

TOWN OF GROTON FINANCE COMMITTEE

*Tuesday, February 27, 2018: 6:30 p.m.
Town Hall, Selectmen's Meeting Room
173 Main St. Groton, MA*

Present for Finance Committee: G. Green (Chair), B. Robertson (Vice Chair), A. Prest, D. Manugian, J. Sjoberg, S. Whitefield

Absent: L. Leonard

Also Present: M. Haddad (Town Manager), B. Pine (BOS Member), A. Manugian (BOS Member), M. Hartnett (Treasurer/Tax Collector), J. Anderson (Citizen), P. Dufresne (Town Accountant/Recording Secretary), A. Peterson (Sustainability Commission)

Documents available at the meeting: Budget Question Response Memo 2/27/18 (Town Manager)
Grant Fund Activity 6-Year History
Free Cash Analysis 6-Year History
Motor Vehicle Commitment 5-Year History
FY19 Levy Limit Calculation Revised 2/27/18
Sustainability Commission Butterfly Habitat Documents
Debt Service Budget & Exempt/Non-Exempt Analysis
Water Enterprise Staffing Needs Memo (Water Superintendent)

Mr. Green called the Finance Committee meeting to order at 6:35 p.m.

Sustainability Commission: A. Peterson described the Sustainability Commission's Pollinator Gardening/Monarch Butterfly Habitat project. She explained that Monarch Butterflies are in danger of extinction and the commission's work will help stabilize and grow the population. They have established several of these habitats around Groton and are drawing on volunteer labor for installation and upkeep. At this point, they are requesting \$5,000 to complete this large project (mostly for seed and roto-tilling equipment needed for installation) and they have exhausted their Gift Fund. Ms. Peterson noted that this is a one-time request, as the commission is unlikely to undertake another such project in the foreseeable future. Mr. Haddad suggested pulling this from the FY19 Budget, and funding it through some other mechanism such as a Line Item Transfer at the Spring Town Meeting. This solution has the added benefit of providing the funding in April rather than July which is better timing for completion of this project. Ms. Peterson agreed and said she would work with the Town Accountant to get that request accomplished for Town Meeting. (Ms. Peterson left the meeting at this time, 6:45 p.m.)

FY19 Budget Update: Mr. Haddad distributed a revised Levy Limit Calculation and discussed recent budget adjustments. He stressed that the local receipts estimate had been increased by \$146,715, which

is higher than the \$100,000 increase that had previously been requested. He drew the group's attention to the motor vehicle commitment analysis, noting that FY17 was basically identical to FY16, indicating that fewer residents are purchasing new cars. He has already increased the MVE estimate for FY19 by \$59,000, and would urge caution before increasing that further. The current line-item budget has been updated for the School District adjustment of \$119,000 as well as for the costs of four collective bargaining contracts on the municipal side that have been settled. Additional funds have been set aside for those unions that have not yet completed negotiations. The FY19 budget as currently configured is balanced and has no unexpended tax capacity. The overall municipal growth is 2.76% over last year, down from 3% as reported on 12/31/17. This decrease can be contributed to lower than expected health insurance premium increases and the impact of collective bargaining activity. Mr. Haddad informed the committee that because Minutemen Nashoba Health Group undertook plan design this year (in an effort to hold down premiums), the Town is required to return 25% of the projected savings to enrollees. This amounts to \$8,760 and the Insurance Advisory Committee has agreed that this should be distributed as one-time payments (through payroll) of \$44 to those with individual plans and \$121 to those with family plans. The cost of this mitigation plan is also included in the FY19 Health Insurance budget. The group discussed other necessary adjustments to the budget notably a citizens' petition requesting an additional School Resource Officer, and Prescott School building maintenance costs.

Prescott School Building: Mr. Haddad explained his preference to keep these maintenance costs out of the budget as he does not expect to fund this in future years. He suggested using Capital Stabilization or Free Cash as funding sources. Because the school administration offices are moving out of Prescott, maintenance costs are expected to be much lower than in the past (approximately \$32,000 annually, or even less if the building is shuttered). Mr. Haddad expects that there will be two (2) articles on the Spring Town Meeting warrant: the first will request Town funding for a share of Prescott maintenance, and the second will establish a revolving fund to collect building rental revenue and then use those funds (without further appropriation) to cover maintenance costs. Mr. Green requested firmer cost estimates for shuttering the building (although he does not favor this approach), and hopes that the Friends of Prescott will work diligently to contribute as much as possible to the ongoing maintenance. Mr. Haddad said that the shuttering of Tarbell School resulted in approximately \$6,000 of insurance costs, which would likely translate to about \$10,000 for the larger Prescott building. When asked whether the DPW could perform some maintenance work, Mr. Haddad agreed that they could provide some mowing/plowing and minor repair support, but it would have a negligible impact on overall costs. Mr. Robertson cautioned that a multi-year plan is needed before decisions are made; it is important to know how the building will be utilized and what the operational rules will be. Filling the building will likely require major renovations; the Town must decide what level of investment it is comfortable with as regards Prescott.

School Resource Officer: Mr. Haddad explained that a citizens' petition had been received requesting the addition of one school resource officer to the budget. The projected expense is \$75,000 (including salary of \$56,000 and health insurance of \$19,000). Other union costs such as shift differentials and uniform allowances would be additional. He has asked the Town of Dunstable, Groton-Dunstable Regional School District, and several other institutions in Groton to share in the cost of this new position as they would share in the benefit as well. He feels that the cost of the salary will be covered in this fashion. Mr. Haddad added that the Police Chief is working to determine whether a re-allocation of current personnel could help cover at least a portion of the hours of a new SRO. He stressed that adding another position would push expenses above the 3% growth guideline established by the Finance Committee. Mr. Green replied that the guideline had been satisfactorily met on 12/31; additional requests would be considered exempt from that rule. The members discussed the logistics of adding positions via citizen petition at Town

Meeting. Mr. Haddad felt that any Town Meeting vote taken on this matter would be considered advisory in nature unless a citizen also requested to amend the budget. If the position were added prior to Town Meeting, the petition would be rendered moot and ultimately withdrawn from consideration. He reminded the group that given the student population in Groton, the town should have at least two (2) School Resource Officers, and the current SRO generates a great deal of positive feedback from the community. Mr. Manugian expressed concern that citizens can in this manner initiate a budget adjustment that could ultimately undermine the Town's sustainability efforts. Mr. Green replied that the Town has no choice but to advance these petitions if the requisite signatures are collected, but reminded the group that the vote would be advisory only. Mr. Prest said that this is a necessary addition to the budget and he supports funding the SRO. Mr. Haddad felt that the BOS also wishes to move in this direction. Ms. Pine agreed saying that recent events have encouraged thinking along these lines, but hopes that at least partial funding for a new SRO can be found through re-allocation of current resources. Mr. Sjoberg and Ms. Manugian believe that it sets a dangerous precedent for the Town to fund such budget requests before Town Meeting has even had a chance to vote on the matter. Mr. Manugian would prefer not to take a position on this until it has been determined whether the schools will support it and contribute to the funding. Mr. Green did not have a problem with how this issue was brought forward, but wants the FinCom to perform its due diligence before taking a position. The group briefly discussed the proper placement for the petition in the warrant with regards to the budget article. Ms. Pine noted that adding even half of an SRO would be useful and has been done in the past.

Budget Questions from FinCom: Mr. Haddad read through his Budget Question Response memo of 2/27/18 (see attached). Highlights of the discussion are as follows:

GIS spending: Consolidating this budget line under a single department will create utilization efficiencies and improve service. The contractor (AppGeo) provides mapping services and aids the Land Use staff with special projects. The budget also includes software licensing. Ms. Manugian agreed that this had been useful for producing the Medical Marijuana overlay district maps. Ms. Pine expressed skepticism that specialized mapping services are necessary.

Mr. Robertson and Ms. Manugian left the meeting at this time (7:30 p.m.)

Mr. Haddad drew the members' attention to the Comparative Budget to Actual spreadsheet that had been provided electronically. This report lists six (6) years of budget data by line item including the final budget, encumbered amounts, actual spending and surplus (deficit) returned to Free Cash. He stated that this report suggests that the Town is not turning back excessive amounts to Free Cash. Mr. Manugian felt that the percent of budget turn-back should be based on the municipal operations only, and should exclude the school districts. Mr. Haddad disagreed saying that the taxpayers are obligated to fund a total of \$36 million. The fact that some of the budget lines are assessments from outside organizations such as Middlesex County Retirement, Town of Pepperell (SRF), or the Regional School Districts does not lessen the obligation to raise sufficient taxes to cover them.

Free Cash Calculation: Ms. Dufresne explained the entries detailed on the Free Cash History spreadsheet distributed electronically. The Undesignated Fund Balance is determined by adding year end closing entries to the previous year's Fund Balance (expenses/revenue, re-set of encumbrances, net of snow & ice deficit, audit adjustments, etc.). From that final UFB, Accounts Receivable are subtracted and Deferred Revenue is added. Finally, any deficit balances are subtracted. The resulting number is the Free

Cash figure certified by the state. She pointed out that each year's calculation page also includes a detail of how that Free Cash was ultimately spent at Town Meeting.

Grants: Mr. Haddad pointed out the Grant Fund detail spreadsheet provided. He discussed the major annual grants received (Police Dispatch, Aid to Libraries and Elders Grants in particular) and noted that these revenue sources are used to supplement wages, equipment or programming as determined by the terms of the award and at the discretion of the Department Head. The Dispatch grants are the most lucrative (due to regionalization with Dunstable) at more than \$230,000 annually, followed by Aid to Libraries (approximately \$18,000) and the Elders Grant (approximately \$15,000).

Debt: Mr. Hartnett explained the long-term debt spreadsheet previously distributed to the FinCom members. He pointed out that the General Fund has only two (2) small Non-Exempt obligations: Shattuck Property and the Project Evaluation Report. Additionally, after 2023, exempt issues will be limited to the Center Fire Station Bond. Mr. Haddad hopes that some of the retiring debt will be replaced with a bond for construction of a new Senior Center.

Misc. Expenses: Mr. Haddad explained that BOS minor capital refers to the Pepperell SRF payment that the Town has funded at the request of the Sewer Commission. Also, the Town has been fortunate that legal expenses have been relatively low in recent years; this budget could be trimmed if necessary. Mr. Haddad explained the use of the Insurance Deductible budget (the difference between the claim and the reimbursement for damaged property) as well as Insurance Deductible 111F (covers medical/salaries for police and fire employees). Insurance and Bonding refers to the Town's general liability and workman's compensation premiums. The question was raised about converting Veteran's Benefits to a revolving fund. The Town Accountant offered to research this further.

Highway Garage Upgrade: Mr. Haddad noted that a PowerPoint presentation by the DPW Director to the BOS is available to anyone who wishes to see information justifying this need. The Feasibility study is estimated at \$40,000 and construction will cost between \$1 million and \$2 million. The group discussed limiting the scope of the study to just architectural and engineering services in an attempt to reduce costs. Ms. Pine noted that the construction costs also sound high given the nature of the building. Mr. Green reiterated the need for a permanent, standing Municipal Building Committee. This group could be made up of people who are uniquely qualified to ascertain the status of current town buildings as well as help determine the need for and specifications of proposed new structures.

Florence Roche Feasibility Study: Mr. Haddad explained that the School Committee is currently determining whether both the Florence-Roche and Swallow Union schools could be studied in combination, therefore creating a district-wide effort. This topic will be debated on Wednesday night. Both schools have issues that should be addressed. Should the district-wide study be adopted, the GDRSD may choose to fund part of this with E&D, and the Town Manager would like Groton to reimburse the district out of municipal Free Cash if possible. The group discussed the mechanism whereby a municipality could make a donation to its regional school district above and beyond the voted assessment. Additional research will be done to determine how this could be accomplished. Ms. Pine noted that while the Town has received permission to move ahead with a district-wide study, there are a number of complicating factors that would need to be addressed before adopting this plan.

Senior Center Construction: Mr. Haddad informed the committee that the bids for the Senior Center Construction project are due in April. The current design is 10,999 sq. ft., and construction costs

are projected at \$4 million. The Finance Committee tabled further discussion until bids have been received.

Reserve Fund Requests: The group discussed some potential needs for which Reserve Fund transfers are likely to be requested. These include \$8,000 for Police Sergeant Assessment Center, \$9,100 for Police Chief Assessment Center, Police Chief vacation payout, and Police Chief vacancy advertising. Mr. Haddad said that the Personnel Board is planning to make a recommendation as to whether the Town should do an internal posting to fill the Police Chief vacancy, or do a wider, external regional search. Mr. Haddad stressed that in either case, the Town plans to take its time and do this correctly.

Additional Budget Discussion: Mr. Green encouraged the Finance Committee members to do their due diligence on the GDRSD budget proposal so as to be prepared for their public hearing on Wednesday. Mr. Manugian indicated that he would suggest reducing the Veterans Benefits line item by \$5,000 and to reclass that amount to the FinCom Reserve Fund for unanticipated needs. Also, he would like the group to consider reducing the Town Counsel budget by an amount that seems appropriate and to use that toward funding the SRO position. The members discussed the format of the budget as it is printed up for Town Meeting. Mr. Manugian would prefer to see discrete columns showing the Town Manager's recommended budget versus the final Finance Committee recommended budget. Ms. Pine supported this idea. Mr. Green noted that the Town Manager often makes budget changes on behalf of the Finance Committee. Also, the Finance Committee's budget changes should be articulated within their Budget Letter to Town Meeting. He added that this Budget Letter is not produced every year; sometimes the FinCom "signs off" on the Town Manager's Budget Memo. He suggested making a decision on how to proceed for this year at a subsequent meeting.

Approval of Minutes: No votes taken

Mr. Green officially adjourned the Finance Committee meeting at 8:30 p.m.

Respectfully submitted,

Patricia Dufresne, Recording Secretary

Patricia DuFresne

From: Michael Hartnett
Sent: Tuesday, February 27, 2018 11:35 AM
To: Patricia DuFresne
Subject: FW: Finance Committee- Debt Service Question
Attachments: Expanded Long Term Debt Service-Excluded and Non-Excluded 2018-2035.xlsx

From: Michael Hartnett
Sent: Monday, February 26, 2018 5:14 PM
To: Mark Haddad
Subject: Finance Committee- Debt Service Question

Hi Mark,

With respect to the Finance Committee's question on expiring debt service:

'Review current debt schedule for in and out of levy debt including payment schedules and expiration'-

Pages 255-258 of the Budget does provide expanded detail on expiring debt for all funds, however I prepared the attached schedule which reflects a yearly analysis of General Fund; CPC; GELD; Title V; Water; Sewer) debt service broken out between Excluded and Non-Excluded debt service. This schedule was discussed during budget season, but is not part of pages 255-258.

This schedules covers all existing long-term debt through FY2035.

As shown, the Town's long term GENERAL FUND debt is primarily EXEMPT, with the exception of Shattuck Property and Project Eval. In addition of course, the CPC debt (Surrenden Farm) is also NON-EXEMPT.

All other debt service, pertaining to GELD; Title V; Sewer; and Water, is NON-EXEMPT.

I think this supplemental schedule completely addresses the Finance Committee inquiry.

Thanks
Mike

Michael L. Hartnett
Treasurer-Collector
mhartnett@townofgroton.org
978-448-1103

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LINE	DEPARTMENT/DESCRIPTION	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 APPROPRIATED	FY 2019 DEPARTMENT REQUEST	FY 2019 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2019 IMPACT ON AVERAGE TAX BILL
DEBT SERVICE								
2000	Long Term Debt - Principal Excluded	\$ 992,670	\$ 988,600	\$ 892,210	\$ 682,210	(A)	-100.00%	
2001	Long Term Debt - Principal Non-Excluded	\$ -	\$ -	\$ 36,391	\$ 40,040	(A)	-100.00%	
2002	Long Term Debt - Interest - Excluded	\$ 265,920	\$ 237,780	\$ 205,609	\$ 183,235	(A)	-100.00%	
2003	Long Term Debt - Interest - Non-Excluded	\$ -	\$ -	\$ 4,909	\$ 3,148	(A)	-100.00%	
2004	Short Term Debt - Principal - Town	\$ -	\$ -	\$ 294,100	\$ 429,438	(B)	0.00%	
2005	Short Term Debt - Interest - Town	\$ 9,113	\$ 17,808	\$ 31,100	\$ 50,319	(B)	-100.00%	
DEPARTMENTAL TOTAL		\$ 1,267,703	\$ 1,244,188	\$ 1,464,319	\$ 1,388,390	\$	-100.00%	\$

(A) Long-Term detail by borrowing project attached-

(B) Source: Short-Term Proposed Debt Scenarios- Plan B *** (detail attached)

Principal		Interest **	Total
Pay Down	244,224	26,394	270,618
Lost Lake Fire Protection	85,714	9,000	94,714
Police/Fire Radios	99,500	14,925	114,425
New Fire Truck *	429,438	50,319	479,757

* At this time, new fire truck is scheduled to be delivered in late FY2018, resulting in first debt service payment coming due in FY2019.

** Assumes a short-term State House Note (BAN) rate of 1.5%, subject to fluctuation given market and other economic variables.

*** The 2017 MA Municipal Modernization Act provided local authority the option to extend the duration of short-term municipal BAN's (bond anticipation notes) out to a maximum of 10 years, thereby allowing more flexibility in borrowing, planning and budgeting decisions, while also reducing interest and administrative expense. Subject to changing market conditions, the Town retains the flexibility to adjust to long-term permanent financing each year.

Long Term Debt By Year

Fiscal 2019

(Tax(s):Private:TreasurersFiles:Debt:LongTermDebt2019)

General Fund

ID	Name	Issued	Matures	Orig Amt	Exempt/ Non-Exempt	Principal	Interest	Total	
2988	Bernier Bissell	7/15/2001	7/15/2019	\$850,000	Exempt	\$43,630.00	\$3,149.25	\$46,779.25	
2989	Bissell Property	7/15/2001	7/15/2019	\$1,075,000	Exempt	\$54,880.00	\$3,950.50	\$58,830.50	
2992	Gibbet Hill	11/15/2003	11/15/2022	\$3,000,000	Exempt	\$155,000.00	\$19,125.00	\$174,125.00	
2972	Library #1	7/15/1999	7/15/2017	\$1,831,464	Exempt	\$0.00	\$0.00	\$0.00	
2973	Library #2	7/15/1999	7/15/2017	\$364,000	Exempt	\$0.00	\$0.00	\$0.00	
2991	Lost Lake Fire	11/15/2003	11/15/2022	\$1,450,000	Exempt	\$75,000.00	\$9,675.00	\$84,675.00	
2987	Norris Property	7/15/2001	7/15/2019	\$750,000	Exempt	\$38,700.00	\$2,822.50	\$41,522.50	
2981	Senior Center	7/15/1999	7/15/2016	\$151,110	Exempt	\$0.00	\$0.00	\$0.00	
2983	Town Hall	7/15/1999	7/15/2017	\$2,500,000	Exempt	\$0.00	\$0.00	\$0.00	
2912	Center Fire Station	4/18/2013	6/30/2035	\$7,730,000	Exempt	\$315,000.00	\$144,512.52	\$459,512.52	
Total Exempt						\$682,210.00	\$183,234.77	\$865,444.77	
2990	Fire Truck	11/15/2003	11/15/2016	\$485,000	Non-Exempt	\$0.00	\$0.00	\$0.00	
2994	Project Eval	11/1/2003	2/1/2024	\$330,000	Non-Exempt	\$14,600.00	\$1,279.20	\$15,879.20	
2986	Shattuck Property	7/15/2001	7/15/2019	\$500,000	Non-Exempt	\$25,440.00	\$1,868.50	\$27,308.50	
Total Non-Exempt						\$40,040.00	\$3,147.70	\$43,187.70	
Summary for General Fund						Total for General Fund	\$722,250.00	\$186,382.47	\$908,632.47

GELD

2995	GELD- Transformer	7/15/2001	7/15/2019	\$750,000	Non-Exempt	\$37,350.00	\$2,709.25	\$40,059.25	
2998	GELD- Hdqtrs.	8/1/2014	11/1/2033	\$2,000,000	Non-Exempt	\$85,000.00	\$52,525.00	\$137,525.00	
Summary for GELD						Total Non-Exempt for GELD	\$122,350.00	\$55,234.25	\$177,584.25

CPC

012	Surrenden Farm	7/6/2007	12/15/2021	\$5,015,000	Non-Exempt	\$425,000.00	\$54,603.13	\$479,603.13	
Summary for CPC						Total Non-Exempt for CPC	\$425,000.00	\$54,603.13	\$479,603.13

Sewer

ID	Name	Issued	Matures	Orig Amt	Exempt/ Non-Exempt	Principal	Interest	Total	
2910	Boston Road	10/26/2007	10/1/2025	\$310,940	Non-Exempt	\$16,647.50	\$5,285.59	\$21,933.09	
2911	Old Ayer Rd	10/26/2007	10/1/2025	\$155,960	Non-Exempt	\$8,352.50	\$2,651.91	\$11,004.41	
9994	Project Eval	11/1/2003	2/1/2024	\$330,000	Non-Exempt	\$5,400.00	\$473.13	\$5,873.13	
Summary for Sewer						Total Non-Exempt for Sewer	\$30,400.00	\$8,410.63	\$38,810.63

Title V

2993	Title Five	8/1/2002	8/1/2023	\$197,403	Non-Exempt	\$10,400.00	\$0.00	\$10,400.00	
Summary for Title V						Total Non-Exempt for Title V	\$10,400.00	\$0.00	\$10,400.00

Water

2997	Water SRF Loan 2	12/14/2006	7/15/2026	\$1,234,434	Non-Exempt	\$63,288.00	\$12,603.62	\$75,891.62	
2909	Water System	11/23/2004	8/1/2024	\$4,417,366	Non-Exempt	\$245,000.00	\$36,838.17	\$281,838.17	
Summary for Water						Total for Water	\$308,288.00	\$49,441.79	\$357,729.79

FY18 Totals-	\$1,618,688.00	\$354,072.27	1,972,760.27
ok	ok	ok	\$1,972,760.27

Motor Vehicle Commitment #1

Five Year History

2014	\$	1,151,513.75
2015	\$	1,203,118.75
2016	\$	1,332,668.75
2017	\$	1,332,368.75
2018	\$	1,360,001.25

Groton Place Monarch Butterfly Habitat

The Groton Place habitat is a conservation project to support the monarch butterfly population. In order to help offset the serious loss of monarch habitat the New England Forestry Foundation, owners of Groton Place, has given the Groton Sustainability Commission and the Groton Greenway Committee permission to create a habitat for monarch butterflies and other pollinators on their property.

Pollinators provide an important service in plant reproduction. Pollination occurs when pollen is transferred from one flower to another of the same species, resulting in seed production. Since plants are rooted in the ground, pollinators are needed to move the pollen between plants. Pollinators are responsible for the reproduction of almost all flowering plants and for the production of one of every three bites of food that humans eat.

With a tremendous geographic range and an annual migration the monarch butterfly is one of the most beneficial pollinators in North America. The monarch has a four stage life cycle that requires a specific breeding habitat. They begin as eggs, hatch into caterpillars that eat milkweed plants, form a chrysalis, and transform into butterflies. The butterflies pollinate as they feed on flower nectar from milkweed and a variety of other flowering plants.

After wintering in Mexico, the monarch migration starts in March as the butterflies travel north to the southern states where they begin breeding and laying eggs on milkweed plants. The next generation of butterflies produced there moves northward reaching Massachusetts and other northern states in May and June. They continue breeding and moving into Canada until fall when the breeding period ends. The last generation then migrates to their overwintering grounds in Mexico, completing the annual migration.

There has been an alarming decline in the monarch population primarily due to milkweed habitat loss. The number of monarchs has plummeted by almost 90% since the 1990s. Milkweed is crucial for monarch survival since it is their only caterpillar host plant. In addition to their role in the monarch life cycle, milkweeds are valuable nectar plants for many other species of pollinators, including native bees and other butterfly species.

Work started this fall with the help of volunteers. Locally sourced common milkweed seed was used to seed the meadow. This native species was selected because it thrives in sunny meadows and pastures in our area. For more information or to volunteer to help with this project please contact Alison Dolbear at alison.dolbear@gmail.com.

Pollinator Gardening

Planting a pollinator garden for butterflies, hummingbirds, and bees is an easy and beautiful way to help our environment. Pollinators perform an important function in the ecosystem by enabling plants to reproduce. Pollination occurs when pollen is transferred from one flower to another of the same species, producing seed. It is crucial in food production for people and wildlife. One of every three bites of food that you eat is the result of pollination.

Scientists have brought our attention to declining pollinator populations due to habitat destruction and degradation. Planting a pollinator garden is a simple way to restore much needed habitat while adding beauty to the landscape. Your pollinator garden can be any size, from a container, to a section of your yard, to an unused field. Even a small habitat area is beneficial.

There are a few things you should know to attract pollinators and make your garden a success. Start by choosing a sunny site. Most flowering plants need at least six hours of direct sun each day. If you don't have a large sunny area you can plant a series of small sunny areas since pollinators are very mobile.

Native plants are best but some cultivated varieties are fine for pollinators. Native plants have advantages for you and the environment. They require less care because they are adapted to local conditions. Native plants will attract more native pollinators and can serve as food plants during the caterpillar stage of the butterfly life cycle.

Planting a variety of plant species that bloom at the same time provides food for different species of pollinators. Choosing plants with overlapping bloom times provides a continuous food source through spring, summer, and fall.

Selecting a diversity of flower colors and shapes will accommodate different pollinators. Hummingbirds have long narrow bills and prefer tubular shaped flowers. Butterflies use flower petals as landing pads, and bees have different tongue lengths. Different species are attracted to different colors so include red, orange, yellow, purple, blue, and white flowers.

Grouping plants of the same species together attracts more pollinators than scattering individual plants throughout the garden. The clusters should be four feet in diameter or larger if space permits. This makes feeding more efficient and increases the chance that pollen will be moved to another plant of the same species, resulting in pollination.

Avoiding or limiting pesticides is very important because these products kill pollinators. If pests appear they should be removed by hand. If pesticides are necessary using the kinds that do not persist in the environment and applying them in the evening when most pollinators are not active is recommended.

Restoring habitat promotes pollinator abundance and diversity. Our food supply and ecosystems depend on healthy pollinator populations. Planting pollinator gardens helps people and wildlife, supports sustainable environments, and contributes to biodiversity.

By Alison Dolbear Peterson for the Sustainability Commission

Patricia DuFresne

From: Alison Dolbear <alison.dolbear@gmail.com>
Sent: Wednesday, February 21, 2018 11:55 AM
To: Accountant
Subject: Fwd: Monarch Butterfly Meadow

----- Forwarded Message -----

Subject: Monarch Butterfly Meadow

Date: Tue, 18 Jul 2017 21:25:02 +0000

From: Sally Ream <sally@reamdesign.com>

To: Alison Peterson <alison.dolbear@gmail.com>

Alison,

Please forgive delay in getting back to you.

I have been doing a little research and trying to put some numbers together. I know you said you had a meeting tonight...

Ball park for Ream Design to plant the meadow for you would be in the \$5000 to \$8000 range.

I hope this helps.

Best,
Sally

Sally Ream, Horticultural Consultant, MCH

Ream Design LLC | 4 New England Way, Suite 1 Ayer, MA 01432 | P: 978.433.5800 | C: 508.254.1773

sally@reamdesign.com | www.reamdesign.com



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Quasi-extinction risk and population targets for the Eastern, migratory population of monarch butterflies (*Danaus plexippus*)

Brice X. Semmens¹, Darius J. Semmens², Wayne E. Thogmartin³, Ruscena Wiederholt⁴, Laura López-Hoffman⁴, Jay E. Diffendorfer², John M. Pleasants⁵, Karen S. Oberhauser⁶ & Orley R. Taylor⁷

The Eastern, migratory population of monarch butterflies (*Danaus plexippus*), an iconic North American insect, has declined by ~80% over the last decade. The monarch's multi-generational migration between overwintering grounds in central Mexico and the summer breeding grounds in the northern U.S. and southern Canada is celebrated in all three countries and creates shared management responsibilities across North America. Here we present a novel Bayesian multivariate auto-regressive state-space model to assess quasi-extinction risk and aid in the establishment of a target population size for monarch conservation planning.

Our target population exercise indicates a high level of quasi-extinction risk over relatively short time windows, even when assuming large starting population sizes, which highlights the peril that monarchs currently face. Given the population's present low numbers, poor reproductive success by monarchs in future breeding seasons due to weather conditions and reduced breeding habitat, followed by catastrophic mortality while over-wintering in Mexico, could bring the monarch migration to the brink of extinction. Stabilizing the growth rate of the population and meeting the 2020 target population goal will substantially decrease extinction risk due to stochastic environmental processes. The documented decline in available breeding habitat^{6,7} is likely a major driver of the monarch population decline and suggests that efforts to recover the population towards the 2020 goal should focus on the creation and restoration of habitat.

FISCAL YEAR 2019 LEVY LIMIT CALCULATION

Revised: 1/27/2018

I. TO CALCULATE THE FY 2018 LEVY LIMIT

A.	FY 2017 LEVY LIMIT	\$	28,151,493	
A1.	ADD AMENDED FY 2017 NEW GROWTH	\$	-	
B.	ADD TWO AND ONE HALF PERCENT	\$	703,787	
C.	ADD FY 2018 NEW GROWTH	\$	504,945	
D.	ADD FY 2018 OVERRIDE	\$	-	
E.	FY 2018 SUBTOTAL	\$	29,360,225	\$ 29,360,225
F.	FY 2018 LEVY CEILING	\$	41,372,682	FY 2018 LEVY LIMIT

II. TO CALCULATE THE FY 2019 LEVY LIMIT

A.	FY 2018 LEVY LIMIT	\$	29,360,225	
A1.	ADD AMENDED FY 2018 NEW GROWTH	\$	-	
B.	ADD TWO AND ONE HALF PERCENT	\$	734,006	
C.	ADD FY 2019 NEW GROWTH	\$	373,400	
D.	ADD FY 2019 OVERRIDE			
E.	FY 2019 SUBTOTAL	\$	30,467,631	\$ 30,467,631
F.	FY 2019 LEVY CEILING	\$	41,703,346	FY 2019 LEVY LIMIT

Revised: 1/27/2018

TOWN OF GROTON, MASSACHUSETTS FY 2019 TOTAL TAX LEVY CALCULATION

FY 2019 LEVY LIMIT	\$	30,467,631
CAPITAL EXCLUSION	\$	-
DEBT EXCLUSION - TOWN	\$	863,795
DEBT EXCLUSION - SEWER	\$	-
DEBT EXCLUSION - WATER	\$	-
DEBT EXCLUSION - GDRSD	\$	871,241
SUB-TOTAL - EXCLUSIONS	\$	1,735,036
TOTAL TAX LEVY	\$	32,202,667

Revised: 1/27/2018

**TOWN OF GROTON
FISCAL YEAR 2019
REVENUE ESTIMATES**

	BUDGETED FY 2018	ESTIMATED FY 2019	CHANGE
PROPERTY TAX REVENUE	\$ 29,360,225	\$ 30,467,631	\$ 1,107,406
DEBT EXCLUSIONS	\$ 2,172,895	\$ 1,735,036	\$ (437,859)
CHERRY SHEET - STATE AID	\$ 912,979	\$ 912,979	\$ -
UNEXPENDED TAX CAPACITY	\$ (389,061)	\$ -	\$ 389,061
LOCAL RECEIPTS:			
General Revenue:			
Motor Vehicle Excise Taxes	\$ 1,500,000	\$ 1,559,000	\$ 59,000
Meals Tax	\$ 115,000	\$ 120,000	\$ 5,000
Penalties & Interest on Taxes	\$ 90,000	\$ 90,000	\$ -
Payments in Lieu of Taxes	\$ 225,000	\$ 225,000	\$ -
Other Charges for Services	\$ 67,000	\$ 67,000	\$ -
Fees	\$ 325,000	\$ 325,000	\$ -
Rentals	\$ 32,500	\$ 35,000	\$ 2,500
Library Revenues	\$ 11,000	\$ 12,000	\$ 1,000
Other Departmental Revenue	\$ 650,800	\$ 680,000	\$ 29,200
Licenses and Permits	\$ 300,000	\$ 300,000	\$ -
Fines and Forfeits	\$ 25,000	\$ 25,000	\$ -
Investment Income	\$ 19,000	\$ 20,000	\$ 1,000
Recreation Revenues	\$ 460,487	\$ 509,502	\$ 49,015
Miscellaneous Non-Recurring		\$ -	\$ -
Sub-total - General Revenue	\$ 3,820,787	\$ 3,967,502	\$ 146,715
Other Revenue:			
Free Cash	\$ 192,300	\$ 272,000	\$ 79,700
Stabilization Fund for Minor Capital	\$ -	\$ -	\$ -
Stabilization Fund for Tax Rate Relief	\$ -	\$ -	\$ -
Capital Asset Stabilization Fund	\$ 426,980	\$ 485,558	\$ 58,578
EMS/Conservation Fund Receipts Reserve	\$ 225,000	\$ 225,000	\$ -
Community Preservation Funds	\$ -	\$ -	\$ -
Water Department Surplus	\$ -	\$ -	\$ -
Sewer Department Surplus	\$ -	\$ -	\$ -
Insurance Reimbursements	\$ -	\$ -	\$ -
Encumbrances	\$ -	\$ -	\$ -
Sub-total - Other Revenue	\$ 844,280	\$ 982,558	\$ 138,278
WATER DEPARTMENT ENTERPRISE	\$ 1,131,936	\$ 1,276,333	\$ 144,397
SEWER DEPARTMENT ENTERPRISE	\$ 699,840	\$ 728,139	\$ 28,299
LOCAL ACCESS CABLE ENTERPRISE	\$ 206,455	\$ 204,149	\$ (2,306)
FOUR CORNER SEWER ENTERPRISE	\$ 6,250	\$ 31,424	\$ 25,174
TOTAL ESTIMATED REVENUE	\$ 38,766,586	\$ 40,305,750	\$ 1,539,164

TOWN OF GROTON
FISCAL YEAR 2019
TAX LEVY CALCULATIONS

Revised: 2/16/2018

FY 2019 PROPOSED EXPENDITURES

Town Manager's Proposed Budget

General Government	\$	2,008,563
Land Use Departments	\$	428,340
Protection of Persons and Property	\$	3,880,663
Regional School Districts	\$	21,721,145
Department of Public Works	\$	2,195,190
Library and Citizen Services	\$	1,630,945
Debt Service	\$	1,388,390
Employee Benefits	\$	4,054,022

Sub-Total - Operating Budget

\$ 37,307,258

- A. TOTAL DEPARTMENTAL BUDGET REQUESTS
- B. CAPITAL BUDGET REQUESTS
- C. ENTERPRISE FUND REQUESTS
- D. COMMUNITY PRESERVATION REQUEST

\$ 37,307,258
\$ 485,558
\$ 2,002,411

OTHER AMOUNTS TO BE RAISED

1. Amounts certified for tax title purposes
2. Debt and interest charges not included
3. Final court judgments
4. Total Overlay deficits of prior years
5. Total cherry sheet offsets
6. Revenue deficits
7. Offset Receipts
8. Authorized deferral of Teachers' Pay
9. Snow and Ice deficit
10. Other

\$ -
\$ -
\$ -
\$ -
\$ 1,000
\$ -
\$ 20,000
\$ -
\$ 200,000

- E. TOTAL OTHER AMOUNTS TO BE RAISED
- F. STATE AND COUNTY CHERRY SHEET CHARGES
- G. ALLOWANCE FOR ABATEMENTS AND EXEMPTIONS

\$ 221,000
\$ 89,523
\$ 200,000

TOTAL PROPOSED EXPENDITURES

\$ 40,305,750

FY 2019 ESTIMATED RECEIPTS

ESTIMATED TAX LEVY				
Levy Limit		\$	30,467,631	
Debt Exclusion		\$	1,735,036	
A.	ESTIMATED TAX LEVY	\$		32,202,667
B.	CHERRY SHEET ESTIMATED RECEIPTS	\$		912,979
C.	LOCAL RECEIPTS NOT ALLOCATED	\$		3,967,502
C.	OFFSET RECEIPTS	\$		-
D.	ENTERPRISE FUNDS	\$		2,240,044
E.	COMMUNITY PRESERVATION FUNDS	\$		-
F.	FREE CASH	\$		272,000
OTHER AVAILABLE FUNDS				
	1. Stabilization Fund	\$	485,558	
	2. Capital Asset Fund	\$	225,000	
	3. EMS/Conservation Fund			
G.	OTHER AVAILABLE FUNDS	\$		710,558
	TOTAL ESTIMATED RECEIPTS	\$		40,305,750
	FY 2019 SURPLUS/(DEFICIT)	\$		0

Revised: 12/15/2017

Operating Budget Comparison - Fiscal Year 2018 Vs. Fiscal Year 2019

<u>Category</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>Dollar Difference</u>	<u>Percentage Change</u>
Municipal Wages	\$ 7,172,952	\$ 7,333,788	\$ 160,836	2.24%
Employee Benefits	\$ 3,842,510	\$ 4,054,022	\$ 211,512	5.50%
Sub-Total - Wages and Benefits	\$ 11,015,462	\$ 11,387,810	\$ 372,348	3.38%
Municipal Expenses	\$ 2,800,773	\$ 2,809,913	\$ 9,140	0.33%
Sub-Total -	\$ 13,816,235	\$ 14,197,723	\$ 381,488	2.76%
Debt Service - In-Levy Only	\$ 366,500	\$ 522,945	\$ 156,445	42.69%
Total - All Municipal	\$ 14,182,735	\$ 14,720,668	\$ 537,933	3.79%
Nashoba Tech	\$ 607,520	\$ 557,295	\$ (50,225)	-8.27%
Groton-Dunstable Operating	\$ 19,038,970	\$ 20,235,428	\$ 1,196,458	6.28%
Groton-Dunstable Excluded Debt	\$ 1,077,059	\$ 871,241	\$ (205,818)	-19.11%
Groton-Dunstable Debt	\$ 59,835	\$ 57,181	\$ (2,654)	-4.44%
Sub-Total - Education	\$ 20,783,384	\$ 21,721,145	\$ 937,761	4.51%
Grand Total - Town Budget	\$ 34,966,119	\$ 36,441,813	\$ 1,475,694	4.22%

TOWN OF GROTON
ADDENDUM TO JUNE 30, 2017 BALANCE SHEET
DETAIL: GRANT FUND

Code	Name	Beginning Balance 7/1/2016	Total Receipts	Total Disbursements	Ending Balance 6/30/2017	Sched A
403	FY17 Dispatch S & I	0	233,700.82	(233,700.82)	\$0.00	PS
404	FY16 Dispatch Training	(1,483.10)	3,190.30	(1,707.20)	\$0.00	PS
406	FY16 Dispatch S & I	(38,006.80)	38,006.80	0.00	\$0.00	PS
409	FY17 911 Training Grant	0.00	2,518.52	(2,731.92)	(\$213.40)	PS
410	Fire Department SAFE	\$7,347.99	\$6,547.00	(\$7,943.94)	\$5,951.05	PS
414	FY17 Dispatch Developmt Grnt	\$0.00	\$6,324.53	(\$6,324.53)	\$0.00	PS
417	Dispatch Training Grant FY15	(\$1,455.55)	\$1,455.55	\$0.00	\$0.00	PS
424	Police Bullet Proof Vests Grant	(\$2,765.00)	\$2,765.00	(\$2,385.00)	(\$2,385.00)	PS
427	Police Federal JAG Grant	\$1.00			\$1.00	PS
429	Police 911 Underage Alcohol	(\$768.68)	\$768.68		\$0.00	PS
440	Conservation WHIP Grant	\$1,875.00			\$1,875.00	Gov
445	Planning; 43D Grant	\$4,480.64		(\$4,480.64)	\$0.00	Gov
447	StormWater: James Brook Grant	\$59.41			\$59.41	Gov
450	Aid to Libraries	\$77,012.73	\$18,965.82	(\$8,305.00)	\$87,673.55	Lib
452	Arts Council	\$5,258.26	\$4,601.70	(\$5,744.99)	\$4,114.97	Cul
455	Elder Programs	\$0.00	\$16,350.00	(\$16,350.00)	\$0.00	COA
457	COA CHNA MINI Grant	\$250.00		(\$250.00)	\$0.00	COA
470	Polling Hours	\$5,859.00	\$2,336.00	(\$6,436.85)	\$1,758.15	Gov
487	Recycling	\$1,750.00	\$475.94	(\$1,750.00)	\$475.94	Hlth
481	Regional Recycling	\$475.94		(\$475.94)	\$0.00	OthState
494	IT Infrastructure Grant FY17	\$0.00	\$16,000.00		\$16,000.00	Gov
496	IT Cybersecurity Grant FY17		\$15,000.00	(\$2,640.00)	\$12,360.00	Gov
499	BoH Equipment Grant	\$36.24	\$614.88	(\$651.12)	\$0.00	Hlth
2900	Title V	\$69,376.84	\$3,116.14	(\$10,400.00)	\$62,092.98	TitV
Totals		\$129,303.92	\$372,737.68	(\$312,277.95)	\$189,763.65	

TOWN OF GROTON
ADDENDUM TO JUNE 30, 2016 BALANCE SHEET
DETAIL: GRANT FUND

Code	Name	Beginning Balance 7/1/2015	Total Receipts	Total Disbursements	Ending Balance 6/30/2016	Sched A
404	FY16 Dispatch Training	0.00	933.00	(2,416.10)	(\$1,483.10)	PS
406	FY16 Dispatch S & I	0.00	193,693.76	(231,700.56)	(\$38,006.80)	PS
408	FY14 Dispatch Training	(1,258.69)	1,258.69		\$0.00	PS
410	Fire Department SAFE	\$8,380.79	\$6,953.00	(\$7,985.80)	\$7,347.99	PS
416	Dispatch Incentive Grant FY 15	(\$108,609.60)	\$108,609.60		\$0.00	PS
417	Dispatch Training Grant FY15	(\$2,382.85)	\$927.30		(\$1,455.55)	PS
418	Dispatch Developmt Grt FY15	(\$35,000.00)	\$35,000.00		\$0.00	PS
424	Police Bullet Proof Vests Grant	\$0.00		(\$2,765.00)	(\$2,765.00)	PS
427	Police Federal JAG Grant	\$0.00	\$27,548.56	(\$27,547.56)	\$1.00	PS
429	Police 911 Underage Alcohol	\$0.00		(\$768.68)	(\$768.68)	PS
436	DPW DOT WRRRP FY15	(\$13,222.09)	\$76,003.00	(\$62,780.91)	\$0.00	Gov
440	Conservation WHIP Grant	\$1,875.00			\$1,875.00	Gov
445	Planning; 43D Grant	\$4,480.64			\$4,480.64	Gov
447	StormWater: James Brook Grant	\$59.41			\$59.41	Gov
450	Aid to Libraries	\$82,459.72	\$18,710.96	(\$24,157.95)	\$77,012.73	Lib
452	Arts Council	\$3,956.18	\$4,602.08	(\$3,300.00)	\$5,258.26	Cul
453	DCR Rec Trails Grant	\$0.00	\$24,135.00	(\$24,135.00)	\$0.00	Cul
455	Elder Programs	\$0.00	\$14,715.00	(\$14,715.00)	\$0.00	COA
457	COA CHNA MINI Grant	\$0.00	\$1,700.00	(\$1,450.00)	\$250.00	COA
460	Cable TV PEG	\$74,022.34		(\$74,022.34)	\$0.00	OthSpec
470	Polling Hours	\$4,941.00	\$918.00		\$5,859.00	Gov
487	Recycling	\$2,800.00		(\$1,050.00)	\$1,750.00	Hlth
481	Regional Recycling	\$532.65		(\$56.71)	\$475.94	OthState
484	Antenna Grant Civil Defense	\$1,445.00		(\$1,445.00)	\$0.00	PS
499	BoH Equipment Grant	\$50.74	\$599.88	(\$614.38)	\$36.24	Hlth
2900	Title V	\$76,536.86	\$3,239.98	(\$10,400.00)	\$69,376.84	TitV
Totals		\$101,067.10	\$519,547.81	(\$491,310.99)	\$129,303.92	

TOWN OF GROTON
ADDENDUM TO JUNE 30, 2015 BALANCE SHEET
DETAIL: GRANT FUND

Code	Name	Beginning Balance 7/1/2014	Total Receipts	Total Disbursements	Ending Balance 6/30/2015	Sched A
405	FY14 Dispatch S & I	(64,492.52)	64,492.52		\$0.00	PS
406	FY13 Dispatch S & I	(187.28)	187.28		\$0.00	PS
407	FY13 Dispatch Training	(1,696.88)	1,696.88		\$0.00	PS
408	FY14 Dispatch Training	(2,621.52)	2,963.83	(1,601.00)	(\$1,258.69)	PS
410	Fire Department SAFE	\$5,099.11	\$7,218.00	(\$3,936.32)	\$8,380.79	PS
411	Fire Dept. Equip Grant	\$0.00			\$0.00	PS
413	Fire Training Grant	\$4,712.97		(\$4,712.97)	\$0.00	PS
414	911 Development Grant	\$0.00			\$0.00	PS
415	Fire SAFER Wage Grant	\$0.00			\$0.00	PS
416	Dispatch Incentive Grant FY 15	\$0.00	\$124,992.80	(\$233,602.40)	(\$108,609.60)	PS
417	Dispatch Training Grant FY15	\$0.00	\$154.94	(\$2,537.79)	(\$2,382.85)	PS
418	Dispatch Developmt Grt FY15	\$0.00	\$5,240.00	(\$40,240.00)	(\$35,000.00)	PS
424	Police Bullet Proof Vests Grant	\$355.00		(\$355.00)	\$0.00	PS
429	Police 911 Training Grant	\$0.00			\$0.00	PS
431	MA Woodlands Grant	\$0.00			\$0.00	Cul
436	DPW DOT WRRRP FY15	\$0.00	\$75,993.00	(\$89,215.09)	(\$13,222.09)	Gov
438	Squannacook Dam Repair Grant	\$0.00			\$0.00	Gov
440	Conservation WHIP Grant	\$1,875.00			\$1,875.00	Gov
445	Planning; 43D Grant	\$4,480.64			\$4,480.64	Gov
447	StormWater: James Brook Grant	\$59.41			\$59.41	Gov
450	Aid to Libraries	\$77,882.48	\$17,817.95	(\$13,240.71)	\$82,459.72	Lib
452	Arts Council	\$4,903.58	\$4,302.60	(\$5,250.00)	\$3,956.18	Cul
455	Elder Programs	\$0.00	\$13,080.00	(\$13,080.00)	\$0.00	COA
460	Cable TV PEG	\$112,989.54	\$25,000.00	(\$63,967.20)	\$74,022.34	OthSpec
470	Polling Hours	\$2,901.00	\$2,040.00		\$4,941.00	Gov
487	Recycling	\$0.00	\$2,800.00		\$2,800.00	Hlth
481	Regional Recycling	\$532.65			\$532.65	OthState
484	Antenna Grant Civil Defense	\$1,445.00			\$1,445.00	PS
499	BoH Equipment Grant	\$177.05	\$1,238.87	(\$1,365.18)	\$50.74	Hlth
2900	Title V	\$83,573.03	\$3,363.83	(\$10,400.00)	\$76,536.86	TitV
Totals		\$231,988.26	\$352,582.50	(\$483,503.66)	\$101,067.10	

TOWN OF GROTON
ADDENDUM TO JUNE 30, 2014 BALANCE SHEET
DETAIL: GRANT FUND

Code	Name	Beginning Balance 7/1/2013	Total Receipts	Total Disbursements	Ending Balance 6/30/2014	Sched A
405	FY14 Dispatch S & I	0.00	154,031.81	(218,524.33)	(\$64,492.52)	PS
406	FY13 Dispatch S & I	(94,360.88)	94,173.60		(\$187.28)	PS
407	FY13 Dispatch Training	(3,961.04)	2,264.16		(\$1,696.88)	PS
408	FY14 Dispatch Training	0.00	387.00	(3,008.52)	(\$2,621.52)	PS
410	Fire Department SAFE	\$3,691.78	\$6,904.00	(\$5,496.67)	\$5,099.11	PS
411	Fire Dept. Equip Grant	\$0.00			\$0.00	PS
413	Fire Training Grant	\$7,457.62		(\$2,744.65)	\$4,712.97	PS
414	911 Development Grant	(\$8,470.50)	\$8,470.50		\$0.00	PS
415	Fire SAFER Wage Grant	\$0.00			\$0.00	PS
416	Dispatch Incentive Grant FY 12	(\$207.80)	\$207.80		\$0.00	PS
424	Police Bullet Proof Vests Grant	\$355.00			\$355.00	PS
429	Police 911 Training Grant	\$0.00			\$0.00	PS
431	MA Woodlands Grant	\$0.00	\$6,942.00	(\$6,942.00)	\$0.00	Cul
438	Squannacook Dam Repair Grant	\$97,770.00		(\$97,770.00)	\$0.00	Gov
440	Conservation WHIP Grant	\$1,875.00			\$1,875.00	Gov
445	Planning; 43D Grant	\$4,480.64			\$4,480.64	Gov
447	StormWater: James Brook Grant	\$59.41			\$59.41	Gov
450	Aid to Libraries	\$71,296.52	\$14,443.66	(\$7,857.70)	\$77,882.48	Lib
452	Arts Council	\$6,075.94	\$4,252.64	(\$5,425.00)	\$4,903.58	Cul
455	Elder Programs	\$0.00	\$13,080.00	(\$13,080.00)	\$0.00	COA
460	Cable TV PEG	\$90,489.54	\$22,500.00		\$112,989.54	OthSpec
470	Polling Hours	\$0.00	\$5,695.00	(\$2,794.00)	\$2,901.00	Gov
480	Recycling	\$0.00			\$0.00	Hlth
481	Regional Recycling	\$532.65			\$532.65	OthState
484	Antenna Grant Civil Defense	\$1,445.00			\$1,445.00	PS
499	BoH Equipment Grant	\$1,760.80	\$1,697.64	(\$3,281.39)	\$177.05	Hlth
2900	Title V	\$90,485.38	\$3,487.65	(\$10,400.00)	\$83,573.03	TitV
Totals		\$270,775.06	\$338,537.46	(\$377,324.26)	\$231,988.26	

TOWN OF GROTON
ADDENDUM TO JUNE 30, 2013 BALANCE SHEET
DETAIL: GRANT FUND

Code	Name	Beginning Balance 7/1/2012	Total Receipts	Total Disbursements	Ending Balance 6/30/2013	Sched A
406	FY13 Dispatch S & I	0.00	109,185.89	(203,546.77)	(\$94,360.88)	PS
407	FY13 Dispatch Training	0.00	1,622.04	(5,583.08)	(\$3,961.04)	PS
410	Fire Department SAFE	\$2,329.80	\$4,625.00	(\$3,263.02)	\$3,691.78	PS
411	Fire Dept. Equip Grant	\$0.00			\$0.00	PS
413	Fire Training Grant	\$21,387.31		(\$13,929.69)	\$7,457.62	PS
414	911 Development Grant	(\$15,920.50)	\$45,730.14	(\$38,280.14)	(\$8,470.50)	PS
415	Fire SAFER Wage Grant	(\$3,853.79)	\$3,853.79		\$0.00	PS
416	Dispatch Incentive Grant FY 12	(\$141,624.00)	\$143,631.69	(\$2,215.49)	(\$207.80)	PS
417	911 Training Grant	(\$16,326.60)	\$16,326.60		\$0.00	PS
424	Police Bullet Proof Vests Grant	\$0.00	\$355.00		\$355.00	PS
429	Police 911 Training Grant	\$0.00			\$0.00	PS
435	Ice Storm '08 Relief Grant	\$0.00			\$0.00	Hwy
438	Squannacook Dam Repair Grant	\$98,820.00		(\$1,050.00)	\$97,770.00	Hwy
440	Conservation WHIP Grant	\$1,333.50	\$841.50	(\$300.00)	\$1,875.00	Gov
445	Planning; 43D Grant	\$4,480.64			\$4,480.64	Gov
447	StormWater: James Brook Grant	\$98.91		(\$39.50)	\$59.41	Gov
450	Aid to Libraries	\$76,540.20	\$13,999.05	(\$19,242.73)	\$71,296.52	Lib
452	Arts Council	\$5,948.55	\$3,872.39	(\$3,745.00)	\$6,075.94	Cul
455	Elder Programs	\$0.00	\$11,445.00	(\$11,445.00)	\$0.00	COA
460	Cable TV PEG	\$90,489.54			\$90,489.54	OthSpec
470	Polling Hours	\$2,911.38	\$2,211.00	(\$5,122.38)	\$0.00	Gov
480	Recycling	\$0.00			\$0.00	Hlth
481	Regional Recycling	\$532.65			\$532.65	OthState
484	Antenna Grant Civil Defense	\$0.00	\$1,445.00		\$1,445.00	PS
485	BoH Flu Mgmt Grant	\$0.00			\$0.00	Hlth
486	Peer to Peer Grant	\$0.00			\$0.00	Gov
487	SMRP Recycling Grant	(\$4,999.00)	\$4,999.00		\$0.00	Hwy
499	BoH Equipment Grant	\$563.84	\$1,812.42	(\$615.46)	\$1,760.80	Hlth
2900	Title V	\$91,409.44	\$9,475.94	(\$10,400.00)	\$90,485.38	TitV
Totals		\$214,121.87	\$375,431.45	(\$318,778.26)	\$270,775.06	

TOWN OF GROTON
ADDENDUM TO JUNE 30, 2012 BALANCE SHEET
DETAIL: GRANT FUND

Code	Name	Beginning Balance 7/1/2011	Total Receipts	Total Disbursements	Ending Balance 6/30/2012	Sched A
410	Fire Department SAFE	\$29.34	\$4,665.00	(\$2,364.54)	\$2,329.80	PS
411	Fire Dept. Equip Grant	\$175,279.00		(\$175,279.00)	\$0.00	PS
413	Fire Training Grant	\$0.00	\$40,033.00	(\$18,645.69)	\$21,387.31	PS
414	911 Development Grant	\$0.00	\$64,423.00	(\$80,343.50)	(\$15,920.50)	PS
415	Fire SAFER Wage Grant	(\$2,719.30)	\$14,768.75	(\$15,903.24)	(\$3,853.79)	PS
416	Dispatch Incentive Grant FY 12	(\$63,861.66)	\$119,138.73	(\$196,901.07)	(\$141,624.00)	PS
417	911 Training Grant	\$0.00	\$15,614.40	(\$31,941.00)	(\$16,326.60)	PS
429	Police 911 Training Grant	\$433.80		(\$433.80)	\$0.00	PS
435	Ice Storm '08 Relief Grant	\$33,242.25		(\$33,242.25)	\$0.00	Hwy
438	Squannacook Dam Repair Grant	\$98,820.00			\$98,820.00	Hwy
440	Conservation WHIP Grant	\$1,333.50			\$1,333.50	Gov
445	Planning; 43D Grant	\$15,627.00		(\$11,146.36)	\$4,480.64	Gov
447	StormWater: James Brook Grant	\$144.61	\$67,277.15	(\$67,322.85)	\$98.91	Gov
450	Aid to Libraries	\$86,955.75	\$13,764.71	(\$24,180.26)	\$76,540.20	Lib
452	Arts Council	\$5,606.32	\$3,872.23	(\$3,530.00)	\$5,948.55	Cul
455	Elder Programs	\$0.00	\$10,219.00	(\$10,219.00)	\$0.00	COA
460	Cable TV PEG	\$45,489.54	\$45,000.00		\$90,489.54	OthSpec
470	Polling Hours	\$2,528.58	\$1,106.00	(\$723.20)	\$2,911.38	Gov
480	Recycling	\$0.00	\$49,456.04	(\$49,456.04)	\$0.00	Hlth
481	Regional Recycling	\$0.00	\$532.65		\$532.65	OthState
485	BoH Flu Mgmt Grant	\$15,515.37		(\$15,515.37)	\$0.00	Hlth
486	Peer to Peer Grant	\$0.00	\$988.68	(\$988.68)	\$0.00	Gov
487	SMRP Recycling Grant	\$0.00		(\$4,999.00)	(\$4,999.00)	Hwy
499	BoH Equipment Grant	\$1,441.72		(\$877.88)	\$563.84	Hlth
2900	Title V	\$98,473.45	\$3,335.99	(\$10,400.00)	\$91,409.44	TitV
Totals		\$514,339.27	\$454,195.33	(\$754,412.73)	\$214,121.87	



TOWN OF GROTON

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Board of Selectmen

Joshua A. Degen, *Chairman*
Barry A. Pease, *Vice-Chairman*
Alison S. Manugian, *Clerk*
John G. Petropoulos, *Member*
Rebecca H. Pine, *Member*

Town Manager
Mark W. Haddad

To: *Finance Committee*

From: *Mark W. Haddad – Town Manager*

Subject: *Budget Question Responses*

Date: *February 27, 2018*

The purpose of this memorandum is to respond to the various questions raised by the Finance Committee and provide you with the information you have requested concerning the Town Manager's Proposed Fiscal Year 2019 Operating Budget. I have put this into a format that states the questions and provides our response.

OPERATIONS

1. Why do the Fire Dept Wages go up by \$8.1K?

Answer: The original budget had Fire Wages at \$815,401, and increase of \$8,068. There was a mistake in the spread sheet in which longevity and educational incentives were double counted (5,800). The correct budget number should be \$809,601, and increase of \$2,268. This increase is for overtime based on current projections of the Full-time staff. Once collective bargaining has been completed, this budget will be adjusted (including overtime) to reflect any settlement with the Fire Union. I thank the Finance Committee for catching this error.

2. What is the GIS spending for?

Answer: GIS stands for Geographic Information Systems. The Town currently contracts with AppGeo to maintain our GIS system. In past years, we budgeted \$15,100 for this service in the GIS Budget and appropriated an additional \$3,500 in the Assessors Budget to update the maps (for a total appropriation of \$18,600. We used to have a "pay as you go" agreement with AppGeo, in which we would pay time and materials for any updates or special maps needed. Due to the work of our IT and Land Use Departments, we have restricted our contract with AppGeo to have one yearly cost regardless of the amount of use. This will also include regular visits and updates from AppGeo staff. We believe this is a more cost-effective way to manage this budget and allow us to better utilize our GIS Systems. The FY 2019 request is \$18,600. There is no net increase in this budget.

3. What is the Sustainability spending for?

Answer: The \$5,000 budget request in the Selectmen's Budget was requested by the Sustainability Committee. It is my understanding that representatives from the Sustainability Committee will be at the Finance Committee meeting on February 27th to discuss this request.

4. Can we see 5 years of budgeted vs. actual spending?

Answer: Please see attached spreadsheet.

5. What does last 5 years look like for generated free cash and spent free cash?

Answer: Please see attached spread sheet.

6. What grants are we expecting and what line items do they impact?

Answer: At this time, there are two Grants that we anticipate impacting the FY 2019 Budget. The first is the 911 Grant we apply for each year. This grant is for both salaries and equipment within our Communications Department. While we have successfully received this grant for the last several years, there is no guarantee we will receive it and we need to fully fund the Communications Budget. In addition, in FY 2018, most of this grant was used for equipment and not salaries. The second is the COA Formula Grant, which is used to pay for both Senior Programs and paying for some of the hours of the volunteer coordinator. For your information, attached is a breakdown of all Grants received by the Town in FY 17.

7. Review current debt schedule for in and out of levy debt including payment schedules and expiration?

Answer: Please see pages 255 – 258 of the Town Manager's Proposed Operating Budget. We will be more than happy to review this in more detail with the Finance Committee at your meeting of February 27th.

8. Several revenue lines are substantially less than FY17 actual and need explanations — Motor Vehicle Excise is \$158k less — Penalties and Interest is \$25k less — Fees appears to be \$523k less — Licenses and Permits is \$113k less than the five-year actuals average.

Answer: I have, and will continue to, estimate receipts very conservatively. This has been my practice for the last nine years and has allowed the Town to maintain a strong free cash position and led to an increase in our bond rating from A1 in 2008 to AAA since 2015. We follow the guidelines established by the Department of Revenue that instructs us to budget in this manner. I will argue vociferously and passionately against changing the manner in which we estimate receipts. I look forward to discussing this in more detail with the Finance Committee at your meeting on February 27th.

9. Expense line by line questions:

a. 1024 - what's within BOS minor capital and why?

Answer: This is the payment for the Town's portion of the Pepperell SRF sewer project. The Town is committed to covering 50% of the annual debt service until FY 2022. The Sewer Commission covers the other half. The Town's share is \$27,000 annually.

Continued on next page – Over >

9. Continued:

b. 1080 - why is Town Counsel so high?

Answer: We have budgeted \$90,000 annually for Town Counsel for the last several years. We have been fortunate that our legal fees have been very low over the past four fiscal years. We continue to budget this expense line item conservatively in line with past appropriations.

c. 1160-1162 Insurance & Bonding - does 100% of each deductible need to be included or is this a FC reserve item?

Answer: Line item 1161 is budgeted at \$12,000 and has been for the last ten years. This line item pays the deductible for any insurance claim submitted by the Town. This is insurance and I do not want to have to go to the Finance Committee each time we need to pay a deductible. Line item 1162 is our deductible reserve for Firefighters and Police Officers injured on duty. Our insurance policy requires us to pay the first \$25,000 of all medical claims for public safety employees injured on duty. Anything over \$25,000 in a plan year is covered 100% by our insurance company.

d. 1181-1182 both phone & office supplies are over actual used budget of recent years

Answer: We have worked diligently over the past several years to reduce our telephone expense line item. We have reduced the appropriation by \$5,000 in the last two years and will continue to monitor the budget over the next couple of Fiscal Years. In the last year, we have added computers to some of our Fire Apparatus and Police Cruisers that rely on cellular connections. Until such time as we determine the impact of these additions, I would request that we leave this line time as currently requested. With regard to Office Supplies, in FY 2012 we consolidated all line office supply line items into one central account and developed a central purchasing system. This continues to be successful and believe \$17,000 is a reasonable amount to cover all Department office supplies.

e. 1242, 1251-Inspector expenses are budgeted well over actuals

Answer: The budgeted amount for line item 1242 is \$3,500. In FY 16 we spent \$1,950 and \$1,623 in FY 17. We have recently hired a new Administrative Assistant for the Building Commissioner and I anticipate increased spending in these line items for education and other related costs. With regard to line item 1251, the appropriation is \$5,000 and the actuals are \$3,253 in FY 16 and \$3,724 in FY 17. I would not characterize these as "well over actuals."

f. 1270-1275 - Need to understand all of these

Answer: This the Board of Health Budget for Nashoba Board of Health, Nursing Services and Mental Health Services. There was an error in the FY 16 and FY 17 expenditures. The Mental Health Expense was included twice (once in the Nashoba Health District and once in the Mental Health Line item). The actual expenditure in FY 16 was \$41,221 and \$42,423 in FY 17. The FY 18 appropriation is \$44,143 and we are requesting \$45,951 in FY 19. This amount covers nursing services, health inspectional services and the mental health assessment to TADS. We can discuss this in more detail at your meeting on the February 27th.

Continued on next page – Over >

9. Continued:

g. 1622 - Veterans Benefits is significantly over actuals

Answer: This line item pays veteran benefits to Groton residents in need of assistance. It is difficult to estimate each year as it is solely based on the number of cases presented to our Veteran's Agent. A review of this expense since FY 2012 is as follows:

FY 2012	\$48,412
FY 2013	\$54,092
FY 2014	\$38,866
FY 2015	\$43,824
FY 2016	\$33,861
FY 2017	\$39,876

As you can see, this fluctuates year to year. I would recommend we leave it at the \$50,000. We receive reimbursement for this expense within 18 months of the expenditure.

10. Why would a water technician need a full year overlap for training? Usually there is no overlap of personnel with other departmental personnel including the supervisor doing the necessary training?

Answer: We have had overlap in positions to provide for as much training as possible. The most recent example was our Accountant in Training Program in which we paid two Town Accountants for almost two years. Due to this training program, when our previous Town Accountant retired, our new Town Accountant hit the ground running. It was extremely successful. Specific to the Water Technician, the following is a brief summary of why the Groton Water Department is funding a third Water Technician in FY 2019 operating Budget:

The Department is preparing for the transition of the retirement of a 30-year employee. In doing so, we are maintaining specific minimum staffing levels to safely operate these facilities and the water system. The Water Department has a statutory obligation to maintain public health and safety when supplying potable water to the town. In addition, the Water Department is a 24 hour a day operation regardless of budgetary/financial implications. Reducing the staff during a training period is not an option as it will be a significant physical drain on the remaining staff. It is important to note that the Groton Water Department has tripled in size since 1989. We now have 52 miles of water mains in the system to maintain, 1,800 water services.

The following is a list of the changes that have occurred in the Water Department that merit the need for a smooth transition and a third operator:

- DEP's 2017 Sanitary Survey recommends the GWD have three full time operators (BOWC's has not fully committed to the increased staffing needs beyond FY19)
- This training program mirrors programs instituted by GELD, Police Department, and Fire and EMS
- Plant Operations are much more sophisticated and complex due to new treatment techniques at both water facilities.
- System Preventative Maintenance projects that have been put off prior to the GWD cutting its staff in 2010, can be addressed.

CAPITAL

- 1. Detail for proposed \$60K Public Safety Dispatch update including \$60K spending this year and proposed spending of \$60K in 2020. The total spend is \$180K**

Answer: From the Chief of Police: I proposed to rehab/remodel and configure dispatch over the three-year period. Realizing that \$180,000 was a significant number I tried to break it out into three years. This year was planned for remoting all technology that could be remoted to a single separate room which we designated just off the bays. This was done because it is in close proximity to the electrical room and IT equipment and already contains all the 911 infrastructure. Fire alarm, some redundant radio equipment and recorders were to be moved. We tried to do this in conjunction with State 911 when they upgraded us in the fall to save on some costs that we would have. Fire alarm came in slightly higher for phase 1 (\$14,000). Additionally, we found that the main recording equipment had to be replaced (\$15,000). We also determined during this that some wiring and cabling had been abandoned, worn or outdated in the walls and under the floor. Vendors suggested that we clear the chases and pipes of this cable and start fresh and create space for the future. Phase 2 would be the purchase of dispatch equipment (consoles). Current consoles are 8+ years old and are hard to maintain. They would be repurposed as auxiliary consoles for a secondary dispatch location. Quotes for these are at \$60,000. Phase 3 would be to take the remaining and provide for the future, space for school, town building or rail trail cameras, security enhancements at dispatch. I believe I also stated at the Saturday meeting that I wanted to hold back part of phase 3 to use as a match should grant funds become available. 911 grants are covering other enhancements such as air conditioning in the equipment rooms, some electrical work and some fire alarm work. Ultimately, it was my intention based on funding to rehab dispatch. Technology needs to be replaced. On the good side, that same technology requires less of a footprint so dispatch should be able to remain where it is. I was also planning, depending on funding, on bolstering a secondary dispatch. When the building had to be abandoned last fall, the Fire Chief and I found a number of issues that we would need to fix to move dispatch to Fire HQ in an emergency or any other location for that matter. I hope this answers the question.

- 2. Dump Truck amount in Reason for Need (\$185K) does not match the amount in Recommended Financing**

Answer: If you look closely at the "Reason for Need", you will notice that we are replacing an additional Dump Truck in FY 2022. That means we would need to finance two dump trucks in FY 2022 and FY 2023, increasing the anticipated annual payment from \$40,000 to \$80,000 (including interest) in those two years, if we decide to Finance the purchase of the second truck. Once we borrow the funds this year to purchase the Dump truck, we will adjust the amount in future years to reflect actual expenses. Should our financial situation put us in the position to outright purchase the Dump Truck in FY 2022, we will amend the plan accordingly.

- 3. Tractor Trailer Unit amount in Reason for Need (\$140K) does not match the amount in Recommended Financing**

Answer: While the anticipated cost is \$140,000 for the tractor, we are carrying \$160,000 in the plan in anticipation of interest. As stated above this is an estimate. Once we borrow the funds this year to purchase the tractor, we will adjust the amount in future years to reflect actual expenses.

4. There are other areas that need further review, but will probably be at future meeting including: DPW Garage; Library Capital Items; School Feasibility Study and Senior Center.

Answer: We will be more than happy to address each of these issues with the Finance Committee and answer any questions you have at your convenience.

Thank you for the opportunity to answer and address your questions. We look forward to discussing all of this in more detail at your meeting on February 27th.

MWH/rjb

Cc: Board of Selectmen
Patricia DuFresne – Town Accountant
Michael Hartnett – Town Treasurer/Tax Collector
Jonathan Greeno – Principal Assessor
Melisa Doig – Human Resources Director
Dawn Dunbar – Executive Assistant

enclosures



TOWN OF GROTON
Water Department
173 Main Street, Town Hall
Groton, Massachusetts 01450

Office: 978-448-1122
Fax: 978-448-1123

Superintendent:
Thomas D. Orcutt

Business Manager:
Lauren E. Crory

Commissioners:
John J. McCaffrey Jr.
Greg R. Fishbone
James L. Gmeiner

Staffing Needs Summary:

The following is a brief summary of why the Groton Water Department is funding a third Water Technician in FY 2019 operating Budget. The Department is preparing for the transition of the retirement of a 30 year employee. In doing so, we are maintaining specific minimum staffing levels to safely operate these facilities and the water system. The Water Department has a statutory obligation to maintain public health and safety when supplying potable water to the town. In addition, the Water Department is a 24 hour a day operation regardless of budgetary/financial implications. Reducing the staff during a training period is not an option as it will be a significant physical drain on the remaining staff. It is important to note that the Groton Water Department has tripled in size since 1989. We now have 52 miles of water mains in the system to maintain, 1,800 water services.

The following is a list of the changes that have occurred in the Water Department that merit the need for a smooth transition and a third operator:

- DEP's 2017 Sanitary Survey recommends the GWD have three full time operators (BOWC's has not fully committed to the increased staffing needs beyond FY19)
- This training program mirrors programs instituted by GELD, Police Department, and Fire and EMS
- Plant Operations are much more sophisticated and complex due to new treatment techniques at both water facilities.
- System Preventative Maintenance projects that have been put off prior to the GWD cutting its staff in 2010, can be addressed.

(Existing Debt- future projected debt not considered)

Fiscal 2018-2035 (end of existing L-T debt- general fund)

* Reflects bond premium subtraction due to refunding.

Shattuck Property	7/15/2019	7/15/2001	500,000	28,453	27,308	25,266	-			
Project Eval. Report	2/1/2024	11/1/2003	330,000	12,845	15,879	15,403	14,881	14,371	13,819	13,517

CPC; GELD; Sewer; Title V; Water- shown for informational purpose)

[illegible]

2998- Headquarters	11/1/2033	8/1/2014	2,000,000	139,650	137,525	139,900	137,200	139,425	141,500	138,500	140,425	137,275	139,050	140,675	137,225	138,700	139,869	140,725	136,500	137,194	-
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2910- Boston Rd.	10/1/2025	10/26/2007	310,940	22,599	21,933	21,257	20,570	19,873	19,165	18,458	17,740	17,043	-	-	-	-	-	-	-
2900- Hollis St.	7/15/2017	7/15/1999	137,316	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2911- Old Ayer Rd.	10/1/2025	10/26/2007	155,960	11,339	11,004	10,665	10,321	9,971	9,616	9,261	8,901	8,504	-	-	-	-	-	-	-
9994- Project Eval. Share	2/1/2024	11/1/2003	330,000	4,751	5,873	5,697	5,504	5,315	5,111	4,999	-	-	-	-	-	-	-	-	-

[illegible]

2909- Water Upgrade	8/1/2024	11/23/2004	4,417,366	281,234	281,838	282,369	282,653	282,597	281,512	279,893	279,395	-	-	-	-	-	-	-	-
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TOWN OF GROTON
UNDESIGNATED FUND BALANCE DETAIL #3590
6/30/17

Debit Entries			Credit Entries		
Date	Description	Amount	Date	Description	Amount
10/31/2016	Record Use of Free Cash voted Oct 2016	\$545,791.00	7/1/2016	Ledger Beginning Balance	\$1,628,095.10
5/31/2017	Record Use of Free Cash voted Apr 2017	\$292,300.00	9/30/2016	Encumbrance Adj Gluski/Hingston FY16	841,112.47
12/31/2016	Previous Year Snow & Ice Deficit	\$79,417.34	6/30/2017	Amortize Reserve for Excluded Debt	\$2,251.78
6/30/2016	Close Expenses/OFU	\$35,730,190.18	6/30/2017	Close Rvns for Encumbr/Expenses FY17	\$1,118,275.58
6/30/2016	Set FY18 Encumbrances	\$305,913.87	6/30/2017	Close Revenue/OFU	\$36,005,209.39
12/31/2016	Sr Work off Abatement Balancing Entry	\$1,098.80	6/30/2017	Record Current Year Sno and Ice Deficit	\$208,144.75
5/31/2017	Overlay Surplus Released	\$50,000.00	5/31/2017	Overlay Surplus Appropriated	\$50,000.00
Total Debit Entries		\$37,004,711.19	Total Credit Entries		\$39,853,089.07
			NET UFB		\$2,848,377.88

Alternative Free Cash Estimation Method:

Free Cash Certification as of 6/30/16	1,219,850
Free Cash Appropriated for FY2017	(838,091)
Free Cash Available for Future Years	381,759
Audit Adjustment for FY2016	841,112
State Aid Surplus Revenue	53,029
Local Receipts Surplus Revenue	753,317
Unexpended Appropriations FY17	678,356
Encumbered from FY17 to FY18	(305,914)
Estimated Free Cash 6/30/2017	2,401,659
Variance	32,398.12
Percent Variance to DOR Calc	1.37%
(DOR looks for less than 15% variance)	

Fund Balance Summary of Entries for Free Cash Calculation

Carry Forward Balance from FY2016	\$1,628,095.10
Audit Adjustment FY16	841,112.47
Net Snow/Ice Deficit (FY17 less FY16)	\$128,727.41
Free Cash Appropriated at Town Mtg.	(838,091.00)
Net Reserve for Encumbrances (FY17 less FY16)	\$812,361.71
Reserve for Bond Premium/Exc Debt	\$2,251.78
Annual Senior Work Off Adj	(51,098.80)
Net Revenue/Expense Closed Out	\$275,019.21
Fund Balance for Free Cash Calc.	\$2,848,377.88
Less Receivables:	
Personal Property Taxes Receivable	(4,042.00)
Real Estate Taxes Receivable	(367,853.00)
Fire Detail Receivable	(1,972.00)
Plus Deferred Revenue:	
Credit Balance Real Property Def Rev	(105,250.00)
Final Free Cash Calculation (ties to DOR Cert.)	2,369,260.88

"Free Cash" Estimates: FY 2017

	General Fund	Chapter 90	Water Enterprise	Sewer Enterprise	Cable Enterprise	Date Received
Unreserved Fund Balance	2,848,377.88		459,260.40	545,280.84	231,477.28	
Minus Accounts Receivable	(371,894.82)		(112,619.94)	(32,734.56)		
Plus Deferred Revenue (credit balance must deduct)	(105,250.36)		112,619.94	32,734.56		
Minus Deficit Balances:						
Police Vests Grant	(2,385.00)					
Dispatch 911 Training Grant FY17	(213.40)					
Fire Department Detail Receivables	(1,972.00)	(53,084.44)				
Water Assets Mgmt Grant			(36,000.00)			
Minus Prepaid Items	0.00			0.00	0.00	
Minus Amounts Appropriated from Free Cash for Sub. Yr. (Already Reserved)			N/A	N/A		
Add Back Snow & Ice Deficit	N/A		N/A	N/A		
Plus Late Payments (e.g. Grant Reimbursements) See Below				0.00	0.00	
Police Vests Grant	2,385.00					7/25/17
Dispatch 911 Training Grant FY17	213.40					7/14/17
Water Asset Mgmt Grant FY17			36,000.00			8/1/17
Chapter 90 State Reimbursement		53,084.44				7/12/17
Free Cash Estimate ---->	2,369,260.70	0.00	459,260.40	545,280.84	231,477.28	

Free Cash Spent at Town Meeting:	
Prior Year Bill: Stanley Elevator	291.00
Fund Capital Stabilization	400,000.00
Feasibility Study Senior Center at Prescott School	20,000.00
Automatic Door Devices at Town Hall	5,000.00
Municipal Operations Audit	45,500.00
Florence Roche School Boiler	60,000.00
Commercial Scale for Transfer Station	15,000.00
BAN Principal Pay Down	132,300.00
OPEB Funding	100,000.00
Dispatch Building Upgrades	60,000.00
Total Spent from Free Cash (Voted Fall of 2016/Spring of 2017)	838,091.00

TOWN OF GROTON
UNDESIGNATED FUND BALANCE DETAIL #3590

6/30/16

Debit Entries			Credit Entries		
Date	Description	Amount	Date	Description	Amount
12/31/2015	Record Use of Free Cash voted Oct 2015	\$543,500.00	7/1/2015	Ledger Beginning Balance	\$1,472,607.74
5/31/2016	Record Use of Free Cash voted Apr 2016	\$154,751.28	6/30/2016	Amortize Reserve for Excluded Debt	\$12,721.84
12/31/2015	Previous Year Snow & Ice Deficit	\$144,387.07	6/30/2016	Adj Pr Yr Cap Costs/Encumb to Cap Fund	\$855.00
6/30/2016	Close Expenses/OFU	\$33,953,879.58	6/30/2016	Close Rsvs for Encumbr/Expenses FY16	\$691,586.09
6/30/2016	Record FY 17 Encumbrances	\$512,484.58	6/30/2016	Close Revenue/DFS	\$34,892,356.09
11/30/2015	Record Reserv for Debt (from Bond Premium)	\$11,063.00	6/30/2016	Record Current Year Sno and Ice Deficit	\$79,417.34
12/31/2015	Sr Work off Abatement Balancing Entry	\$1,383.49			
12/31/2015	Free Cash to Offset Tax Rate	\$200,000.00			
Total Debit Entries		\$35,521,449.00	Total Credit Entries		\$37,149,544.10
			NET UFB		\$1,628,095.10

Fund Balance Summary of Entries:

Carry Forward Balance from FY2015	\$1,472,607.74
Net Snow/Ice Deficit (FY16 less FY15)	(\$64,969.73)
Free Cash Appropriated	(\$898,251.28)
Net Reserve for Encumbrances (FY16 less FY15)	\$179,101.51
Reserve for Bond Premium/Exc Debt	\$1,658.84
Annual Senior Work Off Adj	(\$1,383.49)
Net Revenue/Expense Closed Out	\$938,476.51
FY15 Audit Adj to Cap Projects	\$855.00
Fund Balance for Free Cash Calc.	\$1,628,095.10

Free Cash Spent at Town Meetings:

Prior Year Bills	19,203.28
FY16 Budget Adjustments	81,500.00
Funding Capital Stabilization	425,000.00
Funding General Stabilization	32,000.00
Offset to FY16 Tax Rate	200,000.00
Building Security Project	60,000.00
Senior Center Feasibility Study	40,000.00
Library Retaining Wall	40,000.00
FY14 Unreimbursed Grant Deficits	548.00
Total Free Cash Voted 10/2015 & 4/2016	898,251.28

"Free Cash" Estimates: FY 2016

	General Fund	Water Enterprise	Sewer Enterprise	Cable Enterprise
Unreserved Fund Balance	1,628,095.10	453,337.69	573,450.13	210,037.11
Minus Accounts Receivable	(1,467,208.58)	(110,484.74)	(33,728.65)	
Plus Deferred Revenue	1,062,297.33	110,484.74	33,728.65	
Minus Deficit Balances:				
Police Vests Grant	(2,765.00)			
Police JAG Grant	(768.88)			
Dispatch 911 Training Grant FY15	(1,455.55)			
Dispatch 911 Training Grant FY16	(1,483.10)			
Dispatch Support & Incentive Grant FY16	(38,006.80)			
SWIMI Grant FY16		(29,881.14)		
Minus Prepaid Items	0.00	0.00	0.00	
Minus Amounts Appropriated from Free Cash for Sub. Yr. (Already Reserved)		N/A	N/A	
Add Back Snow & Ice Deficit	N/A	N/A	N/A	
Plus Late Payments (e.g. Grant Reimbursements) See Below		0.00	0.00	
911 FY16 Support & Incentive Grant	14,194.45			Rec'd 07/15/16
911 FY16 Training Grant	426.80			Rec'd 07/26/16
911 FY16 Support & Incentive Grant	20,447.54			Rec'd 07/28/16
911 FY16 Support & Incentive Grant	3,364.81			Rec'd 08/09/16
911 FY16 Training Grant	129.00			Rec'd 08/09/16
Police Vests Grant	2,765.00			Rec'd 07/21/16
SWIMI Grant FY16		29,881.14		Rec'd 08/18/16
Free Cash Estimate ---->	1,220,032.12	453,337.69	573,450.13	210,037.11

6/30/15					
Debit Entries			Credit Entries		
Date	Description	Amount	Date	Description	Amount
	Record Use of Free Cash: FY15 Budget	\$655,828.08	7/1/2014	Ledger Beginning Balance	\$1,684,622.94
	Record Use of Free Cash: FY16 Budget	\$60,000.00		Close Premium from Debt Refinance	\$0.00
	Reclass Pr. Yr. Snow/Ice Deficit per Recap	\$221,728.36		Adj Pr Yr Cap Costs/Encumb to Cap Fund	
	Close Expenses/OFU	\$33,274,259.22		Close Rsvs for Encumbr/Expenses FY15	\$1,131,188.65
	Record FY 16 Encumbrances	\$695,128.47		Close Revenue/OFS	\$33,584,366.04
	Record Reserv for Debt (from Bond Premium)	\$13,270.73		Record Current Year Sno and Ice Deficit	\$144,387.07
	Sr Work off Abatement Balancing Entry	\$1,742.10			
	Free Cash to Offset Tax Rate	\$150,000.00			
	Total Debit Entries	\$35,071,956.96		Total Credit Entries	\$36,544,564.70
				NET UFB	\$1,472,607.74

Fund Balance Summary of Entries	
Carry Forward Balance from FY2014	1,684,622.94
Net Snow & Ice Deficit (FY15 less FY14)	(77,341.29)
Free Cash Appropriated	(865,828.08)
Net Reserve for Encumbrance (FY15/14)	436,060.18
Reserve for Bond Premium	(13,270.73)
Senior Work Off Adj - Annual	(1,742.10)
Net Revenue/Expense Closed Out	310,106.82
Fund Balance for Free Cash Calc.	1,472,607.74

Free Cash Spent at Town Meetings:	
Prior Year Bills	943.92
Fund Capital Stabilization	365,000.00
Fund General Stabilization	150,000.00
Offset FY15 Tax Rate	150,000.00
Police Dept. Date Conversion	41,000.00
Public Safety Building Improvements	60,000.00
LLWSAC Engineering	15,000.00
Town Hall HVAC	60,000.00
Voting Machines	22,000.00
FY13 Unreimbursed Grant Deficit	1,884.16
Total Free Cash Voted 10/2014 & 4/2015	865,828.08

Unreserved Fund Balance	1,472,607.74	350,318.14	568,068.31
Minus Accounts Receivable	(1,241,482.17)	(134,609.74)	(41,065.11)
Plus Deferred Revenue	925,974.39	134,609.74	41,065.11
Minus Deficit Balances:			
Dispatch 911 Development Grant FY15	(35,000.00)		
Dispatch 911 Incentive Grant FY15	(108,609.60)		
Dispatch 911 Training Grant FY15	(2,382.85)		
Dispatch 911 Training Grant FY14	(1,258.69)		
DPW DOT WRRRP Road Maint FY15	(13,222.09)		
RE2015 Receivable Variance	(540.44)		
MVE2005 Receivable Variance	(215.52)		
Minus Prepaid Items	0.00	0.00	0.00
Minus Amounts Appropriated from Free Cash for Sub. Yr. (Already Res	0.00	N/A	N/A
Add Back Snow & Ice Deficit	N/A	N/A	N/A
Plus Late Payments (e.g. Grant Reimbursements) See Below		0.00	0.00
WRAP - 89001 6/30/15 Received 8/11/15	13,222.09		
For 911 Grants:			
For 911 Regional Development Grant Rec'd 8/2015			
Free Cash Estimate ----->	1,009,092.86	350,318.14	568,068.31

TOWN OF GROTON
UNDESIGNATED FUND BALANCE DETAIL

6/30/14					
Date	Debit Entries Description	Amount	Date	Credit Entries Description	Amount
	Record Use of Free Cash: FY15 Budget	\$40,000.00	7/1/2013	Ledger Beginning Balance	\$1,698,341.11
	Record Use of Free Cash: FY14 Budget	\$888,638.04		Close Premium from Debt Refinance	\$0.00
	Reclass Pr. Yr. Snow/Ice Deficit per Recap	\$98,516.34		Adj Pr Yr Cap Costs/Encumb to Cap Fund	
	Close Expenses/OFU	\$32,163,024.77		Close Rvs for Encumbr/Expenses FY13	\$1,374,016.04
	Record FY 14 Encumbrances	\$221,818.19		Close Revenue/OFS	\$31,904,407.48
	Record Reserv for Debt (from Bond Premium)			Record Current Year Sno and Ice Deficit	\$221,728.36
	Sr Work off Abatement Balancing Entry	\$1,872.71			
	Free Cash to Offset Tax Rate	\$100,000.00			
	Total Debit Entries	\$33,513,870.05		Total Credit Entries	\$35,198,492.99
				NET	\$1,684,622.94

Fund Balance Summary of Entries	
Carryforward Balance from FY13	\$1,698,341.11
Net Snow & Ice Deficit (FY14 less FY13)	\$123,212.02
Free Cash Appropriated	(\$1,028,638.04)
Net Reserve for Encumbrance (FY14/13)	\$1,152,197.85
Senior Work Off Annual Adjusting Entry	(\$1,872.71)
Net Revenue/Expense Turn Backs	(\$258,617.29)
Fund Balance for Free Cash Calc.	\$1,684,622.94

Free Cash Spent at Town Meetings:	
Prior Year Bills	1,560.00
Off Cycle Police Cruisers	36,000.00
Parks Properties Improvements	50,000.00
Water Main Ext Lost Lake/Pine Trail	37,000.00
Water Main Ext Boston Rd/Summit Dr	33,850.00
Fire Cistern design Knops Pond	32,550.00
Offset Tax Rate	100,000.00
Fund General/Capital Stabilization	680,000.00
Personal Property Revaluation	10,000.00
FY12 Unreimbursed Grant Deficits	8,678.04
Library Automatic Doors	9,000.00
Squannacook Hall Septic Repair	30,000.00
Total Free Cash Voted 10/2013 & 4/2014	1,028,638.04

"Free Cash" Estimates: FY 2014

	General Fund	Water Enterprise	Sewer Enterprise
Unreserved Fund Balance	1,684,622.94	332,838.45	615,666.41
Minus Accounts Receivable	(1,082,859.21)	(47,929.06)	(30,212.73)
Plus Deferred Revenue	648,820.14	47,929.06	30,212.73
Minus Deficit Balances:			
Dispatch 911 Incentive Grant FY14	(64,492.52)		
Dispatch 911 Incentive Grant FY13	(187.28)		
Dispatch 911 Training Grant FY13	(1,696.88)		
Dispatch 911 Training Grant FY14	(2,621.52)		
Water Enterprise SWMI Grant FY14		(13,197.80)	
Minus Prepaid Items	0.00	0.00	0.00
Minus Amounts Appropriated from Free Cash for Sub. Yr. (Already F	0.00	N/A	N/A
Add Back Snow & Ice Deficit	N/A	N/A	N/A
Plus Late Payments (e.g. Grant Reimbursements) See Below		0.00	0.00

For 911 Grants:

For 911 Regional Development Grant Rec'd 7/11/12
Water Enterprise SWMI Grant Rec'd 7/30/14

13,197.80

Free Cash Estimate ----->

1,181,585.67 332,838.45 615,666.41

TOWN OF GROTON
UNDESIGNATED FUND BALANCE DETAIL

6/30/13

Debit Entries			Credit Entries		
Date	Description	Amount	Date	Description	Amount
	Record Use of Free Cash: Current Yr Budget	\$861,000.00	7/1/2012	Ledger Beginning Balance	\$1,537,956.96
	Record Use of Free Cash: Prior Yr Budget	\$151.74		Close Premium from Debt Refinance	\$0.00
	Reclass Pr. Yr. Snow/Ice Deficit per Recap	\$0.00		Adj Pr Yr Cap Costs/Encumb to Cap Fund	
	Close Expenses/OFU	\$30,808,625.61		Close Rsvs for Encumbr/Expenses	\$1,091,210.95
	Record FY 13 Encumbrances	\$385,378.00		Close Revenue/OFS	\$31,025,812.21
	Record Reserv for Debt (from Bond Premium)			Record Current Year Sno and Ice Deficit	\$98,516.34
Total Debit Entries		\$32,055,155.35	Total Credit Entries		\$33,753,496.46
			NET		\$1,698,341.11

Fund Balance Summary of Entries

Carry Forward Balance from FY12	\$1,537,956.96
Net Snow & Ice Deficit (FY13/FY12)	\$98,516.34
Free Cash Appropriated	(\$861,151.74)
Net Reserve for Encumbrance (FY13/FY12)	\$705,832.95
Net Revenue/Expense Turn Backs	\$217,186.60
Fund Balance for Free Cash Calc.	\$1,698,341.11

Free Cash Spent at Town Meetings:

Prior Year Bills	\$ 151.74
Fund Capital Stabilization	\$ 250,000.00
Fund General Stabilization	\$ 500,000.00
Commercial Property Revaluation	\$ 16,000.00
Herbicide for Lost Lake	\$ 95,000.00
Total Free Cash Spent (10/2012 & 4/2013)	\$ 861,151.74

"Free Cash" Estimates: FY 2013

	General Fund	Water Enterprise	Sewer Enterprise
Unreserved Fund Balance	1,698,341.11	319,521.08	589,363.31
Minus Accounts Receivable	(967,734.09)	(44,396.46)	(17,971.93)
Plus Deferred Revenue	644,671.82	44,396.46	17,971.93
Minus Deficit Balances:			
Fire SAFER Wage Grant			
Dispatch 911 Incentive Grant FY13	(94,360.88)		
Dispatch 911 Development Grant FY12	(8,470.50)		
Dispatch 911 Training Grant FY13	(3,961.04)		
Dispatch 911 Incentive Grant FY12	(207.80)		
Chapter 90	(57,380.00)		
Minus Prepaid Items	0.00	0.00	0.00
Minus Amounts Appropriated from Free Cash for Sub. Yr. (Already	0.00	N/A	N/A
Add Back Snow & Ice Deficit	N/A	N/A	N/A
Plus Late Payments (e.g. Grant Reimbursements)	0.00	0.00	0.00
For Fire Wage Grant			
For 911 Grants:			
For 911 Incentive Grant FY13 Rec'd 7/16/13	8,278.88		
For 911 Incentive Grant FY13 Rec'd 8/01/13	15,923.40		
For 911 Incentive Grant FY13 Rec'd 9/23/13	15,534.56		
For 911 Incentive Grant FY13 Rec'd 7/26/13	7,994.05		
For 911 Training Grant FY13 Rec'd 7/26/13	270.08		
For 911 Training Grant FY13 Rec'd 7/19/13	129.00		
For 911 Regional Development Grant Rec'd 7/11/12			
Chapter 90 Rec'd 7/08/13	57,380.00		
Free Cash Estimate ----->	1,316,408.59	319,521.08	589,363.31

TOWN OF GROTON
UNDESIGNATED FUND BALANCE DETAIL

6/30/12					
Date	Debit Entries Description	Amount	Date	Credit Entries Description	Amount
	Record Use of Free Cash: Current Yr Budget	\$821,902.00	7/1/2011	Ledger Beginning Balance	\$1,544,046.81
	Record Use of Free Cash: Prior Yr Budget	\$0.00		Close Premium from Debt Refinance	\$15,829.99
	Reclass Pr. Yr. Snow/Ice Deficit per Recap	\$105,963.91		Adj Pr Yr Cap Costs/Encumb to Cap Fund	
	Close Expenses/OFU	\$29,042,913.89		Close Rsvs for Encumbr/Expenses	\$1,200,500.66
	Record FY 11 Encumbrances	\$230,059.21		Close Revenue/OFS	\$28,978,418.51
	Record Reserv for Debt (from Bond Premium)			Record Current Year Sno and Ice Deficit	
	Reclass Pr Yr Abatement Deficit				
	Total Debit Entries	\$30,200,839.01		Total Credit Entries	\$31,738,795.97
				NET	\$1,537,956.96

Fund Balance Summary of Entries

Carryforward from FY11	\$1,544,046.81
Net Snow & Ice Deficit (FY12/FY11)	(\$105,963.91)
Free Cash Appropriated	(\$821,902.00)
Net Reserve for Encumbrances (FY12/FY11)	\$970,441.45
Adj for Premium on Debt Refinancing	\$15,829.99
Net Revenue/Expense Turn Backs	(\$64,495.38)
Fund Balance for Free Cash Calc.	\$1,537,956.96

Free Cash Spent at Town Meetings:

Prior Year Bills	
Capital Stabilization	\$ 300,000.00
Offset Tax Rate	\$ 200,000.00
Squannacook Dam Repair	\$ 25,000.00
Tarbell School Septic System	\$ 35,000.00
Lost Lake WPAT Fee	\$ 10,000.00
Ayer Engineering Review sewer	\$ 40,000.00
Planning Board Overlay District	\$ 15,000.00
Fire Dept. Mobile Computers	\$ 31,500.00
Town Hall Filing System	\$ 45,000.00
EOC Improvements	\$ 30,000.00
Biological Survey Knopps Pond	\$ 1,250.00
Wages New IT Position	\$ 11,000.00
	\$ 78,152.00
Total Free Cash Voted 10/2012	\$ 821,902.00

"Free Cash" Estimates: FY 2012

	General Fund	Water Enterprise	Sewer Enterprise
Unreserved Fund Balance	1,537,956.96	225,931.62	702,936.44
Minus Accounts Receivable	(1,079,520.96)	(51,636.55)	(35,398.97)
Plus Deferred Revenue	711,919.68	51,636.55	35,398.97
Minus Deficit Balances:			
Fire SAFER Wage Grant	(3,853.79)		
Dispatch 911 Incentive Grant	(141,624.00)		
Dispatch 911 Development Grant	(15,920.50)		
Dispatch 911 Training Grant	(16,326.60)		
SMRP Recycling Grant	(4,999.00)		
Minus Prepaid Items	0.00	0.00	0.00
Minus Amounts Appropriated from Free Cash for Sub. Yr. (Already Reserve	0.00	N/A	N/A
Plus 60 Day Accruals for Prop Tax (Amt Already Included in UFB)	N/A	N/A	N/A
Plus Late Payments (e.g. Grant Reimbursements)		0.00	0.00
For Fire Wage Grant			

For 911 Grants:

For 911 Incentive Grant	Rec'd 8/08/12	28,839.19
For 911 Incentive Grant	Rec'd 7/26/12	11,975.00
For 911 Training Grant	Rec'd 7/20/12	13,603.60
For 911 Incentive Grant	Rec'd 7/13/12	60,771.66
For 911 Incentive Grant	Rec'd 7/11/12	18,115.30
For 911 Training Grant	Rec'd 7/11/12	2,443.00
For 911 Regional Development Grant	Rec'd 7/11/12	7,450.00
For SMRP Recycling Grant	Rec'd 8/25/12	4,999.00

Free Cash Estimate ---->	1,135,828.54	225,931.62	702,936.44
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