

Approved Minutes  
FINANCE COMMITTEE MEETING  
Town Hall, 2nd Floor Meeting Room  
173 Main Street, Groton, MA  
Saturday, February 8th, 2020 - 8:30 A.M.  
Meeting Jointly with Select Board

Present:

Alison Manugian, Chair, Select Board  
Joshua Degen, Vice Chair, Select Board  
John Reilly, Clerk, Select Board  
John Giger, Select Board  
Rebecca Pine, Select Board (8:10 AM)

Bud Robertson, Chair, Finance Committee  
Gary Green, Vice Chair, Finance Committee  
David Manugian, Clerk, Finance Committee  
Arthur Prest, Finance Committee

Mark Haddad, Town Manager  
Patricia Dufresne, Town Accountant  
Mark Hartnett, Town Treasurer  
Hannah Moller Assistant Treasurer/Tax Collector.  
Jonathan Greeno, Principal Assessor  
Melissa Doig, Director of Human Resources

Absent:

Mary Linskey, Finance Committee, Scott Whitefield, Finance Committee, Colby Doody, Finance Committee

B. Robertson called the Finance Committee to order at 8:30 A.M.

A. Manugian called the Select Board to order at 8:30 A.M.

FY21 Operating & Capital Budget Review

Mr. Haddad opened his presentation with good news of a recent bond issuance for the DPW project, and library roof financing and renewed financing on the police & fire radios and firetruck. The BAN was issued at 1.43% and the permanent financing issued at 1.84%, well below the estimated 3.5% used for budgeting. When he recalculated FY21 Total Tax Levy, the resulting reduction of the Town Debt Exclusion was \$61,993.

He then continued to the Tax Levy calculation page of the presentation. The Health insurance increase averaged 3.4% for FY21 allowing for a \$100,000 reduction to be made in the budget by Mr. Haddad. He outlined the changes made to restore some of the previous budget cuts. The following budget items restored were noted; the Town's share of the Pepperell sewer debt in the amount of \$25,683, Sargisson Beach lifeguards at \$28,000 and weed harvester at \$15,000. He reduced the Nashoba Valley Technical High school assessment by \$40,549 and increased GDRSD assessment by \$20,264. He increased the communication wages by \$51,582 to lower dependence on grant income from \$150,000 to \$98,418. He reduced the overall debt service by

\$60,292 to reflect the actual debt service based on the recent bond issue. He concluded that with those aforementioned changes to the proposed budget, the budget is still balanced. However, the level service budget deficit is now reduced from \$564,000 to \$424,000. Based on the amended budget, the residential tax rate is reduced by \$0.03, settling at a rate of \$17.96. He noted that this number will change upon finalization of assessors' valuations at the end of the year and, after new growth is factored in. J. Degen asked about the snow and Ice budget. Mr. Haddad estimated another \$100,000 will be needed from existing available funds.

#### Multiple Year Budget Strategy including Discussion of Possible Tax Override and Debt Exclusion

Mr. Haddad explained that he has been working with P. Dufresne, B. Robertson, J. Degen on how to address the five-year budget deficit illustrated in his original budget, which was originally calculated to be \$3.6 Million over five years. That budget deficit was reduced to \$3.5 Million over five budget cycles.

Mr. Haddad cited existing issues with the 5- year budget forecast including:

- \* projected deficit of \$424,298 in FY21
- \*projected deficit over the next 5 fiscal years is \$3.51 Million
- \*request for 5-yr increase in Emergency services staff in the amount of \$898,000
- \*NVTSH assessment increase for FY22 (based on enrollment apps)

There was some confusion about the calculation of the NVTSH assessment for enrollment changes, and Mr. Haddad offered to take another look at that and report back. He then presented the potential impact of the construction of a new Florence Roche elementary school at a cost of approximately \$90 Million, with the Town share estimated to be between \$50 and \$60 Million. Next, he noted the potential construction of a new water treatment plant to treat Manganese levels in the water supply at a cost of approximately \$7.5 Million. Surcharge on property tax bills were proposed to fund MS4 permit compliance through a new Enterprise Fund. His current 5 Year budget projection, anticipates 3.5% growth in the municipal budget and 6% growth rate in the operating assessment for the GDRSD in each of the next 5 years, level funded state aid, \$17,500,000 in new growth in each of the next 5 years, and \$200,000 snow and ice deficit in each of the next 5 years. Based on this, the 5-year projection shows a \$3.51 Million deficit over the next 5 years.

Some of the actions considered to address this deficit were presented as follows:

1. balance the budget through equal reductions to the Municipal and GDRSD Budgets
2. Consider a one-time \$424,289 override of proposition 2 1/2 in FY 2021.
3. Consider an override of Proposition 21/2 of \$3,360,156 in FY 2021 that would be spread out over 5 years to address future budget deficits.
4. Reduce or eliminate the Community preservation surcharge and seek an override for the same amount that is reduced.

Mr. Haddad then referenced a slide that showed current projections of the increase in average tax bills without an override of Proposition 2 1/2 over the next 5 years. The next slide indicated the 5- year projected level services operating budget. B. Pine asked why state aid is projected to remain stable. Mr. Haddad replied that when doing a projection, he doesn't like to make assumptions about what the state will do. However, state aid makes up only 2.4% of the budget. B Pine asked how much it has increased over the past 5 years and heard about \$100,000. A proposal to address the anticipated deficit was presented including a projected cumulative deficit over five years of \$3,516,342. To offset the projected deficit, a one-time override of \$3,360,156 is proposed. Each year, a portion of the override is appropriated to balance the level services operating budget. Mr. Haddad stated that this proposal requires discipline on the part of the finance committee, Select Board and Town Manager to spend only what is allotted for the current year. The levy limit in FY21 would climb to \$36 MIL and only \$35.5 MIL would be used to balance this year's budget (the \$424,000 deficit) leaving an unexpended tax capacity of \$2.9 MIL. The tax rate would increase to \$18.17 for FY21. For FY22 \$37 MIL will be required and the unexpended tax capacity would drop to \$2.2 MIL (including the debt exclusions), FY23 the unexpended tax capacity drops to \$1.5 MIL, FY24 dropping to \$923,998 and, FY25 dropping to \$132,051. He noted that while this is a 5- year projection, the available tax capacity may last 6 years depending on financial variables and unanticipated events. Then he explained the projected impact on tax rate with a one-time override. The increase attributed to the override on the tax bill is an additional \$104 for FY21. The plan is to use a portion of the override each year, added to that years' tax bill.

Mr. Haddad discussed the funding required for new construction of the Florence Roche School, the Town's estimated expense of \$60 MIL to be bonded based on a 25- year term estimating 3.5% interest. He explained that the town would pay only BAN interest during the 2-year construction period before permanently financing the project. He projected \$866 would be the estimated increase to the average tax bill in FY25. G. Green asked if there is a legal impediment to bonding the \$60 MIL up front. Mr. Haddad explained that it is less costly for the taxpayers to permanently finance only after knowing the final project costs. G. Green mentioned that interest rates available at any given time may change that assumption. Mr. Haddad agreed that was a good point and stated that discussion will be had with the financial advisor in a future meeting. A. Prest confirmed that the \$866 figure was just for the Florence Roche School project. J. Degen commented that this assumes building a new freestanding elementary school; this scope is still subject to change by the State or the Town. He continued to suggest the Town consider building an addition for a lesser total amount without accepting State money. Mr. Haddad acknowledged there are options available, but the education plan that the school committee has adopted requires building of a new school. He noted that the current Florence Roche school is below standards in many areas. Marlana Gilbert (School Committee Chair) spoke to the project plan for the school and noted that renovating the school and adding the capacity to return Groton students from Dunstable, would be approximately a \$2 MIL difference from building a brand-new school. Mr. Haddad referenced a report in which the various building scenarios were presented. Mr. Haddad then wove together the impact on the tax rate from all of the overrides on a slide. The total tax rate with all overrides will be \$18.17 for FY21 increasing up to \$21.86 in FY 25. The total average tax bill with all increases will be \$8,940 in FY21 increasing up to \$10,755 in FY25. The Summary

slide was presented which showed a base tax bill (with an override and Florence Roche school) increasing 5.15% on average each year through FY25. A. Prest commented on the increase in assessments being between 6% and 17%, and the significant impact this will have on homes valued at \$700,000 +. He noted that this is concerning.

Mr. Haddad then discussed the anticipated reductions in the budget over 5 years, if the town does not seek an override and reductions were made to the operating budget. Line 1 of the slide illustrated that \$802,676 was the required total decrease in operating budget with no override. He continued with potential ways to reduce the municipal budget in FY22 should the Town not seek an override, and then pointed out the need of \$431,940 for FY22. The potential impact to services is partially driven by this year's guidance of the finance committee that the Town absorbs 50% of the impact and the school absorbs the other 50%. Some of the potential reductions listed were to remove Lifeguards at Sargisson Beach, initiate a salary freeze, highway maintenance reductions, service cuts such as eliminating library Sunday hours amongst other reductions across the departments. Mr. Haddad based his figures on new growth of \$17 MIL for FY21 which was based on fact finding with the assessors and planning board, as well as a study of new projects in permitting and in process. B Robertson stated that he does not believe that a 50/50 split is a good way to deal with the deficit. He said it should be a split based on the proportion of the total spending of each separate organizational entity, (municipal and GDRSD). B. Robertson continued to explain that the only way to achieve a sustainable balanced budget is to reduce growth in wages and benefits. He opined it is achievable and possible. Mr. Haddad noted that there are 7 unions that would need to be negotiated with in terms of employee wages and benefits, and similarly the school has 4 unions. B. Pine asked about the split and heard the Town would get less of the burden than the school. The Town would cut less and the schools would cut more, confirmed Ms. Pine. B. Robertson noted that when all is finalized the municipal operating budget has an approximate 1% growth rate and the school system has an approximate 4% growth rate. He notes that the way cuts are made should be considered and reasonable.

Mr. Giger raised a point about MS4 and noted that sufficient funds were available to conduct the labor portion of the requirements. He noted the proposed reductions in highway maintenance and asked about the impact on the Town's compliance with the MS4 requirements. Mr. Haddad stated \$201,000 cuts in salaries would be required to make the FY22 proposal viable. Mr. Haddad then discussed potential reductions to the municipal budget in FY23, noting a reduction in all wage employees by 5 hours, and a reduction in Police and Fire Department budget totaling \$365,130. Continuing into FY24, Mr. Haddad noted that positions would be eliminated to cover the deficit of \$297,370. He explained that the reductions are cumulative over the 5- year projection. He noted in FY 25 the need grows to \$401,937 and the response would be to reduce all department head salaries by \$10K, reduce library staff wages, the conservation administrator position, highway employees and the desktop specialist, and reduce town clerk's hours. Mr. Haddad explained his rationale of methodically massaging the budget and trying to maintain services as long as possible. He stated that the Town will experience a significant reduction in services if this scenario carries through. He further stated he could not imagine what a 1.8 MIL cut would do to the GDRSD. G. Green pointed out that under this scenario the Town would be operating in a manner

that could create a liability in terms of incorrect procedures or incomplete reporting due to service reductions.

Mr. Haddad then thanked Patricia Dufresne, Bud Robertson, and Josh Degen for helping work on this analysis and presentation. Discussion ensued as to what informed recommendation and guidance will be given regarding the options presented going into Town Meeting. It was noted that it would be problematic to propose an override at this year's ATM, as the budget is balanced for FY21. A statement was made that there is not a compelling reason to ask the residents to approve an override this year for that reason and due to uncertainty regarding Free Cash levels going forward.

M. Haddad commented that he doesn't know what the \$197K reduction will result in in terms of the District's budget. The Town will need to hear from the school committee regarding how that budget will absorb their 50% share of the deficit. He stated the information from the schools will be integral to making a decision for the FY21 budget. A suggestion was made to wait until FY22 to initiate the 5- year override request. D. Manugian stated his view of discipline involves a focus on prioritizing people. There must be understanding of what the human resource needs are for both entities and have a budget that adjusts to the needs, rather than being constrained by a number. He suggested waiting a year before asking for the override, while having more discussions. J. Degen commented that he differs in opinion from B. Robertson regarding the ask for an override this year. He noted the 60 MIL debt exclusion for the Florence Roche school will be due next year and if an override as proposed for the 5- year plan is delayed a year, then the combination of the two the following year will be significantly more difficult to sell to the taxpayers. It was noted that the Town has not successfully passed an override in over 11 years. B. Pine would like to know the exact date of the last successful passage of an override in Groton. She also asked for details regarding the rate of tax increases taxpayers have been paying over the years as compared to the increase in general economic conditions. If, proportionally, the tax rate has risen more slowly than the economy, then there may be a stronger case in favor of a tax override. She stated that it would be good policy to publicize the reasons for the override request. She would also want to know the experience of other Towns who have used this model of override over 5 years, specifically, what happened at the end of the timeline. Mr. Haddad shared an experience in Grafton where the 5- year model lasted for 6 years and now the Town is facing another large deficit again with pending cuts to school staff. He does not feel that Proposition 2 1/2 is a sustainable regulation for the State. He further stated that it does work for Towns like Burlington, with large commercial growth. Groton does not have such a situation and may not in the future.

Ms. Gilbert noted some of the impacts she expects the school budget will have to contend with in the FY21 budget including the following: The proposal for E&D usage will be approximately \$190,000. She expects a return from the feasibility study which will replenish the E&D to the target sustainable amount of 3%. There is a \$400,000 contingency in the school budget, she stated. She noted that the draft budget will be available on Monday 2/10/2020, and the public hearing will be on 2/26/2020. She mentioned an executive session is scheduled and will occur prior to the public hearing and more details will be available thereafter. She is not in favor of a 5- year override this year, but this option should be reconsidered in the FY22 budget process. She

expressed concern that taxpayers may not approve a large debt exclusion for the FloRo construction in FY22 if they are asked for an operational tax override in FY21. She noted that in the past, the Town has publicized a need for an override and this need does not materialize for various reasons.

B. Robertson suggested everyone think more about what was presented today and make sure they understand the risks of asking for a 5-year override this year. He noted the budget is balanced at this point and commended Mr. Haddad and the School Committee for their hard work. Mr. Haddad mentioned the means by which they were able to balance this year's budget, which are unsustainable in future years. He noted the importance of keeping the Town's excellent bond rating going forward. He reiterated that an override is not needed this year, and the Town will be able to keep services at current levels, however over several years, everything that has been predicted has come to fruition as regards the budget. He noted the great cooperation of the unions to work with the Town to keep the budget balanced. This will not be the case indefinitely. G. Green stated that the finance committee has historically not been in favor of requesting overrides because until all the facts are in, there is a constant change and fluidity to the budget. He sees next year's predicted \$800K deficit as difficult to determine without knowing what all the underlying variables are. His suggested message to the Town would be that there are serious issues that we are working to resolve, and we will not ask for more money until all due diligence has been completed.

Mr. Haddad asked about the status of the Finance Committee's budget review. B. Robertson mentioned a meeting is scheduled for 2/24/2020 and the Committee members will be discussing the budget and determining if any more information is needed. G. Green wants the Finance committee to meet jointly with the school to look at their budget proposal. Ms. Gilbert reiterated that the public hearing on the budget was scheduled for 2/26/2020 at 7:45 P.M.

Meeting adjourned 10:00 A.M.

Recording secretary, Elizabeth Faxon

Approved on:

Item's on file:

PowerPoint FY2021 Budget Issues  
Tax rate and average tax bill analysis  
FY 2021 Levy limit calculation. Revised 2/8/2020  
Town of Groton FY 2021 Budget

# **FISCAL YEAR 2021 LEVY LIMIT CALCULATION**

## **BALANCED BUDGET**

Revised: 2/6/2020

### **I. TO CALCULATE THE FY 2020 LEVY LIMIT**

A.	FY 2019 LEVY LIMIT	\$	30,650,535	
A1.	ADD AMENDED FY 2019 NEW GROWTH	\$	-	
B.	ADD TWO AND ONE HALF PERCENT	\$	766,263	
C.	ADD FY 2020 NEW GROWTH	\$	515,620	
D.	ADD FY 2020 OVERRIDE	\$	-	
E.	FY 2020 SUBTOTAL	\$	31,932,418	\$ 31,932,418
F.	FY 2020 LEVY CEILING	\$	44,656,171	FY 2019 LEVY LIMIT

### **II. TO CALCULATE THE FY 2021 LEVY LIMIT**

A.	FY 2020 LEVY LIMIT	\$	31,932,418	
A1.	ADD AMENDED FY 2020 NEW GROWTH	\$	-	
B.	ADD TWO AND ONE HALF PERCENT	\$	798,310	
C.	ADD FY 2021 NEW GROWTH	\$	260,700	
D.	ADD FY 2021 OVERRIDE			
E.	FY 2021 SUBTOTAL	\$	32,991,429	\$ 32,991,429
F.	FY 2021 LEVY CEILING	\$	44,656,717	FY 2020 LEVY LIMIT

Revised: 2/6/2020

**TOWN OF GROTON, MASSACHUSETTS**  
**FY 2021 TOTAL TAX LEVY CALCULATION**  
**BALANCED BUDGET**

<b>FY 2021 LEVY LIMIT</b>	<b>\$</b>	<b>32,991,429</b>
CAPITAL EXCLUSION	\$	-
DEBT EXCLUSION - TOWN	\$	1,559,856
FY 2021 BOND PROCEEDS REDUCTION	\$	(24,970)
DEBT EXCLUSION - SEWER	\$	-
DEBT EXCLUSION - WATER	\$	-
DEBT EXCLUSION - GDRSD	\$	648,497
<b>SUB-TOTAL - EXCLUSIONS</b>	<b>\$</b>	<b>2,183,383</b>
<b>TOTAL TAX LEVY</b>	<b>\$</b>	<b>35,174,812</b>



Revised: 2/6/2020

**BALANCED BUDGET**

**TOWN OF GROTON  
FISCAL YEAR 2021  
REVENUE ESTIMATES**

	BUDGETED FY 2020	ESTIMATED FY 2021	CHANGE
PROPERTY TAX REVENUE	\$ 31,932,418	\$ 32,991,429	\$ 1,059,010
DEBT EXCLUSIONS	\$ 2,070,421	\$ 2,183,383	\$ 112,962
CHERRY SHEET - STATE AID	\$ 971,581	\$ 971,581	\$ -
UNEXPENDED TAX CAPACITY	\$ (279,639)	\$ -	\$ 279,639
<b>LOCAL RECEIPTS:</b>			
General Revenue:			
Motor Vehicle Excise Taxes	\$ 1,577,642	\$ 1,650,000	\$ 72,358
Meals Tax and Room Occupancy Tax	\$ 200,000	\$ 300,000	\$ 100,000
Penalties & Interest on Taxes	\$ 90,000	\$ 110,000	\$ 20,000
Payments in Lieu of Taxes	\$ 260,000	\$ 265,000	\$ 5,000
Other Charges for Services	\$ 82,000	\$ 82,000	\$ -
Fees	\$ 300,000	\$ 340,000	\$ 40,000
Rentals	\$ 40,000	\$ 40,000	\$ -
Library Revenues	\$ 12,000	\$ 12,000	\$ -
Other Departmental Revenue	\$ 700,000	\$ 725,000	\$ 25,000
Licenses and Permits	\$ 300,000	\$ 300,000	\$ -
Fines and Forfeits	\$ 25,000	\$ 20,000	\$ (5,000)
Investment Income	\$ 40,000	\$ 40,000	\$ -
Recreation Revenues	\$ 493,838	\$ 565,939	\$ 72,101
Miscellaneous Non-Recurring	\$ -	\$ -	\$ -
<b>Sub-total - General Revenue</b>	<b>\$ 4,120,480</b>	<b>\$ 4,449,939</b>	<b>\$ 329,459</b>
Other Revenue:			
Free Cash	\$ 300,857	\$ 300,730	\$ (127)
Capital Stabilization Fund for GDRSD	\$ 479,012	\$ 442,859	\$ (36,153)
Stabilization Fund for Tax Rate Relief	\$ -	\$ -	\$ -
Capital Asset Stabilization Fund	\$ 504,945	\$ 471,670	\$ (33,275)
EMS/Conservation Fund Receipts Reserve	\$ 500,875	\$ 300,000	\$ (200,875)
Community Preservation Funds	\$ -	\$ -	\$ -
Water Department Surplus	\$ -	\$ -	\$ -
Sewer Department Surplus	\$ -	\$ -	\$ -
Insurance Reimbursements	\$ -	\$ -	\$ -
Encumbrances	\$ -	\$ -	\$ -
<b>Sub-total - Other Revenue</b>	<b>\$ 1,785,689</b>	<b>\$ 1,515,259</b>	<b>\$ (270,430)</b>
<b>WATER DEPARTMENT ENTERPRISE</b>	<b>\$ 1,206,020</b>	<b>\$ 1,388,916</b>	<b>\$ 182,896</b>
<b>SEWER DEPARTMENT ENTERPRISE</b>	<b>\$ 725,415</b>	<b>\$ 763,300</b>	<b>\$ 37,885</b>
<b>LOCAL ACCESS CABLE ENTERPRISE</b>	<b>\$ 216,778</b>	<b>\$ 214,804</b>	<b>\$ (1,975)</b>
<b>FOUR CORNER SEWER ENTERPRISE</b>	<b>\$ 20,618</b>	<b>\$ 32,805</b>	<b>\$ 12,187</b>
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 42,769,782</b>	<b>\$ 44,511,416</b>	<b>\$ 1,741,634</b>

TOWN OF GROTON  
FISCAL YEAR 2021  
TAX LEVY CALCULATIONS

Revised: 2/6/2020

FY 2021 PROPOSED EXPENDITURES

**BALANCED BUDGET - Anticipated Proposed Budget**

General Government	\$	2,133,418
Land Use Departments	\$	448,055
Protection of Persons and Property	\$	4,369,427
Regional School Districts	\$	24,557,282
Department of Public Works	\$	2,254,853
Library and Citizen Services	\$	1,747,650
Debt Service	\$	1,880,118
Employee Benefits	\$	4,143,463

**Sub-Total - Operating Budget** \$ 41,534,266

A. TOTAL DEPARTMENTAL BUDGET REQUESTS	\$	41,534,266
B. CAPITAL BUDGET REQUESTS	\$	471,670
C. ENTERPRISE FUND REQUESTS	\$	2,143,561
D. COMMUNITY PRESERVATION REQUEST		

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	\$	18,527
8. Authorized deferral of Teachers' Pay	\$	-
9. Snow and Ice deficit	\$	100,000
10. Other		

E. TOTAL OTHER AMOUNTS TO BE RAISED	\$	118,527
F. STATE AND COUNTY CHERRY SHEET CHARGES	\$	93,392
G. ALLOWANCE FOR ABATEMENTS AND EXEMPTIONS	\$	150,000

**TOTAL PROPOSED EXPENDITURES** \$ 44,511,416

**FY 2021 ESTIMATED RECEIPTS**

ESTIMATED TAX LEVY			
Levy Limit	\$	32,991,429	
Debt Exclusion	\$	2,183,383	
A. ESTIMATED TAX LEVY			\$ 35,174,812
B. CHERRY SHEET ESTIMATED RECEIPTS			\$ 971,581
C. LOCAL RECEIPTS NOT ALLOCATED			\$ 4,449,939
C. OFFSET RECEIPTS			\$ -
D. ENTERPRISE FUNDS			\$ 2,399,825
E. COMMUNITY PRESERVATION FUNDS			\$ -
F. FREE CASH			\$ 300,730
OTHER AVAILABLE FUNDS			
1. Stabilization Fund			
2. Capital Asset Fund	\$	914,529	
3. EMS/Conservation Fund	\$	300,000	
G. OTHER AVAILABLE FUNDS			\$ 1,214,529
<b>TOTAL ESTIMATED RECEIPTS</b>			<b>\$ 44,511,416</b>
<b>FY 2021 SURPLUS/(DEFICIT)</b>			<b>\$ 0</b>

Revised: 2/6/2020

## Operating Budget Comparison - Fiscal Year 2020 Vs. Fiscal Year 2021

### BALANCED BUDGET

<u>Category</u>	<u>FY 2020</u>		<u>FY 2021</u>		<u>Dollar Difference</u>	<u>Percentage Change</u>
Municipal Wages	\$	7,979,033	\$	8,102,678	\$ 123,645	1.55%
Employee Benefits	\$	4,036,106	\$	4,143,463	\$ 107,357	2.66%
<b>Sub-Total - Wages and Benefits</b>	<b>\$</b>	<b>12,015,139</b>	<b>\$</b>	<b>12,246,141</b>	<b>\$ 231,002</b>	<b>1.92%</b>
Municipal Expenses	\$	2,852,894	\$	2,850,725	\$ (2,169)	-0.08%
<b>Sub-Total -</b>	<b>\$</b>	<b>14,868,033</b>	<b>\$</b>	<b>15,096,866</b>	<b>\$ 228,833</b>	<b>1.54%</b>
Debt Service - In-Levy Only	\$	345,397	\$	345,232	\$ (165)	-0.05%
<b>Total - All Municipal</b>	<b>\$</b>	<b>15,213,430</b>	<b>\$</b>	<b>15,442,098</b>	<b>\$ 228,668</b>	<b>1.50%</b>
Nashoba Tech	\$	728,802	\$	688,273	\$ (40,529)	-5.56%
Groton-Dunstable Operating	\$	21,264,294	\$	22,719,506	\$ 1,455,212	6.84%
Groton-Dunstable Debt	\$	59,533	\$	58,147	\$ (1,386)	-2.33%
Groton Dunstable Capital	\$	479,011	\$	442,859	\$ (36,152)	-7.55%
<b>Sub-Total - Education</b>	<b>\$</b>	<b>22,531,640</b>	<b>\$</b>	<b>23,908,785</b>	<b>\$ 1,377,145</b>	<b>6.11%</b>
<b>Grand Total - Town Budget</b>	<b>\$</b>	<b>37,745,070</b>	<b>\$</b>	<b>39,350,883</b>	<b>\$ 1,605,813</b>	<b>4.25%</b>

Revised: 2-6-2020

## BALANCED BUDGET

## TOWN OF GROTON FISCAL YEAR 2021

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROPRIATED	FY 2021 DEPARTMENT REQUEST	FY 2021 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>\$ 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	\$ -	\$ -	\$ -	\$ -	\$ 12,790	\$ -	0.00%
1022	Expenses	\$ 2,000	\$ 4,338	\$ 2,943	\$ 3,300	\$ 2,550	\$ 3,300	0.00%
1023	Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1024	Minor Capital	\$ -	\$ 27,000	\$ 25,689	\$ 25,683	\$ 25,683	\$ 25,683	-100.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 2,000</b>	<b>\$ 31,338</b>	<b>\$ 28,632</b>	<b>\$ 28,983</b>	<b>\$ 41,023</b>	<b>\$ 28,983</b>	<b>0.00%</b>
<b>TOWN MANAGER</b>								
1030	Salaries	\$ 196,963	\$ 204,592	\$ 211,362	\$ 225,163	\$ 228,635	\$ 228,635	1.54%
1031	Wages	\$ 102,567	\$ 106,371	\$ 112,660	\$ 120,592	\$ 125,336	\$ 125,336	3.93%
1032	Expenses	\$ 7,368	\$ 13,421	\$ 9,117	\$ 14,500	\$ 14,600	\$ 14,600	0.69%
1033	Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1034	Performance Evaluations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 306,898</b>	<b>\$ 324,384</b>	<b>\$ 333,139</b>	<b>\$ 360,255</b>	<b>\$ 368,571</b>	<b>\$ 368,571</b>	<b>2.31%</b>



LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROPRIATED	FY 2021 DEPARTMENT REQUEST	FY 2021 TOWN MANAGER BUDGET	PERCENT CHANGE
<b>FINANCE COMMITTEE</b>								
1040	Expenses	\$ 204	\$ 210	\$ 210	\$ 215	\$ 215	\$ 215	0.00%
1041	Reserve Fund	\$ 51,085	\$ 86,806	\$ 66,965	\$ 150,000	\$ 150,000	\$ 150,000	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 51,289</b>	<b>\$ 87,016</b>	<b>\$ 67,175</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	\$ 97,083	\$ 97,083	2.03%
1051	Wages	\$ 42,333	\$ 43,898	\$ 46,132	\$ 47,792	\$ 49,627	\$ 49,627	3.84%
1052	Expenses	\$ 29,744	\$ 34,185	\$ 32,140	\$ 34,056	\$ 37,595	\$ 37,595	10.39%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 156,910</b>	<b>\$ 165,478</b>	<b>\$ 169,382</b>	<b>\$ 177,003</b>	<b>\$ 184,305</b>	<b>\$ 184,305</b>	<b>4.13%</b>
<b>BOARD OF ASSESSORS</b>								
1060	Salaries	\$ 94,240	\$ 71,244	\$ 75,676	\$ 78,580	\$ 80,528	\$ 80,528	2.48%
1061	Wages	\$ 53,007	\$ 39,823	\$ 52,596	\$ 62,321	\$ 64,728	\$ 64,728	3.86%
1062	Expenses	\$ 16,484	\$ 17,521	\$ 19,917	\$ 46,881	\$ 47,458	\$ 25,858	-44.84%
1063	Legal Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 163,731</b>	<b>\$ 128,588</b>	<b>\$ 148,189</b>	<b>\$ 187,782</b>	<b>\$ 192,714</b>	<b>\$ 171,114</b>	<b>-8.88%</b>
<b>TREASURER/TAX COLLECTOR</b>								
1070	Salaries	\$ 84,125	\$ 84,966	\$ 88,286	\$ 91,700	\$ 93,975	\$ 93,975	2.48%
1071	Wages	\$ 100,162	\$ 104,478	\$ 112,007	\$ 114,899	\$ 119,037	\$ 119,037	3.60%
1072	Expenses	\$ 20,040	\$ 20,422	\$ 18,752	\$ 20,690	\$ 20,945	\$ 20,945	1.23%
1073	Tax Title	\$ 3,333	\$ 9,235	\$ 2,048	\$ 5,950	\$ 5,725	\$ 5,725	-3.78%
1074	Bond Cost	\$ 5,000	\$ 3,200	\$ 2,550	\$ 4,975	\$ 4,900	\$ 4,900	-1.51%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 212,660</b>	<b>\$ 222,301</b>	<b>\$ 223,643</b>	<b>\$ 238,214</b>	<b>\$ 244,582</b>	<b>\$ 244,582</b>	<b>2.67%</b>

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROPRIATED	FY 2021 DEPARTMENT REQUEST	FY 2021 TOWN MANAGER BUDGET	PERCENT CHANGE
<b>TOWN COUNSEL</b>								
1080	Expenses	\$ 61,574	\$ 50,831	\$ 146,553	\$ 90,000	\$ 90,000	\$ 90,000	0.00%
	<b>DEPARTMENTAL TOTAL</b>	<b>\$ 61,574</b>	<b>\$ 50,831</b>	<b>\$ 146,553</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>0.00%</b>
<b>HUMAN RESOURCES</b>								
1090	Salary	\$ 73,201	\$ 75,412	\$ 79,225	\$ 82,673	\$ 84,313	\$ 84,313	1.98%
1091	Expenses	\$ 8,764	\$ 20,030	\$ 9,917	\$ 11,000	\$ 11,000	\$ 11,000	0.00%
	<b>DEPARTMENTAL TOTAL</b>	<b>\$ 81,965</b>	<b>\$ 95,442</b>	<b>\$ 89,142</b>	<b>\$ 93,673</b>	<b>\$ 95,313</b>	<b>\$ 95,313</b>	<b>1.75%</b>
<b>INFORMATION TECHNOLOGY</b>								
1100	Salary	\$ 100,814	\$ 104,888	\$ 109,880	\$ 114,722	\$ 117,004	\$ 117,004	1.99%
1101	Wages	\$ 37,205	\$ 48,048	\$ 56,462	\$ 58,848	\$ 61,095	\$ 61,095	3.82%
1102	Expenses	\$ 21,094	\$ 20,637	\$ 15,037	\$ 24,800	\$ 24,800	\$ 24,800	0.00%
	<b>DEPARTMENTAL TOTAL</b>	<b>\$ 159,113</b>	<b>\$ 173,573</b>	<b>\$ 181,379</b>	<b>\$ 198,370</b>	<b>\$ 202,899</b>	<b>\$ 202,899</b>	<b>2.28%</b>
<b>GIS STEERING COMMITTEE</b>								
1120	Expenses	\$ 5,411	\$ 5,408	\$ 12,261	\$ 18,600	\$ 18,600	\$ 10,800	-41.94%
	<b>DEPARTMENTAL TOTAL</b>	<b>\$ 5,411</b>	<b>\$ 5,408</b>	<b>\$ 12,261</b>	<b>\$ 18,600</b>	<b>\$ 18,600</b>	<b>\$ 10,800</b>	<b>-41.94%</b>
<b>TOWN CLERK</b>								
1130	Salaries	\$ 77,556	\$ 80,688	\$ 84,732	\$ 88,430	\$ 92,073	\$ 92,073	4.12%
1131	Wages	\$ 52,166	\$ 55,252	\$ 61,568	\$ 61,619	\$ 67,751	\$ 67,751	9.95%
1132	Expenses	\$ 7,310	\$ 4,157	\$ 10,199	\$ 9,575	\$ 12,017	\$ 9,867	3.05%
1133	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>DEPARTMENTAL TOTAL</b>	<b>\$ 137,032</b>	<b>\$ 140,097</b>	<b>\$ 156,499</b>	<b>\$ 159,624</b>	<b>\$ 171,841</b>	<b>\$ 169,691</b>	<b>6.31%</b>

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROPRIATED	FY 2021 DEPARTMENT REQUEST	FY 2021 TOWN MANAGER BUDGET	PERCENT CHANGE
<b>ELECTIONS &amp; BOARD OF REGISTRARS</b>								
1140	Stipend	\$ 9,707	\$ 4,373	\$ 13,159	\$ 7,964	\$ 19,115	\$ 19,115	140.02%
1141	Expenses	\$ 7,173	\$ 5,841	\$ 16,439	\$ 11,276	\$ 12,385	\$ 12,185	8.06%
1142	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 16,880</b>	<b>\$ 10,214</b>	<b>\$ 29,598</b>	<b>\$ 19,240</b>	<b>\$ 31,500</b>	<b>\$ 31,300</b>	<b>62.68%</b>
<b>STREET LISTINGS</b>								
1150	Expenses	\$ 5,841	\$ 3,808	\$ 3,834	\$ 5,100	\$ 5,200	\$ 5,000	-1.96%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 5,841</b>	<b>\$ 3,808</b>	<b>\$ 3,834</b>	<b>\$ 5,100</b>	<b>\$ 5,200</b>	<b>\$ 5,000</b>	<b>-1.96%</b>
<b>INSURANCE &amp; BONDING</b>								
1160	Insurance & Bonding	\$ 199,042	\$ 208,670	\$ 209,457	\$ 230,000	\$ 230,000	\$ 230,000	0.00%
1161	Insurance Deductible Reserve - Liability	\$ 3,131	\$ 2,160	\$ 6,128	\$ 12,000	\$ 12,000	\$ 12,000	0.00%
1162	Insurance Deductible Reserve - 111F	\$ 14,484	\$ 17,229	\$ 36,521	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 216,657</b>	<b>\$ 228,059</b>	<b>\$ 252,106</b>	<b>\$ 267,000</b>	<b>\$ 267,000</b>	<b>\$ 267,000</b>	<b>0.00%</b>
<b>TOWN REPORT</b>								
1170	Expenses	\$ 1,407	\$ 1,400	\$ 1,424	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 1,407</b>	<b>\$ 1,400</b>	<b>\$ 1,424</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 ACTUAL	FY 2020 APPROPRIATED	FY 2021 DEPARTMENT REQUEST	FY 2021 TOWN MANAGER BUDGET	PERCENT CHANGE
<b>POSTAGE/TOWN HALL EXPENSES</b>								
1180	Expenses	\$ 52,726	\$ 48,224	\$ 54,929	\$ 55,000	\$ 60,000	\$ 60,000	9.09%
1181	Telephone Expenses	\$ 11,697	\$ 31,592	\$ 24,494	\$ 40,000	\$ 35,000	\$ 35,000	-12.50%
1182	Office Supplies	\$ 31,566	\$ 14,243	\$ 15,385	\$ 17,000	\$ 17,000	\$ 17,000	0.00%
<hr/>								
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 95,989</b>	<b>\$ 94,059</b>	<b>\$ 94,808</b>	<b>\$ 112,000</b>	<b>\$ 112,000</b>	<b>\$ 112,000</b>	<b>0.00%</b>
<hr/>								
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$ 1,675,441</b>	<b>\$ 1,762,061</b>	<b>\$ 1,937,829</b>	<b>\$ 2,107,704</b>	<b>\$ 2,177,408</b>	<b>\$ 2,133,418</b>	<b>1.22%</b>
<hr/>								
<b><u>LAND USE DEPARTMENTS</u></b>								
<b>CONSERVATION COMMISSION</b>								
1200	Salary	\$ 66,118	\$ 60,752	\$ 66,686	\$ 70,169	\$ 71,545	\$ 71,545	1.96%
1201	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1202	Expenses	\$ 5,480	\$ 6,748	\$ 8,556	\$ 7,336	\$ 7,460	\$ 7,350	0.19%
1203	Engineering & Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1204	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<hr/>								
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 71,598</b>	<b>\$ 67,500</b>	<b>\$ 75,242</b>	<b>\$ 77,505</b>	<b>\$ 79,005</b>	<b>\$ 78,895</b>	<b>1.79%</b>
<hr/>								
<b>PLANNING BOARD</b>								
1210	Salaries	\$ 75,567	\$ 77,115	\$ 80,549	\$ 83,043	\$ 85,518	\$ 85,518	2.98%
1211	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1212	Expenses	\$ 5,695	\$ 5,881	\$ 7,662	\$ 8,650	\$ 8,650	\$ 8,650	0.00%
1213	M.R.P.C. Assessment	\$ 3,402	\$ 3,487	\$ 3,575	\$ 3,664	\$ 3,756	\$ 3,756	2.51%
1214	Legal Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<hr/>								
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 84,664</b>	<b>\$ 86,483</b>	<b>\$ 91,786</b>	<b>\$ 95,357</b>	<b>\$ 97,924</b>	<b>\$ 97,924</b>	<b>2.69%</b>

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROPRIATED	FY 2021 DEPARTMENT REQUEST	FY 2021 TOWN MANAGER BUDGET	PERCENT CHANGE
<b>ZONING BOARD OF APPEALS</b>								
1220	Wages	\$ 18,810	\$ 19,945	\$ 19,567	\$ 20,460	\$ 21,375	\$ 21,375	4.47%
1221	Expenses	\$ 757	\$ 1,314	\$ 1,100	\$ 2,000	\$ 2,000	\$ 1,500	-25.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 19,567</b>	<b>\$ 21,259</b>	<b>\$ 20,667</b>	<b>\$ 22,460</b>	<b>\$ 23,375</b>	<b>\$ 22,875</b>	<b>1.85%</b>
<b>HISTORIC DISTRICTS COMMISSION</b>								
1230	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1231	Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>BUILDING INSPECTOR</b>								
1240	Salaries	\$ 82,475	\$ 84,966	\$ 88,286	\$ 91,253	\$ 93,975	\$ 93,975	2.98%
1241	Wages	\$ 62,013	\$ 62,321	\$ 57,086	\$ 61,762	\$ 56,970	\$ 56,970	-7.76%
1242	Expenses	\$ 1,623	\$ 2,294	\$ 1,951	\$ 3,100	\$ 3,100	\$ 3,100	0.00%
1243	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 146,111</b>	<b>\$ 149,581</b>	<b>\$ 147,323</b>	<b>\$ 156,115</b>	<b>\$ 154,045</b>	<b>\$ 154,045</b>	<b>-1.33%</b>
<b>MECHANICAL INSPECTOR</b>								
1250	Fee Salaries	\$ 31,530	\$ 33,285	\$ 35,160	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
1251	Expenses	\$ 3,724	\$ 2,503	\$ 3,236	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 35,254</b>	<b>\$ 35,788</b>	<b>\$ 38,396</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>0.00%</b>

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROPRIATED	FY 2021 DEPARTMENT REQUEST	FY 2021 TOWN MANAGER BUDGET	PERCENT CHANGE
<b>EARTH REMOVAL INSPECTOR</b>								
1260	Stipend	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,500	\$ 2,500	66.67%
1261	Expenses	\$ 100	\$ 77	\$ 72	\$ 100	\$ 100	\$ 100	0.00%
1262	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 1,600</b>	<b>\$ 1,577</b>	<b>\$ 1,572</b>	<b>\$ 1,600</b>	<b>\$ 2,600</b>	<b>\$ 2,600</b>	<b>62.50%</b>
<b>BOARD OF HEALTH</b>								
1270	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1271	Expenses	\$ 718	\$ 886	\$ 295	\$ 1,175	\$ 1,575	\$ 1,575	34.04%
1272	Nursing Services	\$ -	\$ -	\$ -	\$ 12,487	\$ 13,111	\$ 13,111	5.00%
1273	Nashoba Health District	\$ 42,423	\$ 44,143	\$ 45,951	\$ 27,362	\$ 28,730	\$ 28,730	5.00%
1274	Mental Health	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	-100.00%
1275	Eng/Consult/Landfill Monitoring	\$ 9,677	\$ 10,000	\$ 9,490	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 52,818</b>	<b>\$ 63,029</b>	<b>\$ 63,736</b>	<b>\$ 59,024</b>	<b>\$ 61,416</b>	<b>\$ 53,416</b>	<b>-9.50%</b>
<b>SEALER OF WEIGHTS &amp; MEASURES</b>								
1280	Fee Salaries	\$ 2,610	\$ 1,360	\$ 1,620	\$ 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>\$ 1,720</b>	<b>\$ 3,300</b>	<b>\$ 3,300</b>	<b>\$ 3,300</b>	<b>0.00%</b>
<b>TOTAL LAND USE DEPARTMENTS</b>		<b>\$ 414,222</b>	<b>\$ 426,677</b>	<b>\$ 440,442</b>	<b>\$ 450,361</b>	<b>\$ 456,665</b>	<b>\$ 448,055</b>	<b>-0.51%</b>

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROPRIATED	FY 2021 DEPARTMENT REQUEST	FY 2021 TOWN MANAGER BUDGET	PERCENT CHANGE
<b><u>PROTECTION OF PERSONS AND PROPERTY</u></b>								
<b>POLICE DEPARTMENT</b>								
1300	Salaries	\$ 316,053	\$ 324,717	\$ 320,115	\$ 329,473	\$ 268,334	\$ 268,334	-18.56%
1301	Wages	\$ 1,659,348	\$ 1,704,868	\$ 1,743,279	\$ 1,877,967	\$ 1,968,864	\$ 1,968,864	4.84%
1302	Expenses	\$ 182,117	\$ 199,499	\$ 198,083	\$ 213,400	\$ 225,330	\$ 217,200	1.78%
1303	Lease or Purchase of Cruisers	\$ 3,960	\$ 4,000	\$ 3,960	\$ 4,000	\$ 4,920	\$ 4,920	23.00%
1304	PS Building (Expenses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1305	Minor Capital	\$ 19,203	\$ 18,921	\$ 17,483	\$ 20,000	\$ 24,315	\$ 20,000	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 2,180,681</b>	<b>\$ 2,252,005</b>	<b>\$ 2,282,920</b>	<b>\$ 2,444,840</b>	<b>\$ 2,491,763</b>	<b>\$ 2,479,318</b>	<b>1.41%</b>
<b>FIRE DEPARTMENT</b>								
1310	Salaries	\$ 102,792	\$ 113,086	\$ 117,048	\$ 125,000	\$ 235,000	\$ 235,000	88.00%
1311	Wages	\$ 702,084	\$ 770,427	\$ 880,306	\$ 1,045,641	\$ 999,244	\$ 999,244	-4.44%
1312	Expenses	\$ 163,038	\$ 166,289	\$ 183,756	\$ 174,700	\$ 174,700	\$ 174,700	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 967,914</b>	<b>\$ 1,049,802</b>	<b>\$ 1,181,110</b>	<b>\$ 1,345,341</b>	<b>\$ 1,408,944</b>	<b>\$ 1,408,944</b>	<b>4.73%</b>
<b>GROTON WATER FIRE PROTECTION</b>								
1320	West Groton Water District	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ 1	0.00%
1321	Groton Water Department	\$ -	\$ -	\$ -	\$ 1	\$ 75,000	\$ 1	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ 75,001</b>	<b>\$ 2</b>	<b>0.00%</b>
<b>ANIMAL INSPECTOR</b>								
1330	Salary	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	0.00%
1331	Expenses	\$ -	\$ -	\$ -	\$ 400	\$ 400	\$ 400	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 2,082</b>	<b>\$ 2,082</b>	<b>\$ 2,082</b>	<b>\$ 2,482</b>	<b>\$ 2,482</b>	<b>\$ 2,482</b>	<b>0.00%</b>



LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROPRIATED	FY 2021 DEPARTMENT REQUEST	FY 2021 TOWN MANAGER BUDGET	PERCENT CHANGE
<b>ANIMAL CONTROL OFFICER</b>								
1340	Salary	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	0.00%
1341	Expenses	\$ -	\$ -	\$ -	\$ 400	\$ 400	\$ 400	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 2,082</b>	<b>\$ 2,082</b>	<b>\$ 2,082</b>	<b>\$ 2,482</b>	<b>\$ 2,482</b>	<b>\$ 2,482</b>	<b>0.00%</b>
<b>EMERGENCY MANAGEMENT AGENCY</b>								
1350	Salary	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
1351	Expenses	\$ 8,991	\$ 11,806	\$ 8,755	\$ 12,750	\$ 12,500	\$ 12,500	-1.96%
1352	Minor Capital	\$ -	\$ 17,749	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 8,991</b>	<b>\$ 29,555</b>	<b>\$ 8,755</b>	<b>\$ 16,750</b>	<b>\$ 16,500</b>	<b>\$ 16,500</b>	<b>-1.49%</b>
<b>DOG OFFICER</b>								
1360	Salary	\$ 13,456	\$ 13,973	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
1361	Expenses	\$ 2,321	\$ 3,334	\$ 2,796	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 15,777</b>	<b>\$ 17,307</b>	<b>\$ 17,796</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	\$ 353,427	\$ 512,770	\$ 647,683	\$ 416,823	-18.71%
1371	Expenses	\$ 17,352	\$ 17,767	\$ 17,840	\$ 18,375	\$ 23,875	\$ 23,875	29.93%
1372	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 320,211</b>	<b>\$ 459,866</b>	<b>\$ 371,267</b>	<b>\$ 531,145</b>	<b>\$ 671,558</b>	<b>\$ 440,698</b>	<b>-17.03%</b>
<b>TOTAL PROTECTION OF PERSONS AND PROPERTY</b>		<b>\$ 3,497,738</b>	<b>\$ 3,812,699</b>	<b>\$ 3,866,012</b>	<b>\$ 4,362,042</b>	<b>\$ 4,687,731</b>	<b>\$ 4,369,427</b>	<b>0.17%</b>

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROPRIATED	FY 2021 DEPARTMENT REQUEST	FY 2021 TOWN MANAGER BUDGET	PERCENT CHANGE
<b><u>REGIONAL SCHOOL DISTRICT BUDGETS</u></b>								
<b>NASHOBA VALLEY REGIONAL TECHNICAL HIGH SCHOOL</b>								
1400	Operating Expenses	\$ 570,080	\$ 607,250	\$ 557,295	\$ 728,802	\$ 688,273	\$ 688,273	-5.56%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 570,080</b>	<b>\$ 607,250</b>	<b>\$ 557,295</b>	<b>\$ 728,802</b>	<b>\$ 688,273</b>	<b>\$ 688,273</b>	<b>-5.56%</b>
<b><u>GROTON-DUNSTABLE REGIONAL SCHOOL DISTRICT</u></b>								
1410	Operating Expenses	\$ 19,507,139	\$ 20,175,864	\$ 21,512,094	\$ 21,264,294	\$ 22,918,786	\$ 22,719,506	6.84%
1411	Debt Service, Excluded	\$ -	\$ -	\$ -	\$ 739,429	\$ 648,497	\$ 648,497	-12.30%
1412	Debt Service, Unexcluded	\$ -	\$ -	\$ -	\$ 59,533	\$ 58,147	\$ 58,147	0.00%
1413	Out of District Placement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1414	Capital Assessment	\$ -	\$ -	\$ -	\$ 479,011	\$ 442,859	\$ 442,859	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 19,507,139</b>	<b>\$ 20,175,864</b>	<b>\$ 21,512,094</b>	<b>\$ 22,542,267</b>	<b>\$ 24,068,289</b>	<b>\$ 23,869,009</b>	<b>5.89%</b>
<b>TOTAL SCHOOLS</b>		<b>\$ 20,077,219</b>	<b>\$ 20,783,114</b>	<b>\$ 22,069,389</b>	<b>\$ 23,271,069</b>	<b>\$ 24,756,562</b>	<b>\$ 24,557,282</b>	<b>5.53%</b>
<b><u>DEPARTMENT OF PUBLIC WORKS</u></b>								
<b>HIGHWAY DEPARTMENT</b>								
1500	Salaries	\$ 99,851	\$ 103,824	\$ 108,713	\$ 112,891	\$ 115,659	\$ 115,659	2.45%
1501	Wages	\$ 607,880	\$ 651,064	\$ 680,881	\$ 702,999	\$ 708,055	\$ 708,055	0.72%
1502	Expenses	\$ 156,055	\$ 130,570	\$ 136,024	\$ 136,900	\$ 136,900	\$ 136,900	0.00%
1503	Highway Maintenance	\$ 79,253	\$ 76,770	\$ 107,486	\$ 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>\$ 1,033,104</b>	<b>\$ 1,042,790</b>	<b>\$ 1,050,614</b>	<b>\$ 1,050,614</b>	<b>0.75%</b>

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROPRIATED	FY 2021 DEPARTMENT REQUEST	FY 2021 TOWN MANAGER BUDGET	PERCENT CHANGE
<b>STREET LIGHTS</b>								
1510	Expenses	\$ 12,500	\$ 9,375	\$ 7,758	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 12,500</b>	<b>\$ 9,375</b>	<b>\$ 7,758</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>0.00%</b>
<b>SNOW AND ICE</b>								
1520	Expenses	\$ 152,892	\$ 164,894	\$ 172,169	\$ 165,000	\$ 165,000	\$ 165,000	0.00%
1521	Overtime	\$ 329,121	\$ 302,663	\$ 160,886	\$ 140,000	\$ 140,000	\$ 140,000	0.00%
1522	Hired Equipment	\$ 116,132	\$ 93,794	\$ 71,529	\$ 35,000	\$ 35,000	\$ 35,000	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 598,145</b>	<b>\$ 561,351</b>	<b>\$ 404,584</b>	<b>\$ 340,000</b>	<b>\$ 340,000</b>	<b>\$ 340,000</b>	<b>0.00%</b>
<b>TREE WARDEN BUDGET</b>								
1530	Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1531	Expenses	\$ 2,999	\$ 1,155	\$ 998	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
1532	Trees	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
1533	Tree Work	\$ 11,500	\$ 6,185	\$ 5,509	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 14,499</b>	<b>\$ 7,340</b>	<b>\$ 6,507</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	\$ 134,513	\$ 145,276	\$ 149,451	\$ 149,451	2.87%
1541	Expenses	\$ 259,727	\$ 269,376	\$ 269,507	\$ 260,850	\$ 270,950	\$ 270,950	3.87%
1542	Minor Capital	\$ 20,000	\$ 26,878	\$ 19,999	\$ 20,000	\$ 20,000	\$ 20,000	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 366,445</b>	<b>\$ 417,674</b>	<b>\$ 424,019</b>	<b>\$ 426,126</b>	<b>\$ 440,401</b>	<b>\$ 440,401</b>	<b>3.35%</b>

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROPRIATED	FY 2021 DEPARTMENT REQUEST	FY 2021 TOWN MANAGER BUDGET	PERCENT CHANGE
<b>SOLID WASTE DISPOSAL</b>								
1550	Wages	\$ 119,357	\$ 123,095	\$ 129,746	\$ 138,211	\$ 143,243	\$ 143,243	3.64%
1551	Expenses	\$ 53,542	\$ 52,457	\$ 43,837	\$ 44,486	\$ 44,486	\$ 44,486	0.00%
1552	Tipping Fees	\$ 129,998	\$ 132,890	\$ 130,000	\$ 135,000	\$ 135,000	\$ 135,000	0.00%
1553	North Central SW Coop	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850	0.00%
1554	Minor Capital	\$ -	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 308,747</b>	<b>\$ 319,292</b>	<b>\$ 319,433</b>	<b>\$ 333,547</b>	<b>\$ 338,579</b>	<b>\$ 338,579</b>	<b>1.51%</b>
<b>PARKS DEPARTMENT</b>								
1560	Wages	\$ 2,538	\$ 367	\$ -	\$ -	\$ -	\$ -	0.00%
1561	Expenses	\$ 60,849	\$ 65,617	\$ 65,759	\$ 65,759	\$ 65,759	\$ 55,759	-15.21%
<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>\$ 55,759</b>	<b>-15.21%</b>
<b>TOTAL DEPARTMENT OF PUBLIC WORKS</b>		<b>\$ 2,306,762</b>	<b>\$ 2,343,244</b>	<b>\$ 2,261,164</b>	<b>\$ 2,237,722</b>	<b>\$ 2,264,853</b>	<b>\$ 2,254,853</b>	<b>0.77%</b>
<b>LIBRARY AND CITIZEN SERVICES</b>								
<b>COUNCIL ON AGING</b>								
1600	Salaries	\$ 70,668	\$ 73,523	\$ 76,834	\$ 79,489	\$ 81,868	\$ 81,868	2.99%
1601	Wages	\$ 55,350	\$ 59,494	\$ 64,866	\$ 77,707	\$ 81,026	\$ 81,026	4.27%
1602	Expenses	\$ 8,261	\$ 7,572	\$ 8,117	\$ 8,454	\$ 8,454	\$ 8,454	0.00%
1603	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 134,279</b>	<b>\$ 140,589</b>	<b>\$ 149,817</b>	<b>\$ 165,650</b>	<b>\$ 171,348</b>	<b>\$ 171,348</b>	<b>3.44%</b>



LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROPRIATED	FY 2021 DEPARTMENT REQUEST	FY 2021 TOWN MANAGER BUDGET	PERCENT CHANGE
<b>SENIOR CENTER VAN</b>								
1610	Wages	\$ 46,896	\$ 48,642	\$ 48,391	\$ 51,190	\$ 52,091	\$ 52,091	1.76%
1611	Expenses	\$ 6,528	\$ 7,999	\$ 8,268	\$ 17,673	\$ 17,673	\$ 17,673	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 53,424</b>	<b>\$ 56,641</b>	<b>\$ 56,659</b>	<b>\$ 68,863</b>	<b>\$ 69,764</b>	<b>\$ 69,764</b>	<b>1.31%</b>
<b>VETERAN'S SERVICE OFFICER</b>								
1620	Salary	\$ 3,484	\$ 3,484	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
1621	Expenses	\$ 65	\$ 65	\$ 514	\$ 1,100	\$ 1,100	\$ 1,100	0.00%
1622	Veterans' Benefits	\$ 39,876	\$ 33,772	\$ 39,373	\$ 42,000	\$ 42,000	\$ 42,000	0.00%
1623	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DEPARTMENT TOTAL</b>		<b>\$ 43,425</b>	<b>\$ 37,321</b>	<b>\$ 44,887</b>	<b>\$ 48,100</b>	<b>\$ 48,100</b>	<b>\$ 48,100</b>	<b>0.00%</b>
<b>GRAVES REGISTRATION</b>								
1630	Salary/Stipend	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	0.00%
1631	Expenses	\$ 750	\$ 760	\$ 756	\$ 760	\$ 760	\$ 760	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 1,000</b>	<b>\$ 1,010</b>	<b>\$ 1,006</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	\$ 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>\$ 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>\$ -</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 ACTUAL	FY 2020 APPROPRIATED	FY 2021 DEPARTMENT REQUEST	FY 2021 TOWN MANAGER BUDGET	PERCENT CHANGE
<b>LIBRARY</b>								
1660	Salary	\$ 357,628	\$ 367,599	\$ 380,525	\$ 393,185	\$ 407,364	\$ 407,364	3.61%
1661	Wages	\$ 291,991	\$ 282,798	\$ 304,798	\$ 331,213	\$ 331,959	\$ 331,959	0.23%
1662	Expenses	\$ 200,010	\$ 199,547	\$ 198,474	\$ 205,304	\$ 205,304	\$ 205,304	0.00%
1663	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<hr/>								
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 849,629</b>	<b>\$ 849,944</b>	<b>\$ 883,797</b>	<b>\$ 929,702</b>	<b>\$ 944,627</b>	<b>\$ 944,627</b>	<b>1.61%</b>
<hr/>								
<b>COMMEMORATIONS &amp; CELEBRATIONS</b>								
1670	Expenses	\$ 483	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	0.00%
1671	Fireworks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<hr/>								
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 483</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>0.00%</b>
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<b>WATER SAFETY</b>								
1680	Wages	\$ 1,999	\$ 2,713	\$ 2,966	\$ 4,118	\$ 4,200	\$ 4,200	1.99%
1681	Expenses and Minor Capital	\$ -	\$ 22,129	\$ 25,766	\$ 30,301	\$ 30,732	\$ 30,732	1.42%
1682	Property Maint. & Improvements	\$ 5,489	\$ 6,103	\$ 7,695	\$ 9,000	\$ 9,000	\$ 9,000	0.00%
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<b>DEPARTMENTAL TOTAL</b>		<b>\$ 7,488</b>	<b>\$ 30,945</b>	<b>\$ 36,427</b>	<b>\$ 43,419</b>	<b>\$ 43,932</b>	<b>\$ 43,932</b>	<b>1.18%</b>
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<b>WEED MANAGEMENT</b>								
1690	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1691	Expenses: Weed Harvester	\$ 4,429	\$ 4,397	\$ 6,370	\$ 7,000	\$ 22,000	\$ 22,000	214.29%
1692	Expenses: Great Lakes	\$ 63	\$ 2,340	\$ 2,385	\$ 2,385	\$ 2,385	\$ 2,385	0.00%
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<b>DEPARTMENTAL TOTAL</b>		<b>\$ 4,492</b>	<b>\$ 6,737</b>	<b>\$ 8,755</b>	<b>\$ 9,385</b>	<b>\$ 24,385</b>	<b>\$ 24,385</b>	<b>159.83%</b>

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROPRIATED	FY 2021 DEPARTMENT REQUEST	FY 2021 TOWN MANAGER BUDGET	PERCENT CHANGE
<b>GROTON COUNTRY CLUB</b>								
1700	Salary	\$ 137,749	\$ 143,285	\$ 150,373	\$ 157,118	\$ 161,634	\$ 161,634	2.87%
1701	Wages	\$ 112,946	\$ 102,441	\$ 119,626	\$ 114,461	\$ 144,000	\$ 144,000	25.81%
1702	Expenses	\$ 151,862	\$ 152,061	\$ 150,837	\$ 133,540	\$ 136,000	\$ 136,000	1.84%
1703	Minor Capital	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
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<b>DEPARTMENTAL TOTAL</b>		<b>\$ 417,557</b>	<b>\$ 397,787</b>	<b>\$ 420,836</b>	<b>\$ 405,119</b>	<b>\$ 441,634</b>	<b>\$ 441,634</b>	<b>9.01%</b>
<hr/>								
<b>TOTAL LIBRARY AND CITIZEN SERVICES</b>		<b>\$ 1,514,127</b>	<b>\$ 1,523,191</b>	<b>\$ 1,604,234</b>	<b>\$ 1,674,098</b>	<b>\$ 1,747,650</b>	<b>\$ 1,747,650</b>	<b>4.39%</b>
 <b><u>DEBT SERVICE</u></b>								
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<b>DEBT SERVICE</b>								
2000	Long Term Debt - Principal Excluded	\$ 988,600	\$ 928,600	\$ 722,250	\$ 894,840	\$ 1,018,000	\$ 993,030	10.97%
2001	Long Term Debt - Principal Non-Excluded	\$ -	\$ -	\$ -	\$ 159,250	\$ 160,518	\$ 160,518	0.80%
2002	Long Term Debt - Interest - Excluded	\$ 237,780	\$ 210,517	\$ 325,402	\$ 367,022	\$ 541,856	\$ 541,856	47.64%
2003	Long Term Debt - Interest - Non-Excluded	\$ -	\$ -	\$ -	\$ 87,433	\$ 89,500	\$ 89,500	2.36%
2004	Short Term Debt - Principal - Town	\$ -	\$ -	\$ -	\$ 85,714	\$ 85,714	\$ 85,714	0.00%
2005	Short Term Debt - Interest - Town	\$ 17,808	\$ 37,917	\$ 100,885	\$ 13,000	\$ 9,500	\$ 9,500	-26.92%
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<b>DEPARTMENTAL TOTAL</b>		<b>\$ 1,244,188</b>	<b>\$ 1,177,034</b>	<b>\$ 1,148,537</b>	<b>\$ 1,607,259</b>	<b>\$ 1,905,088</b>	<b>\$ 1,880,118</b>	<b>16.98%</b>
<hr/>								
<b>TOTAL DEBT SERVICE</b>		<b>\$ 1,244,188</b>	<b>\$ 1,177,034</b>	<b>\$ 1,148,537</b>	<b>\$ 1,607,259</b>	<b>\$ 1,905,088</b>	<b>\$ 1,880,118</b>	<b>16.98%</b>

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 APPROPRIATED	FY 2021 DEPARTMENT REQUEST	FY 2021 TOWN MANAGER BUDGET	PERCENT CHANGE
<b>EMPLOYEE BENEFITS</b>								
<b>EMPLOYEE BENEFITS</b>								
GENERAL BENEFITS								
3000	County Retirement	\$ 1,839,040	\$ 1,966,279	\$ 2,081,699	\$ 1,973,053	\$ 2,090,289	\$ 2,090,289	5.94%
3001	OPEB Unfunded Liability	\$ 100,000	\$ 100,000	\$ 100,000	\$ 169,000	\$ 177,094	\$ 177,094	4.79%
3002	Unemployment	\$ 27,965	\$ 10,626	\$ 2,585	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
INSURANCE								
3010	Health Insurance/Employee Expenses	\$ 1,331,701	\$ 1,458,725	\$ 1,408,012	\$ 1,729,553	\$ 1,722,480	\$ 1,722,480	-0.41%
3011	Life Insurance	\$ 2,958	\$ 3,145	\$ 3,293	\$ 3,400	\$ 3,600	\$ 3,600	5.88%
3012	Medicare/Social Security	\$ 115,210	\$ 122,813	\$ 123,246	\$ 146,100	\$ 140,000	\$ 135,000	-7.60%
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DEPARTMENTAL TOTAL		\$ 3,416,874	\$ 3,661,588	\$ 3,718,835	\$ 4,036,106	\$ 4,148,463	\$ 4,143,463	2.66%
TOTAL EMPLOYEE BENEFITS		\$ 3,416,874	\$ 3,661,588	\$ 3,718,835	\$ 4,036,106	\$ 4,148,463	\$ 4,143,463	2.66%
GRAND TOTAL - TOWN BUDGET		\$ 34,146,571	\$ 35,489,608	\$ 37,046,442	\$ 39,746,361	\$ 42,144,420	\$ 41,534,266	4.50%