

APPENDIX A

TOWN OF GROTON

FISCAL YEAR 2027

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
<u>GENERAL GOVERNMENT</u>							
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	\$ 1,602	\$ 4,750	\$ 4,750	\$ 4,750	0.98	0.01%
1023	Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	-	0.00%
1024	Minor Capital	\$ 23,987	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 25,589	\$ 4,750	\$ 4,750	\$ 4,750	0.98	0.01%
TOWN MANAGER							
1030	Salaries	\$ 258,862	\$ 295,327	\$ 309,297	\$ 309,297	64.00	0.54%
1031	Wages	\$ 117,302	\$ 107,625	\$ 81,803	\$ 81,803	16.93	0.14%
1032	Expenses	\$ 17,633	\$ 12,100	\$ 12,100	\$ 12,100	2.50	0.02%
1033	Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	-	0.00%
1034	Performance Evaluations	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 393,797	\$ 415,052	\$ 403,200	\$ 403,200	83.44	0.71%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
FINANCE COMMITTEE							
1040	Expenses	\$ -	\$ -	\$ -	\$ -	-	0.00%
1041	Reserve Fund	\$ 89,297	\$ 150,000	\$ 150,000	\$ 150,000	31.04	0.26%
	DEPARTMENTAL TOTAL	\$ 89,297	\$ 150,000	\$ 150,000	\$ 150,000	31.04	0.26%
TOWN ACCOUNTANT							
1050	Salaries	\$ 118,162	\$ 125,885	\$ 220,266	\$ 220,266	45.58	0.39%
1051	Wages	\$ 75,102	\$ 79,344	\$ -	\$ -	-	0.00%
1052	Expenses	\$ 50,298	\$ 83,633	\$ 54,378	\$ 54,378	11.25	0.10%
	DEPARTMENTAL TOTAL	\$ 243,562	\$ 288,862	\$ 274,644	\$ 274,644	56.83	0.48%
BOARD OF ASSESSORS							
1060	Salaries	\$ 98,686	\$ 105,500	\$ 208,186	\$ 208,186	43.08	0.37%
1061	Wages	\$ 75,381	\$ 80,460	\$ -	\$ -	-	0.00%
1062	Expenses	\$ 46,008	\$ 61,579	\$ 63,617	\$ 63,617	13.16	0.11%
1063	Legal Expense	\$ -	\$ -	\$ -	\$ -	-	0.00%
	DEPARTMENTAL TOTAL	\$ 220,075	\$ 247,539	\$ 271,803	\$ 271,803	56.25	0.48%
TREASURER/TAX COLLECTOR							
1070	Salaries	\$ 154,493	\$ 223,052	\$ 208,103	\$ 208,103	43.06	0.37%
1071	Wages	\$ 80,332	\$ 97,504	\$ 85,965	\$ 85,965	17.79	0.15%
1072	Expenses	\$ 22,878	\$ 28,020	\$ 40,850	\$ 40,850	8.45	0.07%
1073	Tax Title	\$ 948	\$ 7,100	\$ 4,100	\$ 4,100	0.85	0.01%
1074	Bond Cost	\$ 7,700	\$ 2,300	\$ 2,300	\$ 2,300	0.48	0.00%
	DEPARTMENTAL TOTAL	\$ 266,351	\$ 357,976	\$ 341,318	\$ 341,318	70.63	0.60%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
TOWN COUNSEL							
1080	Expenses	\$ 159,787	\$ 90,000	\$ 90,000	\$ 90,000	18.62	0.16%
DEPARTMENTAL TOTAL		\$ 159,787	\$ 90,000	\$ 90,000	\$ 90,000	18.62	0.16%
HUMAN RESOURCES							
1090	Salary	\$ 96,936	\$ 102,549	\$ 108,670	\$ 108,670	22.49	0.19%
1091	Expenses	\$ 10,832	\$ 14,400	\$ 14,400	\$ 14,400	2.98	0.03%
DEPARTMENTAL TOTAL		\$ 107,768	\$ 116,949	\$ 123,070	\$ 123,070	25.47	0.22%
INFORMATION TECHNOLOGY							
1100	Salary	\$ 124,060	\$ 131,977	\$ 135,906	\$ 135,906	28.12	0.24%
1101	Wages	\$ 73,547	\$ 77,173	\$ 81,076	\$ 81,076	16.78	0.14%
1102	Expenses	\$ 22,889	\$ 24,800	\$ 24,800	\$ 24,800	5.13	0.04%
DEPARTMENTAL TOTAL		\$ 220,496	\$ 233,950	\$ 241,782	\$ 241,782	50.03	0.43%
GIS STEERING COMMITTEE							
1120	Expenses	\$ 3,000	\$ 8,300	\$ 8,300	\$ 8,300	1.72	0.01%
DEPARTMENTAL TOTAL		\$ 3,000	\$ 8,300	\$ 8,300	\$ 8,300	1.72	0.01%
TOWN CLERK							
1130	Salaries	\$ 100,427	\$ 124,896	\$ 107,687	\$ 107,687	22.28	0.19%
1131	Wages	\$ 76,848	\$ 80,642	\$ 89,640	\$ 89,640	18.55	0.16%
1132	Expenses	\$ 6,286	\$ 13,200	\$ 13,445	\$ 13,445	2.78	0.02%
1135	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 183,561	\$ 218,738	\$ 210,772	\$ 210,772	43.62	0.37%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
ELECTIONS & BOARD OF REGISTRARS							
1140	Stipend	\$ 23,678	\$ 5,933	\$ 19,550	\$ 19,550	4.05	0.03%
1141	Expenses	\$ 37,686	\$ 16,124	\$ 18,325	\$ 18,325	3.79	0.03%
1142	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 61,364	\$ 22,057	\$ 37,875	\$ 37,875	7.84	0.07%
STREET LISTINGS							
1150	Expenses	\$ 5,655	\$ 7,200	\$ 7,200	\$ 7,200	1.49	0.01%
DEPARTMENTAL TOTAL		\$ 5,655	\$ 7,200	\$ 7,200	\$ 7,200	1.49	0.01%
INSURANCE & BONDING							
1160	Insurance & Bonding	\$ 356,695	\$ 390,000	\$ 390,000	\$ 390,000	80.70	0.69%
1161	Insurance Deductible Reserve - Liability	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	2.48	0.02%
1162	Insurance Deductible Reserve - 111F	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	5.17	0.04%
DEPARTMENTAL TOTAL		\$ 366,695	\$ 427,000	\$ 427,000	\$ 427,000	88.36	0.75%
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 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
POSTAGE/TOWN HALL EXPENSES							
1180	Expenses	\$ 62,036	\$ 60,000	\$ 60,000	\$ 60,000	12.42	0.11%
1181	Telephone Expenses	\$ 23,343	\$ 30,000	\$ 30,000	\$ 30,000	6.21	0.05%
1182	Office Supplies	\$ 14,503	\$ 17,000	\$ 17,000	\$ 17,000	3.52	0.03%
	DEPARTMENTAL TOTAL	\$ 99,882	\$ 107,000	\$ 107,000	\$ 107,000	22.14	0.19%
	TOTAL GENERAL GOVERNMENT	\$ 2,449,379	\$ 2,697,953	\$ 2,701,294	\$ 2,701,294	558.99	4.75%

LAND USE DEPARTMENTS

CONSERVATION COMMISSION							
1200	Salary	\$ 79,070	\$ 85,565	\$ 88,132	\$ 88,132	18.24	0.15%
1201	Wages	\$ -	\$ -	\$ -	\$ -	-	0.00%
1202	Expenses	\$ 9,488	\$ 8,270	\$ 8,270	\$ 8,270	1.71	0.01%
1203	Engineering & Legal	\$ -	\$ -	\$ -	\$ -	-	0.00%
1204	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
	DEPARTMENTAL TOTAL	\$ 88,558	\$ 93,835	\$ 96,402	\$ 96,402	19.95	0.17%
PLANNING BOARD							
1210	Salaries	\$ 98,446	\$ 125,030	\$ 129,111	\$ 129,111	26.72	0.23%
1211	Wages	\$ -	\$ -	\$ -	\$ -	-	0.00%
1212	Expenses	\$ 9,226	\$ 9,625	\$ 9,625	\$ 9,625	1.99	0.02%
1215	M.R.P.C. Assessment	\$ 4,041	\$ 4,142	\$ 4,308	\$ 4,308	0.89	0.01%
1216	Legal Budget	\$ -	\$ -	\$ -	\$ -	-	0.00%
	DEPARTMENTAL TOTAL	\$ 111,713	\$ 138,797	\$ 143,044	\$ 143,044	29.60	0.25%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
ZONING BOARD OF APPEALS							
1220	Wages	\$ -	\$ -	\$ -	\$ -	-	0.00%
1221	Expenses	\$ 358	\$ 1,335	\$ 1,135	\$ 1,135	0.23	0.00%
	DEPARTMENTAL TOTAL	\$ 358	\$ 1,335	\$ 1,135	\$ 1,135	0.23	0.00%
HISTORIC DISTRICT COMMISSION							
1230	Wages	\$ -	\$ -	\$ -	\$ -	-	0.00%
1231	Expenses	\$ -	\$ -	\$ -	\$ -	-	0.00%
	DEPARTMENTAL TOTAL	\$ -	\$ -	\$ -	\$ -	-	0.00%
BUILDING INSPECTOR							
1240	Salaries	\$ 107,031	\$ 113,370	\$ 116,555	\$ 116,555	24.12	0.20%
1241	Wages	\$ 65,391	\$ 67,500	\$ 70,920	\$ 70,920	14.68	0.12%
1242	Expenses	\$ 25,727	\$ 24,897	\$ 24,897	\$ 24,897	5.15	0.04%
1243	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
	DEPARTMENTAL TOTAL	\$ 198,149	\$ 205,767	\$ 212,372	\$ 212,372	43.95	0.37%
MECHANICAL INSPECTOR							
1250	Fee Salaries	\$ 45,510	\$ 39,000	\$ 30,000	\$ 30,000	6.21	0.05%
1251	Expenses	\$ 3,398	\$ 3,500	\$ 3,500	\$ 3,500	0.72	0.01%
	DEPARTMENTAL TOTAL	\$ 48,908	\$ 42,500	\$ 33,500	\$ 33,500	6.93	0.06%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
EARTH REMOVAL INSPECTOR							
1260	Stipend	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.52	0.00%
1261	Expenses	\$ -	\$ 300	\$ 500	\$ 500	0.10	0.00%
1262	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
	DEPARTMENTAL TOTAL	\$ 2,500	\$ 2,800	\$ 3,000	\$ 3,000	0.62	0.01%
BOARD OF HEALTH							
1270	Wages	\$ -	\$ -	\$ -	\$ -	-	0.00%
1271	Expenses	\$ 1,195	\$ 1,575	\$ 1,950	\$ 1,950	0.40	0.00%
1272	Nursing Services	\$ -	\$ 21,047	\$ -	\$ -	-	0.00%
1273	Nashoba Health District	\$ 60,879	\$ 45,921	\$ 87,057	\$ 87,057	18.02	0.15%
1274	Herbert Lipton MH	\$ -	\$ -	\$ -	\$ -	-	0.00%
1275	Eng/Consult/Landfill Monitoring	\$ 13,834	\$ 13,834	\$ 14,700	\$ 14,700	3.04	0.03%
	DEPARTMENTAL TOTAL	\$ 75,908	\$ 82,377	\$ 103,707	\$ 103,707	21.46	0.18%
SEALER OF WEIGHTS & MEASURES							
1280	Fee Salaries	\$ -	\$ -	\$ -	\$ -	-	0.00%
1281	Expenses	\$ 3,262	\$ 3,900	\$ 3,262	\$ 3,262	0.68	0.01%
	DEPARTMENTAL TOTAL	\$ 3,262	\$ 3,900	\$ 3,262	\$ 3,262	0.68	0.01%
	TOTAL LAND USE DEPARTMENTS	\$ 529,356	\$ 571,311	\$ 596,422	\$ 596,422	123.42	1.05%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
<u>PROTECTION OF PERSONS AND PROPERTY</u>							
POLICE DEPARTMENT							
1300	Salaries	\$ 305,016	\$ 342,265	\$ 362,683	\$ 362,683	75.05	0.64%
1301	Wages	\$ 2,104,310	\$ 2,305,558	\$ 2,327,044	\$ 2,327,044	481.54	4.09%
1302	Expenses	\$ 222,253	\$ 269,900	\$ 258,700	\$ 258,700	53.53	0.45%
1303	Lease or Purchase of Cruisers	\$ 5,000	\$ -	\$ -	\$ -	-	0.00%
1304	PS Building (Expenses)	\$ -	\$ -	\$ -	\$ -	-	0.00%
1305	Minor Capital	\$ 12,981	\$ -	\$ -	\$ -	-	0.00%
	DEPARTMENTAL TOTAL	\$ 2,649,560	\$ 2,917,723	\$ 2,948,427	\$ 2,948,427	610.13	5.18%
FIRE DEPARTMENT							
1310	Salaries	\$ 156,377	\$ 290,944	\$ 310,733	\$ 310,733	64.30	0.55%
1311	Wages	\$ 1,357,489	\$ 1,367,470	\$ 1,514,757	\$ 1,514,757	313.45	2.66%
1312	Expenses	\$ 217,674	\$ 225,646	\$ 236,046	\$ 236,046	48.85	0.41%
	DEPARTMENTAL TOTAL	\$ 1,731,540	\$ 1,884,060	\$ 2,061,536	\$ 2,061,536	426.60	3.62%
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	\$ -	\$ 400	\$ 400	\$ 400	0.08	0.00%
	DEPARTMENTAL TOTAL	\$ 2,082	\$ 2,482	\$ 2,482	\$ 2,482	0.51	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
ANIMAL CONTROL OFFICER							
1340	Salary	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082 ✓	0.43	0.00%
1341	Expenses	\$ 16	\$ 400	\$ 400	\$ 400	0.08	0.00%
DEPARTMENTAL TOTAL		\$ 2,098	\$ 2,482	\$ 2,482	\$ 2,482	0.51	0.00%
EMERGENCY MANAGEMENT AGENCY							
1350	Salary	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000 ✓	0.83	0.01%
1351	Expenses	\$ 2,452	\$ 10,000	\$ 10,000	\$ 10,000	2.07	0.02%
1352	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 6,452	\$ 14,000	\$ 14,000	\$ 14,000	2.90	0.02%
DOG OFFICER							
1360	Salary	\$ 17,500	\$ 20,000	\$ 29,000	\$ 29,000 ✓	6.00	0.05%
1361	Expenses	\$ 3,119	\$ 3,000	\$ 3,000	\$ 3,000	0.62	0.01%
DEPARTMENTAL TOTAL		\$ 20,619	\$ 23,000	\$ 32,000	\$ 32,000	6.62	0.06%
POLICE & FIRE COMMUNICATIONS							
1370	Wages	\$ -	\$ -	\$ -	\$ -	-	0.00%
1371	Expenses	\$ -	\$ -	\$ -	\$ -	-	0.00%
1372	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ -	\$ -	\$ -	\$ -	-	0.00%
TOTAL PROTECTION OF PERSONS AND PROPERTY		\$ 4,412,351	\$ 4,843,747	\$ 5,060,927	\$ 5,060,927	1,047.28	8.90%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
<u>REGIONAL SCHOOL DISTRICT BUDGETS</u>							
NASHOBA VALLEY REGIONAL TECHNICAL HIGH SCHOOL							
1400	Operating Expenses	\$ 966,719	\$ 908,490	\$ 939,609	\$ 939,609	194.44	1.65%
	DEPARTMENTAL TOTAL	\$ 966,719	\$ 908,490	\$ 939,609	\$ 939,609	194.44	1.65%
GROTON-DUNSTABLE REGIONAL SCHOOL DISTRICT							
1410	Operating Expenses	\$ 26,857,540	\$ 28,247,632	\$ 29,468,816	\$ 29,468,816	6,098.10	51.81%
1411	Debt Service, Excluded	\$ -	\$ 110,389	\$ 108,143	\$ 108,143	22.38	0.19%
1412	Debt Service, Unexcluded	\$ -	\$ -	\$ -	\$ -	-	0.00%
1413	Out of District Placement	\$ 619,000	\$ -	\$ -	\$ -	-	0.00%
1414	Capital Assessment	\$ 295,767	\$ 278,643	\$ 424,500	\$ 424,500	87.84	0.75%
	DEPARTMENTAL TOTAL	\$ 27,772,307	\$ 28,636,664	\$ 30,001,459	\$ 30,001,459	6,208.32	52.74%
TOTAL SCHOOLS		\$ 28,739,026	\$ 29,545,154	\$ 30,941,068	\$ 30,941,068	6,402.76	54.39%

DEPARTMENT OF PUBLIC WORKS

HIGHWAY DEPARTMENT							
1500	Salaries	\$ 122,664	\$ 204,124	\$ 131,539	\$ 131,539	27.22	0.23%
1501	Wages	\$ 732,506	\$ 708,918	\$ 631,396	\$ 631,396	130.66	1.11%
1502	Expenses	\$ 134,519	\$ 147,900	\$ 152,900	\$ 152,900	31.64	0.27%
1503	Highway Maintenance	\$ 75,214	\$ 80,000	\$ 80,000	\$ 80,000	16.55	0.14%
1504	Minor Capital	\$ 2,525	\$ -	\$ -	\$ -	-	0.00%
	DEPARTMENTAL TOTAL	\$ 1,067,428	\$ 1,140,942	\$ 995,835	\$ 995,835	206.07	1.75%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
STREET LIGHTS							
1510	Expenses	\$ 14,500	\$ 15,000	\$ 15,000	\$ 15,000	3.10	0.03%
DEPARTMENTAL TOTAL		\$ 14,500	\$ 15,000	\$ 15,000	\$ 15,000	3.10	0.03%
SNOW AND ICE							
1520	Expenses	\$ 184,740	\$ 165,000	\$ 165,000	\$ 165,000	34.14	0.29%
1521	Overtime	\$ 249,818	\$ 140,000	\$ 140,000	\$ 140,000	28.97	0.25%
1522	Hired Equipment	\$ 77,992	\$ 35,000	\$ 35,000	\$ 35,000	7.24	0.06%
DEPARTMENTAL TOTAL		\$ 512,550	\$ 340,000	\$ 340,000	\$ 340,000	70.36	0.60%
TREE WARDEN BUDGET							
1530	Salary	\$ -	\$ -	\$ -	\$ -	-	0.00%
1531	Expenses	\$ 3,000	\$ 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	\$ 19,978	\$ 30,000	\$ 17,700	\$ 17,700	3.66	0.03%
DEPARTMENTAL TOTAL		\$ 22,978	\$ 34,500	\$ 22,200	\$ 22,200	4.59	0.04%
MUNICIPAL BUILDING AND PROPERTY MAINTENANCE							
1540	Wages	\$ 158,908	\$ 170,064	\$ 178,832	\$ 178,832	37.01	0.31%
1541	Expenses	\$ 266,399	\$ 282,950	\$ 282,950	\$ 282,950	58.55	0.50%
1542	Minor Capital	\$ 24,932	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 450,239	\$ 453,014	\$ 461,782	\$ 461,782	95.56	0.81%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
SOLID WASTE DISPOSAL							
1550	Wages	\$ 154,212	\$ 164,820	\$ 159,908	\$ 159,908	33.09	0.28%
1551	Expenses	\$ 44,258	\$ 45,686	\$ 45,686	\$ 45,686	9.45	0.08%
1552	Tipping Fees	\$ 150,388	\$ 145,000	\$ 145,000	\$ 145,000	30.01	0.25%
1553	North Central SW Coop	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850	1.21	0.01%
1554	Minor Capital	\$ 2,827	\$ -	\$ -	\$ -	-	0.00%
	DEPARTMENTAL TOTAL	\$ 357,535	\$ 361,356	\$ 356,444	\$ 356,444	73.76	0.63%

PARKS DEPARTMENT							
1560	Wages	\$ 7,200	\$ -	\$ -	\$ -	-	0.00%
1561	Expenses	\$ 51,018	\$ 55,759	\$ 55,759	\$ 55,759	11.54	0.10%
	DEPARTMENTAL TOTAL	\$ 58,218	\$ 55,759	\$ 55,759	\$ 55,759	11.54	0.10%

TOTAL DEPARTMENT OF PUBLIC WORKS	\$ 2,483,448	\$ 2,400,571	\$ 2,247,020	\$ 2,247,020	464.98	3.95%
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LIBRARY AND CITIZEN'S SERVICES

COUNCIL ON AGING							
1600	Salaries	\$ 167,193	\$ 176,376	\$ 183,283	\$ 183,283	37.93	0.32%
1601	Wages	\$ 35,105	\$ 70,526	\$ 74,948	\$ 74,948	15.51	0.13%
1602	Expenses	\$ 14,793	\$ 20,200	\$ 12,700	\$ 12,700	2.63	0.02%
1603	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
	DEPARTMENTAL TOTAL	\$ 217,091	\$ 267,102	\$ 270,931	\$ 270,931	56.06	0.48%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
SENIOR CENTER VAN							
1610	Wages	\$ 77,824	\$ 64,874	\$ 84,046	\$ 84,046	17.39	0.15%
1611	Expenses	\$ 12,993	\$ 21,023	\$ 21,023	\$ 21,023	4.35	0.04%
DEPARTMENTAL TOTAL		\$ 90,817	\$ 85,897	\$ 105,069	\$ 105,069	21.74	0.18%
VETERAN'S SERVICE OFFICER							
1620	Salary	\$ 6,243	\$ 6,429	\$ 6,622	\$ 6,622	1.37	0.01%
1621	Expenses	\$ 50	\$ 1,100	\$ 1,100	\$ 1,100	0.23	0.00%
1622	Veterans' Benefits	\$ 20,741	\$ 25,000	\$ 25,000	\$ 25,000	5.17	0.04%
1623	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENT TOTAL		\$ 27,034	\$ 32,529	\$ 32,722	\$ 32,722	6.77	0.06%
GRAVES REGISTRATION							
1630	Salary/Stipend	\$ 250	\$ 250	\$ 250	\$ 250	0.05	0.00%
1631	Expenses	\$ 1,039	\$ 1,060	\$ 1,060	\$ 1,060	0.22	0.00%
DEPARTMENTAL TOTAL		\$ 1,289	\$ 1,310	\$ 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 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
LIBRARY							
1660	Salary	\$ 435,562	\$ 480,538	\$ 499,264	\$ 499,264	103.31	0.88%
1661	Wages	\$ 319,135	\$ 366,043	\$ 353,111	\$ 353,111	73.07	0.62%
1662	Expenses	\$ 225,435	\$ 230,546	\$ 212,440	\$ 212,440	43.96	0.37%
1663	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
	DEPARTMENTAL TOTAL	\$ 980,132	\$ 1,077,127	\$ 1,064,815	\$ 1,064,815	220.35	1.87%
COMMEMORATIONS & CELEBRATIONS							
1670	Expenses	\$ 559	\$ 500	\$ 500	\$ 500	0.10	0.00%
1671	Fireworks	\$ -	\$ -	\$ -	\$ -	-	0.00%
	DEPARTMENTAL TOTAL	\$ 559	\$ 500	\$ 500	\$ 500	0.10	0.00%
WATER SAFETY							
1680	Wages	\$ 1,073	\$ 5,000	\$ 5,000	\$ 5,000	1.03	0.01%
1681	Expenses and Minor Capital	\$ -	\$ 3,950	\$ 3,950	\$ 3,950	0.82	0.01%
1682	Property Maint. & Improvements	\$ 1,816	\$ 2,400	\$ 1,000	\$ 1,000	0.21	0.00%
	DEPARTMENTAL TOTAL	\$ 2,889	\$ 11,350	\$ 9,950	\$ 9,950	2.06	0.02%
WEED MANAGEMENT							
1690	Wages	\$ -	\$ -	\$ -	\$ -	-	0.00%
1691	Expenses: Weed Harvester	\$ 158	\$ 22,000	\$ 22,000	\$ 22,000	4.55	0.04%
1692	Expenses: Great Lakes	\$ 83,212	\$ 22,385	\$ 22,385	\$ 22,385	4.63	0.04%
	DEPARTMENTAL TOTAL	\$ 83,370	\$ 44,385	\$ 44,385	\$ 44,385	9.18	0.08%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
GROTON COUNTRY CLUB							
1700	Salary	\$ 199,646	\$ 205,094	\$ 213,401	\$ 213,401	44.16	0.38%
1701	Wages	\$ 278,311	\$ 295,791	\$ 326,509	\$ 326,509	67.57	0.57%
1702	Expenses	\$ 266,417	\$ 235,885	\$ 238,067	\$ 238,067	49.26	0.42%
1703	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 744,374	\$ 736,770	\$ 777,977	\$ 777,977	160.99	1.37%
LOCAL ACCESS CABLE DEPARTMENT							
1710	Salaries	\$ 71,050	\$ 84,330	\$ 87,572	\$ 87,572	18.12	0.15%
1711	Wages	\$ 61,166	\$ 71,030	\$ 73,469	\$ 73,469	15.20	0.13%
1712	Expenses	\$ 15,299	\$ 14,270	\$ 18,750	\$ 18,750	3.88	0.03%
1713	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 147,515	\$ 169,630	\$ 179,791	\$ 179,791	37.20	0.32%
TOTAL LIBRARY AND CITIZEN SERVICES		\$ 2,296,569	\$ 2,428,900	\$ 2,489,751	\$ 2,489,751	515.21	4.38%
<u>DEBT SERVICE</u>							
DEBT SERVICE							
2000	Long Term Debt - Principal Excluded	\$ 2,185,000	\$ 2,045,000	\$ 3,829,283	\$ 3,829,283	792.41	6.73%
2001	Long Term Debt - Principal Non-Excluded	\$ -	\$ 165,000	\$ 165,000	\$ 165,000	34.14	0.29%
2002	Long Term Debt - Interest - Excluded	\$ 1,447,225	\$ 1,250,560	\$ 2,321,514	\$ 2,321,514	480.40	4.08%
2003	Long Term Debt - Interest - Non-Excluded	\$ -	\$ 97,144	\$ 88,894	\$ 88,894	18.40	0.16%
2004	Short Term Debt - Principal - Town	\$ -	\$ 122,685	\$ 260,366	\$ 260,366	53.88	0.46%
2005A	Short Term Debt - Interest - Non Excluded	\$ -	\$ 18,496	\$ 37,039	\$ 37,039	7.66	0.07%
2005B	Short Term Debt - Interest - Excluded	\$ 1,052,686	\$ 1,710,205	\$ 72,937	\$ 72,937	15.09	0.13%
DEPARTMENTAL TOTAL		\$ 4,684,911	\$ 5,409,090	\$ 6,775,033	\$ 6,775,033	1,401.98	11.91%
TOTAL DEBT SERVICE		\$ 4,684,911	\$ 5,409,090	\$ 6,775,033	\$ 6,775,033	1,401.98	11.91%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
<u>EMPLOYEE BENEFITS</u>							
EMPLOYEE BENEFITS							
GENERAL BENEFITS							
3000	County Retirement	\$ 2,653,019	\$ 2,640,116	\$ 2,808,832	\$ 2,808,832	\$ 581.24	4.94%
3001	State Retirement	\$ 190,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 41.39	0.35%
3002	Unemployment Compensation	\$ 1,951	\$ 10,000	\$ 10,000	\$ 10,000	\$ 2.07	0.02%
INSURANCE							
3010	Health Insurance/Employee Expenses	\$ 1,952,684	\$ 1,817,707	\$ 1,845,779	\$ 1,845,779	\$ 381.95	3.24%
3011	Life Insurance	\$ 3,401	\$ 3,820	\$ 3,820	\$ 3,820	\$ 0.79	0.01%
3012	Medicare/Social Security	\$ 152,658	\$ 162,000	\$ 180,000	\$ 180,000	\$ 37.25	0.32%
DEPARTMENTAL TOTAL		\$ 4,953,713	\$ 4,833,643	\$ 5,048,431	\$ 5,048,431	\$ 1,044.69	8.88%
TOTAL EMPLOYEE BENEFITS		\$ 4,953,713	\$ 4,833,643	\$ 5,048,431	\$ 5,048,431	\$ 1,044.69	8.88%
 <u>ADDITIONAL APPROPRIATIONS</u>							
ADDITIONAL APPROPRIATIONS							
	Capital Budget Request	\$ 862,144	\$ 987,985	\$ 734,952	\$ 734,952	\$ 152.09	1.29%
	Offset Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Cherry Sheet Offsets	\$ 32,678	\$ 32,311	\$ 33,338	\$ 33,338	\$ 6.90	0.06%
	Snow and Ice Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	State and County Charges	\$ 101,446	\$ 104,498	\$ 104,629	\$ 104,629	\$ 21.65	0.18%
	Allowance for Abatements/Exemptions	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 31.04	0.26%
DEPARTMENTAL TOTAL		\$ 1,146,268	\$ 1,274,794	\$ 1,022,919	\$ 1,022,919	\$ 211.68	1.80%
GRAND TOTAL - TOWN BUDGET		\$ 51,695,021	\$ 54,005,163	\$ 56,882,865	\$ 56,882,865	\$ 11,771	100.00%

FY 2027 ENTERPRISE FUND BUDGETS

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE
WATER DEPARTMENT								
	WD Salaries	\$ 163,248	\$ 171,916	\$ 173,922	\$ 204,135	\$ 198,375	\$ 198,375	-2.82%
	WD Wages	\$ 269,339	\$ 283,667	\$ 289,796	\$ 310,821	\$ 377,196	\$ 377,196	21.35%
	WD Expenses	\$ 573,697	\$ 704,577	\$ 615,121	\$ 675,612	\$ 698,830	\$ 698,830	3.44%
	WD Debt Service	\$ 478,239	\$ 727,946	\$ 1,129,549	\$ 859,919	\$ 838,209	\$ 838,209	-2.52%
100	DEPARTMENTAL TOTAL	\$ 1,484,523	\$ 1,888,106	\$ 2,208,388	\$ 2,050,486	\$ 2,112,610	\$ 2,112,610	3.03%
SEWER DEPARTMENT								
	Sewer Salaries	\$ 23,104	\$ 23,372	\$ 24,276	\$ 26,748	\$ 35,266	\$ 35,266	31.85%
	Sewer Wages	\$ 45,907	\$ 54,740	\$ 57,329	\$ 60,099	\$ 76,481	\$ 76,481	27.26%
	Sewer Expense	\$ 781,027	\$ 701,285	\$ 837,190	\$ 864,082	\$ 898,475	\$ 898,475	3.98%
	Sewer Debt Service	\$ 5,099	\$ 4,995	\$ -	\$ 25,546	\$ 25,549	\$ 25,549	0.01%
200	DEPARTMENTAL TOTAL	\$ 855,137	\$ 784,392	\$ 918,795	\$ 976,475	\$ 1,035,771	\$ 1,035,771	6.07%
FOUR CORNERS SEWER DEPARTMENT								
	Four Corners Sewer Salaries	\$ -	\$ -	\$ 2,697	\$ 2,823	\$ 3,915	\$ 3,915	100.00%
	Four Corners Sewer Wages	\$ -	\$ 7,683	\$ 6,370	\$ 6,678	\$ 8,498	\$ 8,498	27.25%
	Four Corners Sewer Expense	\$ 54,555	\$ 128,224	\$ 61,654	\$ 301,162	\$ 91,127	\$ 91,127	-69.74%
	Four Corners Sewer Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
300	DEPARTMENTAL TOTAL	\$ 54,555	\$ 135,907	\$ 70,721	\$ 310,663	\$ 103,539	\$ 103,539	-66.67%
LOCAL ACCESS CABLE DEPARTMENT								
	Cable Salaries	\$ 69,290	\$ 69,290	\$ -	\$ -	\$ -	\$ -	0.00%
	Cable Wages	\$ 62,574	\$ 62,574	\$ -	\$ -	\$ -	\$ -	0.00%
	Cable Expenses	\$ 85,774	\$ 85,774	\$ -	\$ -	\$ -	\$ -	0.00%
	Cable Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
400	DEPARTMENTAL TOTAL	\$ 217,638	\$ 217,638	\$ -	\$ -	\$ -	\$ -	0.00%
STORMWATER UTILITY								
	Stormwater Wages/Benefits	\$ 77,629	\$ 78,357	\$ 82,695	\$ 86,890	\$ 119,565	\$ 119,565	37.60%
	Stormwater Expenses	\$ 81,441	\$ 108,437	\$ 110,536	\$ 112,000	\$ 112,000	\$ 112,000	0.00%
	Stormwater Capital Outlay	\$ 51,000	\$ 89,791	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	0.00%
500	DEPARTMENTAL TOTAL	\$ 210,070	\$ 276,585	\$ 244,231	\$ 249,890	\$ 282,565	\$ 282,565	13.08%
TOTAL ENTERPRISE FUNDS								
		\$ 2,821,923	\$ 3,302,628	\$ 3,442,135	\$ 3,587,514	\$ 3,534,486	\$ 3,534,486	-1.48%

APPENDIX B**FACTOR: 1.0300**

**Town of Groton Personnel By-Law
Wage and Classification Schedule
Fiscal Year 2027 (Effective July 1, 2026)**

Grade	Position Title	Low	High
4	Salary		
	Wages	44,864	55,520
5	Salary		
	Wages	21.60	26.67
7	Salary		
	Wages	47,426	57,493
8	Salary		
	Wages	22.16	28.22
9	Salary		
	Wages	54,838	69,461
10	Salary		
	Wages	27.00	33.39
11	Salary		
	Wages	62,253	77,081
12	Salary		
	Wages	29.93	37.06
13	Salary		
	Wages	64,121	78,890
14	Salary		
	Wages	30.66	37.92
15	Salary		
	Wages	73,117	92,283
16	Salary		
	Wages	35.16	44.36
17	Salary		
	Wages	76,291	97,205
18	Salary		
	Wages	36.68	46.73
19	Salary		
	Wages	78,787	99,559
20	Salary		
	Wages	37.87	47.94