

APPENDIX A

TOWN OF GROTON

FISCAL YEAR 2026

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
GENERAL GOVERNMENT							
MODERATOR							
1000	Salaries	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.21	0.00%
1001	Expenses	\$ -	\$ 80	\$ 80	\$ 80	0.02	0.00%
DEPARTMENTAL TOTAL		\$ 1,000	\$ 1,080	\$ 1,080	\$ 1,080	0.22	0.00%
BOARD OF SELECTMEN							
1020	Salaries	\$ -	\$ -	\$ -	\$ -	-	0.00%
1021	Wages	\$ -	\$ -	\$ -	\$ -	-	0.00%
1022	Expenses	\$ 3,109	\$ 35,300	\$ 4,750	\$ 4,750	0.99	0.01%
1023	Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	-	0.00%
1024	Minor Capital	\$ 24,054	\$ 24,054	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 27,163	\$ 59,354	\$ 4,750	\$ 4,750	0.99	0.01%
TOWN MANAGER							
1030	Salaries	\$ 252,037	\$ 258,863	\$ 295,327	\$ 295,327	61.51	0.55%
1031	Wages	\$ 111,472	\$ 141,837	\$ 107,625	\$ 107,625	22.41	0.20%
1032	Expenses	\$ 14,534	\$ 20,200	\$ 12,100	\$ 12,100	2.52	0.02%
1033	Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	-	0.00%
1034	Performance Evaluations	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 378,043	\$ 420,900	\$ 415,052	\$ 415,052	86.44	0.77%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
FINANCE COMMITTEE							
1040	Expenses	\$ -	\$ -	\$ -	\$ -	-	0.00%
1041	Reserve Fund	\$ 39,500	\$ 150,000	\$ 150,000	\$ 150,000	31.24	0.28%
DEPARTMENTAL TOTAL		\$ 39,500	\$ 150,000	\$ 150,000	\$ 150,000	31.24	0.28%
TOWN ACCOUNTANT							
1050	Salaries	\$ 115,615	\$ 118,163	\$ 125,885	\$ 125,885	26.22	0.23%
1051	Wages	\$ 54,285	\$ 56,679	\$ 79,344	\$ 79,344	16.52	0.15%
1052	Expenses	\$ 36,770	\$ 50,523	\$ 83,633	\$ 83,633	17.42	0.16%
DEPARTMENTAL TOTAL		\$ 206,670	\$ 225,365	\$ 288,862	\$ 288,862	60.16	0.54%
BOARD OF ASSESSORS							
1060	Salaries	\$ 94,300	\$ 96,186	\$ 105,500	\$ 105,500	21.97	0.20%
1061	Wages	\$ 66,873	\$ 75,272	\$ 80,460	\$ 80,460	16.76	0.15%
1062	Expenses	\$ 45,336	\$ 47,032	\$ 61,579	\$ 61,579	12.82	0.11%
1063	Legal Expense	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 206,509	\$ 218,490	\$ 247,539	\$ 247,539	51.55	0.46%
TREASURER/TAX COLLECTOR							
1070	Salaries	\$ 150,769	\$ 153,977	\$ 166,060	\$ 166,060	34.58	0.31%
1071	Wages	\$ 79,296	\$ 82,940	\$ 81,418	\$ 81,418	16.96	0.15%
1072	Expenses	\$ 26,086	\$ 28,637	\$ 28,020	\$ 28,020	5.84	0.05%
1073	Tax Title	\$ 260	\$ 7,100	\$ 7,100	\$ 7,100	1.48	0.01%
1074	Bond Cost	\$ 500	\$ 2,300	\$ 2,300	\$ 2,300	0.48	0.00%
DEPARTMENTAL TOTAL		\$ 256,911	\$ 274,954	\$ 284,898	\$ 284,898	59.33	0.53%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
TOWN COUNSEL							
1080	Expenses	\$ 95,387	\$ 130,000	\$ 90,000	\$ 90,000	18.74	0.17%
DEPARTMENTAL TOTAL		\$ 95,387	\$ 130,000	\$ 90,000	\$ 90,000	18.74	0.17%
HUMAN RESOURCES							
1090	Salary	\$ 95,050	\$ 96,936	\$ 102,549	\$ 102,549 ✓	21.36	0.19%
1091	Expenses	\$ 18,674	\$ 12,400	\$ 14,400	\$ 14,400 ✓	3.00	0.03%
DEPARTMENTAL TOTAL		\$ 113,724	\$ 109,336	\$ 116,949	\$ 116,949	24.36	0.22%
INFORMATION TECHNOLOGY							
1100	Salary	\$ 121,627	\$ 124,810	\$ 131,977	\$ 131,977	27.49	0.25%
1101	Wages	\$ 70,342	\$ 73,459	\$ 77,173	\$ 77,173	16.07	0.14%
1102	Expenses	\$ 24,588	\$ 24,800	\$ 24,800	\$ 24,800	5.16	0.05%
DEPARTMENTAL TOTAL		\$ 216,557	\$ 223,069	\$ 233,950	\$ 233,950	48.72	0.44%
GIS STEERING COMMITTEE							
1120	Expenses	\$ 8,300	\$ 8,300	\$ 8,300	\$ 8,300	1.73	0.02%
DEPARTMENTAL TOTAL		\$ 8,300	\$ 8,300	\$ 8,300	\$ 8,300	1.73	0.02%
TOWN CLERK							
1130	Salaries	\$ 98,472	\$ 98,591	\$ 105,856	\$ 105,856	22.05	0.20%
1131	Wages	\$ 76,606	\$ 81,040	\$ 80,642	\$ 80,642	16.79	0.15%
1132	Expenses	\$ 11,860	\$ 13,900	\$ 13,200	\$ 13,200	2.75	0.02%
1135	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 186,938	\$ 193,531	\$ 199,698	\$ 199,698	41.59	0.37%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
ELECTIONS & BOARD OF REGISTRARS							
1140	Stipend	\$ 17,385	\$ 33,053	\$ 5,933	\$ 5,933	1.24	0.01%
1141	Expenses	\$ 23,119	\$ 21,088	\$ 16,124	\$ 16,124	3.36	0.03%
1142	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 40,504	\$ 54,141	\$ 22,057	\$ 22,057	4.59	0.04%
STREET LISTINGS							
1150	Expenses	\$ 5,698	\$ 5,950	\$ 7,200	\$ 7,200	1.50	0.01%
DEPARTMENTAL TOTAL		\$ 5,698	\$ 5,950	\$ 7,200	\$ 7,200	1.50	0.01%
INSURANCE & BONDING							
1160	Insurance & Bonding	\$ 310,032	\$ 350,000	\$ 350,000	\$ 350,000	72.89	0.65%
1161	Insurance Deductible Reserve - Liability	\$ 11,499	\$ 12,000	\$ 12,000	\$ 12,000	2.50	0.02%
1162	Insurance Deductible Reserve - 111F	\$ 1,238	\$ 25,000	\$ 25,000	\$ 25,000	5.21	0.05%
DEPARTMENTAL TOTAL		\$ 322,769	\$ 387,000	\$ 387,000	\$ 387,000	80.60	0.72%
TOWN REPORT							
1170	Expenses	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.31	0.00%
DEPARTMENTAL TOTAL		\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.31	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
POSTAGE/TOWN HALL EXPENSES							
1180	Expenses	\$ 77,241	\$ 65,000	\$ 60,000	\$ 60,000	12.50	0.11%
1181	Telephone Expenses	\$ 23,494	\$ 30,000	\$ 30,000	\$ 30,000	6.25	0.06%
1182	Office Supplies	\$ 17,793	\$ 17,000	\$ 17,000	\$ 17,000	3.54	0.03%
	DEPARTMENTAL TOTAL	\$ 118,528	\$ 112,000	\$ 107,000	\$ 107,000	22.28	0.20%
	TOTAL GENERAL GOVERNMENT	\$ 2,225,701	\$ 2,574,970	\$ 2,565,835	\$ 2,565,835	534.36	4.78%

LAND USE DEPARTMENTS

CONSERVATION COMMISSION							
1200	Salary	\$ 70,533	\$ 79,070	\$ 85,565	\$ 85,565	17.82	0.16%
1201	Wages	\$ -	\$ -	\$ -	\$ -	-	0.00%
1202	Expenses	\$ 8,749	\$ 8,270	\$ 8,270	\$ 8,270	1.72	0.02%
1203	Engineering & Legal	\$ -	\$ -	\$ -	\$ -	-	0.00%
1204	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
	DEPARTMENTAL TOTAL	\$ 79,282	\$ 87,340	\$ 93,835	\$ 93,835	19.54	0.17%

PLANNING BOARD							
1210	Salaries	\$ 95,171	\$ 97,696	\$ 103,222	\$ 103,222	21.50	0.19%
1211	Wages	\$ -	\$ -	\$ -	\$ -	-	0.00%
1212	Expenses	\$ 9,309	\$ 9,625	\$ 9,625	\$ 9,625	2.00	0.02%
1215	M.R.P.C. Assessment	\$ 3,942	\$ 4,041	\$ 4,142	\$ 4,142	0.86	0.01%
1216	Legal Budget	\$ -	\$ -	\$ -	\$ -	-	0.00%
	DEPARTMENTAL TOTAL	\$ 108,422	\$ 111,362	\$ 116,989	\$ 116,989	24.36	0.22%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
ZONING BOARD OF APPEALS							
1220	Wages	\$ -	\$ -	\$ -	\$ -	-	0.00%
1221	Expenses	\$ 558	\$ 1,335	\$ 1,335	\$ 1,335	0.28	0.00%
DEPARTMENTAL TOTAL		\$ 558	\$ 1,335	\$ 1,335	\$ 1,335	0.28	0.00%
HISTORIC DISTRICT COMMISSION							
1230	Wages	\$ -	\$ -	\$ -	\$ -	-	0.00%
1231	Expenses	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ -	\$ -	\$ -	\$ -	-	0.00%
BUILDING INSPECTOR							
1240	Salaries	\$ 105,059	\$ 107,030	\$ 113,370	\$ 113,370	23.61	0.21%
1241	Wages	\$ 62,238	\$ 63,935	\$ 67,500	\$ 67,500	14.06	0.13%
1242	Expenses	\$ 27,711	\$ 24,897	\$ 24,897	\$ 24,897	5.19	0.05%
1243	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 195,008	\$ 195,862	\$ 205,767	\$ 205,767	42.85	0.38%
MECHANICAL INSPECTOR							
1250	Fee Salaries	\$ 43,360	\$ 39,000	\$ 39,000	\$ 39,000	8.12	0.07%
1251	Expenses	\$ 3,107	\$ 3,500	\$ 3,500	\$ 3,500	0.73	0.01%
DEPARTMENTAL TOTAL		\$ 46,467	\$ 42,500	\$ 42,500	\$ 42,500	8.85	0.08%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
EARTH REMOVAL INSPECTOR							
1260	Stipend	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.52	0.00%
1261	Expenses	\$ -	\$ 300	\$ 300	\$ 300	0.06	0.00%
1262	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
	DEPARTMENTAL TOTAL	\$ 2,500	\$ 2,800	\$ 2,800	\$ 2,800	0.58	0.01%
BOARD OF HEALTH							
1270	Wages	\$ -	\$ -	\$ -	\$ -	-	0.00%
1271	Expenses	\$ 877	\$ 1,575	\$ 1,575	\$ 1,575	0.33	0.00%
1272	Nursing Services	\$ -	\$ 17,798	\$ 21,047	\$ 21,047	4.38	0.04%
1273	Nashoba Health District	\$ 55,345	\$ 43,081	\$ 45,921	\$ 45,921	9.56	0.09%
1274	Herbert Lipton MH	\$ -	\$ -	\$ -	\$ -	-	0.00%
1275	Eng/Consult/Landfill Monitoring	\$ 9,433	\$ 13,834	\$ 13,834	\$ 13,834	2.88	0.03%
	DEPARTMENTAL TOTAL	\$ 65,655	\$ 76,288	\$ 82,377	\$ 82,377	17.16	0.15%
SEALER OF WEIGHTS & MEASURES							
1280	Fee Salaries	\$ 300	\$ -	\$ -	\$ -	-	0.00%
1281	Expenses	\$ -	\$ 3,262	\$ 3,900	\$ 3,900	0.81	0.01%
	DEPARTMENTAL TOTAL	\$ 300	\$ 3,262	\$ 3,900	\$ 3,900	0.81	0.01%
	TOTAL LAND USE DEPARTMENTS	\$ 498,192	\$ 520,749	\$ 549,503	\$ 549,503	114.44	1.02%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
PROTECTION OF PERSONS AND PROPERTY							
POLICE DEPARTMENT							
1300	Salaries	\$ 291,224	\$ 305,889	\$ 342,265	\$ 342,265	71.28	0.64%
1301	Wages	\$ 1,957,470	\$ 2,222,071	\$ 2,305,558	\$ 2,305,558	480.16	4.30%
1302	Expenses	\$ 195,295	\$ 270,952	\$ 269,900	\$ 269,900	56.21	0.50%
1303	Lease or Purchase of Cruisers	\$ 5,000	\$ 5,000	\$ -	\$ -	-	0.00%
1304	PS Building (Expenses)	\$ -	\$ -	\$ -	\$ -	-	0.00%
1305	Minor Capital	\$ 6,420	\$ 12,984	\$ 26,550	\$ 26,550	5.53	0.05%
DEPARTMENTAL TOTAL		\$ 2,455,409	\$ 2,816,896	\$ 2,944,273	\$ 2,944,273	613.18	5.49%
FIRE DEPARTMENT							
1310	Salaries	\$ 290,302	\$ 292,712	\$ 285,544	\$ 285,544	59.47	0.53%
1311	Wages	\$ 1,150,339	\$ 1,314,672	\$ 1,367,470	\$ 1,367,470	284.79	2.55%
1312	Expenses	\$ 209,902	\$ 219,571	\$ 225,646	\$ 225,646	46.99	0.42%
DEPARTMENTAL TOTAL		\$ 1,650,543	\$ 1,826,955	\$ 1,878,659	\$ 1,878,659	391.25	3.50%
GROTON WATER FIRE PROTECTION							
1320	West Groton Water District	\$ -	\$ -	\$ -	\$ -	-	0.00%
1321	Groton Water Department	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ -	\$ -	\$ -	\$ -	-	0.00%
ANIMAL INSPECTOR							
1330	Salary	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	0.43	0.00%
1331	Expenses	\$ 266	\$ 400	\$ 400	\$ 400	0.08	0.00%
DEPARTMENTAL TOTAL		\$ 2,348	\$ 2,482	\$ 2,482	\$ 2,482	0.52	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
ANIMAL CONTROL OFFICER							
1340	Salary	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	0.43	0.00%
1341	Expenses	\$ 266	\$ 400	\$ 400	\$ 400	0.08	0.00%
	DEPARTMENTAL TOTAL	\$ 2,348	\$ 2,482	\$ 2,482	\$ 2,482	0.52	0.00%
EMERGENCY MANAGEMENT AGENCY							
1350	Salary	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.83	0.01%
1351	Expenses	\$ 40,000	\$ 10,000	\$ 10,000	\$ 10,000	2.08	0.02%
1352	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
	DEPARTMENTAL TOTAL	\$ 44,000	\$ 14,000	\$ 14,000	\$ 14,000	2.92	0.03%
DOG OFFICER							
1360	Salary	\$ 15,000	\$ 17,500	\$ 20,000	\$ 20,000	4.17	0.04%
1361	Expenses	\$ 2,929	\$ 3,000	\$ 3,000	\$ 3,000	0.62	0.01%
	DEPARTMENTAL TOTAL	\$ 17,929	\$ 20,500	\$ 23,000	\$ 23,000	4.79	0.04%
POLICE & FIRE COMMUNICATIONS							
1370	Wages	\$ 455,726	\$ -	\$ -	\$ -	-	0.00%
1371	Expenses	\$ 14,018	\$ -	\$ -	\$ -	-	0.00%
1372	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
	DEPARTMENTAL TOTAL	\$ 469,744	\$ -	\$ -	\$ -	-	0.00%
TOTAL PROTECTION OF		\$ 4,642,321	\$ 4,683,315	\$ 4,864,896	\$ 4,864,896	1,013.17	9.07%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
<u>REGIONAL SCHOOL DISTRICT BUDGETS</u>							
NASHOBA VALLEY REGIONAL TECHNICAL HIGH SCHOOL							
1400	Operating Expenses	\$ 762,656	\$ 966,719	\$ 908,490	\$ 908,490	189.20	1.69%
	DEPARTMENTAL TOTAL	\$ 762,656	\$ 966,719	\$ 908,490	\$ 908,490	189.20	1.69%
GROTON-DUNSTABLE REGIONAL SCHOOL DISTRICT							
1410	Operating Expenses	\$ 25,937,716	\$ 26,412,384	\$ 27,777,948	\$ 27,777,948	5,785.08	51.79%
1411	Debt Service, Excluded	\$ 406,982	\$ 384,622	\$ 110,389	\$ 110,389	22.99	0.21%
1412	Debt Service, Unexcluded	\$ 58,814	\$ 60,534	\$ -	\$ -	-	0.00%
1413	Operating Grant	\$ -	\$ 619,000	\$ -	\$ -	-	0.00%
1414	Capital Assessment	\$ 552,203	\$ 295,767	\$ 278,643	\$ 278,643	58.03	0.52%
	DEPARTMENTAL TOTAL	\$ 26,955,715	\$ 27,772,307	\$ 28,166,980	\$ 28,166,980	5,866.10	52.52%
TOTAL SCHOOLS		\$ 27,718,371	\$ 28,739,026	\$ 29,075,470	\$ 29,075,470	6,055.30	54.21%
<u>DEPARTMENT OF PUBLIC WORKS</u>							
HIGHWAY DEPARTMENT							
1500	Salaries	\$ 120,293	\$ 122,664	\$ 179,124	\$ 179,124	37.30	0.33%
1501	Wages	\$ 731,227	\$ 753,789	\$ 773,563	\$ 773,563	161.10	1.44%
1502	Expenses	\$ 129,073	\$ 136,900	\$ 147,900	\$ 147,900	30.80	0.28%
1503	Highway Maintenance	\$ 71,282	\$ 80,000	\$ 80,000	\$ 80,000	16.66	0.15%
1504	Minor Capital	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	3.12	0.03%
	DEPARTMENTAL TOTAL	\$ 1,066,875	\$ 1,108,353	\$ 1,195,587	\$ 1,195,587	248.99	2.23%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
STREET LIGHTS							
1510	Expenses	\$ 14,598	\$ 15,000	\$ 15,000	\$ 15,000	3.12	0.03%
DEPARTMENTAL TOTAL		\$ 14,598	\$ 15,000	\$ 15,000	\$ 15,000	3.12	0.03%
SNOW AND ICE							
1520	Expenses	\$ 153,024	\$ 165,000	\$ 165,000	\$ 165,000	34.36	0.31%
1521	Overtime	\$ 228,416	\$ 140,000	\$ 140,000	\$ 140,000	29.16	0.26%
1522	Hired Equipment	\$ 45,400	\$ 35,000	\$ 35,000	\$ 35,000	7.29	0.07%
DEPARTMENTAL TOTAL		\$ 426,840	\$ 340,000	\$ 340,000	\$ 340,000	70.81	0.63%
TREE WARDEN BUDGET							
1530	Salary	\$ -	\$ -	\$ -	\$ -	-	0.00%
1531	Expenses	\$ 1,773	\$ 3,000	\$ 3,000	\$ 3,000	0.62	0.01%
1532	Trees	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	0.31	0.00%
1533	Tree Work	\$ 31,370	\$ 30,000	\$ 30,000	\$ 30,000	6.25	0.06%
DEPARTMENTAL TOTAL		\$ 33,143	\$ 34,500	\$ 34,500	\$ 34,500	7.19	0.06%
MUNICIPAL BUILDING AND PROPERTY MAINTENANCE							
1540	Wages	\$ 138,182	\$ 162,845	\$ 170,064	\$ 170,064	35.42	0.32%
1541	Expenses	\$ 270,921	\$ 270,950	\$ 282,950	\$ 282,950	58.93	0.53%
1542	Minor Capital	\$ 25,000	\$ 25,000	\$ 15,000	\$ 15,000	3.12	0.03%
DEPARTMENTAL TOTAL		\$ 434,103	\$ 458,795	\$ 468,014	\$ 468,014	97.47	0.87%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
SOLID WASTE DISPOSAL							
1550	Wages	\$ 145,954	\$ 157,651	\$ 164,820	\$ 164,820	34.33	0.31%
1551	Expenses	\$ 38,661	\$ 45,686	\$ 45,686	\$ 45,686	9.51	0.09%
1552	Tipping Fees	\$ 139,668	\$ 145,000	\$ 145,000	\$ 145,000	30.20	0.27%
1553	North Central SW Coop	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850	1.22	0.01%
1554	Minor Capital	\$ 4,717	\$ 5,000	\$ 5,000	\$ 5,000	1.04	0.01%
	DEPARTMENTAL TOTAL	\$ 334,850	\$ 359,187	\$ 366,356	\$ 366,356	76.30	0.68%
PARKS DEPARTMENT							
1560	Wages	\$ 12,664	\$ 17,922	\$ -	\$ -	-	0.00%
1561	Expenses	\$ 55,578	\$ 55,759	\$ 55,759	\$ 55,759	11.61	0.10%
	DEPARTMENTAL TOTAL	\$ 68,242	\$ 73,681	\$ 55,759	\$ 55,759	11.61	0.10%
	TOTAL DEPARTMENT OF PUBLIC WORKS	\$ 2,378,651	\$ 2,389,516	\$ 2,475,216	\$ 2,475,216	515.49	4.61%
LIBRARY AND CITIZEN'S SERVICES							
COUNCIL ON AGING							
1600	Salaries	\$ 148,800	\$ 162,023	\$ 176,376	\$ 176,376	36.73	0.33%
1601	Wages	\$ 45,585	\$ 55,733	\$ 70,526	\$ 70,526	14.69	0.13%
1602	Expenses	\$ 11,417	\$ 20,200	\$ 20,200	\$ 20,200	4.21	0.04%
1603	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
	DEPARTMENTAL TOTAL	\$ 205,802	\$ 237,956	\$ 267,102	\$ 267,102	55.63	0.50%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
SENIOR CENTER VAN							
1610	Wages	\$ 74,885	\$ 76,611	\$ 82,100	\$ 82,100	17.10	0.15%
1611	Expenses	\$ 15,488	\$ 21,023	\$ 21,023	\$ 21,023	4.38	0.04%
	DEPARTMENTAL TOTAL	\$ 90,373	\$ 97,634	\$ 103,123	\$ 103,123	21.48	0.19%
VETERAN'S SERVICE OFFICER							
1620	Salary	\$ 6,120	\$ 6,242	\$ 6,429	\$ 6,429	1.34	0.01%
1621	Expenses	\$ 50	\$ 1,100	\$ 1,100	\$ 1,100	0.23	0.00%
1622	Veterans' Benefits	\$ 22,771	\$ 25,000	\$ 25,000	\$ 25,000	5.21	0.05%
1623	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
	DEPARTMENT TOTAL	\$ 28,941	\$ 32,342	\$ 32,529	\$ 32,529	6.77	0.06%
GRAVES REGISTRATION							
1630	Salary/Stipend	\$ 250	\$ 250	\$ 250	\$ 250	0.05	0.00%
1631	Expenses	\$ 750	\$ 760	\$ 1,060	\$ 1,060	0.22	0.00%
	DEPARTMENTAL TOTAL	\$ 1,000	\$ 1,010	\$ 1,310	\$ 1,310	0.27	0.00%
CARE OF VETERAN GRAVES							
1640	Contract Expenses	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.31	0.00%
	DEPARTMENTAL TOTAL	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.31	0.00%
OLD BURYING GROUND COMMITTEE							
1650	Expenses	\$ -	\$ 800	\$ 800	\$ 800	0.17	0.00%
	DEPARTMENTAL TOTAL	\$ -	\$ 800	\$ 800	\$ 800	0.17	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
LIBRARY							
1660	Salary	\$ 435,562	\$ 453,631	\$ 480,538	\$ 480,538	100.08	0.90%
1661	Wages	\$ 319,135	\$ 355,706	\$ 366,043	\$ 366,043	76.23	0.68%
1662	Expenses	\$ 225,435	\$ 219,966	\$ 230,546	\$ 230,546	48.01	0.43%
1663	Minor Capital		\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 980,132	\$ 1,029,303	\$ 1,077,127	\$ 1,077,127	224.32	2.01%
COMMEMORATIONS & CELEBRATIONS							
1670	Expenses	\$ 253	\$ 500	\$ 500	\$ 500	0.10	0.00%
1671	Fireworks	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 253	\$ 500	\$ 500	\$ 500	0.10	0.00%
WATER SAFETY							
1680	Wages	\$ 1,290	\$ 4,560	\$ 5,000	\$ 5,000	1.04	0.01%
1681	Expenses and Minor Capital	\$ -	\$ 4,683	\$ 3,950	\$ 3,950	0.82	0.01%
1682	Property Maint. & Improvements	\$ 7,108	\$ 10,900	\$ 2,400	\$ 2,400	0.50	0.00%
DEPARTMENTAL TOTAL		\$ 8,398	\$ 20,143	\$ 11,350	\$ 11,350	2.36	0.02%
WEED MANAGEMENT							
1690	Wages	\$ -	\$ -	\$ -	\$ -	-	0.00%
1691	Expenses: Weed Harvester	\$ 17,666	\$ 22,000	\$ 22,000	\$ 22,000	4.58	0.04%
1692	Expenses: Great Lakes	\$ 9,965	\$ 100,885	\$ 22,385	\$ 22,385	4.66	0.04%
DEPARTMENTAL TOTAL		\$ 27,631	\$ 122,885	\$ 44,385	\$ 44,385	9.24	0.08%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
GROTON COUNTRY CLUB							
1700	Salary	\$ 172,568	\$ 177,727	\$ 205,094	\$ 205,094	✓ 42.71	0.38%
1701	Wages	\$ 253,111	\$ 243,941	\$ 295,791	\$ 295,791	✓ 61.60	0.55%
1702	Expenses	\$ 223,824	\$ 167,774	\$ 235,885	\$ 235,885	✓ 49.13	0.44%
1703	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 649,503	\$ 589,442	\$ 736,770	\$ 736,770	153.44	1.37%
LOCAL ACCESS CABLE DEPARTMENT							
1710	Salaries	\$ -	\$ 71,048	\$ 75,511	\$ 75,511	✓ 15.73	0.14%
1711	Wages	\$ -	\$ 61,219	\$ 68,232	\$ 68,232	✓ 14.21	0.13%
1712	Expenses	\$ -	\$ 18,175	\$ 14,270	\$ 14,270	✓ 2.97	0.03%
1713	Minor Capital	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	✓ 1.04	0.01%
DEPARTMENTAL TOTAL		\$ -	\$ 155,442	\$ 163,013	\$ 163,013	33.95	0.30%
TOTAL LIBRARY AND CITIZEN SERVICES		\$ 1,993,533	\$ 2,288,957	\$ 2,439,509	\$ 2,439,509	508.06	4.55%
<u>DEBT SERVICE</u>							
DEBT SERVICE							
2000	Long Term Debt - Principal Excluded	\$ 2,023,506	\$ 2,025,000	\$ 2,045,000	\$ 2,045,000	425.89	3.81%
2001	Long Term Debt - Principal Non-Excluded	\$ -	\$ 160,000	\$ 165,000	\$ 165,000	34.36	0.31%
2002	Long Term Debt - Interest - Excluded	\$ 1,493,326	\$ 1,340,252	\$ 1,258,527	\$ 1,258,527	262.10	2.35%
2003	Long Term Debt - Interest - Non-Excluded	\$ -	\$ 106,974	\$ 97,144	\$ 97,144	20.23	0.18%
2004	Short Term Debt - Principal - Town	\$ -	\$ 247,532	\$ 122,685	\$ 122,685	25.55	0.23%
2005A	Short Term Debt - Interest - Non Excluded	\$ -	\$ 24,483	\$ 21,851	\$ 21,851	4.55	0.04%
2005B	Short Term Debt - Interest - Excluded	\$ 1,045,344	\$ 1,028,211	\$ 1,845,196	\$ 1,845,196	384.28	3.44%
DEPARTMENTAL TOTAL		\$ 4,562,176	\$ 4,932,452	\$ 5,555,403	\$ 5,555,403	1,156.98	10.36%
TOTAL DEBT SERVICE		\$ 4,562,176	\$ 4,932,452	\$ 5,555,403	\$ 5,555,403	1,156.98	10.36%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
EMPLOYEE BENEFITS							
EMPLOYEE BENEFITS							
GENERAL BENEFITS							
3000	County Retirement	\$ 2,494,280	\$ 2,653,019	\$ 2,640,116	\$ 2,640,116	\$ 549.83	4.92%
3001	State Retirement	\$ 185,000	\$ 190,000	\$ 200,000	\$ 200,000	\$ 41.65	0.37%
3002	Unemployment Compensation	\$ 678	\$ 10,000	\$ 10,000	\$ 10,000	\$ 2.08	0.02%
INSURANCE							
3010	Health Insurance/Employee Expenses	\$ 2,017,056	\$ 2,185,497	\$ 1,906,470	\$ 1,906,470	\$ 397.04	3.55%
3011	Life Insurance	\$ 3,627	\$ 3,820	\$ 3,820	\$ 3,820	\$ 0.80	0.01%
3012	Medicare/Social Security	\$ 154,288	\$ 157,000	\$ 162,000	\$ 162,000	\$ 33.74	0.30%
DEPARTMENTAL TOTAL		\$ 4,854,929	\$ 5,199,336	\$ 4,922,406	\$ 4,922,406	\$ 1,025.15	9.18%
TOTAL EMPLOYEE BENEFITS		\$ 4,854,929	\$ 5,199,336	\$ 4,922,406	\$ 4,922,406	\$ 1,025.15	9.18%
ADDITIONAL APPROPRIATIONS							
ADDITIONAL APPROPRIATIONS							
	Capital Budget Request	\$ 800,142	\$ 862,144	\$ 899,435	\$ 899,435	\$ 187.32	1.68%
	Offset Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Cherry Sheet Offsets	\$ 29,051	\$ 32,678	\$ 32,311	\$ 32,311	\$ 6.73	0.06%
	Snow and Ice Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	State and County Charges	\$ 98,662	\$ 101,446	\$ 104,498	\$ 104,498	\$ 21.76	0.19%
	Allowance for Abatements/Exemptions	\$ 151,515	\$ 150,000	\$ 150,000	\$ 150,000	\$ 31.24	0.28%
DEPARTMENTAL TOTAL		\$ 1,079,370	\$ 1,146,268	\$ 1,186,244	\$ 1,186,244	\$ 247.05	2.21%
GRAND TOTAL - TOWN BUDGET		\$ 49,953,244	\$ 52,474,589	\$ 53,634,483	\$ 53,634,483	\$ 11,170	100.00%

Contingent Budget - Additional Requested Amount for Override Questions To Be Held at Annual Town Election on Tuesday, May 20, 2025

Question #1 - Additional Funding for Groton Dunstable Regional School District Assessment

<u>Line</u>	<u>Department/Description</u>		FY 2026 Proposed Within Levy		Additional Amount Requested		FY 2026 Proposed With Override		FY 2026 Additional Tax Rate Impact		FY 2026 Impact on Average Tax Bill
1410	GDRSD Operating Assessment	\$	27,777,948	\$	673,250	\$	28,451,198	\$	0.25	\$	177
	Total FY 2026 Question #1 Impact	\$	27,777,948	\$	673,250	\$	28,451,198	\$	0.25	\$	177

Question #2 - Additional Funding to Add Six (6) Firefighters to the Groton Fire Department

1311	Fire Department Wages	\$	1,367,470	\$	446,704	\$	1,814,174	\$	0.16	\$	113
1312	Fire Department Expenses	\$	225,646	\$	34,200	\$	259,846	\$	0.01	\$	7
3010	Health Insurance/Employee Expenses	\$	1,906,470	\$	150,000	\$	2,056,470	\$	0.05	\$	35
	Sub-Total	\$	3,499,586	\$	630,904	\$	4,130,490	\$	0.22	\$	156
3000	County Retirement (FY 2028)			\$	150,000						
	Total FY 2026 Question #2 Impact	\$	3,499,586	\$	780,904	\$	4,130,490	\$	0.22	\$	156

