEAR ENDING JUNE 30, 2017

*****SCHOOLS-LIBRARY-RECREATION;**

0.2% of the General Fund Budget:

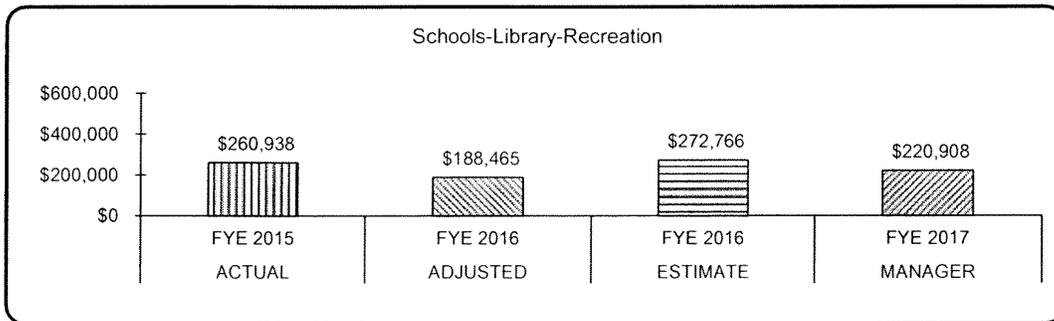
Includes revenues generated from activities provided by the Town and Board of Education of which the major revenue sources are:

*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 2015	ADJUSTED FYE 2016	ESTIMATE FYE 2016	MANAGER FYE 2017	FUNCTION(S) CODE
4662 Tuition from Other Towns	\$ 94,858	\$ 14,785	\$ 97,686	\$ 97,828	1080
4669 Other School Receipts	\$ 66,942	\$ 72,080	\$ 72,080	\$ 72,080	1080
4670 Library Fines	\$ 19,001	\$ 20,000	\$ 20,000	\$ 20,000	1063
4671 Library-Lost & Damaged	\$ 3,537	\$ 3,400	\$ 3,400	\$ 3,400	1063
4672 Senior Programs	\$ 50,295	\$ 50,000	\$ 55,000	\$ 2,500	1064
4683 Park Concession & Rentals	\$ 0	\$ 1,500	\$ 0	\$ 0	1064
4686 Park & Recreation Rentals	\$ 2,375	\$ 3,000	\$ 2,400	\$ 2,400	1064
4688 Library Fees	\$ 17,591	\$ 17,500	\$ 16,000	\$ 16,500	1063
4691 Library-Copier Fees	\$ 6,339	\$ 6,200	\$ 6,200	\$ 6,200	1063
Total Schools-Library-Recreation	\$ 260,938	\$ 188,465	\$ 272,766	\$ 220,908	



GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
PROPOSED FISCAL YEAR ENDING JUNE 30, 2017

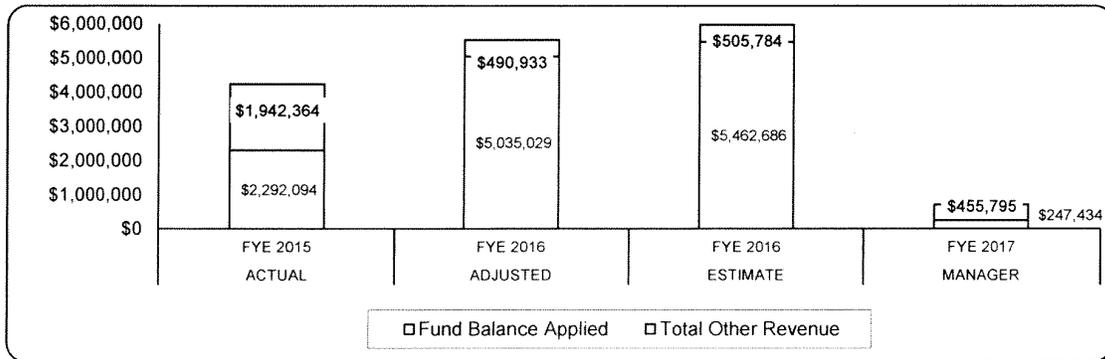
*****OTHER REVENUE and FUND BALANCE APPLIED: 0.6% of the General Fund Budget:**

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

Payments from Other Funds: represents funds associated with other funds transferred to the General Fund.

A major dollar amount in this category is the Fund Balance Applied which reflects funds earmarked from unassigned funds to balance the the proposed fiscal year's expenditures. With this year's allocation of Fund Balance Applied, the General Fund's unassigned Fund Balance is projected to be at 7.75% which is the current Town Council policy. A portion of the committed Fund balance allocated for FY2017 (\$900,000) will be used to fund the proposed budget.

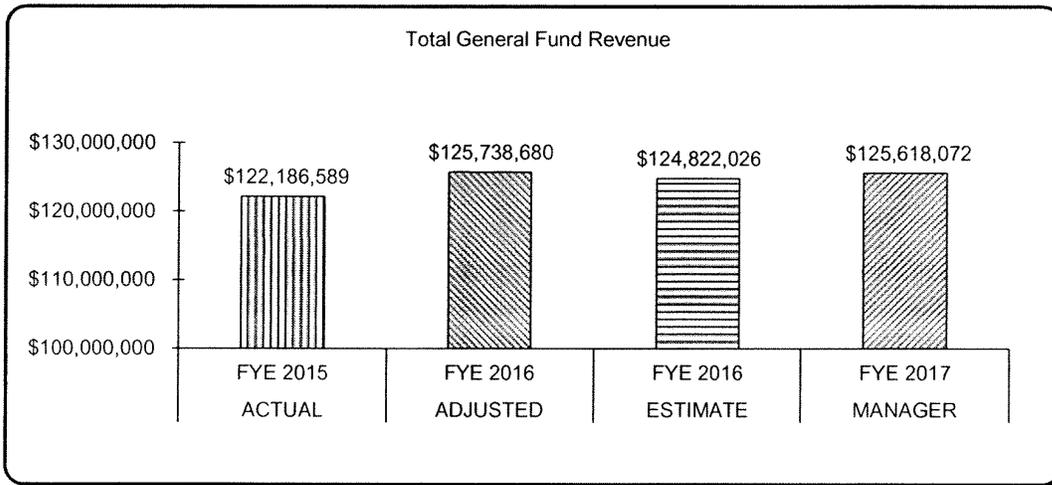
	ACTUAL FYE 2015	ADJUSTED FYE 2016	ESTIMATE FYE 2016	MANAGER FYE 2017	FUNCTION(S) CODE
4310 Court Fines	\$ 26,002	\$ 16,930	\$ 20,250	\$ 18,250	1024
4311 Parking Tickets	\$ 770	\$ 3,240	\$ 725	\$ 1,500	1024
4710 Land Record Copies	\$ 29,519	\$ 28,000	\$ 28,000	\$ 28,000	1005
4711 Vitals Copies	\$ 69,524	\$ 64,000	\$ 65,000	\$ 64,000	1005
4712 Finance Dept. Copies	\$ 971	\$ 900	\$ 900	\$ 900	1013
4714 Returned Check Fees	\$ 1,036	\$ 1,400	\$ 850	\$ 1,000	1013
4715 Aircraft Registrations	\$ 22,040	\$ 21,700	\$ 21,700	\$ 20,000	1013
4716 Delinquent MV Fee	\$ 18,709	\$ 17,476	\$ 18,700	\$ 18,709	1013
4731 Sale of Capital Assets	\$ 16,666	\$ 5,000	\$ 2,262	\$ 2,500	1013
4733 Misc. Unclassified	\$ 22,434	\$ 5,000	\$ 5,700	\$ 5,000	various
4734 Animal Control Fees	\$ 3,308	\$ 4,310	\$ 3,827	\$ 4,150	1024
4740 Disposal Fees	\$ 146,624	\$ 162,830	\$ 150,123	\$ 130,000	1035
4741 Lease Fees	\$ 151,283	\$ 128,040	\$ 155,640	\$ 156,786	various
4766 Payments From Other Funds	\$ 1,433,478	\$ 32,107	\$ 32,107	\$ 5,000	1005
Total Other Revenue	\$ 1,942,364	\$ 490,933	\$ 505,784	\$ 455,795	
4999 Fund Balance Applied	\$ 2,292,094	\$ 3,235,029	\$ 3,662,686	\$ 0	1999
4999A Committed Fund Balance Applied	\$ 0	\$ 1,800,000	\$ 1,800,000	\$ 247,434	1999
Total Fund Balance Applied	\$ 2,292,094	\$ 5,035,029	\$ 5,462,686	\$ 247,434	
Total Other Revenue & Fund Balance Applied	\$ 4,234,458	\$ 3,725,962	\$ 4,168,470	\$ 703,229	



GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL
PROPOSED FISCAL YEAR ENDING JUNE 30, 2017

***TOTAL GENERAL FUND REVENUE:

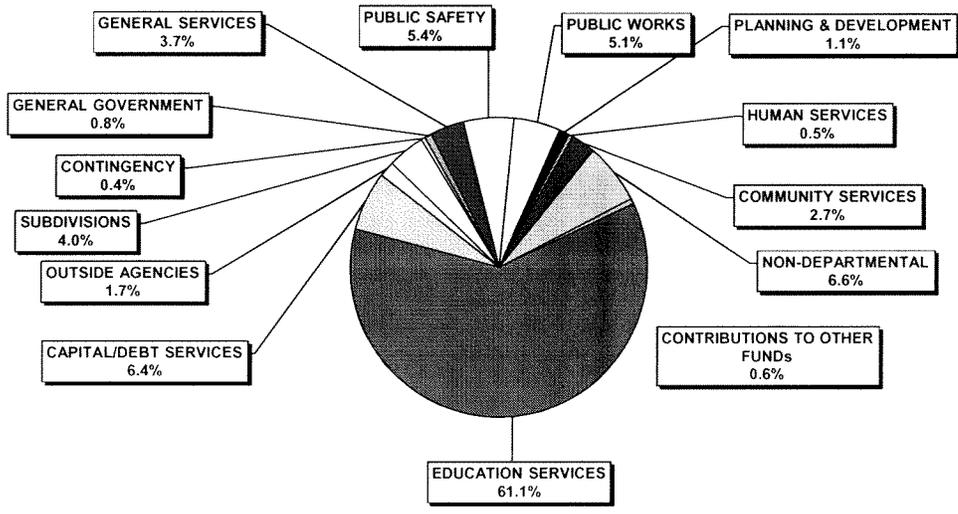
	ACTUAL FYE 2015	ADJUSTED FYE 2016	ESTIMATE FYE 2016	MANAGER FYE 2017
Total Revenues and Fund Balance Committed and Applied	\$ 122,186,589	\$ 125,738,680	\$ 124,822,026	\$ 125,618,072



**Town of Groton
General Fund
FYE 2017 Proposed Budget
Program Summary**

AREA OF SERVICE	ACTUAL FYE 2015	ADJUSTED FYE 2016	ESTIMATE FYE 2016	REQUEST FYE 2017	MANAGER FYE 2017	Difference in \$'s Adjusted to Manager	Difference in % Adjusted to Manager
GENERAL GOVERNMENT	\$ 1,311,050	\$ 970,148	\$ 1,104,464	\$ 981,390	\$ 978,590	\$ 8,442	0.9%
GENERAL SERVICES	\$ 4,511,311	\$ 4,592,151	\$ 4,452,869	\$ 4,593,606	\$ 4,592,656	\$ 505	0.0%
PUBLIC SAFETY	\$ 6,579,164	\$ 6,657,328	\$ 6,736,920	\$ 6,989,686	\$ 6,833,186	\$ 175,858	2.6%
PUBLIC WORKS	\$ 6,547,475	\$ 6,609,159	\$ 6,469,090	\$ 6,703,941	\$ 6,379,772	\$ (229,387)	-3.5%
PLANNING & DEVELOPMENT	\$ 1,127,849	\$ 1,253,918	\$ 1,232,488	\$ 1,419,525	\$ 1,319,725	\$ 65,807	5.2%
HUMAN SERVICES	\$ 594,088	\$ 592,424	\$ 584,513	\$ 592,355	\$ 592,355	\$ (69)	0.0%
COMMUNITY SERVICES	\$ 3,364,249	\$ 3,435,554	\$ 3,395,033	\$ 3,370,039	\$ 3,346,525	\$ (89,029)	-2.6%
SUBTOTAL TOWN DEPARTMENTS	\$ 24,035,186	\$ 24,110,682	\$ 23,975,377	\$ 24,650,542	\$ 24,042,809	\$ (67,873)	-0.3%
NON-DEPARTMENTAL	\$ 9,218,830	\$ 9,080,921	\$ 9,103,617	\$ 8,340,507	\$ 8,340,507	\$ (740,414)	-8.2%
CONTRIBUTIONS TO OTHER FUNDS	\$ 115,000	\$ 187,000	\$ 187,000	\$ 720,724	\$ 720,724	\$ 533,724	285.4%
SUBTOTAL TOWN OTHER	\$ 9,333,830	\$ 9,267,921	\$ 9,290,617	\$ 9,061,231	\$ 9,061,231	\$ (206,690)	-2.2%
TOWN OPERATIONS	\$ 33,369,016	\$ 33,378,603	\$ 33,265,994	\$ 33,711,773	\$ 33,104,040	\$ (274,563)	-0.8%
EDUCATION SERVICES	\$ 74,742,449	\$ 76,730,239	\$ 76,555,495	\$ 76,730,239	\$ 76,730,239	\$ -	0.0%
CAPITAL/DEBT SERVICES	\$ 6,951,249	\$ 7,906,875	\$ 7,829,832	\$ 8,039,757	\$ 8,039,757	\$ 132,882	1.7%
OUTSIDE AGENCIES	\$ 2,078,792	\$ 2,147,716	\$ 2,147,716	\$ 2,137,411	\$ 2,137,411	\$ (10,305)	-0.5%
SUBDIVISIONS	\$ 5,045,084	\$ 5,025,247	\$ 5,022,989	\$ 5,056,625	\$ 5,056,625	\$ 31,378	0.6%
CONTINGENCY	\$ -	\$ 550,000	\$ -	\$ 550,000	\$ 550,000	\$ -	0.0%
TOTAL GENERAL FUND	\$ 122,186,590	\$ 125,738,680	\$ 124,822,026	\$ 126,225,805	\$ 125,618,072	\$ (120,608)	-0.1%

**Proposed General Fund Budget by Area of Service
(as a % of the Total General Fund Budget)**



Town of Groton
Comparison By Function
FYE 2016 Adopted/Adjusted Budget to Manager's FYE 2017 Budget

Func. #	Function Description/ Area of Service	Page Number	Actual FYE 2015	Adopted/ Adjusted FYE 2016	Estimated FYE 2016	Department Request FYE 2017	Town Manager FYE 2017	Dollars Adjusted To Town Manager	Percentage Adjusted To Town Manager
1001	Legislative Policy	78	\$ 235,396	\$ 42,933	\$ 40,413	\$ 41,735	\$ 41,735	\$ (1,198)	(2.8%)
1003	Voter Registration	82	\$ 121,095	\$ 147,836	\$ 140,217	\$ 160,373	\$ 157,573	\$ 9,737	6.6%
1005	Town Clerk	85	\$ 306,997	\$ 329,379	\$ 323,834	\$ 329,282	\$ 329,282	\$ (97)	(0.0%)
1006	Legal Services	90	\$ 647,562	\$ 450,000	\$ 600,000	\$ 450,000	\$ 450,000	\$ -	0.0%
	GENERAL GOVERNMENT		\$ 1,311,050	\$ 970,148	\$ 1,104,464	\$ 981,390	\$ 978,590	\$ 8,442	0.9%
1010	Executive Management	93	\$ 418,529	\$ 420,983	\$ 347,671	\$ 421,380	\$ 420,930	\$ (53)	(0.0%)
1011	Information Technology	97	\$ 1,009,159	\$ 1,018,939	\$ 1,012,420	\$ 1,043,048	\$ 1,043,048	\$ 24,109	2.4%
1012	Human Resources	106	\$ 322,258	\$ 332,750	\$ 324,495	\$ 329,664	\$ 329,664	\$ (3,086)	(0.9%)
1013	Finance Administration	122	\$ 1,392,447	\$ 1,403,263	\$ 1,400,411	\$ 1,419,488	\$ 1,419,488	\$ 16,225	1.2%
1014	Emergency Communications	132	\$ 1,368,918	\$ 1,416,216	\$ 1,367,872	\$ 1,380,026	\$ 1,379,526	\$ (36,690)	(2.6%)
	GENERAL SERVICES		\$ 4,511,311	\$ 4,592,151	\$ 4,452,869	\$ 4,593,606	\$ 4,592,656	\$ 505	0.0%
1024	Public Safety	137	\$ 6,579,164	\$ 6,657,328	\$ 6,736,920	\$ 6,989,686	\$ 6,833,186	\$ 175,858	2.6%
	PUBLIC SAFETY		\$ 6,579,164	\$ 6,657,328	\$ 6,736,920	\$ 6,989,686	\$ 6,833,186	\$ 175,858	2.6%
1035	Public Works	144	\$ 6,547,475	\$ 6,609,159	\$ 6,469,090	\$ 6,703,941	\$ 6,379,772	\$ (229,387)	(3.5%)
	PUBLIC WORKS		\$ 6,547,475	\$ 6,609,159	\$ 6,469,090	\$ 6,703,941	\$ 6,379,772	\$ (229,387)	(3.5%)
1046	Planning & Development Svcs	166	\$ 1,127,849	\$ 1,253,918	\$ 1,232,488	\$ 1,419,525	\$ 1,319,725	\$ 65,807	5.2%
	PLANNING & DEVELOPMENT		\$ 1,127,849	\$ 1,253,918	\$ 1,232,488	\$ 1,419,525	\$ 1,319,725	\$ 65,807	5.2%
1051	Human Services	173	\$ 594,088	\$ 592,424	\$ 584,513	\$ 592,355	\$ 592,355	\$ (69)	(0.0%)
	HUMAN SERVICES		\$ 594,088	\$ 592,424	\$ 584,513	\$ 592,355	\$ 592,355	\$ (69)	(0.0%)
1063	Groton Public Library	183	\$ 1,668,121	\$ 1,677,603	\$ 1,668,311	\$ 1,691,388	\$ 1,691,388	\$ 13,785	0.8%
1064	Parks & Recreation	192	\$ 1,696,128	\$ 1,757,951	\$ 1,726,722	\$ 1,678,651	\$ 1,655,137	\$ (102,814)	(5.8%)
	COMMUNITY SERVICES		\$ 3,364,249	\$ 3,435,554	\$ 3,395,033	\$ 3,370,039	\$ 3,346,525	\$ (89,029)	(2.6%)
	SUBTOTAL TOWN DEPARTMENTS		\$ 24,035,186	\$ 24,110,682	\$ 23,975,377	\$ 24,650,542	\$ 24,042,809	\$ (67,873)	(0.3%)
1070	Insurance & Claims	111	\$ 530,719	\$ 577,407	\$ 600,103	\$ 616,985	\$ 616,985	\$ 39,578	6.9%
1071	Self Funded Plans	115	\$ 8,688,111	\$ 8,503,514	\$ 8,503,514	\$ 7,723,522	\$ 7,723,522	\$ (79,992)	(9.2%)
	NON-DEPARTMENTAL		\$ 9,218,830	\$ 9,080,921	\$ 9,103,617	\$ 8,340,507	\$ 8,340,507	\$ (740,414)	(8.2%)
1077	Contributions to Other Funds	211	\$ 115,000	\$ 187,000	\$ 187,000	\$ 720,724	\$ 720,724	\$ 533,724	285.4%
	CONTRIBUTIONS TO OTHER FUNDS		\$ 115,000	\$ 187,000	\$ 187,000	\$ 720,724	\$ 720,724	\$ 533,724	285.4%
	SUBTOTAL TOWN OTHER		\$ 9,333,830	\$ 9,267,921	\$ 9,290,617	\$ 9,061,231	\$ 9,061,231	\$ (206,690)	(2.2%)
	TOWN OPERATIONS		\$ 33,369,016	\$ 33,378,603	\$ 33,265,994	\$ 33,711,773	\$ 33,104,040	\$ (274,563)	(0.8%)
1080	Education	214	\$ 74,742,449	\$ 76,730,239	\$ 76,555,495	\$ 76,730,239	\$ 76,730,239	\$ -	0.0%
	EDUCATION SERVICES		\$ 74,742,449	\$ 76,730,239	\$ 76,555,495	\$ 76,730,239	\$ 76,730,239	\$ -	0.0%
1075	Capital Reserve	246	\$ 1,700,000	\$ 2,723,400	\$ 2,723,400	\$ 3,072,000	\$ 3,072,000	\$ 348,600	12.8%
1076	Debt Service	253	\$ 5,251,249	\$ 5,183,475	\$ 5,106,432	\$ 4,967,757	\$ 4,967,757	\$ (215,718)	(4.2%)
	CAPITAL/DEBT SERVICES		\$ 6,951,249	\$ 7,906,875	\$ 7,829,832	\$ 8,039,757	\$ 8,039,757	\$ 132,882	1.7%
1007	Regional Agencies	217	\$ 134,249	\$ 137,415	\$ 137,415	\$ 137,415	\$ 137,415	\$ -	0.0%
1026	Ambulance Services	220	\$ 145,951	\$ 145,951	\$ 145,951	\$ 155,951	\$ 155,951	\$ 10,000	6.9%
1054	Health/Service/Cultural Agencies	223	\$ 1,590,592	\$ 1,656,350	\$ 1,656,350	\$ 1,631,045	\$ 1,631,045	\$ (25,305)	(1.5%)
1065	Other Libraries	227	\$ 208,000	\$ 208,000	\$ 208,000	\$ 213,000	\$ 213,000	\$ 5,000	2.4%
	OUTSIDE AGENCIES		\$ 2,078,792	\$ 2,147,716	\$ 2,147,716	\$ 2,137,411	\$ 2,137,411	\$ (10,305)	(0.5%)
1090	City of Groton	230	\$ 4,352,342	\$ 4,353,293	\$ 4,351,249	\$ 4,384,621	\$ 4,384,621	\$ 31,328	0.7%
1091	Groton Long Point	233	\$ 446,730	\$ 425,942	\$ 425,728	\$ 425,992	\$ 425,992	\$ 50	0.0%
1092	Fire Districts PILOT	236	\$ 246,012	\$ 246,012	\$ 246,012	\$ 246,012	\$ 246,012	\$ -	0.0%
	SUBDIVISIONS		\$ 5,045,084	\$ 5,025,247	\$ 5,022,989	\$ 5,056,625	\$ 5,056,625	\$ 31,378	0.6%
1074	Contingency	259	\$ -	\$ 550,000	\$ -	\$ 550,000	\$ 550,000	\$ -	0.0%
	CONTINGENCY		\$ -	\$ 550,000	\$ -	\$ 550,000	\$ 550,000	\$ -	0.0%
	GENERAL FUND TOTAL		\$ 122,186,590	\$ 125,738,680	\$ 124,822,026	\$ 126,225,805	\$ 125,618,072	\$ (120,608)	(0.1%)

Func. #	Function Description/ Area of Service	Page Number	Actual FYE 2015	Adopted/ Adjusted FYE 2016	Estimated FYE 2016	Department Request FYE 2017	Town Manager FYE 2017	Dollars Adjusted To Town Manager	Percentage Adjusted To Town Manager
2010	Golf Course Fund	199	\$ 1,130,992	\$ 1,210,400	\$ 1,191,123	\$ 1,196,681	\$ 1,191,431	\$ (18,969)	(1.6%)
2020	Sewer Operating Fund	152	\$ 5,593,790	\$ 6,944,693	\$ 6,859,830	\$ 6,785,937	\$ 6,727,637	\$ (217,056)	(3.1%)
2030	Solid Waste Fund	157	\$ 3,108,251	\$ 2,346,842	\$ 1,807,759	\$ 1,504,364	\$ 1,504,364	\$ (842,478)	(35.9%)
2060	Mumford Cove	239	\$ 21,008	\$ 21,028	\$ 21,028	\$ 21,028	\$ 21,028	\$ -	0.0%
2120	Revaluation Fund	128	\$ 14,383	\$ 250,000	\$ 250,000	\$ 180,000	\$ 180,000	\$ (70,000)	(28.0%)
3240	Recreation & Senior Activities	204	\$ 1,068,323	\$ 1,043,831	\$ 1,020,941	\$ 1,077,730	\$ 1,077,730	\$ 33,899	3.2%
3310	Connecticard	188	\$ 44,728	\$ 46,366	\$ 43,841	\$ 66,912	\$ 66,912	\$ 20,546	44.3%
4010	Groton Sewer District	242	\$ 848,659	\$ 835,450	\$ 835,450	\$ 828,774	\$ 828,774	\$ (6,676)	(0.8%)
5010	Capital Reserve Fund	249	\$ 2,910,000	\$ 4,452,400	\$ 4,452,400	\$ 4,023,000	\$ 4,023,000	\$ (429,400)	(9.6%)
6040	Fleet Reserve Fund	161	\$ 1,256,257	\$ 1,589,985	\$ 1,586,907	\$ 1,561,270	\$ 1,554,665	\$ (35,320)	(2.2%)
6050	Technology Replacement Fund	102	\$ 142,355	\$ 125,320	\$ 125,320	\$ 152,958	\$ 152,958	\$ 27,638	22.1%
7320	Human Serv. Asst Fund	179	\$ 25,027	\$ 40,000	\$ 38,000	\$ 35,000	\$ 35,000	\$ (5,000)	(12.5%)
OTHER FUND TOTAL			\$ 16,163,773	\$ 18,906,315	\$ 18,232,599	\$ 17,433,654	\$ 17,363,499	\$ (1,542,816)	(8.2%)

TOWN OF GROTON

Fiscal Year Ending June 30, 2017

BUDGETS-IN-BRIEF FOR ALL FUNDS

(without Fund Balance Applied)

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 2015	ADJUSTED FYE 2016	ESTIMATED FYE 2016	MANAGER FYE 2017
General Fund (100)	\$ 119,894,493	\$ 120,703,651	\$ 119,359,340	\$ 125,370,638
Golf Course (201)	\$ 1,146,964	\$ 1,233,494	\$ 1,206,068	\$ 1,221,545
Sewer Operating Fund (202)	\$ 5,797,854	\$ 6,806,144	\$ 6,633,667	\$ 6,204,304
Solid Waste (203)	\$ 2,202,005	\$ 2,335,674	\$ 1,824,378	\$ 1,483,424
Mumford Cove (206)	\$ 20,746	\$ 21,028	\$ 21,090	\$ 21,028
Revaluation Fund (212)	\$ 50,895	\$ 100,915	\$ 101,050	\$ 135,950
Recreation & Senior Activities (324)	\$ 984,026	\$ 1,038,175	\$ 985,810	\$ 1,071,475
Connecticard (331)	\$ 33,476	\$ 33,500	\$ 30,303	\$ 29,650
Sewer District (401)	\$ 675,519	\$ 635,450	\$ 630,203	\$ 628,774
Capital Reserve Fund (501)	\$ 2,217,741	\$ 3,413,350	\$ 3,413,175	\$ 4,242,700
Fleet Reserve Fund (604)	\$ 1,245,307	\$ 1,158,762	\$ 1,154,897	\$ 1,350,816
Technology Replacement Fund (605)	\$ 78,446	\$ 72,361	\$ 72,290	\$ 80,868
Human Serv Asst Fund (732)	\$ 14,242	\$ 24,115	\$ 25,370	\$ 2,115
Total Revenues	\$ 134,361,714	\$ 137,576,619	\$ 135,457,641	\$ 141,843,287
EXPENDITURES BY FUND	ACTUAL FYE 2015	ADJUSTED FYE 2016	ESTIMATED FYE 2016	MANAGER FYE 2017
General Fund (100)	\$ 122,186,589	\$ 125,738,680	\$ 124,822,026	\$ 125,618,072
Golf Course (201)	\$ 1,130,992	\$ 1,210,400	\$ 1,191,123	\$ 1,191,431
Sewer Operating Fund (202)	\$ 5,593,790	\$ 6,944,693	\$ 6,859,830	\$ 6,727,637
Solid Waste (203)	\$ 3,108,251	\$ 2,346,842	\$ 1,807,759	\$ 1,504,364
Mumford Cove (206)	\$ 21,008	\$ 21,028	\$ 21,028	\$ 21,028
Revaluation Fund (212)	\$ 14,383	\$ 250,000	\$ 250,000	\$ 180,000
Recreation & Senior Activities (324)	\$ 1,068,323	\$ 1,043,831	\$ 1,020,941	\$ 1,077,730
Connecticard (331)	\$ 44,728	\$ 46,366	\$ 43,841	\$ 66,912
Sewer District (401)	\$ 848,659	\$ 835,450	\$ 835,450	\$ 828,774
Capital Reserve Fund (501)	\$ 2,910,000	\$ 4,452,400	\$ 4,452,400	\$ 4,023,000
Fleet Reserve Fund (604)	\$ 1,256,257	\$ 1,589,985	\$ 1,586,907	\$ 1,554,665
Technology Replacement Fund (605)	\$ 142,355	\$ 125,320	\$ 125,320	\$ 152,958
Human Serv Asst Fund (732)	\$ 25,027	\$ 40,000	\$ 38,000	\$ 35,000
Total Expenditures	\$138,350,362	\$144,644,995	\$143,054,625	\$142,981,571

TOWN OF GROTON
SUMMARY OF SOURCES AND USES - ALL FUNDS
FYE 2017

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

	GENERAL 100	GOLF COURSE 201	SEWER OPERATING 202	SOLID WASTE 203	MUMFORD COVE SPEC. DISTRICT 206	REVALUATION 212
REVENUES - SOURCE OF FUNDS						
General Property Taxes	\$ 86,651,142				\$ 21,028	
Licenses & Permits	\$ 278,278					
Revenue from Investments	\$ 95,000		\$ 1,200	\$ 380		\$ 950
State Grants in Aid-General Govt	\$ 5,018,796					
State Grants in Aid-Education	\$ 27,365,611					
Federal Grants in Aid	\$ 3,569,882					
Charges for Current Services	\$ 1,715,226					
Schools-Library-Recreation	\$ 220,908					
Other Revenue	\$ 455,795			\$ 15,702		
Memberships, Greens Fees, Carts		\$ 1,221,545				
Sewer Use Charges			\$ 6,203,104			
Disposal Fees, Bldg Lease Pmts				\$ 1,467,342		
Payments from Other Funds						\$ 135,000
Total Revenues	\$ 125,370,638	\$ 1,221,545	\$ 6,204,304	\$ 1,483,424	\$ 21,028	\$ 135,950
EXPENDITURES - USE OF FUNDS						
General Government	\$ 978,590					
General Services	\$ 4,592,656					\$ 180,000
Public Safety	\$ 6,833,186					
Public Works	\$ 6,379,772		\$ 6,727,637	\$ 1,504,364		
Planning & Development	\$ 1,319,725					
Human Services	\$ 592,355					
Community Services	\$ 3,346,525	\$ 1,191,431				
Non-Departmental	\$ 8,340,507					
Contributions To Other Funds	\$ 720,724					
Education	\$ 76,730,239					
Capital/Debt Service	\$ 8,039,757					
Outside Agencies	\$ 2,137,411					
Subdivisions	\$ 5,056,625				\$ 21,028	
Contingency	\$ 550,000					
Total Expenditures	\$ 125,618,072	\$ 1,191,431	\$ 6,727,637	\$ 1,504,364	\$ 21,028	\$ 180,000
CHANGES IN FUND BALANCE						
Net Increase (Decrease) In Fund Balance	\$ (247,434)	\$ 30,114	\$ (523,333)	\$ (20,940)	\$ -	\$ (44,050)
Estimated Beginning Fund Balance 7/1/2016	\$ 9,982,835	\$ 50,291	\$ 2,285,100	\$ 604,090	\$ 318	\$ 73,198
Estimated Ending Fund Balance 6/30/2017	\$ 9,735,401	\$ 80,405	\$ 1,761,767	\$ 583,150	\$ 318	\$ 29,148

TOWN OF GROTON
SUMMARY OF SOURCES AND USES - ALL FUNDS

FYE 2017

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	TECHNOLOGY REPLACEMENT 605	HUMAN SERV ASST FUND 732	TOTAL ALL FUNDS
		\$ 627,794					\$ 87,299,964
							\$ 278,278
	\$ 250	\$ 980	\$ 10,700	\$ 1,925	\$ 600	\$ 115	\$ 112,100
	\$ 29,400						\$ 5,048,196
							\$ 27,365,611
							\$ 3,569,882
\$ 1,071,475			\$ 9,000				\$ 2,795,701
							\$ 220,908
					\$ 3,183	\$ 2,000	\$ 476,680
							\$ 1,221,545
							\$ 6,203,104
			\$ 4,223,000	\$ 1,348,891	\$ 77,085		\$ 5,783,976
\$ 1,071,475	\$ 29,650	\$ 628,774	\$ 4,242,700	\$ 1,350,816	\$ 80,868	\$ 2,115	\$ 141,843,287
REC & SENIOR ACTIVITIES 324	CONNECTICARD 331	GROTON SEWER DISTRICT 401	CAPITAL RESERVE 501	FLEET RESERVE 604	TECHNOLOGY REPLACEMENT 605	HUMAN SERV ASST FUND 732	TOTAL ALL FUNDS
							\$ 978,590
		\$ 828,774			\$ 152,958		\$ 5,754,388
							\$ 6,833,186
				\$ 1,554,665			\$ 16,166,438
							\$ 1,319,725
						\$ 35,000	\$ 627,355
\$ 1,077,730	\$ 66,912						\$ 5,682,598
							\$ 8,340,507
							\$ 720,724
							\$ 76,730,239
			\$ 4,023,000				\$ 12,062,757
							\$ 2,137,411
							\$ 5,077,653
							\$ 550,000
\$ 1,077,730	\$ 66,912	\$ 828,774	\$ 4,023,000	\$ 1,554,665	\$ 152,958	\$ 35,000	\$ 142,981,571
REC & SENIOR ACTIVITIES 324	CONNECTICARD 331	GROTON SEWER DISTRICT 401	CAPITAL RESERVE 501	FLEET RESERVE 604	TECHNOLOGY REPLACEMENT 605	HUMAN SERV ASST FUND 732	TOTAL ALL FUNDS
\$ (6,255)	\$ (37,262)	\$ (200,000)	\$ 219,700	\$ (203,849)	\$ (72,090)	\$ (32,885)	\$ (1,138,284)
\$ 266,913	\$ 61,435	\$ 697,477	\$ 1,217,595	\$ 469,280	\$ 395,001	\$ 76,667	\$ 16,180,200
\$ 260,658	\$ 24,173	\$ 497,477	\$ 1,437,295	\$ 265,431	\$ 322,911	\$ 43,782	\$ 15,041,916

TOWN OF GROTON

Fiscal Year Ending 2017

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 2015	Estimated Fund Balance FYE 2016*	FYE 2017 Proposed Revenues	FYE 2017 Proposed Expenditures	Estimated Fund Balance FYE 2017 **	Fund Balance as a % of Expenditures
General (100)	\$12,745,521	\$9,082,835	\$125,370,638	\$125,618,072	\$9,735,401	7.75%
Golf Course (201)	\$35,346	\$50,291	\$1,221,545	\$1,191,431	\$80,405	6.75%
Sewer Operating (202)	\$2,511,263	\$2,285,100	\$6,204,304	\$6,727,637	\$1,761,767	26.19%
Solid Waste (203)	\$587,471	\$604,090	\$1,483,424	\$1,504,364	\$583,150	38.76%
Mumford Cove (206)	\$256	\$318	\$21,028	\$21,028	\$318	1.51%
Revaluation (212)	\$222,148	\$73,198	\$135,950	\$180,000	\$29,148	16.19%
Rec & Senior Activities (324)	\$302,044	\$266,913	\$1,071,475	\$1,077,730	\$260,658	24.19%
Connecticard (331)	\$74,973	\$61,435	\$29,650	\$66,912	\$24,173	36.13%
Sewer District (401)	\$902,724	\$697,477	\$628,774	\$828,774	\$497,477	60.03%
Capital Reserve (501)	\$2,856,890	\$1,217,595	\$4,242,700	\$4,023,000	\$1,437,295	35.73%
Fleet Reserve (604)	\$901,290	\$469,280	\$1,350,816	\$1,554,665	\$265,431	17.07%
Technology Replacement (605)	\$448,031	\$395,001	\$80,868	\$152,958	\$322,911	211.11%
Human Services Asst fund (732)	\$89,297	\$76,667	\$2,115	\$35,000	\$43,782	125.09%
Total All Funds	\$21,677,254	\$15,280,200	\$141,843,287	\$142,981,571	\$15,041,916	10.52%

TOWN OF GROTON
AUTHORIZED FULL-TIME EMPLOYEES

FUNCTION NUMBER & DESCRIPTION	PRIOR YEAR	LAST YEAR	THIS YEAR	THIS YEAR	NEXT YEAR	NEXT YEAR	FYE 2016 Adjusted vs. FYE 2017 Manager Change Description
	FYE 2014 ACTUAL	FYE 2015 ACTUAL	FYE 2016 ADJUSTED	FYE 2016 ESTIMATE	FYE 2017 REQUEST	FYE 2017 MGR	
1005-TOWN CLERK	5.00	5.00	5.00	5.00	5.00	5.00	
1010-EXECUTIVE MANAGEMENT	3.00	4.00	4.00	4.00	4.00	4.00	
1011-INFORMATION TECHNOLOGY	7.00	7.00	7.00	7.00	7.00	7.00	
1012-HUMAN RESOURCES	5.00	4.25	4.25	4.25	4.00	4.00	-0.25 Coordinator Risk & Emerg. Mgt.
1013-FINANCE	19.00	19.00	19.00	19.00	19.00	19.00	-1 Financial Assitant II +1 Budget Analyst & Coordinator
1014-EMERGENCY COMMUNICATIONS	15.00	14.75	14.75	14.75	14.00	14.00	-0.75 Coordinator Risk & Emerg. Mgt.
1024-PUBLIC SAFETY	72.00	73.00	73.00	73.00	73.00	73.00	
1035-PUBLIC WORKS	52.25	52.25	53.25	53.25	52.25	52.25	+1 Civil Engineer -1 Project Management Specialist -1 Inspector II
1046-PLANNING & DEVELOPMENT SVCS	14.00	14.00	14.00	14.00	14.00	14.00	
1051-HUMAN SERVICES	8.00	8.00	8.00	8.00	8.00	8.00	
1063-LIBRARY	20.00	20.00	20.00	20.00	20.00	20.00	
1064-PARKS & RECREATION	20.50	20.75	20.75	20.75	19.75	19.75	+1 Floor Leader -1 Foreman -1 Groundskeeper
GENERAL FUND: SUB-TOTAL	240.75	242.00	243.00	243.00	240.00	240.00	
2010-GOLF COURSE FUND	6.50	6.25	6.25	6.25	6.25	6.25	
2020-SEWER FUND	18.75	18.75	18.75	18.75	18.75	18.75	
OTHER FUNDS: SUB-TOTAL	25.25	25.00	25.00	25.00	25.00	25.00	
T O T A L S - ALL FUNDS	266.00	267.00	268.00	268.00	265.00	265.00	