

# TOWN OF GROTON FINANCE COMMITTEE Regular Session

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*Monday, January 7th, 7:00 p.m.  
Town Hall, 2<sup>nd</sup> Floor Meeting Room  
173 Main St. Groton, MA  
Meeting Jointly with Select Board*

**Present for Finance Committee:** G. Green (Chair), B. Robertson (Vice Chair), Art Prest, D. Manugian, L. Leonard, C. Doody

**Present for Select Board:** J. Giger, A. Manugian, B. Pine, B. Pease (Chair)

**Absent:** S. Whitefield (FinCom), J. Degen (Select Board)

**Also Present:** P. Dufresne (Town Accountant), M. Hartnett (Tax Collector/Treasurer) M. Haddad (Town Manager), D. Dunbar (Executive Assistant), J. Greeno (Principal Assessor), M. Doig (H.R. Director), M. Gilbert (School Committee Chair), L. Chesson (GDRSD Superintendent), M. Knight (GDRSD Business Manager). C. Sartini (Groton Herald)

**Documents available at the meeting:** Town of Groton Proposed Operating Budget FY19  
Town Manager's Budget Presentation

*Mr. Green called the regular session of the Finance Committee to order at 7:15 p.m.  
Select Board is already in session*

FY20 Proposed Budget Presentation: Mr. Haddad distributed copies of his presentation to both boards. He summarized the highlights of the FY20 budget as outlined on each presentation slide (please see attached document for the budget information presented).

*Mr. Manugian left the meeting at the conclusion of the presentation (7:50 p.m.)*

Mr. Haddad drew attention to the fact that while this budget meets the guidance provided by the Select Board and Finance Committee (limiting growth to 2.54%), this goal was made achievable due to dramatic decreases in Employee Benefits budgets for FY20. The Pension assessment has dropped \$180,000 as the Early Retirement Incentive is now fully funded. Also contributing to the decrease in Employee Benefits are health insurance costs which are growing much less than anticipated due to negotiated changes in the employee cost share percentage. He stressed that these very substantial budget reductions will not be available in future years, resulting in projected deficits on his 5-year plan. Mr. Haddad drew attention to the fact that the GDRSD projected assessment will require 84% of all new Town revenue in FY20. Ms. Gilbert noted that the school budget is not yet completed and therefore that projection is subject to

change. She also detailed some specific budgetary challenges that the district is facing with regards to unexpected increases in special education, retirement and charter school tuition costs. While she does not support requesting a tax override to meet these needs, she hopes both district towns will consider alternative funding plans for FY20.

Mr. Green thanked the Town Manager and the Finance Team for the presentation and announced that the Finance Committee will be meeting with the Select Board and Department Heads on Saturday, January 26<sup>th</sup> starting at 9:00 a.m. for a deeper discussion of both the operating and capital budgets (as proposed). Ms. Manugian asked whether the actual expenditure columns listed in the budget document directly correlate with the projections for FY20. Mr. Haddad replied that the actuals are used to establish a baseline by which to evaluate the proposed departmental requests for FY20.

Both boards briefly discussed the upcoming summit meeting with the School Committee and agreed to schedule this for February 6<sup>th</sup>. An Hee Foley suggested including with the annual budget preparation a long-term analysis of the needs in every Town department (as was just done for the Fire Department). She believes that this information will help residents make decisions on spending for each new budget year. Mr. Green replied that when known, this information is made public as part of the 5-year projection.

*At 8:10 p.m. the Finance Committee relocated to the 2<sup>nd</sup> Floor Lunch Room to discuss Other Business.*

The members briefly discussed the vote by the Fire Department Task Force to recommend hiring two (2) more full-time firefighters in FY20 (in addition to the two that were hired January 2019). The estimated cost for all four new hires is \$230,000 including benefits. The schedule for the upcoming Saturday budget meeting (1/26/19) was tentatively approved, with specific focus on the following departments: Library, DPW, Country Club, Debt Service, Police and Fire. Mr. Robertson asked for clarification on the evolution of the Health Insurance projection for FY20; Ms. Dufresne agreed to provide this information. Ms. Leonard noted that certain remarks made by School Committee representatives may be misleading as regards Circuit Breaker calculations. She noted that these reimbursements are based on special education payments made by a town that are over a particular threshold (for instance additional extraordinary relief is provided when costs are 25% above the prior fiscal year), and are not based on the perceived wealth of the Town. Mr. Green said he would be interested in seeing an update on the DPW building committee activity (including their specific charge).

#### **Approval of Minutes:**

**On a motion by Mr. Robertson, seconded by Ms. Leonard, the Finance Committee voted unanimously to approve and release the minutes of December 3rd, 2018 as amended. The Vote: 5-0-0**

**Mr. Green officially adjourned the regular session of the Finance Committee at 8:35 p.m.**

Respectfully submitted,

Patricia Dufresne, Recording Secretary



## TOWN OF GROTON FISCAL YEAR 2020

### TOWN MANAGER'S PROPOSED OPERATING BUDGET

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### PROCESS

- This is the eleventh Proposed Operating Budget that I have submitted as Groton's Town Manager.
- FY 2020 is the fourth year in which the Select Board and Finance Committee provided direction to the Town Manager prior to the development of the proposed budget in compliance with the Financial Policies of the Town and recently revised Charter.

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### PROCESS

- The Finance Committee and Select Board voted the following budget guidance for Fiscal Year 2020:
- The total increase in the Municipal Budget (minus excluded debt) shall be no greater than 2.54%.
- The Town Manager shall submit a balanced budget, without the need of an override of Proposition 2½.
- With the exception of fully funding the two new Firefighter Positions in FY 2020, there shall be no new benefited positions proposed.
- The Town Manager shall track changes in revenue projections (limited to three times per year) and provide revised estimates on December 31, 2018, March 31, 2019 and October 31, 2019.

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## PROCESS

- Instructions were sent out to every Department requesting Budgets that maintained services, keeping in mind that the overall Municipal Budget would not increase by more than 2.54%.
- To review the budgets submitted by the various Departments, the Town Manager was assisted by the Town's Finance Team made up of Patricia DuFresne, Jonathan Greeno, Michael Hartnett, Melisa Doig and Dawn Dunbar. In addition, members of the Select Board and Finance Committee attended several of the Departmental Review Sessions.

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## PROCESS

- All Departments submitted budgets that allowed the Finance Team to develop a Budget that met the Budget Guidelines established by the Select Board and Finance Committee.
- The Proposed Fiscal Year 2020 Municipal Budget does not exceed an increase of 2.54% AND maintains services at current levels.

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## BUDGET DEVELOPMENT

- The Fiscal Year 2019 Approved Budget is \$76,942 under the Levy Limit.
- FY 2019 New Growth was certified at \$29 million, which added \$556,305 to the FY 2019 Levy Limit.
- The Fiscal Year 2020 Budget anticipates \$20 million in New Growth which will add \$362,200 to the FY 2020 Levy Limit.
- The Proposed Fiscal Year 2020 Town Operating Budget anticipates that State Aid will be level funded.

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## BUDGET DEVELOPMENT

- Both the Groton Dunstable Regional School Committee and Nashoba Regional Technical High School Committee have yet to complete their Budgets for FY 2020.
- The Finance Team worked closely with the Groton Dunstable Regional School Administration to determine an assessment for the Groton Dunstable Regional School District.
- Over the past two budget years, the District has been implementing cost saving measures based on the recommendations of the external audits, that have led to a reduction in budget expenses of \$403,850 from FY 2019 to FY 2020. The initial intent was to use this savings to increase services to students above "level service".
- However, due to increasing number of special education students, a much greater than anticipated cost increase in County Retirement and an increase in the State Assessment for Charter Schools, the savings needed to be redirected to cover operational expense increases.

## BUDGET DEVELOPMENT

- These increases required the District to propose a 6.26% increase in its Assessment for Fiscal Year 2020. This proposal would have raised their Assessment from \$20,215,428 to \$21,480,914, or \$1,265,486. Given the anticipated new revenues for FY 2020, this increase would have put the Town in an override situation or caused a reduction of almost \$200,000 from the Municipal Budget.
- We held an additional meeting with the School Administration to discuss the impact of this request. Based on this discussion, they chose to lower their request to \$21,296,540, an increase of \$1,081,112, or 5.35%. It is our understanding that this Assessment will allow them to provide a level services budget in FY 2020. We will continue to work with the School Administration over the next several months as they finalize their budget.

## BUDGET DEVELOPMENT

- We have been informed that the number of Groton students attending Nashoba Tech has increased by eight, from 36 to 44.
- Using our best judgement of per pupil costs (approximately \$16,000 per student), we are proposing an increase in the Nashoba Valley Regional Technical High School Assessment of \$128,000 or an increase 22.97%.
- The proposed budgets for both GDRSD and Nashoba Tech should be considered placeholders at this time.

## BUDGET DEVELOPMENT

- In order to allow for increases in both Regional School Budgets and keeping Municipal Spending to a 2.54% total increase, all of the Town's unexpended Tax Capacity is needed to balance the budget.
- The Town Manager is required to submit a balanced budget based on anticipated revenues.
- The Town Manager cannot submit a budget that requires an override of Proposition 2½. Only the Select Board can make this decision.

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## BUDGET DEVELOPMENT

- The Town has paid off its early retirement assessment to Middlesex County, allowing the Town to reduce its Assessment by \$108,646 in FY 2020.
- Due to the outstanding cooperation of our Unions, allowing us to decrease the Town's Health Insurance Cost share by 10%, we are able to absorb an anticipated 10% increase in Health Insurance Rates by increasing that line item by only \$26,252 or 1.53%.
- Overall, Employee Benefits have been reduced in FY 2020 by \$25,154, or 0.62%.
- We anticipate a healthy revenue forecast for FY 2020.

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## REVENUE PROJECTIONS

### TO CALCULATE THE FY 2020 LEVY LIMIT

- |                       |              |
|-----------------------|--------------|
| • FY 2019 LEVY LIMIT  | \$30,650,535 |
| • ADD 2½ PERCENT      | \$ 766,263   |
| • ADD NEW GROWTH      | \$ 362,200   |
| • EXPECTED LEVY LIMIT | \$31,778,998 |

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## REVENUE PROJECTIONS

### FY 2020 TOTAL TAX LEVY CALCULATION

• FY 2020 LEVY LIMIT	\$ 31,7798,998
• DEBT EXCLUSION – TOWN	\$ 1,260,599
• DEBT EXCLUSION – GDRSD	\$ 739,429
• SUB-TOTAL – EXCLUSIONS	\$ 2,000,028
• TOTAL TAX LEVY	\$ 33,779,026

## REVENUE PROJECTIONS

### OTHER ESTIMATED REVENUES

• State Aid	\$ 909,717
• Motor Vehicle Excise Taxes	\$ 1,577,642
• General Revenues	\$ 2,542,838
• Other Available Funds	\$ <u>300,000</u>
• TOTAL	\$ 5,330,197

## REVENUE PROJECTIONS

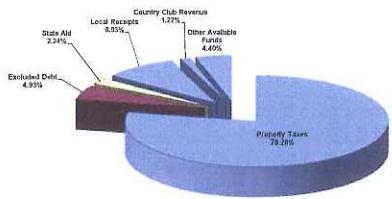
Revenue Source	Actual FY 2019	Proposed FY 2020	Dollar Change	Percent Change
Property Tax**	\$ 30,650,525	\$ 31,778,998	\$ 1,128,463	3.68%
State Aid	\$ 909,717	\$ 909,717	\$ -	0.00%
Local Receipts	\$ 3,993,241	\$ 4,120,480	\$ 127,239	3.19%
Enterprise Fund Reimbursement for Benefits	\$ 237,633	\$ 236,288	\$ (1,345)	-0.57%
Free Cash	\$ -	\$ 33,143	\$ 33,143	100.00%
Other Available Funds	\$ 305,000	\$ 300,000	\$ (5,000)	-1.64%
TOTAL	\$ 36,096,126	\$ 37,378,626	\$ 1,282,500	3.55%

\*\*Includes two and one-half percent increase allowed by law and \$20 million in new growth.

## REVENUE PROJECTIONS

FY 2020 Revenue Estimates	Oct. 31, 2018	Dec. 31, 2018
Anticipated 2% Increase	\$ 765,425	\$ 766,263
New Growth - Calculated at \$20 million in Value	\$ 381,000	\$ 362,200
State Aid	\$ -	\$ -
Free Cash	\$ -	\$ 33,143
Other Available Funds	\$ -	\$ (5,000)
Estimated Receipts	\$ 80,261	\$ 127,239
Enterprise Fund Reimbursement for Benefits	\$ -	\$ (1,345)
Total Anticipated New Revenues	\$ 1,226,686	\$ 1,282,500
Difference		\$ 55,814

Sources of Revenue  
Fiscal Year 2020



## BUDGET SUMMARY

- There are no new service offerings proposed in the Fiscal Year 2020 Proposed Operating Budget.
- All current services are maintained.
- The Town has seven (7) Collective Bargaining Units. Fiscal Year 2020 will be the second year of three-year agreements with all seven (7) unions. Six (6) of the Unions call for Cost of Living Adjustments of two (2%) percent, while one Agreement (Communications Union) calls for an increase of one and three quarters (1.75%) percent.
- These Cost of Living Adjustments will cause Salaries and Wages to increase by \$117,106 in FY 2020

## BUDGET SUMMARY

- The performance incentive program remains in effect for many of our union employees. For the Supervisors Union, the incentive will be paid as a one-time cash bonus and will not be added to their base when calculating the FY 2021 Cost of Living Adjustment. The total amount of the Incentive Program for all Unions is \$58,581, of which \$25,123 is for Supervisor Incentives that will be paid out of Free Cash.
- Debt Service in Fiscal Year 2020 is significantly different than Fiscal Year 2019. This proposed budget carries the first-year full debt service for the Senior Center. This has increased the Town's share of excluded debt by \$396,417 from \$865,445 to \$1,261,862, or 45.8%. Total Excluded Debt will increase in FY 2020 from \$1,775,336 to \$2,000,028 or \$224,692.
- Due to favorable interest rates, the Town permanently financed the debt on the Lost Lake Fire Protection Project and Ladder Truck, while continuing to use Short Term Bonds to cover the cost of the Radio Project. This has allowed the Town to keep in-levy debt service at around \$250,000, while reducing the need for Free Cash to pay down debt from \$272,946 in FY 2019 to \$98,714 in FY 2020.

## BUDGET SUMMARY

- When we developed the FY 2019 Proposed Operating Budget of the Country Club, we anticipated that it would break even and require no taxpayer subsidy. It is too early to tell how Fiscal Year 2019 will end, but we are encouraged by healthy revenues during the summer and expect a strong Spring. We are expecting the Club to break even in FY 2020.
- The Select Board set as one of their annual goals in 2018 to establish an Other Post Employment Benefits (OPEB) Funding Policy, which was adopted in the Fall of 2018. The Policy calls for different funding strategies, including funding annually from Free Cash the amount necessary to prevent the net present value OPEB Liability from increasing. The FY 2020 Budget, based on a recommendation from our OPEB Actuary, requests \$169,000 from Free Cash for deposit to the OPEB Trust.

## BUDGET SUMMARY

- We are proposing a Balanced Budget that uses all available funds under Proposition 2½, including all of the unexpended Tax Capacity. The total budget, if approved, will be at the anticipated FY 2020 Levy Limit.
- As directed by the Finance Committee and Select Board, the Municipal Budget does not increase by more than 2.54%.

## BUDGET SUMMARY

- The Town Manager's Budget Proposes a funding increase in Operating Expenses of \$1,081,112 or 5.35% for the Groton Dunstable Regional School District.
- For perspective, the Town of Groton will have increased the GDRSD Operating Expense Line Item from \$17,097,405 in Fiscal Year 2016 to \$21,296,540 in Fiscal Year 2020 for a total increase of \$4,119,135 or 24.56%.
- During this same time period, Municipal Spending will increase from \$13,133,935 in FY 2016 to \$14,796,700 in FY 2020 for a total increase of \$1,662,765 or 12.66%.
- We are proposing a funding increase of \$128,000 or 22.97% for the Nashoba Technical High School.

## BUDGET SUMMARY

### ENTERPRISE FUND BUDGETS

Water Department	\$1,262,219	-1.25%
Sewer Department	\$ 725,408	-0.39%
Four Corners Sewer District	\$ 31,424	-34.39%
Community Cable Department	\$ 204,149	0.50%
<b>TOTAL</b>	<b>\$2,220,021</b>	<b>-1.27%</b>

## CAPITAL BUDGET

- The Charter states that the Town Manager shall submit a Capital Improvement Plan to the Select Board and Finance Committee at least 6 months before the start of the fiscal year.
- During our most recent bond issue, S&P Global Direct reviewed our finances and budgeting and maintained our Bond Rating at AAA with a Stable Outlook.
- They stated that "Groton also maintains a strong focus on long-term capital planning, evidenced by a five-year capital improvement plan (CIP) that identifies projects and costs across all departments. The Town updates its CIP annually and details pay-as-you-go funding and bond financing of all capital projects."
- We are adding a new section that provides an additional five (5) year lookout on our Municipal Building needs through Fiscal Year 2029. We believe adding this new section will aid the Select Board and Finance Committee in understanding the long-range needs of our buildings and allow the Finance Team to plan for any major projects that may require long term debt planning.

## CAPITAL BUDGET

Department	Item	Amount	Funding Source
Fire and EMS	Engine 3 Replacement	\$ 140,875	Ambulance Fund
Fire and EMS	Service 1 Replacement	\$ 60,000	Ambulance Fund
Highway	Building Upgrade	\$ 4,000,000	General Obligation Bond
Highway	Brush Mower/Field Mower	\$ 45,000	Capital Asset
Highway	Dump Truck	\$ 75,000	Capital Asset
Highway	Backhoe	\$ 55,000	Capital Asset
Town Facilities	IT Infrastructure/Computer Purchase	\$ 40,000	Capital Asset
Town Facilities	Dispatch Upgrade	\$ 60,000	Capital Asset
Town Facilities	Municipal Building Exterior Repairs	\$ 25,000	Capital Asset
Town Facilities	Paint Police Station/Roof Repairs	\$ 20,000	Capital Asset
Transfer Station	Tractor Trailer Unit/Trash Trailer	\$ 40,000	Capital Asset
Library	Roof Repair	\$ 1,125,000	General Obligation Bond
Parks	Playground	\$ 15,000	Capital Asset
Country Club	Pool Improvements	\$ 15,000	Capital Asset
Country Club	Cart Path Repairs	\$ 10,000	Capital Asset
Country Club	Triplets - Greens Mower	\$ 5,100	Capital Asset
Water Department	Water Meter Replacement Program	\$ 75,000	Water Revenue
Sewer Department	Wastewater Treatment Plant Upgrades	\$ 1,250,000	Sewer Revenue
GDRSD	Annual Regional School Capital	\$ 479,011	GDRSD Capital
Total Requested		\$ 7,634,831	

## CAPITAL BUDGET

General Obligation Bond	\$ 5,125,000
Capital Asset Fund	\$ 504,945
Ambulance Fund	\$ 200,875
Water Revenue	\$ 75,000
Sewer Revenue	\$ 1,250,000
GDRSD Capital Fund	\$ 479,011
Total	\$ 7,634,831

## 6-10 Year Projection

Building	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Five Year Total
Library	\$ 20,000	\$ 30,000	\$ 20,000	\$ 80,000	\$ 80,000	\$ 250,000
Town Hall	\$ 33,000	\$ 24,000	\$ 8,000	\$ 4,000	\$ 16,000	\$ 83,000
Police Station	\$ 80,000	\$ 37,000	\$ 47,000	\$ 120,000	\$ 26,000	\$ 326,000
Senior Center	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000
Country Club	\$ 7,000	\$ 16,000	\$ 34,000	\$ 3,000	\$ -	\$ 60,000
Center/Fire Station	\$ -	\$ -	\$ -	\$ 50,000	\$ 10,000	\$ 60,000
Lost Lake Fire Station	\$ 8,000	\$ 3,000	\$ 20,000	\$ 50,000	\$ 10,000	\$ 91,000
Legion Hall	\$ 40,000	\$ 10,000	\$ -	\$ -	\$ -	\$ 50,000
	\$ 193,000	\$ 420,000	\$ 123,000	\$ 315,000	\$ 140,000	\$ 1,260,000

## EXPENDITURE BREAKDOWN

- As stated earlier, the Guidance given to the Town Manager for the Preparation of the Fiscal Year 2020 Proposed Operating Budget was to balance the budget without the need of an override and that the Municipal Budget should not exceed an increase of greater than 2.54%.
- Subsequent to the issuance of this Guidance, the Select Board and Finance Committee voted unanimously to exclude from the calculation any increase in OPEB in the Operating Budget.

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## EXPENDITURE BREAKDOWN

Function	FY 2020 Proposed	Percent Change
General Government	\$ 2,077,937	2.40%
Land Use Departments	\$ 450,361	4.16%
Protection Persons/Property	\$ 4,297,002	4.09%
Department of Public Works	\$ 2,237,722	2.00%
Library and Citizen Services	\$ 1,684,572	1.58%
Employee Benefits*	\$ 4,049,106	-0.62%
Municipal Government Total	\$14,796,700	1.93%

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## EXPENDITURE BREAKDOWN

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Department of Public Works	\$ 2,237,722	2.00%
Library and Citizen Services	\$ 1,684,572	1.58%
Employee Benefits*	\$ 3,880,106	-2.37%
Municipal Government Total	\$14,627,700	1.47%

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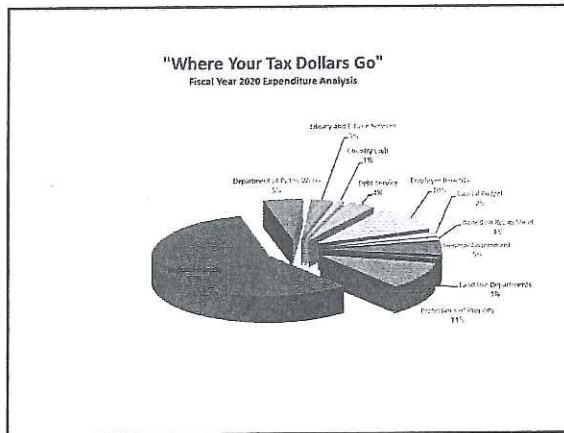
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### TAX IMPACT

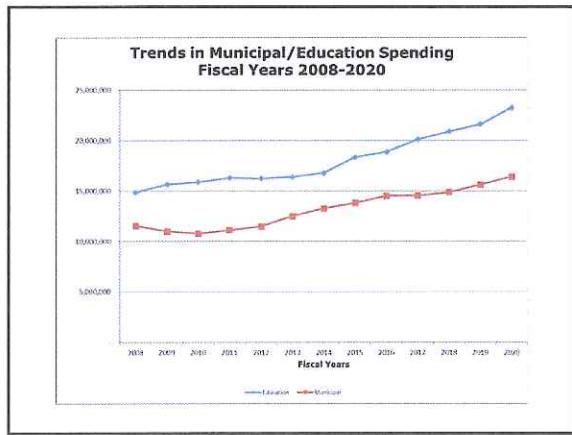
	Actual FY 2019	Proposed FY 2020	Percent Change
Levy Capacity Used	\$30,575,728	\$31,778,998	3.94%
Tax Rate	\$17.12	\$17.59	2.75%
Average Tax Bill	\$7,858	\$8,074	2.75%
Excluded Debt	\$1,775,336	\$2,000,028	12.66%
Tax Rate	\$0.99	\$1.11	12.12%
Average Tax Bill	\$454	\$509	12.12%
Final Levy Capacity	\$32,351,064	\$33,779,026	4.41%
Final Tax Rate	\$18.11	\$18.70	3.26%
Average Tax Bill	\$8,312	\$8,583	3.26%

- ### BUDGET CONCERN
- The proposed FY 2020 Budget is able to maintain municipal services at their current levels, including the two additional Firefighter/EMTs added last fall, and provide a proposed 5.35% increase in the Operating Assessment of the GDRSD because of one time savings in County Retirement and Health Insurance. These will not be available in Fiscal Year 2021.
  - In addition, the Finance Team is concerned with the following Expenditure and Revenue Proposals:

## BUDGET CONCERNS

- To achieve the balanced budget we have level funded the Legal Budget at \$90,000. This is a gamble given the expenses incurred thus far in Fiscal Year 2019 based on the fee structure of the new Town Counsel.
- More students are choosing to attend Nashoba Tech, and the set aside in the Proposed Budget for FY 2020 may not be enough. In addition, for the third consecutive year, more Freshman students are entering than the Senior Class graduating from the School.
- We are beginning to see a downturn in revenues derived from Motor Vehicle Excise Taxes.
- Unless we reduce both the Municipal Budget and the Operating Assessment for the Groton Dunstable Regional School District, we will need operating overrides of between \$250,000 and \$400,000 in each of the next five years.

GENERAL FUND FIVE-YEAR PROJECTION		ANNUAL BUDGET					
		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
<b>Expenditures</b>							
Municipal Wages	\$ 1,912,310	\$ 1,778,724	\$ 2,070,621	\$ 1,811,777	\$ 2,126,152	\$ 1,810,912	\$ 1,996,113
Employee Benefits	1,100,500	1,078,000	1,130,000	1,090,000	1,150,000	1,090,000	1,150,000
State Total	\$ 31,755,459	\$ 32,629,995	\$ 33,176,398	\$ 4,795	\$ 32,996,982	\$ 3,951	\$ 14,946,964
Municipal Expenses	\$ 2,614,204	\$ 3,405,317	\$ 1,706,000	\$ 2,039,363	\$ 1,934,000	\$ 1,946,000	\$ 2,049,393
<b>Total</b>	<b>\$ 34,370,700</b>	<b>\$ 35,035,312</b>	<b>\$ 33,872,398</b>	<b>4,795</b>	<b>\$ 35,936,982</b>	<b>3,951</b>	<b>\$ 24,996,357</b>
<b>Other Income &amp; Levy Capacity Only</b>	<b>\$ 147,337</b>	<b>\$ 162,337</b>	<b>\$ 159,337</b>				
<b>Total - Municipal Budget</b>	<b>\$ 34,518,037</b>	<b>\$ 35,197,649</b>	<b>\$ 33,921,735</b>	<b>4,795</b>	<b>\$ 36,096,320</b>	<b>3,951</b>	<b>\$ 25,155,694</b>
Groton-Dunstable Regional School	\$ 14,256,540	\$ 23,513,643	\$ 21,316	\$ 25,025,562	\$ 5,276	\$ 24,160,553	\$ 3,326
Mobile Instructional Staff	\$ 65,553	\$ 65,553	\$ 65,553	\$ 65,553	\$ 65,553	\$ 65,553	\$ 65,553
Other Pupil Support	\$ 21,049	\$ 21,049	\$ 21,049	\$ 21,049	\$ 21,049	\$ 21,049	\$ 21,049
State & County Support	\$ 16,673	\$ 16,673	\$ 16,673	\$ 16,673	\$ 16,673	\$ 16,673	\$ 16,673
Nonresident Students Assistance	\$ 165,259	\$ 262,427	\$ 270,575	\$ 274,919	\$ 275,256	\$ 275,256	\$ 275,256
<b>Total - Regional Schools Assistance</b>	<b>\$ 35,830,340</b>	<b>\$ 35,830,340</b>	<b>\$ 4,795</b>	<b>\$ 36,096,320</b>	<b>4,795</b>	<b>\$ 36,343,723</b>	<b>4,795</b>
<b>Total Spending/Budget</b>	<b>\$ 37,453,477</b>	<b>\$ 35,936,982</b>	<b>4,795</b>	<b>\$ 42,091,323</b>	<b>4,795</b>	<b>\$ 42,384,046</b>	<b>4,795</b>
<b>Assessed Appropriations</b>							
Offices	\$ 83,000	\$ 84,200	\$ 97,000	\$ 206,763	\$ 9,500	\$ 234,000	\$ 9,000
Attic Budget Reserve	\$ 755,528	\$ 365,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
General Fund Reserve	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Other Pupil Support	\$ 21,049	\$ 21,049	\$ 21,049	\$ 21,049	\$ 21,049	\$ 21,049	\$ 21,049
State & County Support	\$ 16,673	\$ 16,673	\$ 16,673	\$ 16,673	\$ 16,673	\$ 16,673	\$ 16,673
Nonresident Students Assistance	\$ 165,259	\$ 262,427	\$ 270,575	\$ 274,919	\$ 275,256	\$ 275,256	\$ 275,256
<b>Sub-Total Assessed Appropriations</b>	<b>\$ 1,035,427</b>	<b>\$ 1,040,177</b>	<b>\$ 259,000</b>	<b>2,036</b>	<b>\$ 1,247,941</b>	<b>2,036</b>	<b>\$ 1,228,003</b>
<b>Grand Total Appropriations</b>	<b>\$ 38,488,905</b>	<b>\$ 40,976,019</b>	<b>\$ 1,095</b>	<b>\$ 43,339,273</b>	<b>4,795</b>	<b>\$ 44,361,746</b>	<b>4,795</b>
<b>Revenue</b>							
Municipal Proprietary Dist. Rev.	\$ 30,145,917	\$ 30,145,917	\$ 2,036	\$ 32,826,181	\$ 4,795	\$ 34,193,243	\$ 4,795
Allowance Dist. Revenue	\$ 2,752,495	\$ 2,752,495	\$ 2,752,495	\$ 4,795	\$ 2,752,495	\$ 4,795	\$ 2,752,495
<b>Proposed Total Revenue</b>	<b>\$ 32,898,412</b>	<b>\$ 32,900,412</b>	<b>\$ 2,036</b>	<b>\$ 35,928,736</b>	<b>4,795</b>	<b>\$ 36,945,738</b>	<b>4,795</b>
Local Friends	\$ 303,711	\$ 303,711	\$ 303,711	\$ 303,711	\$ 303,711	\$ 303,711	\$ 303,711
Reserve Fund Transfers	\$ 2,521,610	\$ 2,456,447	\$ 1,704	\$ 2,577,777	\$ 2,504	\$ 2,481,937	\$ 2,526
Reserve Fund Transfers	\$ 2,521,610	\$ 2,456,447	\$ 1,704	\$ 2,577,777	\$ 2,504	\$ 2,481,937	\$ 2,526
Reserve Fund Transfers	\$ 2,521,610	\$ 2,456,447	\$ 1,704	\$ 2,577,777	\$ 2,504	\$ 2,481,937	\$ 2,526
Other Funds	\$ 21,049	\$ 21,049	\$ 21,049	\$ 21,049	\$ 21,049	\$ 21,049	\$ 21,049
Capital Investment Fund	\$ 256,000	\$ 256,000	\$ 256,000	\$ 256,000	\$ 256,000	\$ 256,000	\$ 256,000
Capital Improvement Fund	\$ 256,000	\$ 256,000	\$ 256,000	\$ 256,000	\$ 256,000	\$ 256,000	\$ 256,000
Capital Repayment Fund	\$ 256,000	\$ 256,000	\$ 256,000	\$ 256,000	\$ 256,000	\$ 256,000	\$ 256,000
<b>Grand Total Revenue</b>	<b>\$ 38,859,919</b>	<b>\$ 40,989,519</b>	<b>\$ 3,095</b>	<b>\$ 42,091,323</b>	<b>4,795</b>	<b>\$ 44,361,746</b>	<b>4,795</b>
<b>Grand Total</b>	<b>\$ 77,348,321</b>	<b>\$ 75,889,930</b>	<b>4,795</b>	<b>\$ 87,450,046</b>	<b>4,795</b>	<b>\$ 85,307,474</b>	<b>4,795</b>



**TOWN OF GROTON  
FISCAL YEAR 2020**

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 APPROPRIATED	FY 2020 DEPARTMENT REQUEST	FY 2020 TOWN MANAGER BUDGET	PERCENT CHANGE
<b>GENERAL GOVERNMENT</b>							
	<b>MODERATOR</b>						
1000 Salaries	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	0.00%
1001 Expenses	\$ 19	\$ -	\$ -	\$ 80	\$ 80	\$ 80	0.00%
	<b>DEPARTMENTAL TOTAL</b>	<b>\$ 84</b>	<b>\$ 65</b>	<b>\$ 145</b>	<b>\$ 145</b>	<b>\$ 145</b>	<b>0.00%</b>
	<b>SELECT BOARD</b>						
1020 Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1021 Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1022 Expenses	\$ 1,999	\$ 4,338	\$ 3,100	\$ 3,300	\$ 3,300	\$ 3,300	6.45%
1023 Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1024 Minor Capital	\$ -	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000	\$ 25,683	0.00%
	<b>DEPARTMENTAL TOTAL</b>	<b>\$ 1,999</b>	<b>\$ 31,338</b>	<b>\$ 30,100</b>	<b>\$ 30,300</b>	<b>\$ 28,983</b>	<b>-3.71%</b>
	<b>TOWN MANAGER</b>						
1030 Salaries	\$ 196,963	\$ 204,592	\$ 211,121	\$ 216,997	\$ 216,997	\$ 216,997	2.78%
1031 Wages	\$ 102,567	\$ 106,371	\$ 114,138	\$ 120,592	\$ 120,592	\$ 120,592	5.65%
1032 Expenses	\$ 7,368	\$ 13,421	\$ 14,000	\$ 14,500	\$ 14,500	\$ 14,500	3.57%
1033 Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1034 Performance Evaluations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>DEPARTMENTAL TOTAL</b>	<b>\$ 306,898</b>	<b>\$ 324,384</b>	<b>\$ 339,259</b>	<b>\$ 352,089</b>	<b>\$ 352,089</b>	<b>3.78%</b>

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 APPROPRIATED	FY 2020 DEPARTMENT REQUEST	TOWN MANAGER BUDGET	PERCENT CHANGE
<b>FINANCE COMMITTEE</b>							
1040 Expenses	\$ 51,085	\$ 86,806	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	0.00%
1041 Reserve Fund							0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 51,085</b>	<b>\$ 87,016</b>	<b>\$ 150,210</b>	<b>\$ 150,215</b>	<b>\$ 150,215</b>	<b>\$ 150,215</b>	<b>0.00%</b>
<b>TOWN ACCOUNTANT</b>							
1050 Salaries	\$ 84,833	\$ 87,395	\$ 91,110	\$ 95,155	\$ 95,155	\$ 95,155	4.44%
1051 Wages	\$ 42,333	\$ 43,898	\$ 46,187	\$ 47,792	\$ 47,792	\$ 47,792	3.48%
1052 Expenses	\$ 29,744	\$ 34,185	\$ 32,140	\$ 33,456	\$ 33,456	\$ 34,056	5.96%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 156,910</b>	<b>\$ 165,478</b>	<b>\$ 169,437</b>	<b>\$ 176,403</b>	<b>\$ 177,003</b>	<b>\$ 177,003</b>	<b>4.47%</b>
<b>BOARD OF ASSESSORS</b>							
1060 Salaries	\$ 94,240	\$ 71,244	\$ 75,555	\$ 78,580	\$ 78,580	\$ 78,580	4.00%
1061 Wages	\$ 53,007	\$ 39,823	\$ 52,675	\$ 62,321	\$ 62,321	\$ 62,321	18.31%
1062 Expenses	\$ 16,484	\$ 17,521	\$ 22,630	\$ 26,182	\$ 26,182	\$ 26,182	11.71%
1063 Legal Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 163,731</b>	<b>\$ 128,588</b>	<b>\$ 150,860</b>	<b>\$ 167,083</b>	<b>\$ 166,182</b>	<b>\$ 166,182</b>	<b>10.16%</b>
<b>TREASURER/TAX COLLECTOR</b>							
1070 Salaries	\$ 84,125	\$ 84,966	\$ 88,165	\$ 91,700	\$ 91,700	\$ 91,700	4.01%
1071 Wages	\$ 100,162	\$ 104,478	\$ 111,864	\$ 114,899	\$ 114,899	\$ 114,899	2.71%
1072 Expenses	\$ 20,040	\$ 20,422	\$ 21,865	\$ 20,690	\$ 20,690	\$ 20,690	-5.37%
1073 Tax Title	\$ 3,333	\$ 9,235	\$ 4,500	\$ 5,950	\$ 5,950	\$ 5,950	32.22%
1074 Bond Cost	\$ 5,000	\$ 3,200	\$ 6,000	\$ 4,400	\$ 4,400	\$ 4,975	-17.08%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 212,660</b>	<b>\$ 222,301</b>	<b>\$ 232,394</b>	<b>\$ 237,639</b>	<b>\$ 238,214</b>	<b>\$ 238,214</b>	<b>2.50%</b>

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 APPROPRIATED	FY 2020 REQUEST	DEPARTMENT BUDGET	TOWN MANAGER BUDGET	PERCENT CHANGE
<b>TOWN COUNSEL</b>								
1080 Expenses	\$ 61,574 \$	\$ 50,831 \$	\$ 90,000 \$	\$ 120,000 \$	\$ 90,000	\$ 90,000	\$ 90,000	0.00%
<b>DEPARTMENTAL TOTAL</b>								
<b>HUMAN RESOURCES</b>								
1090 Salary	\$ 73,201 \$	\$ 75,412 \$	\$ 79,104 \$	\$ 82,673 \$	\$ 82,673	\$ 82,673	\$ 82,673	4.51%
1091 Expenses	\$ 8,764 \$	\$ 20,030 \$	\$ 10,000 \$	\$ 11,000 \$	\$ 11,000	\$ 11,000	\$ 11,000	10.00%
<b>DEPARTMENTAL TOTAL</b>								
<b>INFORMATION TECHNOLOGY</b>								
1100 Salary	\$ 100,814 \$	\$ 104,888 \$	\$ 109,759 \$	\$ 114,722 \$	\$ 114,722	\$ 114,722	\$ 114,722	4.52%
1101 Wages	\$ 37,205 \$	\$ 48,048 \$	\$ 56,635 \$	\$ 58,848 \$	\$ 58,848	\$ 58,848	\$ 58,848	3.91%
1102 Expenses	\$ 21,094 \$	\$ 20,637 \$	\$ 24,800 \$	\$ 24,800 \$	\$ 24,800	\$ 24,800	\$ 24,800	0.00%
<b>DEPARTMENTAL TOTAL</b>								
<b>GIS STEERING COMMITTEE</b>								
1120 Expenses	\$ 5,411 \$	\$ 5,408 \$	\$ 18,600 \$	\$ 18,600 \$	\$ 18,600	\$ 18,600	\$ 18,600	0.00%
<b>DEPARTMENTAL TOTAL</b>								
<b>TOWN CLERK</b>								
1130 Salaries	\$ 77,556 \$	\$ 80,688 \$	\$ 83,936 \$	\$ 88,430 \$	\$ 88,430	\$ 88,430	\$ 88,430	5.35%
1131 Wages	\$ 52,166 \$	\$ 55,252 \$	\$ 61,274 \$	\$ 61,618 \$	\$ 61,618	\$ 61,618	\$ 61,618	0.56%
1132 Expenses	\$ 7,310 \$	\$ 4,157 \$	\$ 11,690 \$	\$ 11,725 \$	\$ 11,725	\$ 11,725	\$ 11,725	-18.09%
1133 Minor Capital	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	\$ - \$	0.00%
<b>DEPARTMENTAL TOTAL</b>								
	\$ 137,032 \$	\$ 140,097 \$	\$ 156,900 \$	\$ 161,773 \$	\$ 161,773	\$ 161,773	\$ 161,773	1.74%

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 APPROPRIATED	FY 2020 REQUEST	DEPARTMENT BUDGET	TOWN MANAGER BUDGET	PERCENT CHANGE
<b>ELECTIONS &amp; BOARD OF REGISTRARS</b>								
1140 Stipend	\$ 9,707 \$	4,373 \$	14,346 \$	7,964 \$	7,964 \$			-44.49%
1141 Expenses	\$ 7,173 \$	5,841 \$	11,070 \$	11,276 \$	11,276 \$			1.86%
1142 Minor Capital	\$ - \$	- \$	- \$	6,000 \$	- \$			0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 16,880 \$</b>	<b>10,214 \$</b>	<b>25,416 \$</b>	<b>25,240 \$</b>	<b>\$ 19,240</b>			<b>-24.30%</b>
<b>STREET LISTINGS</b>								
1150 Expenses	\$ 5,841 \$	3,808 \$	5,100 \$	5,100 \$	5,100 \$			0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 5,841 \$</b>	<b>3,808 \$</b>	<b>\$ 5,100</b>	<b>\$ 5,100</b>	<b>\$ 5,100</b>			<b>0.00%</b>
<b>INSURANCE &amp; BONDING</b>								
1160 Insurance & Bonding	\$ 199,042 \$	208,670 \$	230,000 \$	240,000 \$	230,000 \$			0.00%
1161 Insurance Deductible Reserve - Liability	\$ 3,131 \$	2,160 \$	12,000 \$	12,000 \$	12,000 \$			0.00%
1162 Insurance Deductible Reserve - 111F	\$ 14,484 \$	17,229 \$	25,000 \$	25,000 \$	25,000 \$			0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 216,657 \$</b>	<b>228,059 \$</b>	<b>267,000 \$</b>	<b>277,000 \$</b>	<b>\$ 267,000</b>			<b>0.00%</b>
<b>TOWN REPORT</b>								
1170 Expenses	\$ 1,407 \$	1,400 \$	1,500 \$	1,500 \$	1,500 \$			0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 1,407 \$</b>	<b>1,400 \$</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>			<b>0.00%</b>

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 APPROPRIATED	FY 2020 REQUEST	FY 2020 BUDGET	TOWN MANAGER BUDGET	PERCENT CHANGE
<b>POSTAGE/TOWN HALL EXPENSES</b>								
1180 Expenses	\$ 52,726	\$ 48,224	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	0.00%
1181 Telephone Expenses	\$ 31,566	\$ 31,592	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	0.00%
1182 Office Supplies	\$ 11,697	\$ 14,243	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 95,989</b>	<b>\$ 94,059</b>	<b>\$ 112,000</b>	<b>\$ 112,000</b>	<b>\$ 112,000</b>	<b>\$ 112,000</b>	<b>\$ 112,000</b>	<b>0.00%</b>
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 1,675,236</b>	<b>\$ 1,762,061</b>	<b>\$ 2,029,219</b>	<b>\$ 2,127,130</b>	<b>\$ 2,077,937</b>			<b>2.40%</b>
<b>LAND USE DEPARTMENTS</b>								
<b>CONSERVATION COMMISSION</b>								
1200 Salary	\$ 66,118	\$ 60,752	\$ 65,796	\$ 65,796	\$ 70,169	\$ 70,169	\$ 70,169	6.65%
1201 Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1202 Expenses	\$ 5,480	\$ 6,748	\$ 6,724	\$ 6,724	\$ 7,336	\$ 7,336	\$ 7,336	9.10%
1203 Engineering & Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1204 Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 71,598</b>	<b>\$ 67,500</b>	<b>\$ 72,520</b>	<b>\$ 72,520</b>	<b>\$ 77,505</b>	<b>\$ 77,505</b>		<b>6.87%</b>
<b>PLANNING BOARD</b>								
1210 Salaries	\$ 75,567	\$ 77,115	\$ 80,235	\$ 80,235	\$ 83,043	\$ 83,043	\$ 83,043	3.50%
1211 Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1212 Expenses	\$ 5,695	\$ 5,881	\$ 7,850	\$ 7,850	\$ 8,650	\$ 8,650	\$ 8,650	10.19%
1213 M.R.P.C. Assessment	\$ 3,402	\$ 3,487	\$ 3,600	\$ 3,600	\$ 3,664	\$ 3,664	\$ 3,664	1.78%
1214 Legal Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 84,664</b>	<b>\$ 86,483</b>	<b>\$ 91,685</b>	<b>\$ 91,685</b>	<b>\$ 95,357</b>	<b>\$ 95,357</b>		<b>4.01%</b>

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 APPROPRIATED	FY 2020 REQUEST	FY 2020 DEPARTMENT BUDGET	FY 2020 TOWN MANAGER BUDGET	PERCENT CHANGE
<b>ZONING BOARD OF APPEALS</b>								
1220 Wages	\$ 18,810	\$ 19,945	\$ 19,630	\$ 20,460	\$ 20,460	\$ 2,000	\$ 2,000	4.23%
1221 Expenses	\$ 757	\$ 1,314	\$ 1,700	\$ 2,000	\$ 2,000	\$ 0	\$ 0	17.65%
DEPARTMENTAL TOTAL	\$ 19,567	\$ 21,259	\$ 21,330	\$ 22,460	\$ 22,460	\$ 0	\$ 0	5.30%
<b>HISTORIC DISTRICTS COMMISSION</b>								
1230 Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1231 Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>BUILDING INSPECTOR</b>								
1240 Salaries	\$ 82,475	\$ 84,966	\$ 88,165	\$ 91,253	\$ 91,253	\$ 0	\$ 0	3.50%
1241 Wages	\$ 62,013	\$ 62,321	\$ 58,327	\$ 61,762	\$ 61,762	\$ 0	\$ 0	5.89%
1242 Expenses	\$ 1,623	\$ 2,294	\$ 3,500	\$ 3,100	\$ 3,100	\$ 0	\$ 0	-11.43%
1243 Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL	\$ 146,111	\$ 149,581	\$ 149,992	\$ 156,115	\$ 156,115	\$ 0	\$ 0	4.08%
<b>MECHANICAL INSPECTOR</b>								
1250 Fee Salaries	\$ 31,530	\$ 33,285	\$ 30,000	\$ 30,000	\$ 30,000	\$ 0	\$ 0	0.00%
1251 Expenses	\$ 3,724	\$ 2,503	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	\$ 0	0.00%
DEPARTMENTAL TOTAL	\$ 35,254	\$ 35,788	\$ 35,000	\$ 35,000	\$ 35,000	\$ 0	\$ 0	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 APPROPRIATED	FY 2020 DEPARTMENT REQUEST	FY 2020 TOWN MANAGER BUDGET	PERCENT CHANGE
<b>EARTH REMOVAL INSPECTOR</b>							
1260 Slipend	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
1261 Expenses	\$ 100	\$ 77	\$ 100	\$ 100	\$ 100	\$ 100	0.00%
1262 Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 1,600</b>	<b>\$ 1,577</b>	<b>\$ 1,600</b>	<b>\$ 1,600</b>	<b>\$ 1,600</b>	<b>\$ 1,600</b>	<b>0.00%</b>
<b>BOARD OF HEALTH</b>							
1270 Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1271 Expenses	\$ 718	\$ 886	\$ 1,000	\$ 1,000	\$ 1,175	\$ 1,175	17.50%
1272 Nursing Services	\$ -	\$ -	\$ 11,892	\$ 11,892	\$ 12,487	\$ 12,487	5.00%
1273 Nashoba Health District	\$ 42,423	\$ 44,143	\$ 26,059	\$ 26,059	\$ 27,362	\$ 27,362	5.00%
1274 Mental Health	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
1275 Eng/Consult/Landfill Monitoring	\$ 9,677	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 60,818</b>	<b>\$ 63,029</b>	<b>\$ 56,951</b>	<b>\$ 59,024</b>	<b>\$ 59,024</b>	<b>\$ 59,024</b>	<b>3.64%</b>
<b>SEALER OF WEIGHTS &amp; MEASURES</b>							
1280 Fee Salaries	\$ 2,610	\$ 1,360	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	0.00%
1281 Expenses	\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 2,610</b>	<b>\$ 1,460</b>	<b>\$ 3,300</b>	<b>\$ 3,300</b>	<b>\$ 3,300</b>	<b>\$ 3,300</b>	<b>0.00%</b>
<b>TOTAL LAND USE DEPARTMENTS</b>	<b>\$ 422,222</b>	<b>\$ 426,677</b>	<b>\$ 432,378</b>	<b>\$ 450,361</b>	<b>\$ 450,361</b>	<b>\$ 450,361</b>	<b>4.16%</b>



LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 APPROPRIATED	FY 2020 REQUEST	FY 2020 BUDGET	TOWN MANAGER BUDGET	PERCENT CHANGE
<b>ANIMAL CONTROL OFFICER</b>								
1340 Salary	\$ 2,070	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	0.00%
1341 Expenses	\$ -	\$ -	\$ -	\$ 400	\$ 400	\$ 400	\$ 400	0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 2,070</b>	<b>\$ 2,082</b>	<b>\$ 2,082</b>	<b>\$ 2,482</b>	<b>\$ 2,482</b>	<b>\$ 2,482</b>	<b>\$ 2,482</b>	<b>0.00%</b>
<b>EMERGENCY MANAGEMENT AGENCY</b>								
1350 Salary	\$ 8,991	\$ 11,806	\$ 12,750	\$ 12,750	\$ 12,750	\$ 12,750	\$ 12,750	0.00%
1351 Expenses	\$ -	\$ 17,749	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1352 Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 8,991</b>	<b>\$ 29,555</b>	<b>\$ 12,750</b>	<b>\$ 12,750</b>	<b>\$ 12,750</b>	<b>\$ 12,750</b>	<b>\$ 12,750</b>	<b>0.00%</b>
<b>DOG OFFICER</b>								
1360 Salary	\$ 13,456	\$ 13,973	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
1361 Expenses	\$ 2,321	\$ 3,334	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 15,777</b>	<b>\$ 17,307</b>	<b>\$ 19,000</b>	<b>\$ 19,000</b>	<b>\$ 19,000</b>	<b>\$ 19,000</b>	<b>\$ 19,000</b>	<b>0.00%</b>
<b>POLICE &amp; FIRE COMMUNICATIONS</b>								
1370 Wages	\$ 302,859	\$ 442,099	\$ 497,797	\$ 512,769	\$ 512,769	\$ 512,769	\$ 512,769	3.01%
1371 Expenses	\$ 17,352	\$ 17,767	\$ 18,250	\$ 18,375	\$ 18,375	\$ 18,375	\$ 18,375	0.68%
1372 Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 320,211</b>	<b>\$ 459,866</b>	<b>\$ 516,047</b>	<b>\$ 531,144</b>	<b>\$ 531,144</b>	<b>\$ 531,144</b>	<b>\$ 531,144</b>	<b>2.93%</b>
<b>TOTAL PROTECTION OF PERSONS AND PROPERTY</b>								
	<b>\$ 3,490,496</b>	<b>\$ 3,812,699</b>	<b>\$ 4,128,335</b>	<b>\$ 4,341,692</b>	<b>\$ 4,297,002</b>	<b>\$ 4,297,002</b>	<b>\$ 4,297,002</b>	<b>4.09%</b>

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 APPROPRIATED	FY 2020 REQUEST	DEPARTMENT BUDGET	TOWN MANAGER BUDGET	PERCENT CHANGE
<b>REGIONAL SCHOOL DISTRICT BUDGETS</b>								
<b>NASHOBA VALLEY REGIONAL TECHNICAL HIGH SCHOOL</b>								
1400 Operating Expenses	\$ 570,080	\$ 607,250	\$ 557,295	\$ 685,295	\$ 685,295	\$ 685,295	\$ 685,295	22.97%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 570,080</b>	<b>\$ 607,250</b>	<b>\$ 557,295</b>	<b>\$ 685,295</b>	<b>\$ 685,295</b>	<b>\$ 685,295</b>	<b>\$ 685,295</b>	<b>22.97%</b>
<b>GROTON-DUNSTABLE REGIONAL SCHOOL DISTRICT</b>								
1410 Operating Expenses	\$ 19,507,139	\$ 20,175,864	\$ 20,215,428	\$ 21,296,540	\$ 21,296,540	\$ 21,296,540	\$ 21,296,540	5.35%
1411 Debt Service, Excluded	\$ -	\$ -	\$ 814,060	\$ 739,429	\$ 739,429	\$ 739,429	\$ 739,429	-9.17%
1412 Debt Service, Unexcluded	\$ -	\$ -	\$ 57,181	\$ 59,533	\$ 59,533	\$ 59,533	\$ 59,533	0.00%
1413 Out of District Placement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1414 Capital Assessment	\$ -	\$ -	\$ 425,425	\$ 479,012	\$ 479,012	\$ 479,012	\$ 479,012	0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 19,507,139</b>	<b>\$ 20,175,864</b>	<b>\$ 21,512,094</b>	<b>\$ 22,574,514</b>	<b>\$ 22,574,514</b>	<b>\$ 22,574,514</b>	<b>\$ 22,574,514</b>	<b>4.94%</b>
<b>TOTAL SCHOOLS</b>	<b>\$ 20,077,219</b>	<b>\$ 20,783,114</b>	<b>\$ 22,069,389</b>	<b>\$ 23,259,809</b>	<b>\$ 23,259,809</b>	<b>\$ 23,259,809</b>	<b>\$ 23,259,809</b>	<b>5.39%</b>
<b>DEPARTMENT OF PUBLIC WORKS</b>								
<b>HIGHWAY DEPARTMENT</b>								
1500 Salaries	\$ 99,851	\$ 103,824	\$ 108,592	\$ 112,891	\$ 112,891	\$ 112,891	\$ 112,891	3.96%
1501 Wages	\$ 607,880	\$ 651,064	\$ 682,727	\$ 702,999	\$ 702,999	\$ 702,999	\$ 702,999	2.97%
1502 Expenses	\$ 156,055	\$ 130,570	\$ 136,900	\$ 136,900	\$ 136,900	\$ 136,900	\$ 136,900	0.00%
1503 Highway Maintenance	\$ 79,253	\$ 76,770	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	0.00%
1504 Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 943,039</b>	<b>\$ 962,228</b>	<b>\$ 1,018,219</b>	<b>\$ 1,042,790</b>	<b>\$ 1,042,790</b>	<b>\$ 1,042,790</b>	<b>\$ 1,042,790</b>	<b>2.41%</b>

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 APPROPRIATED	FY 2020 REQUEST	FY 2020 DEPARTMENT BUDGET	FY 2020 TOWN MANAGER BUDGET	PERCENT CHANGE
<b>STREET LIGHTS</b>								
1510 Expenses	\$ 12,500	\$ 9,375	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 12,500</b>	<b>\$ 9,375</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>0.00%</b>
<b>SNOW AND ICE</b>								
1520 Expenses	\$ 329,121	\$ 164,894	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	0.00%
1521 Overtime	\$ 152,892	\$ 302,663	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	0.00%
1522 Hired Equipment	\$ 116,132	\$ 93,794	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 598,145</b>	<b>\$ 561,351</b>	<b>\$ 340,000</b>	<b>\$ 340,000</b>	<b>\$ 340,000</b>	<b>\$ 340,000</b>	<b>\$ 340,000</b>	<b>0.00%</b>
<b>TREE WARDEN BUDGET</b>								
1530 Salary	\$ 2,999	\$ 1,155	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
1531 Expenses	\$ 11,500	\$ 6,185	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
1532 Trees								
1533 Tree Work								
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 14,499</b>	<b>\$ 7,340</b>	<b>\$ 14,500</b>	<b>\$ 14,500</b>	<b>\$ 14,500</b>	<b>\$ 14,500</b>	<b>\$ 14,500</b>	<b>0.00%</b>
<b>MUNICIPAL BUILDING AND PROPERTY MAINTENANCE</b>								
1540 Wages	\$ 86,718	\$ 121,420	\$ 135,700	\$ 145,276	\$ 145,276	\$ 145,276	\$ 145,276	7.06%
1541 Expenses	\$ 259,727	\$ 269,376	\$ 260,850	\$ 260,850	\$ 260,850	\$ 260,850	\$ 260,850	0.00%
1542 Minor Capital	\$ 20,000	\$ 26,878	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 366,445</b>	<b>\$ 417,674</b>	<b>\$ 416,550</b>	<b>\$ 426,126</b>	<b>\$ 426,126</b>	<b>\$ 426,126</b>	<b>\$ 426,126</b>	<b>2.30%</b>

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 APPROPRIATED	FY 2020 REQUEST	FY 2020 BUDGET	TOWN MANAGER BUDGET	PERCENT CHANGE
<b>SOLID WASTE DISPOSAL</b>								
1550 Wages	\$ 119,357	\$ 123,095	\$ 133,393	\$ 138,211	\$ 138,211	\$ 138,211	\$ 138,211	3.61%
1551 Expenses	\$ 53,542	\$ 52,457	\$ 44,486	\$ 44,486	\$ 44,486	\$ 44,486	\$ 44,486	0.00%
1552 Tipping Fees	\$ 129,998	\$ 132,890	\$ 130,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	3.85%
1553 North Central SW Coop	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850	0.00%
1554 Minor Capital	\$ 5,000	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 313,747</b>	<b>\$ 319,292</b>	<b>\$ 323,729</b>	<b>\$ 333,547</b>	<b>\$ 333,547</b>	<b>\$ 333,547</b>	<b>\$ 333,547</b>	<b>3.03%</b>
<b>PARKS DEPARTMENT</b>								
1560 Wages	\$ 2,538	\$ 367	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1561 Expenses	\$ 60,849	\$ 65,617	\$ 65,759	\$ 65,759	\$ 65,759	\$ 65,759	\$ 65,759	0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 63,387</b>	<b>\$ 65,984</b>	<b>\$ 65,759</b>	<b>\$ 65,759</b>	<b>\$ 65,759</b>	<b>\$ 65,759</b>	<b>\$ 65,759</b>	<b>0.00%</b>
<b>TOTAL DEPARTMENT OF PUBLIC WORKS</b>	<b>\$ 2,311,762</b>	<b>\$ 2,343,244</b>	<b>\$ 2,193,757</b>	<b>\$ 2,237,722</b>	<b>\$ 2,237,722</b>	<b>\$ 2,237,722</b>	<b>\$ 2,237,722</b>	<b>2.00%</b>
<b>LIBRARY AND CITIZEN SERVICES</b>								
<b>COUNCIL ON AGING</b>								
1600 Salaries	\$ 70,668	\$ 73,523	\$ 76,790	\$ 79,489	\$ 79,489	\$ 79,489	\$ 79,489	3.51%
1601 Wages	\$ 55,350	\$ 59,494	\$ 75,451	\$ 77,707	\$ 77,707	\$ 77,707	\$ 77,707	2.99%
1602 Expenses	\$ 8,261	\$ 7,572	\$ 8,454	\$ 8,454	\$ 8,454	\$ 8,454	\$ 8,454	0.00%
1603 Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 134,279</b>	<b>\$ 140,589</b>	<b>\$ 160,695</b>	<b>\$ 165,650</b>	<b>\$ 165,650</b>	<b>\$ 165,650</b>	<b>\$ 165,650</b>	<b>3.08%</b>

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 APPROPRIATED	FY 2020 REQUEST	DEPARTMENT	TOWN MANAGER BUDGET	FY 2020 BUDGET	PERCENT CHANGE
	<b>SENIOR CENTER VAN</b>								
1610 Wages	\$ 46,896	\$ 48,642	\$ 60,200	\$ 61,665	\$ 61,665				2.43%
1611 Expenses	\$ 6,528	\$ 7,999	\$ 17,673	\$ 17,673	\$ 17,673				0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 53,424</b>	<b>\$ 56,641</b>	<b>\$ 77,873</b>	<b>\$ 79,338</b>	<b>\$ 79,338</b>				<b>1.88%</b>
	<b>VETERAN'S SERVICE OFFICER</b>								
1620 Salary	\$ 3,484	\$ 3,484	\$ 5,000	\$ 5,000	\$ 5,000				0.00%
1621 Expenses	\$ 65	\$ 65	\$ 1,100	\$ 1,100	\$ 1,100				0.00%
1622 Veterans' Benefits	\$ 39,876	\$ 33,772	\$ 50,000	\$ 50,000	\$ 42,000				-16.00%
1623 Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -				0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 43,425</b>	<b>\$ 37,321</b>	<b>\$ 56,100</b>	<b>\$ 56,100</b>	<b>\$ 48,100</b>				<b>-14.26%</b>
	<b>GRAVES REGISTRATION</b>								
1630 Salary/Stipend	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250				0.00%
1631 Expenses	\$ 760	\$ 760	\$ 760	\$ 760	\$ 760				0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 1,010</b>	<b>\$ 1,010</b>	<b>\$ 1,010</b>	<b>\$ 1,010</b>	<b>\$ 1,010</b>				<b>0.00%</b>
	<b>CARE OF VETERAN GRAVES</b>								
1640 Contract Expenses	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550				0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 1,550</b>	<b>\$ 1,550</b>	<b>\$ 1,550</b>	<b>\$ 1,550</b>	<b>\$ 1,550</b>				<b>0.00%</b>
	<b>OLD BURYING GROUND COMMITTEE</b>								
1650 Expenses	\$ 800	\$ 167	\$ 800	\$ 800	\$ 800				0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 800</b>	<b>\$ 167</b>	<b>\$ 800</b>	<b>\$ 800</b>	<b>\$ 800</b>				<b>0.00%</b>

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 APPROPRIATED	FY 2020 REQUEST	FY 2020 DEPARTMENT BUDGET	TOWN MANAGER BUDGET	PERCENT CHANGE
<b>LIBRARY</b>								
1660 Salary	\$ 357,628	\$ 367,599	\$ 379,281	\$ 393,185	\$ 393,185	\$ 331,213	\$ 331,213	3.67%
1661 Wages	\$ 291,991	\$ 282,788	\$ 326,922	\$ 326,922	\$ 326,922	\$ 205,304	\$ 205,304	1.31%
1662 Expenses	\$ 200,010	\$ 199,547	\$ 200,498	\$ 200,498	\$ 200,498	\$ -	\$ -	2.40%
1663 Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 849,629</b>	<b>\$ 849,944</b>	<b>\$ 906,701</b>	<b>\$ 929,702</b>	<b>\$ 929,702</b>	<b>\$ 929,702</b>	<b>\$ 929,702</b>	<b>2.54%</b>
<b>COMMEMORATIONS &amp; CELEBRATIONS</b>								
1670 Expenses	\$ 483	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	0.00%
1671 Fireworks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 483</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>0.00%</b>
<b>WATER SAFETY</b>								
1680 Wages	\$ 1,999	\$ 2,713	\$ 4,200	\$ 4,118	\$ 4,118	\$ 30,301	\$ 30,301	-1.95%
1681 Expenses and Minor Capital	\$ 5,489	\$ 22,129	\$ 28,747	\$ 30,301	\$ 30,301	\$ 9,000	\$ 9,000	5.41%
1682 Property Maint. & Improvements	\$ -	\$ 6,103	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 7,488</b>	<b>\$ 30,945</b>	<b>\$ 41,947</b>	<b>\$ 43,420</b>	<b>\$ 43,420</b>	<b>\$ 43,419</b>	<b>\$ 43,419</b>	<b>3.51%</b>
<b>WEED MANAGEMENT</b>								
1690 Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1691 Expenses: Weed Harvester	\$ 4,429	\$ 4,397	\$ 7,000	\$ 32,000	\$ 32,000	\$ 7,000	\$ 7,000	0.00%
1692 Expenses: Great Lakes	\$ 2,363	\$ 2,340	\$ 2,385	\$ 2,385	\$ 2,385	\$ 2,385	\$ 2,385	0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 6,792</b>	<b>\$ 6,737</b>	<b>\$ 9,385</b>	<b>\$ 34,385</b>	<b>\$ 34,385</b>	<b>\$ 9,385</b>	<b>\$ 9,385</b>	<b>0.00%</b>

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 APPROPRIATED	FY 2020 REQUEST	FY 2020 DEPARTMENT BUDGET	FY 2020 TOWN MANAGER BUDGET	PERCENT CHANGE
<b>GROTON COUNTRY CLUB</b>								
1700 Salary	\$ 137,749	\$ 143,285	\$ 149,336	\$ 157,118	\$ 157,118	\$ 157,118	\$ 157,118	5.21%
1701 Wages	\$ 112,946	\$ 102,441	\$ 112,481	\$ 114,461	\$ 114,461	\$ 114,461	\$ 114,461	1.76%
1702 Expenses	\$ 151,862	\$ 152,061	\$ 139,940	\$ 133,540	\$ 133,540	\$ 133,540	\$ 133,540	-4.57%
1703 Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 402,557</b>	<b>\$ 397,787</b>	<b>\$ 401,757</b>	<b>\$ 405,119</b>	<b>\$ 405,119</b>	<b>\$ 405,119</b>	<b>\$ 405,119</b>	<b>0.84%</b>
<b>TOTAL LIBRARY AND CITIZEN SERVICES</b>	<b>\$ 1,501,437</b>	<b>\$ 1,523,191</b>	<b>\$ 1,658,318</b>	<b>\$ 1,717,573</b>	<b>\$ 1,684,572</b>	<b>\$ 1,684,572</b>	<b>\$ 1,684,572</b>	<b>1.58%</b>
<b>DEBT SERVICE</b>								
<b>DEBT SERVICE</b>								
2000 Long Term Debt - Principal Excluded	\$ 988,600	\$ 928,600	\$ 682,210	\$ 894,840	\$ 894,840	\$ 894,840	\$ 894,840	31.17%
2001 Long Term Debt - Principal Non-Excluded	\$ -	\$ -	\$ 40,040	\$ 159,250	\$ 159,250	\$ 159,250	\$ 159,250	297.73%
2002 Long Term Debt - Interest - Excluded	\$ 237,780	\$ 210,517	\$ 183,235	\$ 367,022	\$ 367,022	\$ 367,022	\$ 367,022	100.30%
2003 Long Term Debt - Interest - Non-Excluded	\$ -	\$ -	\$ 3,148	\$ 87,433	\$ 87,433	\$ 87,433	\$ 87,433	2677.41%
2004 Short Term Debt - Principal - Town	\$ 17,806	\$ 37,917	\$ 429,438	\$ 85,714	\$ 85,714	\$ 85,714	\$ 85,714	-80.04%
2005 Short Term Debt - Interest - Town	\$ -	\$ 50,319	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	-74.16%
<b>DEPARTMENTAL TOTAL</b>	<b>\$ 1,244,188</b>	<b>\$ 1,177,034</b>	<b>\$ 1,388,390</b>	<b>\$ 1,607,259</b>	<b>\$ 1,607,259</b>	<b>\$ 1,607,259</b>	<b>\$ 1,607,259</b>	<b>15.76%</b>
<b>TOTAL DEBT SERVICE</b>	<b>\$ 1,244,188</b>	<b>\$ 1,177,034</b>	<b>\$ 1,388,390</b>	<b>\$ 1,607,259</b>	<b>\$ 1,607,259</b>	<b>\$ 1,607,259</b>	<b>\$ 1,607,259</b>	<b>15.76%</b>

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 APPROPRIATED	FY 2020 REQUEST	FY 2020 DEPARTMENT BUDGET	FY 2020 TOWN MANAGER BUDGET	PERCENT CHANGE
<b><u>EMPLOYEE BENEFITS</u></b>								
<b><u>EMPLOYEE BENEFITS</u></b>								
GENERAL BENEFITS		\$ 1,839,040	\$ 1,966,279	\$ 2,081,699	\$ 1,973,053	\$ 1,973,053	\$ 1,973,053	-5.22%
3000 County Retirement		\$ 100,000	\$ 100,000	\$ 100,000	\$ 169,000	\$ 169,000	\$ 169,000	69.00%
3001 OPEB Unfunded Liability		\$ 27,965	\$ 10,626	\$ 35,000	\$ 30,000	\$ 30,000	\$ 30,000	-57.14%
3002 Unemployment								
INSURANCE								
3010 Health Insurance/Employee Expenses	\$ 1,331,701	\$ 1,458,725	\$ 1,716,301	\$ 1,742,553	\$ 1,742,553	\$ 1,742,553	\$ 1,742,553	1.53%
3011 Life Insurance	\$ 2,958	\$ 3,145	\$ 3,160	\$ 3,400	\$ 3,400	\$ 3,400	\$ 3,400	7.59%
3012 Medicare/Social Security	\$ 115,210	\$ 122,813	\$ 138,100	\$ 146,100	\$ 146,100	\$ 146,100	\$ 146,100	5.79%
DEPARTMENTAL TOTAL	\$ 3,316,874	\$ 3,661,588	\$ 4,074,260	\$ 4,064,106	\$ 4,049,106	\$ 4,049,106	\$ 4,049,106	-0.62%
TOTAL EMPLOYEE BENEFITS	\$ 3,316,874	\$ 3,661,588	\$ 4,074,260	\$ 4,064,106	\$ 4,049,106	\$ 4,049,106	\$ 4,049,106	-0.62%
GRAND TOTAL - TOWN BUDGET	\$ 34,039,434	\$ 35,439,608	\$ 37,974,045	\$ 39,805,651	\$ 39,663,768	\$ 39,663,768	\$ 39,663,768	4.45%