

## 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.

**Borrow/IT CT (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.

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

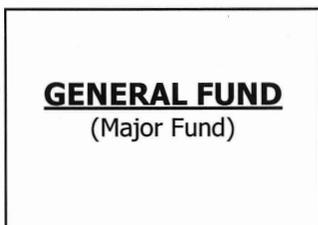
**EXPENDABLE TRUST FUND:** This non-major fund is used to account for trust where both principal and earnings on principal may be spent for the trust's intended purposes.

**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.

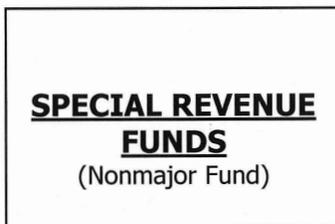
## FLOW OF FUNDS STRUCTURE

### Funding Sources:

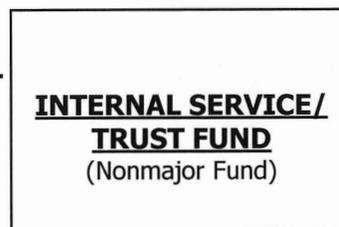
- ..... Property Tax
- ..... Licenses & Permits
- ..... Interest on Investment
- ..... State & Federal Funds
- ..... Service Charges
- ..... Other Revenues



- ..... 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
- Public Safety
- 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
- BorrowIT CT
- Groton Sewer District
- Capital Reserve
- Technology Replacement

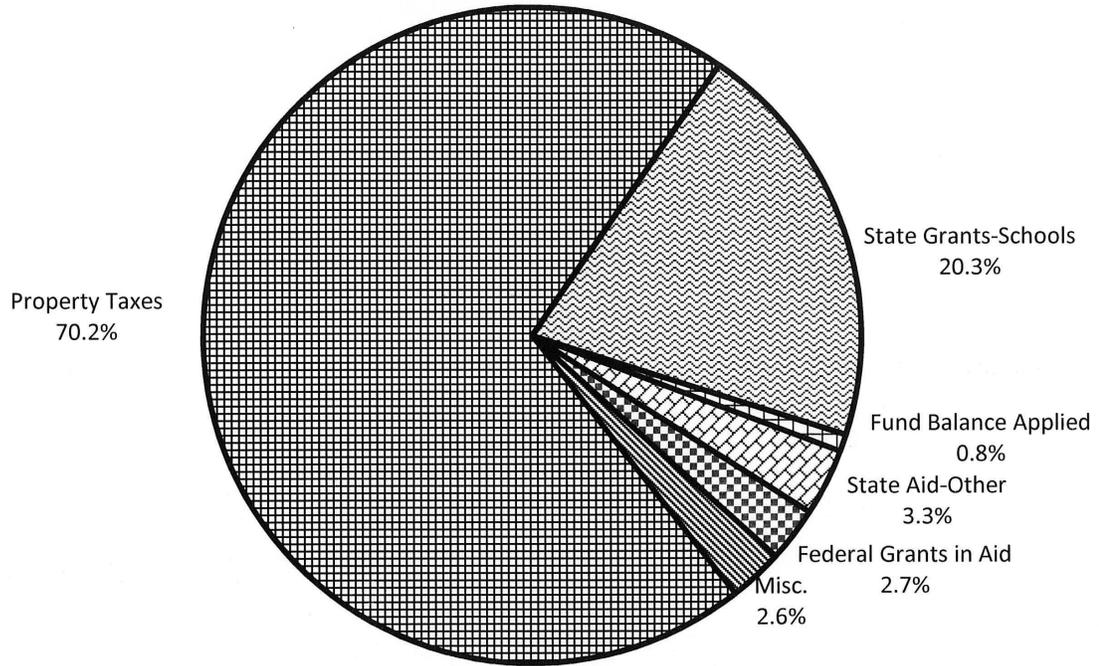
### Users:

- Fleet
- Human Services Assistance

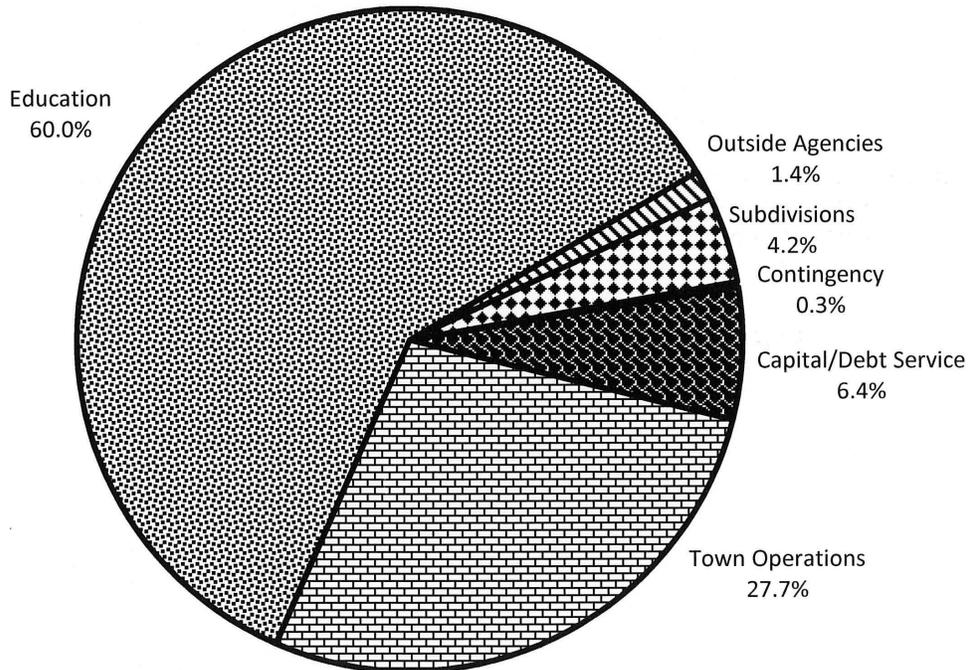
# TOWN OF GROTON

## ADOPTED/ADJUSTED FYE 2020 Budget

### GENERAL FUND REVENUES



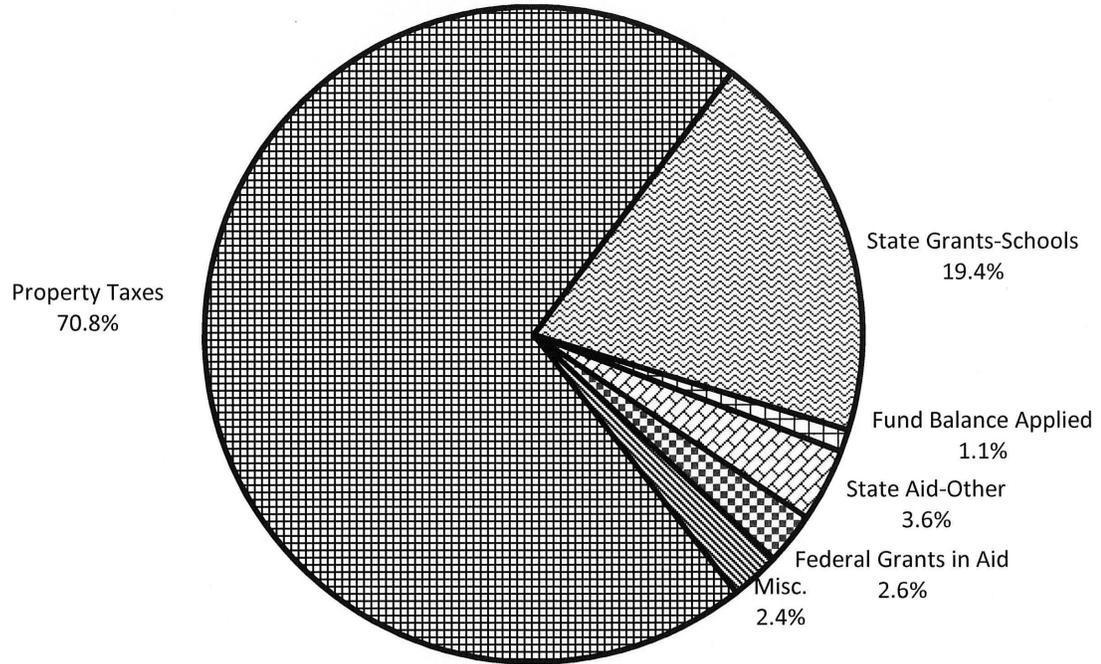
### GENERAL FUND EXPENDITURES



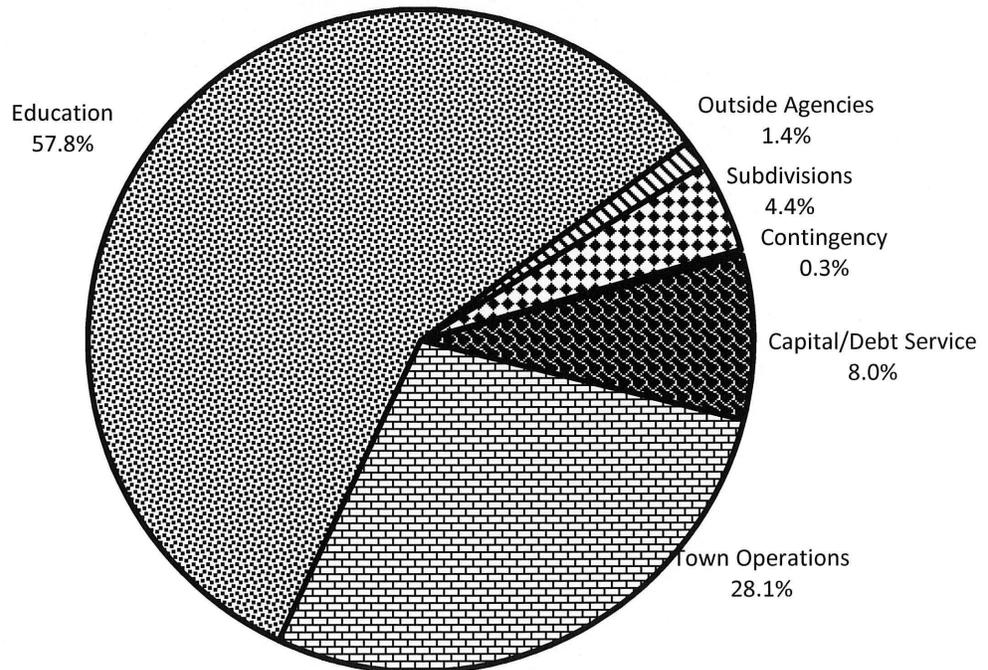
# TOWN OF GROTON

## PROPOSED FYE 2021 Budget

### GENERAL FUND REVENUES



### GENERAL FUND EXPENDITURES



**TOWN OF GROTON**  
**FYE 2021 Proposed Budget**  
**GENERAL FUND REVENUE DETAIL**

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	PROPOSED FYE 2021	\$ Variance Adjusted to Proposed	% Variance Adjusted to Proposed
<b><u>General Property Taxes</u></b>						
4110 Current Taxes	\$ 87,717,378	\$ 88,987,174	\$ 88,215,532	\$ 94,045,458	\$ 5,058,284	5.7%
4111 Supplemental MV Tax	\$ 704,791	\$ 500,000	\$ 575,000	\$ 525,000	\$ 25,000	5.0%
4113 Interest & Lien Fees	\$ 568,301	\$ 355,000	\$ 403,000	\$ 355,000	\$ -	0.0%
4114 Prior Year Taxes	\$ 980,800	\$ 750,000	\$ 660,000	\$ 600,000	\$ (150,000)	-20.0%
Total General Property Taxes	\$ 89,971,270	\$ 90,592,174	\$ 89,853,532	\$ 95,525,458	\$ 4,933,284	5.4%
<b><u>Licenses and Permits</u></b>						
4234 Bldg & Related Permit/C.O.	\$ 531,629	\$ 469,314	\$ 500,000	\$ 525,000	\$ 55,686	11.9%
4236 Sporting Licenses	\$ 651	\$ -	\$ 6,500	\$ 6,500	\$ 6,500	0.0%
4238 Dog Licenses	\$ 7,020	\$ 6,500	\$ 6,000	\$ 6,500	\$ -	0.0%
4239 Other Licenses & Permits	\$ 14,538	\$ 11,500	\$ 14,240	\$ 14,100	\$ 2,600	22.6%
4242 Building Permits-Education Fee	\$ 760	\$ 550	\$ 750	\$ 750	\$ 200	36.4%
4243 State Land Use Fees	\$ 92	\$ 100	\$ 100	\$ 100	\$ -	0.0%
Total Licenses and Permits	\$ 554,690	\$ 487,964	\$ 527,590	\$ 552,950	\$ 64,986	13.3%
<b><u>Revenue from Investments</u></b>						
4412 Interest on Investments	\$ 751,511	\$ 550,000	\$ 700,000	\$ 500,000	\$ (50,000)	-9.1%
Total Revenue from Investments	\$ 751,511	\$ 550,000	\$ 700,000	\$ 500,000	\$ (50,000)	-9.1%
<b><u>State Grants in Aid-Education</u></b>						
4521 Education Cost Sharing	\$ 25,025,766	\$ 25,025,766	\$ 25,040,045	\$ 25,040,045	\$ 14,279	0.1%
4522 Adult Education	\$ 102,394	\$ 102,300	\$ 113,026	\$ 114,320	\$ 12,020	11.7%
4525 Special Education	\$ 917,145	\$ 850,000	\$ 850,000	\$ 850,000	\$ -	0.0%
4534A Magnet School Transportation	\$ 182,000	\$ 188,000	\$ 188,000	\$ 185,000	\$ (3,000)	-1.6%
4544 Non-Public Pupil Service	\$ 22,315	\$ 22,000	\$ 26,246	\$ 22,000	\$ -	0.0%
Total State Grants in Aid-Education	\$ 26,249,620	\$ 26,188,066	\$ 26,217,317	\$ 26,211,365	\$ 23,299	0.1%
<b><u>State Grants in Aid-General Gov</u></b>						
4516 Municipal Project Grant	\$ 1,242,507	\$ 1,240,819	\$ 1,819,768	\$ 1,819,768	\$ 578,949	46.7%
4553 PILOT: State & Tax Exempts	\$ 603,686	\$ 603,580	\$ 603,142	\$ 603,030	\$ (550)	-0.1%
4554 Pequot-Mohegan Grant	\$ 1,232,069	\$ 1,232,069	\$ 1,232,069	\$ 1,232,069	\$ -	0.0%
4555 911 Enhancements	\$ 142,046	\$ 165,318	\$ 160,440	\$ 160,000	\$ (5,318)	-3.2%
4557 Nuclear Safety Drill	\$ 50,948	\$ 38,000	\$ 68,434	\$ 50,000	\$ 12,000	31.6%
4558 Highway Illumination	\$ -	\$ 470	\$ 470	\$ 470	\$ -	0.0%
4559 Town Highway Aid	\$ 375,122	\$ 375,122	\$ 373,106	\$ 373,106	\$ (2,016)	-0.5%
4560 Telephone Access	\$ 134,971	\$ 138,000	\$ 131,137	\$ 131,000	\$ (7,000)	-5.1%
4565A Municipal Stabilization Grant	\$ 466,668	\$ 466,668	\$ 466,668	\$ 466,668	\$ -	0.0%
4568 Youth Service Bureau	\$ 27,699	\$ 27,699	\$ 27,699	\$ 27,699	\$ -	0.0%
Total State Grants in Aid-General Gov	\$ 4,349,283	\$ 4,287,745	\$ 4,882,933	\$ 4,863,810	\$ 576,065	13.4%
<b><u>Federal Grants in Aid</u></b>						
4508 Federal Funds	\$ 271,881	\$ 149,039	\$ 203,739	\$ 192,100	\$ 43,061	28.9%
4591 Pupil Impact Aid	\$ 5,253,028	\$ 3,306,657	\$ 3,551,902	\$ 3,256,657	\$ (50,000)	-1.5%
4592 Emergency Management (SLA)	\$ 19,846	\$ 20,150	\$ 19,600	\$ 19,000	\$ (1,150)	-5.7%
Total Federal Grants in Aid	\$ 5,544,755	\$ 3,475,846	\$ 3,775,241	\$ 3,467,757	\$ (8,089)	-0.2%

**TOWN OF GROTON**  
**FYE 2021 Proposed Budget**  
**GENERAL FUND REVENUE DETAIL**

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	PROPOSED FYE 2021	\$ Variance Adjusted to Proposed	% Variance Adjusted to Proposed
<b><u>Charges for Current Services</u></b>						
4602 Planning Application Fees	\$ 11,820	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.0%
4610 Recording Instruments	\$ 129,910	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	0.0%
4611 Conveyance Tax	\$ 1,237,870	\$ 700,000	\$ 700,000	\$ 650,000	\$ (50,000)	-7.1%
4616 Golf Course Contribution	\$ 59,433	\$ 46,170	\$ 46,170	\$ -	\$ (46,170)	-100.0%
4617 Maps/Copies/Document Sales	\$ 1,746	\$ 500	\$ 500	\$ 500	\$ -	0.0%
4618 Tax Collection Services	\$ 150,991	\$ 159,674	\$ 159,674	\$ 171,282	\$ 11,608	7.3%
4620 Sewer Fund Contribution	\$ 445,874	\$ 406,361	\$ 406,361	\$ 503,108	\$ 96,747	23.8%
4622 Accident Reports	\$ 4,736	\$ 3,500	\$ 4,800	\$ 4,800	\$ 1,300	37.1%
4623 Dispatch/Paramedic Service	\$ 2,000	\$ 2,000	\$ 2,000	\$ 3,000	\$ 1,000	50.0%
4624 N Stonington-Dispatch	\$ 52,819	\$ 52,819	\$ 52,819	\$ 52,819	\$ -	0.0%
4629 Coord Medical Emergency Director	\$ 29,081	\$ 22,257	\$ 21,874	\$ 22,000	\$ (257)	-1.2%
4631 BOE-FHS/Ground Mowing	\$ 60,111	\$ 60,111	\$ 60,111	\$ 61,914	\$ 1,803	3.0%
4632 GIS Revenue	\$ 1,527	\$ 1,000	\$ 75	\$ 150	\$ (850)	-85.0%
4637 Snow/Ice Control Services	\$ 35,669	\$ 20,000	\$ 12,000	\$ 20,000	\$ -	0.0%
4641 Vital Statistics	\$ 6,101	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
Total Charges for Current Services	\$ 2,229,688	\$ 1,607,392	\$ 1,599,384	\$ 1,622,573	\$ 15,181	0.9%
<b><u>Schools-Library-Recreation</u></b>						
4662 Tuition from Other Towns	\$ 104,855	\$ 70,000	\$ 100,000	\$ 64,000	\$ (6,000)	-8.6%
4669 Other School Receipts	\$ 33,549	\$ 19,000	\$ 25,000	\$ 27,500	\$ 8,500	44.7%
4670 Library Fines	\$ 13,769	\$ 13,877	\$ 14,058	\$ 14,000	\$ 123	0.9%
4671 Library-Lost & Damaged	\$ 2,630	\$ 2,939	\$ 2,930	\$ 2,930	\$ (9)	-0.3%
4672 Senior Programs	\$ 3,118	\$ 2,750	\$ 2,750	\$ 2,750	\$ -	0.0%
4688 Library Fees	\$ 15,912	\$ 15,802	\$ 16,572	\$ 16,000	\$ 198	1.3%
4691 Library-Copier Fees	\$ 5,678	\$ 5,073	\$ 3,778	\$ 4,400	\$ (673)	-13.3%
Total School-Library-Recreation	\$ 179,511	\$ 129,441	\$ 165,088	\$ 131,580	\$ 2,139	1.7%
<b><u>Other Revenue</u></b>						
4310 Court Fines	\$ 13,000	\$ 13,000	\$ 13,200	\$ 13,000	\$ -	0.0%
4311 Parking Tickets	\$ 1,565	\$ 1,300	\$ 3,500	\$ 2,040	\$ 740	56.9%
4710 Land Record Copies	\$ 27,599	\$ 28,000	\$ 28,000	\$ 25,000	\$ (3,000)	-10.7%
4711 Vital Copies	\$ 61,611	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0.0%
4712 Finance Dept. Copies	\$ 841	\$ 950	\$ 950	\$ 900	\$ (50)	-5.3%
4714 Returned Check Fees	\$ 1,008	\$ 1,300	\$ 1,300	\$ 1,200	\$ (100)	-7.7%
4715 Aircraft Registrations	\$ 22,560	\$ 19,700	\$ 22,310	\$ 22,000	\$ 2,300	11.7%
4716 Delinquent MV Fee	\$ 18,652	\$ 16,200	\$ 16,000	\$ 16,000	\$ (200)	-1.2%
4717 PILOT Payments - Other	\$ 51,178	\$ 50,000	\$ 54,289	\$ 50,000	\$ -	0.0%
4731 Sale of Capital Assets	\$ 7,109	\$ 5,000	\$ 12,000	\$ 8,000	\$ 3,000	60.0%
4733 Misc. Unclassified	\$ 30,124	\$ 10,000	\$ 10,955	\$ 10,700	\$ 700	7.0%
4734 Animal Control Fees	\$ 2,235	\$ 2,300	\$ 2,200	\$ 2,250	\$ (50)	-2.2%
4740 Disposal Fees	\$ 218,091	\$ 170,050	\$ 209,558	\$ 209,558	\$ 39,508	23.2%
4741 Lease Fees	\$ 192,336	\$ 185,073	\$ 34,500	\$ 34,500	\$ (150,573)	-81.4%
4766 Payments From Other Funds	\$ 51,011	\$ 76,245	\$ 76,245	\$ 6,500	\$ (69,745)	-91.5%
Total Other Revenue	\$ 698,920	\$ 639,118	\$ 545,007	\$ 461,648	\$ (177,470)	-27.8%
<b>Total Revenue</b>	<b>\$130,529,248</b>	<b>\$127,957,746</b>	<b>\$128,266,092</b>	<b>\$133,337,141</b>	<b>\$ 5,379,395</b>	<b>4.2%</b>
4999 Fund Balance Applied	\$ -	\$ 1,095,000	\$ 307,319	\$ 1,500,000	\$ 405,000	
<b>Total Revenue with Fund Balance</b>	<b>\$130,529,248</b>	<b>\$129,052,746</b>	<b>\$128,573,411</b>	<b>\$134,837,141</b>	<b>\$ 5,784,395</b>	<b>4.5%</b>

**GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL**  
**PROPOSED FISCAL YEAR ENDING JUNE 30, 2021**

The proposed financing plan for the General Fund for Fiscal Year Ending June 30, 2021 totals \$134,837,141. This is an increase of 5.4% compared to the FYE 2020 revenue budget. The following are explanations of the FYE 2021 revenues by category along with comparison financial data. Historically the revenues designated from the State of Connecticut are based on the Governor's Budget which is released in early February each year and includes the "Estimates of State Aid Formula to Municipalities".

**\*\*\*GENERAL PROPERTY TAXES: 70.8% of the General Fund Budget:**

The current mill rate of 24.17 mills is proposed to increase to 25.65 for FYE 2021.

**\*Current Taxes:** The current levy for FYE 2021 is based on all taxable property in the Town as of October 1, 2019, 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 2021 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, 2019 Grand List, and the tax collection rate of 98.7%. Current taxes are due July 1 and January 1.

The Grand List which consists of three categories, decreased 0.4% as of 10/1/19. The real estate category rose slightly to \$3.251 billion compared to \$3.248 billion for the 2018 grand list after Board of Assessment Appeals. Several exemptions are applied to the real estate grand list including Enterprise Zone exemptions, one fixed assessment agreement and a 10 year PILOT agreement approved by the Town Council for a commercial real estate account. The State EZ program is currently not funded to reimburse towns for the tax loss creating an unfunded mandate. EZ/PILOT agreement exemptions total \$31 million in assessments.

Personal property decreased 9.0% most of which is attributed to the depreciation of assets. Both Pfizer and Electric Boat experienced a decrease in personal property when typical depreciation is applied.

The Manufacturing & Machinery Equipment (MM&E) program which exempts manufacturers personal property assets was enacted by the state in 1990. Since then several modifications have been made to the program including OPM discontinuing its audit program which is now the towns responsibility and in discontinuing the reimbursement to municipalities in 2011. The created yet another unfunded mandate. Exemptions totalling \$187 million in assessment are primarily related to the MM&E program.

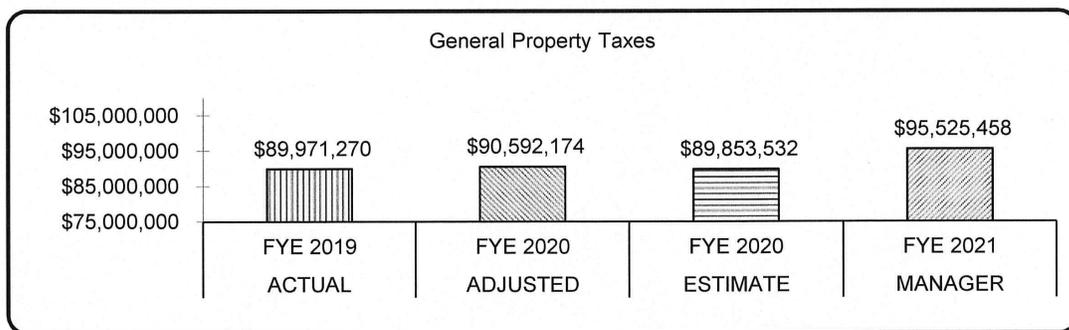
Motor vehicles increased by 3.1%. Both personal property and motor vehicles are revalued each year.

**\*Supplemental Motor Vehicle Tax:** These taxes are based on vehicles expected to be registered in the Town during the interim period of October 2, 2019 to August 1, 2020; i.e., after the Grand List of October 1, 2019 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 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	FUNCTION(S) CODE
4110 Current Taxes	\$ 87,717,378	\$ 88,987,174	\$ 88,215,532	\$ 94,045,458	1999
4111 Supplemental MV Tax	\$ 704,791	\$ 500,000	\$ 575,000	\$ 525,000	1999
4113 Interest & Lien Fees	\$ 568,301	\$ 355,000	\$ 403,000	\$ 355,000	1999
4114 Prior Year Taxes	\$ 980,800	\$ 750,000	\$ 660,000	\$ 600,000	1999
<b>Total General Property Taxes</b>	<b>\$ 89,971,270</b>	<b>\$ 90,592,174</b>	<b>\$ 89,853,532</b>	<b>\$ 95,525,458</b>	



GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL  
PROPOSED FISCAL YEAR ENDING JUNE 30, 2021

**\*\*\*LICENSES & PERMITS;**

**0.4% of the General Fund Budget:**

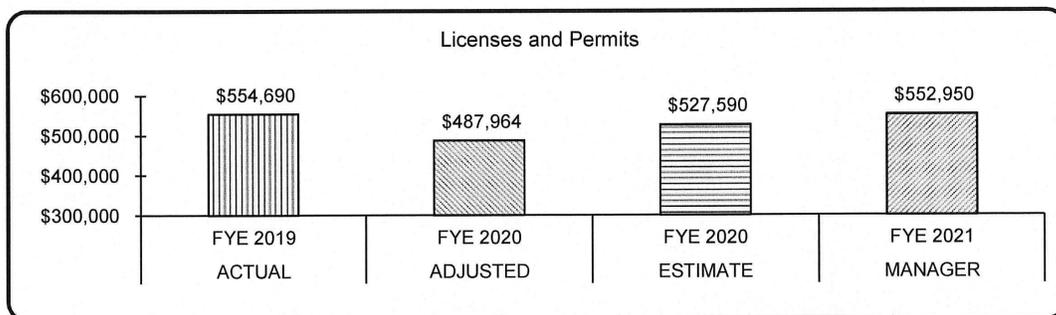
\*Building Permits/Certificates of Occupancy: The Town charges \$25.00 on the first thousand dollars of construction cost and thereafter a \$15.00 fee on each one thousand dollars of construction. The Town also collects an issuance fee of \$25 or 2% of the building permit fee, whichever is greater.

\*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 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	FUNCTION(S) CODE
4234 Build and Related Permits/C.O.	\$ 531,629	\$ 469,314	\$ 500,000	\$ 525,000	1046
4236 Sporting Licenses	\$ 651	\$ 0	\$ 6,500	\$ 6,500	1005
4238 Dog Licenses	\$ 7,020	\$ 6,500	\$ 6,000	\$ 6,500	1005
4239 Other Licenses & Permits	\$ 14,538	\$ 11,500	\$ 14,240	\$ 14,100	1005, 1024
4242 Building Permits-Education Fee	\$ 760	\$ 550	\$ 750	\$ 750	1046
4243 State Land Use Fees	\$ 92	\$ 100	\$ 100	\$ 100	1046
<b>Total Licenses &amp; Permits</b>	<b>\$ 554,690</b>	<b>\$ 487,964</b>	<b>\$ 527,590</b>	<b>\$ 552,950</b>	

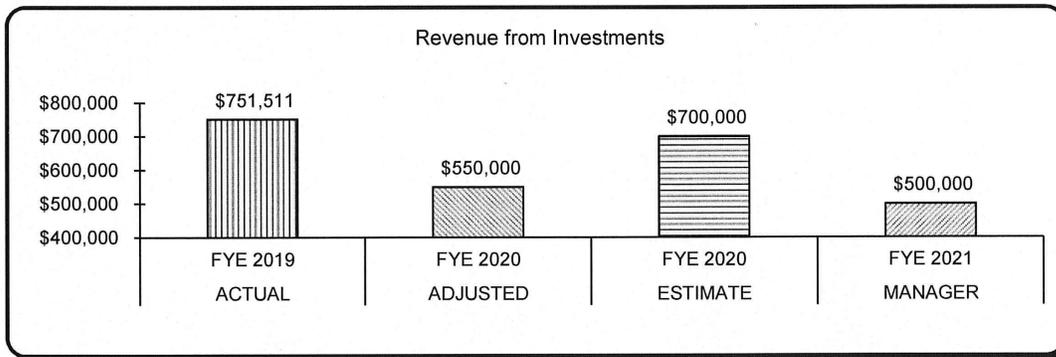


GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL  
PROPOSED FISCAL YEAR ENDING JUNE 30, 2021

**\*\*\*REVENUE FROM INVESTMENTS:** **0.4% 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 1.74% for FYE 2020 while estimates averaged 1.30%. The proposed rate is 1.22% for FYE 2021.

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	FUNCTION(S) CODE
4412 Interest on Investments	\$ 751,511	\$ 550,000	\$ 700,000	\$ 500,000	1013
Total Revenue from Investments	\$ 751,511	\$ 550,000	\$ 700,000	\$ 500,000	



GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL  
PROPOSED FISCAL YEAR ENDING JUNE 30, 2021

**\*\*\*STATE GRANTS IN AID-EDUCATION:**

**19.4% of the General Fund Budget:**

The FYE 2021 revenues designated from the State of Connecticut are based on the Governor's FYE 2021 budget issued February 5, 2020. The FYE 2020 adjusted revenues were based on the Governor's FYE 2020 budget while the FYE 2020 Estimates are based on the Governor's FYE 2021 budget dated February 5, 2020. The Special Education and Non-Public Services are based on information 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".

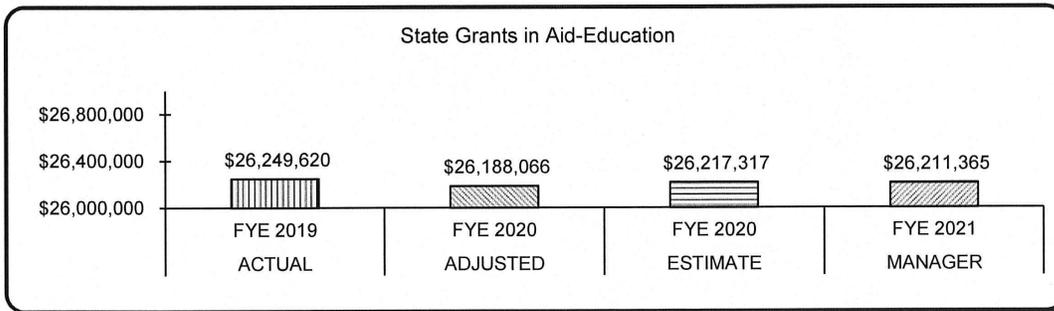
\*Adult Education: provides reimbursement of a percentage of eligible costs of providing Adult Education programs.

\*Special Education & Excess Special Education: provides assistance for special education programs.

\*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 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	FUNCTION(S) CODE
4521 Education Cost Sharing	\$ 25,025,766	\$ 25,025,766	\$ 25,040,045	\$ 25,040,045	1080
4522 Adult Education	\$ 102,394	\$ 102,300	\$ 113,026	\$ 114,320	1080
4525 Special Education	\$ 917,145	\$ 850,000	\$ 850,000	\$ 850,000	1080
4534A Magnet School Transportation	\$ 182,000	\$ 188,000	\$ 188,000	\$ 185,000	1080
4544 Non-Public Pupil Service	\$ 22,315	\$ 22,000	\$ 26,246	\$ 22,000	1080
<b>Total State Grants in Aid-Education</b>	<b>\$ 26,249,620</b>	<b>\$ 26,188,066</b>	<b>\$ 26,217,317</b>	<b>\$ 26,211,365</b>	



GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL  
PROPOSED FISCAL YEAR ENDING JUNE 30, 2021

**\*\*\*STATE GRANTS IN AID-GENERAL GOVERNMENT; 3.6% of the General Fund Budget:**

The FYE 2021 revenues designated from the State of Connecticut are based on the Governor's FYE 2021 Budget issued February 5, 2020. The FYE 2020 adjusted revenues were based on the Governor's FYE 2020 Budget while the FYE 2020 estimates are based on the Governor's FYE 2021 Budget dated February 5, 2020.

\*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, 2019.

Municipal Stabilization Grant: paid to municipalities based on a statutory payment list established in Section 589 of P.A. 17-2(JSS)

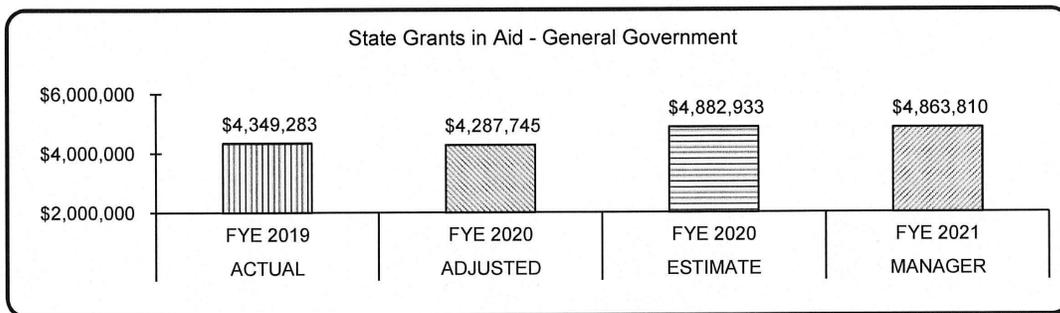
\*Youth Service Bureau: represents a grant which enables the Human Services Department to provide counseling and crisis intervention services for at risk children, youth and parents.

(cont.)

GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL  
PROPOSED FISCAL YEAR ENDING JUNE 30, 2021

**\*\*\*STATE GRANTS IN AID-GENERAL GOVERNMENT: (cont.)**

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	FUNCTION(S) CODE
4516 Municipal Project Grant	\$ 1,242,507	\$ 1,240,819	\$ 1,819,768	\$ 1,819,768	1035
4551 Pilot Enterprise Zone	\$ 73,567	\$ 0	\$ 0	\$ 0	1999
4553 PILOT: State & Tax Exempts	\$ 603,686	\$ 603,580	\$ 603,142	\$ 603,030	1999
4554 Pequot-Mohegan Grant	\$ 1,232,069	\$ 1,232,069	\$ 1,232,069	\$ 1,232,069	1999
4555 911 Enhancements	\$ 142,046	\$ 165,318	\$ 160,440	\$ 160,000	1024
4557 Nuclear Safety Drill	\$ 50,948	\$ 38,000	\$ 68,434	\$ 50,000	1024
4558 Highway Illumination	\$ 0	\$ 470	\$ 470	\$ 470	1035
4559 Town Highway Aid	\$ 375,122	\$ 375,122	\$ 373,106	\$ 373,106	1035
4560 Telephone Access	\$ 134,971	\$ 138,000	\$ 131,137	\$ 131,000	1999
4565A Municipal Stabilization Grant	\$ 466,668	\$ 466,668	\$ 466,668	\$ 466,668	1999
4568 Youth Service Bureau	\$ 27,699	\$ 27,699	\$ 27,699	\$ 27,699	1051
<b>Total State Grants in Aid-General Govern.</b>	<b>\$ 4,349,283</b>	<b>\$ 4,287,745</b>	<b>\$ 4,882,933</b>	<b>\$ 4,863,810</b>	



GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL  
PROPOSED FISCAL YEAR ENDING JUNE 30, 2021

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

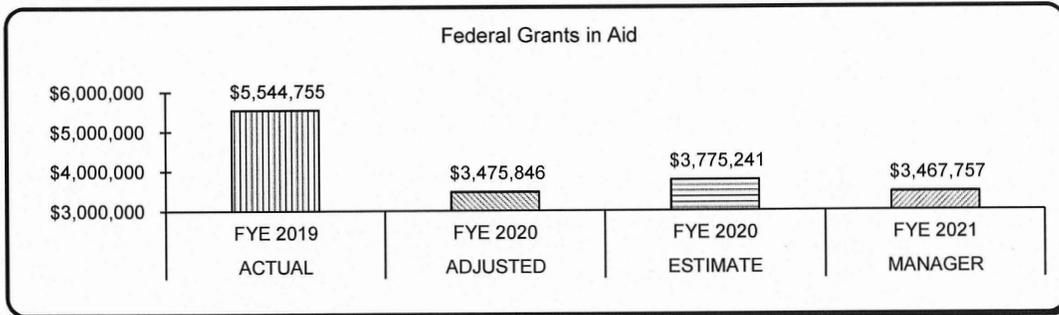
**2.6% of the General Fund Budget:**

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

**\*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 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	FUNCTION(S) CODE
4508 Federal Funds	\$ 271,881	\$ 149,039	\$ 203,739	\$ 192,100	1080, 1024
4591 Pupil Impact Aid	\$ 5,253,028	\$ 3,306,657	\$ 3,551,902	\$ 3,256,657	1080
4592 Emergency Management (SLA)	\$ 19,846	\$ 20,150	\$ 19,600	\$ 19,000	1024
<b>Total Federal Grants in Aid</b>	<b>\$ 5,544,755</b>	<b>\$ 3,475,846</b>	<b>\$ 3,775,241</b>	<b>\$ 3,467,757</b>	



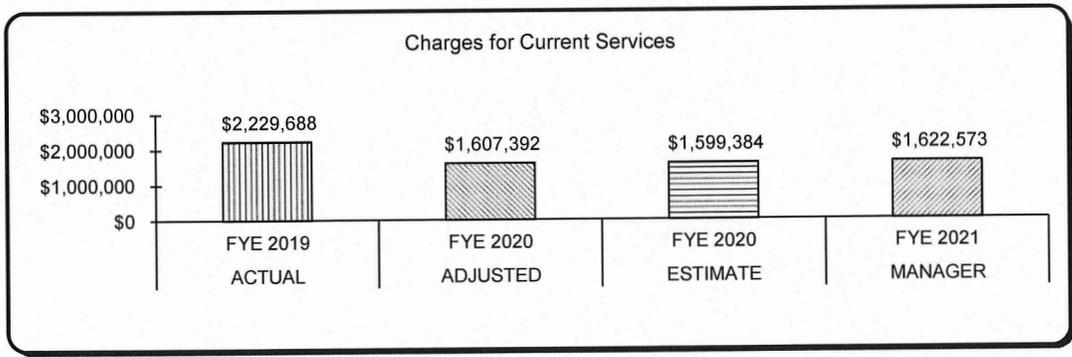
GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL  
PROPOSED FISCAL YEAR ENDING JUNE 30, 2021

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

**1.2% 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 a local real estate conveyance tax of 0.25% of the selling price for all municipalities.

	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	FUNCTION(S) CODE
4602 Planning Application Fees	\$ 11,820	\$ 8,000	\$ 8,000	\$ 8,000	1046
4610 Recording Instruments	\$ 129,910	\$ 120,000	\$ 120,000	\$ 120,000	1005
4611 Conveyance Tax	\$ 1,237,870	\$ 700,000	\$ 700,000	\$ 650,000	1005
4616 Golf Course Contribution	\$ 59,433	\$ 46,170	\$ 46,170	\$ 0	1999
4617 Maps/Copies/Document Sales	\$ 1,746	\$ 500	\$ 500	\$ 500	1046
4618 Tax Collection Services	\$ 150,991	\$ 159,674	\$ 159,674	\$ 171,282	1013
4620 Sewer Fund Contribution	\$ 445,874	\$ 406,361	\$ 406,361	\$ 503,108	1999
4622 Accident Reports	\$ 4,736	\$ 3,500	\$ 4,800	\$ 4,800	1024
4623 Dispatch/Paramedic Service	\$ 2,000	\$ 2,000	\$ 2,000	\$ 3,000	1024
4624 N Stonington-Dispatch	\$ 52,819	\$ 52,819	\$ 52,819	\$ 52,819	1024
4629 Coord Medical Emerg Direc	\$ 29,081	\$ 22,257	\$ 21,874	\$ 22,000	1024
4631 BOE-FHS/Ground Mowing	\$ 60,111	\$ 60,111	\$ 60,111	\$ 61,914	1064
4632 GIS Revenue	\$ 1,527	\$ 1,000	\$ 75	\$ 150	1013
4637 Snow/Ice Control Services	\$ 35,669	\$ 20,000	\$ 12,000	\$ 20,000	1035
4641 Vital Statistics	\$ 6,101	\$ 5,000	\$ 5,000	\$ 5,000	1005
<b>Total Charges for Current Services</b>	<b>\$ 2,229,688</b>	<b>\$ 1,607,392</b>	<b>\$ 1,599,384</b>	<b>\$ 1,622,573</b>	



GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL  
PROPOSED FISCAL YEAR ENDING JUNE 30, 2021

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

**0.1% of the General Fund Budget:**

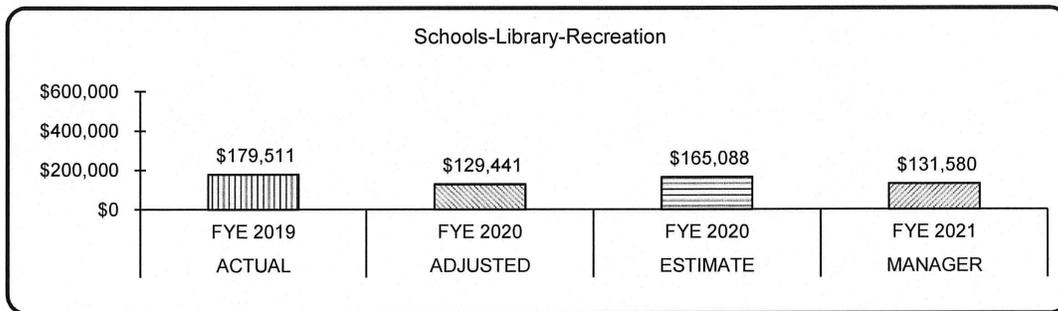
Includes revenues generated from activities provided by the Town and Board of Education of which the major revenue sources are:

\*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 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	FUNCTION(S) CODE
4662 Tuition from Other Towns	\$ 104,855	\$ 70,000	\$ 100,000	\$ 64,000	1080
4669 Other School Receipts	\$ 33,549	\$ 19,000	\$ 25,000	\$ 27,500	1080
4670 Library Fines	\$ 13,769	\$ 13,877	\$ 14,058	\$ 14,000	1063
4671 Library-Lost & Damaged	\$ 2,630	\$ 2,939	\$ 2,930	\$ 2,930	1063
4672 Senior Center Fees	\$ 3,118	\$ 2,750	\$ 2,750	\$ 2,750	1064
4688 Library Fees	\$ 15,912	\$ 15,802	\$ 16,572	\$ 16,000	1063
4691 Library-Copier Fees	\$ 5,678	\$ 5,073	\$ 3,778	\$ 4,400	1063
<b>Total Schools-Library-Recreation</b>	<b>\$ 179,511</b>	<b>\$ 129,441</b>	<b>\$ 165,088</b>	<b>\$ 131,580</b>	



GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL  
PROPOSED FISCAL YEAR ENDING JUNE 30, 2021

**\*\*\*OTHER REVENUE and FUND BALANCE APPLIED: 1.5% of the General Fund Budget:**

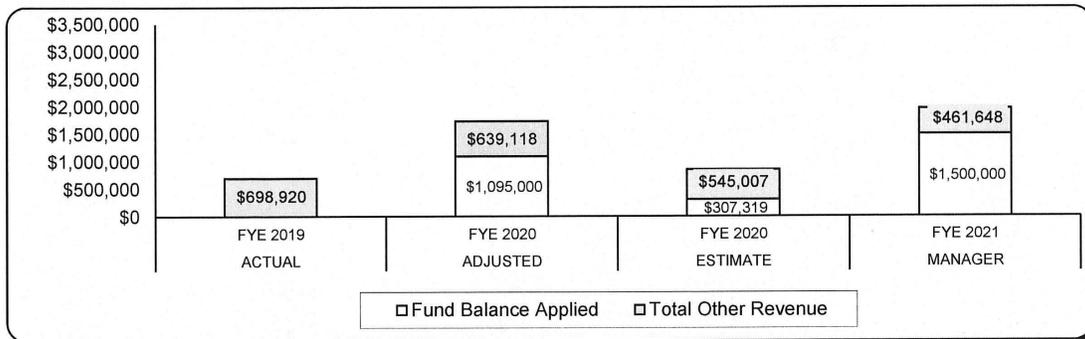
A miscellaneous category which includes fees for copies of vital statistics, land records, delinquent motor vehicle fees, returned checks and income from dogs sold and redeemed from the Animal Control Shelter.

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.

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. The General Fund's unassigned Fund Balance is projected to be at 16.9% which is within the current Town Council policy range.

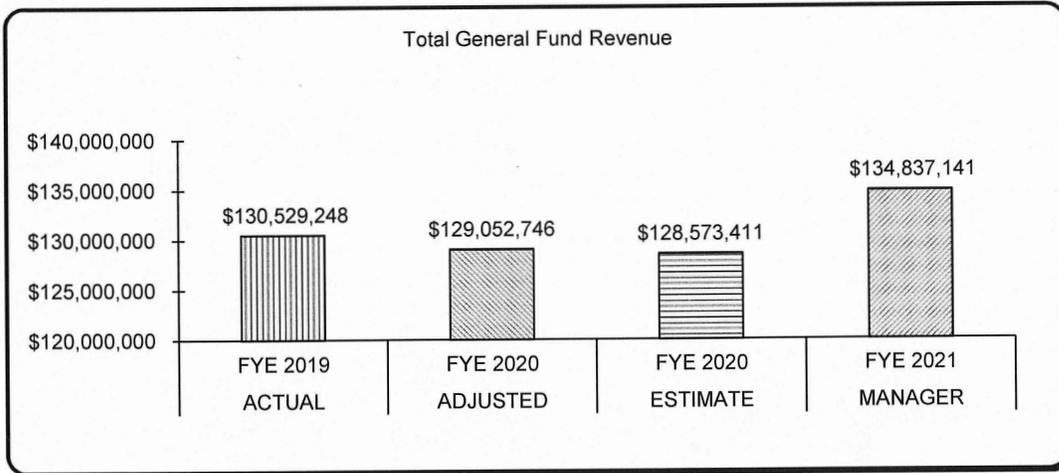
	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021	FUNCTION(S) CODE
4310 Court Fines	\$ 13,000	\$ 13,000	\$ 13,200	\$ 13,000	1024
4311 Parking Tickets	\$ 1,565	\$ 1,300	\$ 3,500	\$ 2,040	1024
4710 Land Record Copies	\$ 27,599	\$ 28,000	\$ 28,000	\$ 25,000	1005
4711 Vitals Copies	\$ 61,611	\$ 60,000	\$ 60,000	\$ 60,000	1005
4712 Finance Dept. Copies	\$ 841	\$ 950	\$ 950	\$ 900	1013
4714 Returned Check Fees	\$ 1,008	\$ 1,300	\$ 1,300	\$ 1,200	1013
4715 Aircraft Registrations	\$ 22,560	\$ 19,700	\$ 22,310	\$ 22,000	1013
4716 Delinquent MV Fee	\$ 18,652	\$ 16,200	\$ 16,000	\$ 16,000	1013
4717 PILOT Payments - Other	\$ 51,178	\$ 50,000	\$ 54,289	\$ 50,000	1999
4731 Sale of Capital Assets	\$ 7,109	\$ 5,000	\$ 12,000	\$ 8,000	1013, 1035
4733 Misc. Unclassified	\$ 30,124	\$ 10,000	\$ 10,955	\$ 10,700	various
4734 Animal Control Fees	\$ 2,235	\$ 2,300	\$ 2,200	\$ 2,250	1024
4740 Disposal Fees	\$ 218,091	\$ 170,050	\$ 209,558	\$ 209,558	1035
4741 Lease Fees	\$ 192,336	\$ 185,073	\$ 34,500	\$ 34,500	various
4766 Payments From Other Funds	\$ 51,011	\$ 76,245	\$ 76,245	\$ 6,500	1005, 1024, 1999
Total Other Revenue	\$ 698,920	\$ 639,118	\$ 545,007	\$ 461,648	
4999 Fund Balance Applied	\$ 0	\$ 1,095,000	\$ 307,319	\$ 1,500,000	1999
Total Other Revenue & Fund Balance Applied	\$ 698,920	\$ 1,734,118	\$ 852,326	\$ 1,961,648	



GENERAL FUND REVENUE DESCRIPTIONS AND DETAIL  
PROPOSED FISCAL YEAR ENDING JUNE 30, 2021

**\*\*\*TOTAL GENERAL FUND REVENUE:**

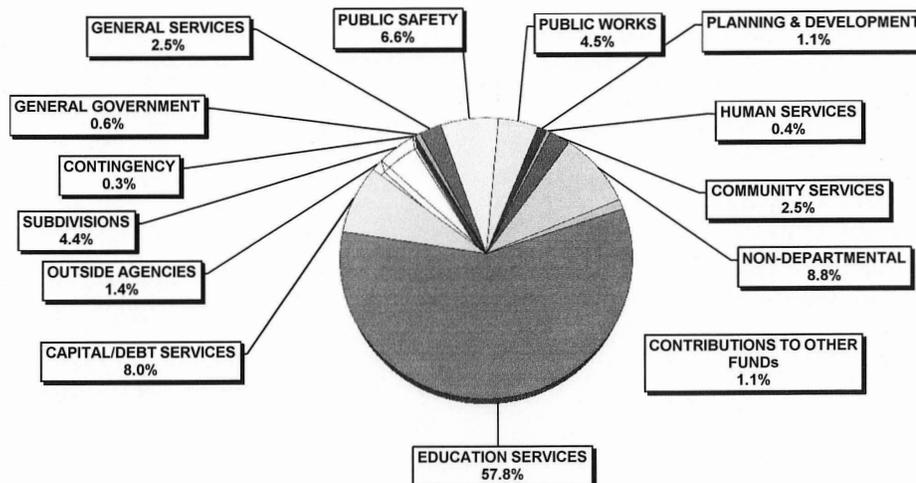
	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	MANAGER FYE 2021
Total Revenues and Fund Balance Committed and Applied	\$ 130,529,248	\$ 129,052,746	\$ 128,573,411	\$ 134,837,141



**Town of Groton  
General Fund  
FYE 2021 Proposed Budget  
Program Summary**

AREA OF SERVICE	ACTUAL FYE 2019	ADJUSTED FYE 2020	ESTIMATE FYE 2020	REQUEST FYE 2021	MANAGER FYE 2021	Difference in \$'s Adjusted to Manager	Difference in % Adjusted to Manager
GENERAL GOVERNMENT	\$ 729,517	\$ 846,477	\$ 830,148	\$ 850,584	\$ 850,584	\$ 4,107	0.5%
GENERAL SERVICES	\$ 3,050,919	\$ 3,308,504	\$ 3,264,635	\$ 3,417,786	\$ 3,413,786	\$ 105,282	3.2%
PUBLIC SAFETY	\$ 8,118,320	\$ 8,563,339	\$ 8,541,954	\$ 8,891,008	\$ 8,890,208	\$ 326,869	3.8%
PUBLIC WORKS	\$ 5,661,464	\$ 6,109,977	\$ 6,071,790	\$ 6,003,099	\$ 6,003,099	\$ (106,878)	-1.7%
PLANNING & DEVELOPMENT	\$ 1,265,644	\$ 1,403,555	\$ 1,417,253	\$ 1,529,027	\$ 1,474,027	\$ 70,472	5.0%
HUMAN SERVICES	\$ 592,765	\$ 580,650	\$ 550,181	\$ 581,541	\$ 581,541	\$ 891	0.2%
COMMUNITY SERVICES	\$ 3,100,753	\$ 3,246,056	\$ 3,200,510	\$ 3,376,888	\$ 3,312,620	\$ 66,564	2.1%
SUBTOTAL TOWN DEPARTMENTS	<u>\$ 22,519,382</u>	<u>\$ 24,058,558</u>	<u>\$ 23,876,471</u>	<u>\$ 24,649,933</u>	<u>\$ 24,525,865</u>	<u>\$ 467,307</u>	<u>1.9%</u>
NON-DEPARTMENTAL	\$ 9,307,469	\$ 10,020,798	\$ 10,023,575	\$ 11,826,973	\$ 11,826,973	\$ 1,806,175	18.0%
CONTRIBUTIONS TO OTHER FUNDS	\$ 1,699,159	\$ 1,651,951	\$ 1,651,951	\$ 1,855,865	\$ 1,543,341	\$ (108,610)	-6.6%
SUBTOTAL TOWN OTHER	<u>\$ 11,006,628</u>	<u>\$ 11,672,749</u>	<u>\$ 11,675,526</u>	<u>\$ 13,682,838</u>	<u>\$ 13,370,314</u>	<u>\$ 1,697,565</u>	<u>14.5%</u>
TOWN OPERATIONS	<u>\$ 33,526,010</u>	<u>\$ 35,731,307</u>	<u>\$ 35,551,997</u>	<u>\$ 38,332,771</u>	<u>\$ 37,896,179</u>	<u>\$ 2,164,872</u>	<u>6.1%</u>
CAPITAL/DEBT SERVICES	\$ 7,561,288	\$ 8,259,769	\$ 8,200,467	\$ 10,766,482	\$ 10,766,482	\$ 2,506,713	30.3%
EDUCATION SERVICES	\$ 76,446,463	\$ 77,438,090	\$ 77,393,337	\$ 77,934,550	\$ 77,934,550	\$ 496,460	0.6%
OUTSIDE AGENCIES	\$ 1,799,000	\$ 1,837,780	\$ 1,837,780	\$ 1,912,695	\$ 1,846,101	\$ 8,321	0.5%
SUBDIVISIONS	\$ 5,315,236	\$ 5,444,445	\$ 5,424,830	\$ 5,993,829	\$ 5,993,829	\$ 549,384	10.1%
CONTINGENCY	\$ -	\$ 341,355	\$ 165,000	\$ 400,000	\$ 400,000	\$ 58,645	17.2%
TOTAL GENERAL FUND	<u>\$ 124,647,997</u>	<u>\$ 129,052,746</u>	<u>\$ 128,573,411</u>	<u>\$ 135,340,327</u>	<u>\$ 134,837,141</u>	<u>\$ 5,784,395</u>	<u>4.5%</u>

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



**Town of Groton  
Comparison By Function  
FYE 2020 Adopted/Adjusted Budget to Manager's FYE 2021 Budget**

Func. #	Function Description/ Area of Service	Page Number	Actual FYE 2019	Adopted/ Adjusted FYE 2020	Estimated FYE 2020	Department Request FYE 2021	Town Manager FYE 2021	Dollars Adjusted To Town Manager	Percentage Adjusted To Town Manager
1001	Legislative Policy	61	\$ 54,089	\$ 49,400	\$ 48,670	\$ 39,200	\$ 39,200	\$ (10,200)	(20.6%)
1003	Voter Registration	64	\$ 177,376	\$ 176,679	\$ 161,899	\$ 183,027	\$ 183,027	\$ 6,348	3.6%
1005	Town Clerk	67	\$ 295,587	\$ 322,898	\$ 322,079	\$ 330,857	\$ 330,857	\$ 7,959	2.5%
1006	Legal Services	71	\$ 202,465	\$ 297,500	\$ 297,500	\$ 297,500	\$ 297,500	\$ -	0.0%
	<b>GENERAL GOVERNMENT</b>		<b>\$ 729,517</b>	<b>\$ 846,477</b>	<b>\$ 830,148</b>	<b>\$ 850,584</b>	<b>\$ 850,584</b>	<b>\$ 4,107</b>	<b>0.5%</b>
1010	Executive Management	74	\$ 279,602	\$ 301,632	\$ 301,632	\$ 311,097	\$ 307,097	\$ 5,465	1.8%
1011	Information Technology	78	\$ 994,463	\$ 1,068,215	\$ 1,058,572	\$ 1,070,561	\$ 1,070,561	\$ 2,346	0.2%
1012	Human Resources	87	\$ 323,636	\$ 330,145	\$ 324,213	\$ 380,682	\$ 380,682	\$ 50,537	15.3%
1013	Finance	102	\$ 1,453,218	\$ 1,608,512	\$ 1,580,218	\$ 1,655,446	\$ 1,655,446	\$ 46,934	2.9%
	<b>GENERAL SERVICES</b>		<b>\$ 3,050,919</b>	<b>\$ 3,308,504</b>	<b>\$ 3,264,635</b>	<b>\$ 3,417,786</b>	<b>\$ 3,413,786</b>	<b>\$ 105,282</b>	<b>3.2%</b>
1024	Public Safety	110	\$ 8,118,320	\$ 8,563,339	\$ 8,541,954	\$ 8,891,008	\$ 8,890,208	\$ 326,869	3.8%
	<b>PUBLIC SAFETY</b>		<b>\$ 8,118,320</b>	<b>\$ 8,563,339</b>	<b>\$ 8,541,954</b>	<b>\$ 8,891,008</b>	<b>\$ 8,890,208</b>	<b>\$ 326,869</b>	<b>3.8%</b>
1035	Public Works	115	\$ 5,661,464	\$ 6,109,977	\$ 6,071,790	\$ 6,003,099	\$ 6,003,099	\$ (106,878)	(1.7%)
	<b>PUBLIC WORKS</b>		<b>\$ 5,661,464</b>	<b>\$ 6,109,977</b>	<b>\$ 6,071,790</b>	<b>\$ 6,003,099</b>	<b>\$ 6,003,099</b>	<b>\$ (106,878)</b>	<b>(1.7%)</b>
1046	Planning & Development Svcs	136	\$ 1,265,644	\$ 1,403,555	\$ 1,417,253	\$ 1,529,027	\$ 1,474,027	\$ 70,472	5.0%
	<b>PLANNING &amp; DEVELOPMENT</b>		<b>\$ 1,265,644</b>	<b>\$ 1,403,555</b>	<b>\$ 1,417,253</b>	<b>\$ 1,529,027</b>	<b>\$ 1,474,027</b>	<b>\$ 70,472</b>	<b>5.0%</b>
1051	Human Services	141	\$ 592,765	\$ 580,650	\$ 550,181	\$ 581,541	\$ 581,541	\$ 891	0.2%
	<b>HUMAN SERVICES</b>		<b>\$ 592,765</b>	<b>\$ 580,650</b>	<b>\$ 550,181</b>	<b>\$ 581,541</b>	<b>\$ 581,541</b>	<b>\$ 891</b>	<b>0.2%</b>
1063	Groton Public Library	149	\$ 1,588,299	\$ 1,653,277	\$ 1,642,186	\$ 1,653,248	\$ 1,653,248	\$ (29)	(0.0%)
1064	Parks & Recreation	157	\$ 1,512,454	\$ 1,592,779	\$ 1,558,324	\$ 1,723,640	\$ 1,659,372	\$ 66,593	4.2%
	<b>COMMUNITY SERVICES</b>		<b>\$ 3,100,753</b>	<b>\$ 3,246,056</b>	<b>\$ 3,200,510</b>	<b>\$ 3,376,888</b>	<b>\$ 3,312,620</b>	<b>\$ 66,564</b>	<b>2.1%</b>
	<b>SUBTOTAL TOWN DEPARTMENTS</b>		<b>\$ 22,519,382</b>	<b>\$ 24,058,558</b>	<b>\$ 23,876,471</b>	<b>\$ 24,649,933</b>	<b>\$ 24,525,865</b>	<b>\$ 467,307</b>	<b>1.9%</b>
1070	Insurance & Claims	92	\$ 614,792	\$ 638,303	\$ 641,080	\$ 690,581	\$ 690,581	\$ 52,278	8.2%
1071	Self Funded Plans	96	\$ 8,692,677	\$ 9,382,495	\$ 9,382,495	\$ 11,136,392	\$ 11,136,392	\$ 1,753,897	18.7%
	<b>NON-DEPARTMENTAL</b>		<b>\$ 9,307,469</b>	<b>\$ 10,020,798</b>	<b>\$ 10,023,575</b>	<b>\$ 11,826,973</b>	<b>\$ 11,826,973</b>	<b>\$ 1,806,175</b>	<b>18.0%</b>
1073	Contributions to Other Funds	171	\$ 1,699,159	\$ 1,651,951	\$ 1,651,951	\$ 1,855,865	\$ 1,543,341	\$ (108,610)	(6.6%)
	<b>CONTRIBUTIONS TO OTHER FUNDS</b>		<b>\$ 1,699,159</b>	<b>\$ 1,651,951</b>	<b>\$ 1,651,951</b>	<b>\$ 1,855,865</b>	<b>\$ 1,543,341</b>	<b>\$ (108,610)</b>	<b>(6.6%)</b>
	<b>SUBTOTAL TOWN OTHER</b>		<b>\$ 11,006,628</b>	<b>\$ 11,672,749</b>	<b>\$ 11,675,526</b>	<b>\$ 13,682,838</b>	<b>\$ 13,370,314</b>	<b>\$ 1,697,565</b>	<b>14.5%</b>
	<b>TOWN OPERATIONS</b>		<b>\$ 33,526,010</b>	<b>\$ 35,731,307</b>	<b>\$ 35,551,997</b>	<b>\$ 38,332,771</b>	<b>\$ 37,896,179</b>	<b>\$ 2,164,872</b>	<b>6.1%</b>
1075	Capital Reserve	200	\$ 2,297,000	\$ 1,621,000	\$ 1,621,000	\$ 2,662,000	\$ 2,662,000	\$ 1,041,000	64.2%
1076	Debt Service	207	\$ 5,264,288	\$ 6,638,769	\$ 6,579,467	\$ 8,104,482	\$ 8,104,482	\$ 1,465,713	22.1%
	<b>CAPITAL/DEBT SERVICES</b>		<b>\$ 7,561,288</b>	<b>\$ 8,259,769</b>	<b>\$ 8,200,467</b>	<b>\$ 10,766,482</b>	<b>\$ 10,766,482</b>	<b>\$ 2,506,713</b>	<b>30.3%</b>
1080	Education	174	\$ 76,446,463	\$ 77,438,090	\$ 77,393,337	\$ 77,934,550	\$ 77,934,550	\$ 496,460	0.6%
	<b>EDUCATION SERVICES</b>		<b>\$ 76,446,463</b>	<b>\$ 77,438,090</b>	<b>\$ 77,393,337</b>	<b>\$ 77,934,550</b>	<b>\$ 77,934,550</b>	<b>\$ 496,460</b>	<b>0.6%</b>
1083	Regional Agencies	177	\$ 132,033	\$ 134,239	\$ 134,239	\$ 136,499	\$ 136,499	\$ 2,260	1.7%
1084	Health & Service Agencies	180	\$ 1,666,967	\$ 1,703,541	\$ 1,703,541	\$ 1,776,196	\$ 1,709,602	\$ 6,061	0.4%
	<b>OUTSIDE AGENCIES</b>		<b>\$ 1,799,000</b>	<b>\$ 1,837,780</b>	<b>\$ 1,837,780</b>	<b>\$ 1,912,695</b>	<b>\$ 1,846,101</b>	<b>\$ 8,321</b>	<b>0.5%</b>
1090	City of Groton	183	\$ 4,607,830	\$ 4,682,925	\$ 4,666,143	\$ 5,096,859	\$ 5,096,859	\$ 413,934	8.8%
1091	Groton Long Point	186	\$ 461,406	\$ 515,520	\$ 512,687	\$ 650,970	\$ 650,970	\$ 135,450	26.3%
1092	Fire Districts PILOT	189	\$ 246,000	\$ 246,000	\$ 246,000	\$ 246,000	\$ 246,000	\$ -	0.0%
	<b>SUBDIVISIONS</b>		<b>\$ 5,315,236</b>	<b>\$ 5,444,445</b>	<b>\$ 5,424,830</b>	<b>\$ 5,993,829</b>	<b>\$ 5,993,829</b>	<b>\$ 549,384</b>	<b>10.1%</b>
1094	Contingency	213	\$ -	\$ 341,355	\$ 165,000	\$ 400,000	\$ 400,000	N/A	N/A
	<b>CONTINGENCY</b>		<b>\$ -</b>	<b>\$ 341,355</b>	<b>\$ 165,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>N/A</b>	<b>N/A</b>
	<b>GENERAL FUND TOTAL</b>		<b>\$ 124,647,997</b>	<b>\$ 129,052,746</b>	<b>\$ 128,573,411</b>	<b>\$ 135,340,327</b>	<b>\$ 134,837,141</b>	<b>\$ 5,784,395</b>	<b>4.5%</b>

Func. #	Function Description/ Area of Service	Page Number	Actual FYE 2019	Adopted/ Adjusted FYE 2020	Estimated FYE 2020	Department Request FYE 2021	Town Manager FYE 2021	Dollars Adjusted To Town Manager	Percentage Adjusted To Town Manager
2010	Golf Course Fund	162	\$ 1,245,112	\$ 1,235,349	\$ 1,225,486	\$ 1,266,598	\$ 1,266,598	\$ 31,249	2.5%
2020	Sewer Operating Fund	121	\$ 6,378,786	\$ 6,217,550	\$ 6,192,205	\$ 7,690,053	\$ 7,690,361	\$ 1,472,811	23.7%
2030	Solid Waste Fund	127	\$ 1,545,066	\$ 1,736,585	\$ 1,621,892	\$ 1,627,537	\$ 1,627,537	\$ (109,048)	(6.3%)
2060	Mumford Cove	192	\$ 21,033	\$ 21,102	\$ 21,092	\$ 21,180	\$ 21,180	\$ 78	0.4%
2120	Revaluation Fund	106	\$ 40,260	\$ 182,200	\$ 218,200	\$ 502,025	\$ 502,025	\$ 319,825	175.5%
3240	Recreation & Senior Activities	167	\$ 1,022,400	\$ 1,242,238	\$ 1,197,867	\$ 1,293,502	\$ 1,308,502	\$ 66,264	5.3%
3310	BorrowIT CT	153	\$ 16,813	\$ 18,300	\$ 17,531	\$ 25,000	\$ 25,000	\$ 6,700	36.6%
4010	Groton Sewer District	195	\$ 800,208	\$ 794,486	\$ 794,486	\$ 1,398,745	\$ 1,398,745	\$ 604,259	76.1%
5010	Capital Reserve Fund	203	\$ 3,867,000	\$ 2,725,500	\$ 2,725,500	\$ 4,637,000	\$ 4,637,000	\$ 1,911,500	70.1%
6040	Fleet Fund	131	\$ 1,054,634	\$ 871,416	\$ 980,294	\$ 1,308,286	\$ 1,078,286	\$ 206,870	23.7%
6050	Technology Replacement Fund	83	\$ 48,581	\$ 96,638	\$ 92,426	\$ 90,215	\$ 90,215	\$ (6,423)	(6.6%)
7320	Human Serv. Asst Fund	145	\$ 8,603	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
<b>OTHER FUND TOTAL</b>			\$ 16,048,496	\$ 15,151,364	\$ 15,096,979	\$ 19,870,141	\$ 19,655,449	\$ 4,504,085	29.7%

**TOWN OF GROTON**

**Fiscal Year Ending June 30, 2021**

**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.*

<b>FINANCING PLAN BY FUND</b>	<b>ACTUAL FYE 2019</b>	<b>ADJUSTED FYE 2020</b>	<b>ESTIMATED FYE 2020</b>	<b>MANAGER FYE 2021</b>
General Fund (100)	\$ 130,529,247	\$ 127,957,746	\$ 128,266,092	\$ 133,337,141
Golf Course (201)	\$ 1,089,743	\$ 1,188,414	\$ 1,188,736	\$ 1,211,950
Sewer Operating Fund (202)	\$ 6,632,039	\$ 6,544,710	\$ 6,561,629	\$ 6,956,464
Solid Waste (203)	\$ 1,459,361	\$ 1,688,258	\$ 1,610,296	\$ 1,578,921
Mumford Cove (206)	\$ 21,404	\$ 21,102	\$ 21,636	\$ 20,480
Revaluation Fund (212)	\$ 228,393	\$ 241,800	\$ 246,000	\$ 284,000
Recreation & Senior Activities (324)	\$ 1,005,359	\$ 1,178,020	\$ 1,101,000	\$ 1,167,000
BorrowIT CT (331)	\$ 24,199	\$ 300	\$ 18,800	\$ 400
Sewer District (401)	\$ 661,472	\$ 694,486	\$ 671,776	\$ 1,348,745
Capital Reserve Fund (501)	\$ 3,124,101	\$ 2,046,000	\$ 2,068,000	\$ 4,195,000
Fleet Fund (604)	\$ 1,519,700	\$ 1,463,618	\$ 1,515,418	\$ 1,244,011
Technology Replacement Fund (605)	\$ 84,690	\$ 89,016	\$ 89,516	\$ 72,420
Human Services Assist Fund (732)	\$ 1,128	\$ 3,000	\$ 2,900	\$ 2,600
<b>Total Revenue By Fund Without Fund Balance Applied</b>	<b>\$ 146,380,836</b>	<b>\$ 143,116,470</b>	<b>\$ 143,361,799</b>	<b>\$ 151,419,132</b>
<b>EXPENDITURES BY FUND</b>	<b>ACTUAL FYE 2019</b>	<b>ADJUSTED FYE 2020</b>	<b>ESTIMATED FYE 2020</b>	<b>MANAGER FYE 2021</b>
General Fund (100)	\$ 124,647,996	\$ 129,052,746	\$ 128,573,411	\$ 134,837,141
Golf Course (201)	\$ 1,245,112	\$ 1,235,349	\$ 1,225,486	\$ 1,266,598
Sewer Operating Fund (202)	\$ 6,378,785	\$ 6,217,550	\$ 6,192,205	\$ 7,690,361
Solid Waste (203)	\$ 1,545,066	\$ 1,736,585	\$ 1,621,892	\$ 1,627,537
Mumford Cove (206)	\$ 21,033	\$ 21,102	\$ 21,092	\$ 21,180
Revaluation Fund (212)	\$ 40,260	\$ 182,200	\$ 218,200	\$ 502,025
Recreation & Senior Activities (324)	\$ 1,022,402	\$ 1,242,238	\$ 1,197,867	\$ 1,308,502
BorrowIT CT (331)	\$ 16,813	\$ 18,300	\$ 17,531	\$ 25,000
Sewer District (401)	\$ 800,208	\$ 794,486	\$ 794,486	\$ 1,398,745
Capital Reserve Fund (501)	\$ 3,867,000	\$ 2,725,500	\$ 2,725,500	\$ 4,637,000
Fleet Fund (604)	\$ 1,054,633	\$ 871,416	\$ 980,294	\$ 1,078,286
Technology Replacement Fund (605)	\$ 48,581	\$ 96,638	\$ 92,426	\$ 90,215
Human Services Assist Fund (732)	\$ 8,603	\$ 10,000	\$ 10,000	\$ 10,000
<b>Total Expenditures by Fund</b>	<b>\$ 140,696,492</b>	<b>\$ 144,204,110</b>	<b>\$ 143,670,390</b>	<b>\$ 154,492,590</b>

TOWN OF GROTON

Fiscal Year Ending 2021

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 2019	Estimated Fund Balance FYE 2020	FYE 2021 Proposed Revenues	FYE 2021 Proposed Expenditures	Estimated Fund Balance FYE 2021	Fund Balance as a % of Expenditures
General (100)	\$24,685,577	\$24,378,258	\$133,337,141	\$134,837,141	\$22,878,258	16.97%
Golf Course (201)	\$169,666	\$132,916	\$1,211,950	\$1,266,598	\$78,268	6.18%
Sewer Operating (202)	\$2,473,920	\$2,843,344	\$6,956,464	\$7,690,361	\$2,109,447	27.43%
Solid Waste (203)	\$282,216	\$270,620	\$1,578,921	\$1,627,537	\$222,004	13.64%
Mumford Cove (206)	\$1,212	\$1,756	\$20,480	\$21,180	\$1,056	4.99%
Revaluation (212)	\$221,509	\$249,309	\$284,000	\$502,025	\$31,284	6.23%
Rec & Senior Activities (324)	\$377,367	\$280,500	\$1,167,000	\$1,308,502	\$138,998	10.62%
Borrowlt CT (331)	\$45,869	\$47,138	\$400	\$25,000	\$22,538	90.15%
Sewer District (401)	\$259,277	\$136,567	\$1,348,745	\$1,398,745	\$86,567	6.19%
Capital Reserve (501)	\$2,449,554	\$1,792,054	\$4,195,000	\$4,637,000	\$1,350,054	29.11%
Fleet Reserve (604)	\$670,218	\$1,205,342	\$1,244,011	\$1,078,286	\$1,371,067	127.15%
Technology Replacement (605)	\$345,112	\$342,202	\$72,420	\$90,215	\$324,407	359.59%
Human Serv Asst fund (732)	\$45,388	\$38,288	\$2,600	\$10,000	\$30,888	308.88%
Total All Funds	\$32,026,885	\$31,718,294	\$151,419,132	\$154,492,590	\$28,644,836	18.54%

**TOWN OF GROTON**  
**SUMMARY OF SOURCES AND USES - ALL FUNDS**  
**FYE 2021**

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
<b>REVENUES - SOURCE OF FUNDS</b>						
General Property Taxes	\$ 95,525,458				\$ 20,480	
Licenses & Permits	\$ 552,950					
Revenue from Investments	\$ 500,000		\$ 5,000	\$ 1,000		\$ 4,000
State Grants in Aid-Gen Govt	\$ 4,863,810					
State Grants in Aid-Education	\$ 26,211,365					
Federal Grants in Aid	\$ 3,467,757					
Charges for Current Services	\$ 1,622,573					
Schools-Library-Recreation	\$ 131,580					
Other Revenue	\$ 461,648					
Memberships, Greens Fees, Carts		\$ 1,211,950				
Sewer Use Charges			\$ 6,879,819			
Disposal Fees, Bldg Lease Pmts				\$ 1,577,921		
Payments from Other Funds			\$ 71,645			\$ 280,000
<b>Total Revenues</b>	<b>\$ 133,337,141</b>	<b>\$ 1,211,950</b>	<b>\$ 6,956,464</b>	<b>\$ 1,578,921</b>	<b>\$ 20,480</b>	<b>\$ 284,000</b>
<b>EXPENDITURES - USE OF FUNDS</b>						
General Government	\$ 850,584					
General Services	\$ 3,413,786					\$ 502,025
Public Safety	\$ 8,890,208					
Public Works	\$ 6,003,099		\$ 7,690,361	\$ 1,627,537		
Planning & Development	\$ 1,474,027					
Human Services	\$ 581,541					
Community Services	\$ 3,312,620	\$ 1,266,598				
Non-Departmental	\$ 11,826,973					
Contributions To Other Funds	\$ 1,543,341					
Capital/Debt Service	\$ 10,766,482					
Education	\$ 77,934,550					
Outside Agencies	\$ 1,846,101					
Subdivisions	\$ 5,993,829				\$ 21,180	
Contingency	\$ 400,000					
<b>Total Expenditures</b>	<b>\$ 134,837,141</b>	<b>\$ 1,266,598</b>	<b>\$ 7,690,361</b>	<b>\$ 1,627,537</b>	<b>\$ 21,180</b>	<b>\$ 502,025</b>
<b>CHANGES IN FUND BALANCE</b>						
Net Increase (Decrease) In Fund Balance	\$ (1,500,000)	\$ (54,648)	\$ (733,897)	\$ (48,616)	\$ (700)	\$ (218,025)
Estimated Beginning Fund Balance 7/1/2020	\$ 24,378,258	\$ 132,916	\$ 2,843,344	\$ 270,620	\$ 1,756	\$ 249,309
Estimated Ending Fund Balance 6/30/2021	\$ 22,878,258	\$ 78,268	\$ 2,109,447	\$ 222,004	\$ 1,056	\$ 31,284

**TOWN OF GROTON**  
**SUMMARY OF SOURCES AND USES - ALL FUNDS**  
**FYE 2021**

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

REC & SENIOR ACTIVITIES 324	BorrowIT CT 331	GROTON SEWER DISTRICT 401	CAPITAL RESERVE 501	FLEET RESERVE 604	TECHNOLOGY REPLACEMENT 605	HUMAN SERV ASST FUND 732	TOTAL ALL FUNDS
		\$ 1,344,145					\$ 96,890,083
							\$ 552,950
	\$ 400	\$ 4,000	\$ 50,000	\$ 12,000	\$ 3,500	\$ 600	\$ 580,500
							\$ 4,863,810
							\$ 26,211,365
							\$ 3,467,757
			\$ 8,000				\$ 1,630,573
\$ 1,167,000							\$ 1,298,580
		\$ 600			\$ 2,565	\$ 2,000	\$ 466,813
							\$ 1,211,950
							\$ 6,879,819
							\$ 1,577,921
			\$ 4,137,000	\$ 1,232,011	\$ 66,355		\$ 5,787,011
\$ 1,167,000	\$ 400	\$ 1,348,745	\$ 4,195,000	\$ 1,244,011	\$ 72,420	\$ 2,600	\$ 151,419,132
REC & SENIOR ACTIVITIES 324	BorrowIT CT 331	GROTON SEWER DISTRICT 401	CAPITAL RESERVE 501	FLEET RESERVE 604	TECHNOLOGY REPLACEMENT 605	HUMAN SERV ASST FUND 732	TOTAL ALL FUNDS
							\$ 850,584
		\$ 1,398,745			\$ 90,215		\$ 5,404,771
							\$ 8,890,208
				\$ 1,078,286			\$ 16,399,283
							\$ 1,474,027
						\$ 10,000	\$ 591,541
\$ 1,308,502	\$ 25,000						\$ 5,912,720
							\$ 11,826,973
							\$ 1,543,341
			\$ 4,637,000				\$ 15,403,482
							\$ 77,934,550
							\$ 1,846,101
							\$ 6,015,009
							\$ 400,000
\$ 1,308,502	\$ 25,000	\$ 1,398,745	\$ 4,637,000	\$ 1,078,286	\$ 90,215	\$ 10,000	\$ 154,492,590
REC & SENIOR ACTIVITIES 324	BorrowIT CT 331	GROTON SEWER DISTRICT 401	CAPITAL RESERVE 501	FLEET 604	TECHNOLOGY REPLACEMENT 605	HUMAN SERV ASST FUND 732	TOTAL ALL FUNDS
\$ (141,502)	\$ (24,600)	\$ (50,000)	\$ (442,000)	\$ 165,725	\$ (17,795)	\$ (7,400)	\$ (3,073,458)
\$ 280,500	\$ 47,138	\$ 136,567	\$ 1,792,054	\$ 1,205,342	\$ 342,202	\$ 38,288	\$ 31,718,294
\$ 138,998	\$ 22,538	\$ 86,567	\$ 1,350,054	\$ 1,371,067	\$ 324,407	\$ 30,888	\$ 28,644,836

**TOWN OF GROTON**  
**AUTHORIZED FULL-TIME EMPLOYEES**

FUNCTION NUMBER & DESCRIPTION	PRIOR	LAST	THIS	THIS	NEXT	NEXT	THIS   NEXT	FYE 2020 Adjusted vs. FYE 2021 Manager Change Description
	YEAR FYE 2018 ACTUAL	YEAR FYE 2019 ACTUAL	YEAR FYE 2020 ADJUSTED	YEAR FYE 2020 ESTIMATE	YEAR FYE 2021 REQUEST	YEAR FYE 2021 MGR	YEAR   YEAR FYE 2020   FYE 2021 ADJUSTED VS. MANAGER # DIFFERENCE	
1005-TOWN CLERK	5.00	5.00	5.00	5.00	5.00	5.00	0.00	
1010-EXECUTIVE MANAGEMENT	3.00	3.00	2.00	2.00	2.00	2.00	0.00	
1011-INFORMATION TECHNOLOGY	7.00	6.00	6.00	6.00	6.00	6.00	0.00	
1012-HUMAN RESOURCES	4.00	4.00	4.00	4.00	4.00	4.00	0.00	
1013-FINANCE	19.00	19.00	20.00	20.00	20.00	20.00	0.00	
1024-PUBLIC SAFETY	87.00	85.00	86.00	86.00	87.00	88.00	2.00	+2 Patrol Officer (1 SRO)
1035-PUBLIC WORKS	46.25	43.00	43.00	43.00	43.00	43.00	0.00	-1 Foreman -1 Maintainer +1 Equipment Operator
1046-PLANNING & DEVELOPMENT SVCS	14.00	15.00	15.00	15.00	15.00	15.00	0.00	+1 Transfer Station Working leader -1 Asst. Build/Zoning Officer
1051-HUMAN SERVICES	8.00	8.00	8.00	8.00	8.00	8.00	0.00	+1 Inspector I
1063-LIBRARY	20.00	19.00	19.00	18.00	17.00	17.00	-2.00	-1 Librarian II -1 Mgr Library Public Services -1 Mgr Library Tech Svcs & Circ.
1064-PARKS & RECREATION	19.75	18.75	18.75	18.75	19.75	18.75	0.00	+1 Asst. Dir. Of Library Services
<b>GENERAL FUND: SUB-TOTAL</b>	<b>233.00</b>	<b>225.75</b>	<b>226.75</b>	<b>225.75</b>	<b>226.75</b>	<b>226.75</b>	<b>0.00</b>	
2010-GOLF COURSE FUND	6.25	6.25	6.25	6.25	6.25	6.25	0.00	
2020-SEWER FUND	19.75	19.00	19.00	19.00	19.00	19.00	0.00	
5000-SCHOOL PROJECTS	0.00	1.00	1.00	1.00	1.00	1.00	0.00	
<b>OTHER FUNDS: SUB-TOTAL</b>	<b>26.00</b>	<b>26.25</b>	<b>26.25</b>	<b>26.25</b>	<b>26.25</b>	<b>26.25</b>	<b>0.00</b>	
<b>T O T A L S - ALL FUNDS</b>	<b>259.00</b>	<b>252.00</b>	<b>253.00</b>	<b>252.00</b>	<b>253.00</b>	<b>253.00</b>	<b>0.00</b>	