

FINANCE COMMITTEE MEETING

Meeting Minutes

Saturday, January 23, 2021 @ 8:30 A.M.

Virtual Meeting

BROADCAST ON ZOOM AND THE GROTON CHANNEL
PURSUANT TO GOVERNOR'S EXECUTIVE ORDER
CONCERNING THE OPEN MEETING LAW

[https://us02web.zoom.us/j/875 4177 0240](https://us02web.zoom.us/j/87541770240)

WEBINAR ID: 875 4177 0240

FinCom Approved 03/09/21

Meeting Jointly with Select Board

Present for the Finance Committee: Bud Robertson, Chair; Gary Green, Vice Chair; Arthur Prest, David Manugian, Mary Linskey, Clerk; Scott Whitefield, Colby Doody

Present for the Select Board: Alison Manugian, Chair; Josh Giger, John Reilly, Clerk; Rebecca Pine, Joshua Degen, Vice Chair

Also Present: Mark Haddad, Town Manager; Dawn Dunbar, Executive Assistant; Melissa Doig, HR Director; Patricia Dufresne, Town Accountant; Michael Hartnett, Tax Collector, Library Trustees, and Town Department Heads

8:30 A.M. A. Manugian and B. Robertson called their respective meetings to order.

FY22 Operating & Capital Budget Review with Department Heads

Library Budget

Mark Gerath, Library Trustee; presented the library budget as level funded. M. Gerath noted that the library remained open throughout the pandemic whereas no other Library stayed open in this state. He felt it was critical to maintain curbside services in order to utilize the Robbins Funds, and an additional appropriation of \$30,000 from that source was granted to cover materials and supplies. Salaries and wages are down due to the hiring freeze; these numbers will be reevaluated once the union negotiations are completed. M. Gerath stated that the Library's budget has been reduced by 5.7%. Salaried hours have been preserved, but the 20 hour per week Library assistant position (a key staff member) was unfilled since the original shut down. The Library is operating with reduced hours and, when things return to normal, the Library will be greatly impacted by this. Sunday hours and the Summer Reading program are considered key Library functions and enjoy enormous patron support. Mr. Gerath believes these hours should be prioritized and restored to the budget as soon as financially possible. A recommendation from FinCom was presented to change funding with the state to defund materials in lieu of being open and to prioritize hours and programs which are not present in the fiscal Y22 budget, along with the summer programs. M. Gerath commented that almost 1000 young people annually attend the summer programs which benefits patrons of all ages. Due to Covid-19 the summer programs did not occur and that is one of the top priorities to regain.

Repaving the parking lot is on the schedule for fiscal Y22. The parking lot is described to be in rough shape. B. Robertson concurred noting that the area near the dumpsters was most in need of attention. He pointed out that the Country Club parking lot is a more immediate problem.

M. Gerath pointed out that a fair amount of money was returned to the general fund at the close of FY20 due in part to a reduction in library operations because of the pandemic.

V. Abraham discussed the limited staffing and how the process of curbside pickup requires more staff involvement to complete the transactions. The Select Board approved additional staffing recently which will allow patrons limited browsing hours.

M. Gerath stated the importance of maintaining the Library's certification; the ability for citizens in Groton to use other libraries is a top concern. The Library met the state's criteria in Y20 and in Y21, however with the shut down the Library would violate those standard guidelines. Ms. Abraham noted that the guidelines have been relaxed somewhat during the pandemic.

A. Manugian questioned the cost to return Sunday programs and hours. M. Gerath stated \$ 27K. V. Abraham explained \$9K of that relates to the summer reading program. J. Degen inquired about a reading grant or possible alternative funding options. He suggested fundraising through the community which has been very successful in other instances, and requested to be notified of the next meeting to help in the discussion of this. The Library trustees explained the Robbins Fund will not support summer programs; the Trustees are the gate-keepers and clearly stated that they would not fund staffing expenses. M. Haddad suggested using the state grant money and questioned the account balance. V. Abrahams stated \$75K, possibly a little less. B. Pine questioned if there is a time frame during which to raise money for Sunday hours. V. Abrahams commented that the pandemic has created a lot of uncertainty relative to the state aid situation, and it would be hard to answer that question. B. Robertson said that fundraising is reasonable as a temporary approach. M. Gerath agreed, fundraising is not a revenue solution and the Library is an important municipal service, and should be funded through the tax-payers. J. Allen commented historically the Library Endowment spends \$100K annually and many towns do not have access to this type of funding.

Upon a motion by Nancy Wilder, seconded by Jane Allen, it was voted to adjourn the Library's open session, the motion was passed by a roll call vote: (Yes: MG, NW, JA, KV)

DPW Budget (9:00 am)

M. Haddad stated that T. Delaney and he reached out to Senator Kennedy regarding the Chapter 90 Program, a program allocated for roadway projects including improvements and preservations. They requested \$350K to repave Main Street from the Mobil Station to Elm Street, and all indications are that this money will be allocated to the Town. J. Degen questioned if this project was appropriate if the Indian Hill Project was going to be working in that same area. T. Delaney commented that paving was planned at the common and he would review Indian Hill's plans for the intersection.

M. Haddad informed those present that the DPW is down a position (budgeted at \$61K) which will not be filled for FY22. T. Delaney discussed the impact of losing this position as he is now down to ten employees. An employee recently filled the vacant mechanic position leaving fewer staff available for

field work. The department is not as proactive as it could be and day-to-day issues require prioritization.

T. Delaney explained that his expense budget has not increased for FY22; fuel and parts costs remained level funded, and the only increases shown are in wages. J. Degen questioned utilizing the excess money from the snow and ice budget if the winter remains mild. M. Haddad explained that the snow and ice budget is structured such that once reduced, it cannot be used for emergency deficit spending. T. Delaney pointed out that the newer municipal buildings use more electricity, but oil consumption is down. A Green Community grant was approved allowing new insulation in both the Town Hall and Library. The Senior Center is currently the most expensive building to operate. There was a discussion on whether the building should have been designed differently to make it more energy efficient and if the Green Communities Program was considered at the time of construction. T. Delaney explained that the building should have retained gas heat. M. Haddad explained that the Building Committee approved the building for electric heat instead. Regarding the Green Communities qualifications, T. Delaney stated that historical data needed to be provided on how the reductions could have saved energy, it's a program that can be revisited. B. Robertson questioned if the electricity costs change when the building is unoccupied. T. Delaney stated the building has not closed due to Covid-19 and the Meals on Wheels program is still operating and therefore he forecasts no differences in costs.

M. Haddad questioned the impact of the \$10K deduction on the minor capital budget in building maintenance. T. Delaney explained this money is used for opportunity repairs, for example replacing of the carpets and wall repairs in the Town Hall. Therefore, he is not able to determine which items will come up in FY22 that will require postponement.

T. Delaney reminded the group that solid waste fees have been increased and will act to boost revenues and result in a more cost-neutral operation. The recycling market is gradually increasing, paper and cardboard are also strong. T. Delaney projected a revenue increase of approximately \$60K for fiscal Y22. P. Dufresne confirmed that solid waste revenue is already at 75% of budget half way through the year. A. Manugian noted that fiscal Y21 was significantly higher than the last two years, but is concerned about the cost of tipping fees. T. Delaney agreed that tipping fees have increased due to the micro burst as well as from additional materials brought in from everyone being home more during the pandemic.

The snow-and-ice budget is level. The animal inspector and dog control officers are all level funded. A. Manugian questioned the difference between the animal control and dog control. T. Delaney stated that the animal inspector is state appointed and has its own budget but suggested that the animal control and dog control positions could be combined at some point.

J. Giger asked whether the DPW was maintaining much of the Park Commission properties. T. Delaney explained that the department mostly just mows the grass, The Parks Commission funds their own expenses for treatments, supplies and improvements.

B. Robertson questioned who is responsible for repairing the library parking lot. T. Delaney replied that the job would be contracted out but he would ensure the catch-basins were taken care of. A. Manugian wondered whether costs could be held down by bundling 119 road paving and the parking lot. T. Delaney stated that it would not save any money considering that the same price would be applied to the two separate projects.

Country Club Budget

Shawn Campbell presented the Country Club Budget, stating the salary lines remain under negotiation and the expenses are level-funded. \$24K was returned to the town at the end of FY20 due to the loss of summer camp and the closure of the pool during the pandemic. Wages have increased primarily due to the minimum wage increase. S. Campbell explained the total revenue income in fiscal Y21 has increased from \$565K to 602K based on his projections. The Country Club was not fully operational until June which helped keep costs down. The golf cart fees will be increasing by \$1. Summer camp is a profitable program offered at the Country Club. J. Degen questioned when the summer camp is promoted. S. Campbell explained that, ideally, this is the proper time of year to promote camps. He is currently working with Carol Wright and Mark Haddad to determine how to run camps safely for the coming summer. B. Robertson questioned if this year was a break-even year. S. Campbell believes it will be. J. Degen requested clarification on the liquor license revenue, tavern lease revenue, and the term GHIN. S. Campbell explained that liquor license revenue is allocated back to the Country Club as part of the soft cost analysis. Regarding the tavern lease, the new agreement does not include lease payments as the tenant is taking over all of the electric bills (approximately \$12,000 annually). GHIN is the golf handicap information network which service is provided to club members for a fee. J. Giger was uncomfortable with the projected FY21 Country Club income discussed as it is much higher than what was provided in the budget. He characterized this projected revenue as being the "best case scenario," suggesting that a plan should be in place to account for another season of restricted activities. B. Robertson concurred with J. Giger's comment and stated that it is a good idea to know what the revenue will look like if there is another pandemic-related short-fall. A. Manugian questioned the increase in the wage budget for FY22. Mr. Campbell replied that the previous budget was reduced when operations shut down. Now he is projecting a normal operations year and will have to increase labor costs proportionately.

A. Prest questioned if there was a mistake on the three-year analysis of pool revenue. A. Manugian explained that in fiscal Y20 no one would have signed up for the pool due to Covid-19 and the pool remaining closed. P. Dufresne stated that fiscal Y19 results exceeded the revenue budget, Y20 was on track to do the same before Covid-19 occurred, triggering a revenue short-fall. B. Robertson pointed out that 50% of revenue comes in April, May and June. It is not surprising that fiscal Y20 revenue fell short because people did not sign up for pool memberships due to Covid. In Y21 so far, the revenue is ahead due to the Club significantly pushing golf operations. The attendees discussed the risk of pool or camp revenue performing poorly through 6/30/21. Mr. Campbell stated that the Club is roughly \$100,000 ahead right now in terms of profitability; even if pool & camps under-perform this spring, the Club should break-even for the fiscal year.

S. Campbell stated the parking lot is on the capital budget for fiscal Y24 at \$ 60K. B. Pine stated that if the Town continues to use the facility for elections, repaving should be prioritized. J. Degen questioned the capital on the roof of the function hall and the mowing equipment. S. Campbell stated all equipment is paid off on fiscal Y21, and remains in good repair. There are competent mechanics on staff and the Superintendent searches for inexpensive parts and equipment whenever possible. There is a plan set in place for the purchasing of new golf carts over the summer. M. Haddad will be asked to hold an auction to sell as many of the old carts as possible at trade-in value. there are currently 24 carts for the course.

Debt Budget

Mike Hartnett discussed the annual debt budget and the annually fixed capital project needs. The Town's fiscal Y22 debt service budget is in good shape. The most recent bonds issued funded the DPW garage and library roof (which are excluded debt issues) along with the new fire truck (non-excluded). M. Hartnett explained that the State of Massachusetts set Groton's final equalization at \$2.03 billion dollars. With the current debt structure, the town is left with \$80 million of debt capacity available, which is very positive in terms of financial stability. M. Hartnett explained that the Town's debt structure is heavily excluded and self-supported. The Town has an annual budget of \$1.9 million for debt service (again, largely excluded). M. Hartnett described this year's place holders including Florence Roche construction and the water main to Whitney Well which are not part of the fiscal Y22 budget. The Public Safety Radio Project and the existing Whitney Well renovation are both Short Term notes that must be paid off within ten years. The Florence Roche Track and Public Safety Communication Towers will be structured as short-term notes as well. M. Haddad stated that if the Town receives the bond authorization in September for the Communication Towers, it would impact fiscal Y23 rather than Y22.

J. Degen questioned the principal versus interest for the Senior Center as compared to other construction projects. M. Hartnett stated that the numbers are correct and sometimes the amount of interest will increase when a bond is amortized as "level-debt." M. Haddad clarified the costs of two of the buildings (Senior Center & Fire Station) which show significantly different amortization schedules and interest rate fluctuations. A. Manugian asked whether the long-term debt can be refinanced. M. Hartnett stated that refinancing can only be considered at the half-way mark; our bond advisors pay close attention to this and notify the Town when such an opportunity arises.

M. Hartnett commented that the Surrenden Farms & Gibbet Hill acquisition debt falls off within two years. The debt service strategy over the last several years has been to pay approximately \$250,000 in levy, and \$90,000 from Free Cash. M. Haddad stated the Florence Roche School's estimated budget plan is currently set at \$55 million and could be less. A. Manugian explained the bond will be reimbursed at the end. M. Haddad then commented that the GDRSD high school debt is almost complete and the final payment will occur in fiscal Y22.

Police Department Budget

Mike Luth, Police Chief, discussed the Police Department Budget as level funded. In 2018 it was agreed to fund a 20th position in the department to accommodate a second school resource officer. In December the Select Board met and was in favor of retaining both SRO's. It was deemed necessary to fill a vacant Sergeant's position, leaving the Police Department short one patrol officer. Chief Luth feels this takes away from their primary mission to provide sufficient services to the community. The nightshift is understaffed, leaving younger officers with less experience, and M. Luth is not comfortable with the low level of supervision. A high amount of calls are for services and there is a large geographically area to cover. The open position is covered with overtime currently. M. Haddad clarified that previously there were 4 Sergeants, 2 SRO's, 1 Chief, 1 Deputy and 14 Patrol Officers, there are now only 13 Patrol Officers. A discussion ensued among the attendees regarding the costs of overtime and the effects on over-worked officers of filling these vacant shifts. A new patrol position would entail a pension costs, uniforms, health insurance, and vacation and sick time. A. Manugian suggested calculating the actual costs for the FinCom and Select Board so they could understand whether utilizing overtime or hiring another officer would be the better solution. It was decided J. Degen, M.

Luth, and B. Robertson would work together with the Town Manager to compile the requested information.

With the new police reform bill, additional training is going to be required. M. Luth explained the infrastructure for this has not been developed and he should know more by July.

M. Luth explained the capital budget as level-funded. One cruiser was replaced last year, and maintenance has been reduced. The police department previously auctioned cruisers, however utilizing trade-in values has been more cost-effective. Regarding the communications tower infrastructure, a consulting company proposed consolidating the various radio providers to just one. That company will coordinate dispatch technology. M. Luth discussed the concern for the maxed-out cell tower which is not efficient and noted that the only back-up is transmitted from the police station. The Gibbet Hill tower also needs to be replaced and an additional tower by the high school is essential to communicate with Dunstable. This project will also benefit surrounding towns such as Pepperell. M. Haddad stated that the capital plan for the project will impact fiscal Y23. J. Degen asked whether the regional dispatch agreement with Dunstable is due to be re-negotiated and questioned whether Dunstable had been approached about this. M. Luth replied that a meeting is set the first week of February.

Fire Department Budget

Steele McCurdy, Fire Chief, displayed a map representing the current tower service coverage and the significant increase of coverage that is projected with the proposed replacement of the two towers at the Police Station and Gibbet Hill and with the additional third tower. Increasing the tower heights will improve safety for the public as well as both the police and fire departments. B. Pine asked for clarification on the Paper Mill Village tower noted on the map. S. McCurdy stated the tower is privately owned as well as the towers located at the Transfer Station and H&V. M. Haddad questioned if S. McCurdy was comfortable with the results. S. McCurdy is very pleased. J. Reilly questioned the operability of the towers inside commercial and public buildings. S. McCurdy explained testing is simply performed by entering the building and calling out. A new provision in 2014 requires amplifiers inside buildings that boost communication. J. Giger noted that the slides were helpful and questioned the significance that the new towers would play in surrounding towns. S. McCurdy stated that this will greatly enhance the abilities of our regional dispatch services and could impact both Dunstable and Pepperell. The regional nature of this program makes it much more likely that Groton could be awarded state grant funds for this project.

S. McCurdy stated that his budget has not changed from last year and he has accomplished this by reviewing where money has been actually spent. Roughly \$50K has been reduced from vehicle maintenance; the fleet is relatively new and requires less maintenance, \$11K came from wages and training expenses. M. Linskey questioned if training costs were impacted by Covid-19. S. McCurdy explained training was reduced the year before and an outside consultant was brought in enabling a further cost savings. Burn permits are tracking normally, but home inspections have increased due to refinancing and real-estate sales. Art Cheeks informed the group that 152 burn permits have been issued thus far.

B. Robertson questioned the funding of a 300K ambulance relative to ambulance receipt collections. S. McCurdy explained they are averaging monthly receipts of about \$29K but would prefer \$30K to meet department needs. Requests for ambulance assistance remain the same; many people do not

want to go to the hospital due to Covid-19. Unless a patient is transported, the call is not billable. B. Robertson asked if the town would be purchasing an ambulance this year. S. McCurdy clarified the projection is two years from now. The refurbishment of Engine 1, will make it more reliable and add another ten years of service. S. McCurdy explained that if refurbishing will cost more than 50% of the cost to purchase a new vehicle, then the department is better off to purchase new. Last year's budget included refurbishing Engine 5, however after receiving vendor estimates, it was decided the investment was not worth it and \$225K was removed from the budget. J. Degen questioned the reduction of the money from the budget and the near-term plans for Engine 5. S. McCurdy explained that the in-house mechanic will keep Engine 5 running for the next six years, it is frequently used and this will help reduce expenses.

Water Enterprise Discussion

Tom Orcutt presented the Water Budget as a level funded budget, there have been minor increases in expenses and salaries have decreased. Costs for chemicals used in the well testing have increased. The operating budget is somewhat higher due to the 10% increase in employee health insurance estimates. The Water Department will seek authorization next fall to borrow funds for the Manganese Treatment Plant design and OPM services. Construction is likely to begin the following spring, with the plant going online in the summer of 2022. B. Robertson questioned if the funds are part of this projection. M. Haddad stated that they are looking into short term bonding at first, with a required principal payment after three years. The plan is to keep debt as level as possible until the old SRF debt is paid off, and can be replaced with the new bond issue. The Water Commissioners have been planning for this and added a capital charge to their billing to build up some capital in advance of the need. A. Manugian questioned if the water rates have increased. T. Orcutt stated yes they have been adjusted for operational costs.

Sewer Enterprise Discussion

T. Orcutt stated that there are two Sewer budgets; the Four Corners is a level funded budget. Fiscal Y21 is the first year that a payment is required to the Town of Ayer and has been budgeted for. Ixtapa and Shaws are the only commercial sites not connected at Four Corners. M. Haddad commented that there was a sufficient reserve available in the fund to pay the obligation to Ayer. Gary Green questioned whether there is any flexibility for extension due to Covid-19. T. Orcutt stated that this is mandatory under the board of health bylaw; however a payment plan may be suggested. J. Degen questioned the anticipated flow rate, the capacity, and if the town will profit. T. Orcutt answered yes that there is an upcharge to cover the sewage flow expenses. The 4 Corners district will pay \$5,000 to Ayer in each of the first five years after which the cost increases. This increase will be offset with new revenues.

The second Sewer budget, the Center Sewer District, is level funded; however, there is an increase in debt for the local treatment plant upgrade in Pepperell. Based on new discharge limits of wastewater facilities it was mandated to comply with nitrogen and phosphate regulations. Pepperell embarked on a treatment upgrade to address this issue. This is the first year for the assessment of that upgrade cost of 50K (the Sewer Department holds 25% ownership). M. Haddad explained that there was a request for a 50/50 split with the Town suggested by FinCom. This funding plan would not go into effect until the previous assessment for the phase 1 debt was complete (in FY25). B. Pine questioned how this delay will impact the rate payers. T. Orcutt stated that the Sewer Department can manage for a few years. J. Gmeiner stated there is money in the enterprise reserve for the next two

to three years to offset the share once phase 1 is retired, hopefully the town will fund phase 2. Ms. Pine noted that a lot is being asked of the tax payers in the coming years, she urges everyone to keep the big picture in mind. M. Haddad stated he is adamantly opposed to doing another 50/50 split on what is clearly a rate-payer project but is willing to have continued discussions. Mr. Robertson disagreed saying it would be a reasonable solution that protects both the Town and the rate-payers. J. Degen questioned why tax payers should subsidize the Enterprise and was under the assumption that the original 50/50 agreement was undertaken for health & safety reasons. J. Gmeiner stated the sewer in the middle of town was installed and a 50/50 split in the assessment of the capital cost was beneficial for both the town and the tax payers by providing capacity for commercial and retail spaces downtown.

Town Manager Summary

M. Haddad stated that the town is tracking on budget so far for Y21. Meal tax and the hotel tax are gradually returning. Governor Baker announced he is providing a 3.5 % increase to municipal state aid for FY22. M. Haddad stated that his proposed budget carried a \$50K reduction in state aid (decreasing it to 900K) and if the Governor's budget holds, that will return \$80-\$85 additional in revenue. M. Haddad recommended filling the patrol officer position with these newly available funds, or possibly funding the school department's request. The budget must still be deliberated by the Finance Committee, and the final school district numbers and health insurance rates are not yet available. A. Manugian questioned if the 3.5% increase is for each town or an amount divided out. M. Haddad believes it's a pool of money. J. Degen questioned whether the salary budgets for union personnel would be affected if this additional state aid is not received. M. Haddad replied that all salary and wage lines are level-funded in the FY22 proposed Operating Budget. Mr. Degen stressed the importance of beginning to strategize for the impact of the upcoming FloRo construction debt. Ms. Manugian agreed and said that the Building Committee meets on Tuesdays, and should start providing information soon.

Meeting Minutes

Upon a motion by David Manugian seconded by Mary Linskey, it was: Voted to approve the minutes for November 12, 2020 as drafted. **The motion passed by a roll call vote: (Yes: DM, ML, RB, CD, GG, AP, SW)**

FinCom meeting Schedule February/March

February 1, 2021 CPC will be meeting with the Select Board and it was decided that the Finance Committee join this discussion as well.

Adjournment

Mr. Robertson adjourned this meeting at 12:15 P.M.

Respectfully Submitted,

Kristine Fox (Per Diem Minute Taker)

Revised: 12-21-2020

TOWN OF GROTON FISCAL YEAR 2022

LINE	DEPARTMENT/DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 APPROPRIATED	FY 2022 DEPARTMENT REQUEST	FY 2022 TOWN MANAGER BUDGET	PERCENT CHANGE
<u>GENERAL GOVERNMENT</u>								
<u>MODERATOR</u>								
1000	Salaries	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	\$ 65	0.00%
1001	Expenses	\$ -	\$ -	\$ -	\$ 80	\$ -	\$ 80	0.00%
DEPARTMENTAL TOTAL		\$ 65	\$ 65	\$ 65	\$ 145	\$ 65	\$ 145	0.00%
<u>SELECT BOARD</u>								
1020	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1021	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1022	Expenses	\$ 4,338	\$ 2,943	\$ 1,802	\$ 3,300	\$ 3,300	\$ 3,300	0.00%
1023	Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1024	Minor Capital	\$ 27,000	\$ 25,689	\$ 25,633	\$ 25,683	\$ 61,520	\$ 25,683	-100.00%
DEPARTMENTAL TOTAL		\$ 31,338	\$ 28,632	\$ 27,435	\$ 28,983	\$ 64,820	\$ 28,983	0.00%
<u>TOWN MANAGER</u>								
1030	Salaries	\$ 204,592	\$ 211,362	\$ 227,980	\$ 233,050	\$ 226,111	\$ 226,111	-2.98%
1031	Wages	\$ 106,371	\$ 112,660	\$ 120,450	\$ 125,336	\$ 112,786	\$ 112,786	-10.01%
1032	Expenses	\$ 13,421	\$ 9,117	\$ 9,784	\$ 14,600	\$ 14,600	\$ 14,600	0.00%
1033	Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1034	Performance Evaluations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 324,384	\$ 333,139	\$ 358,214	\$ 372,986	\$ 353,497	\$ 353,497	-5.23%

LINE	DEPARTMENT/DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 APPROPRIATED	FY 2022 DEPARTMENT REQUEST	FY 2022 TOWN MANAGER BUDGET	PERCENT CHANGE
FINANCE COMMITTEE								
1040	Expenses	\$ 210	\$ 210	\$ 210	\$ 215	\$ 215	\$ 215	0.00%
1041	Reserve Fund	\$ 86,806	\$ 66,965	\$ 49,400	\$ 150,000	\$ 150,000	\$ 150,000	0.00%
DEPARTMENTAL TOTAL								
		\$ 87,016	\$ 67,175	\$ 49,610	\$ 150,215	\$ 150,215	\$ 150,215	0.00%
TOWN ACCOUNTANT								
1050	Salaries	\$ 87,395	\$ 91,110	\$ 95,155	\$ 97,083	\$ 95,021	\$ 95,021	-2.12%
1051	Wages	\$ 43,898	\$ 46,132	\$ 47,776	\$ 49,627	\$ 49,873	\$ 49,873	0.50%
1052	Expenses	\$ 34,185	\$ 32,140	\$ 41,815	\$ 37,595	\$ 41,071	\$ 37,706	0.30%
DEPARTMENTAL TOTAL								
		\$ 165,478	\$ 169,382	\$ 184,746	\$ 184,305	\$ 185,965	\$ 182,600	-0.93%
BOARD OF ASSESSORS								
1060	Salaries	\$ 71,244	\$ 75,676	\$ 78,580	\$ 80,528	\$ 78,581	\$ 78,581	-2.42%
1061	Wages	\$ 39,823	\$ 52,596	\$ 62,550	\$ 64,728	\$ 64,728	\$ 64,728	0.00%
1062	Expenses	\$ 17,521	\$ 19,917	\$ 20,743	\$ 45,858	\$ 81,887	\$ 45,215	-1.40%
1063	Legal Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL								
		\$ 128,588	\$ 148,189	\$ 161,873	\$ 191,114	\$ 225,196	\$ 188,524	-1.36%
TREASURER/TAX COLLECTOR								
1070	Salaries	\$ 84,966	\$ 88,286	\$ 88,286	\$ 93,975	\$ 85,000	\$ 85,000	-9.55%
1071	Wages	\$ 104,478	\$ 112,007	\$ 112,007	\$ 119,037	\$ 114,246	\$ 114,246	-4.02%
1072	Expenses	\$ 20,422	\$ 18,752	\$ 18,752	\$ 20,945	\$ 20,945	\$ 20,945	0.00%
1073	Tax Title	\$ 9,235	\$ 2,048	\$ 2,048	\$ 5,725	\$ 5,725	\$ 5,725	0.00%
1074	Bond Cost	\$ 3,200	\$ 2,550	\$ 2,550	\$ 4,900	\$ 3,300	\$ 3,300	-32.65%
DEPARTMENTAL TOTAL								
		\$ 222,301	\$ 223,643	\$ 223,643	\$ 244,582	\$ 229,216	\$ 229,216	-6.28%

LINE	DEPARTMENT/DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 APPROPRIATED	FY 2022 DEPARTMENT REQUEST	FY 2022 TOWN MANAGER BUDGET	PERCENT CHANGE
TOWN COUNSEL								
1080	Expenses	\$ 50,831	\$ 146,553	\$ 77,338	\$ 90,000	\$ 90,000	\$ 90,000	0.00%
DEPARTMENTAL TOTAL								
		\$ 50,831	\$ 146,553	\$ 77,338	\$ 90,000	\$ 90,000	\$ 90,000	0.00%
HUMAN RESOURCES								
1090	Salary	\$ 75,412	\$ 79,225	\$ 82,673	\$ 84,313	\$ 81,598	\$ 81,598	-3.22%
1091	Expenses	\$ 20,030	\$ 9,917	\$ 9,547	\$ 11,000	\$ 11,000	\$ 10,000	-9.09%
DEPARTMENTAL TOTAL								
		\$ 95,442	\$ 89,142	\$ 92,220	\$ 95,313	\$ 92,598	\$ 91,598	-3.90%
INFORMATION TECHNOLOGY								
1100	Salary	\$ 104,888	\$ 109,880	\$ 114,722	\$ 117,004	\$ 113,491	\$ 113,491	-3.00%
1101	Wages	\$ 48,048	\$ 56,462	\$ 59,031	\$ 61,095	\$ 61,095	\$ 61,095	0.00%
1102	Expenses	\$ 20,637	\$ 15,037	\$ 20,562	\$ 24,800	\$ 24,800	\$ 22,800	-8.06%
DEPARTMENTAL TOTAL								
		\$ 173,573	\$ 181,379	\$ 194,305	\$ 202,899	\$ 199,386	\$ 197,386	-2.72%
GIS STEERING COMMITTEE								
1120	Expenses	\$ 5,408	\$ 12,261	\$ 14,675	\$ 10,800	\$ 10,800	\$ 10,800	0.00%
DEPARTMENTAL TOTAL								
		\$ 5,408	\$ 12,261	\$ 14,675	\$ 10,800	\$ 10,800	\$ 10,800	0.00%
TOWN CLERK								
1130	Salaries	\$ 80,688	\$ 84,732	\$ 88,080	\$ 92,073	\$ 89,510	\$ 89,510	-2.78%
1131	Wages	\$ 55,252	\$ 61,568	\$ 61,051	\$ 67,751	\$ 63,982	\$ 63,982	-5.56%
1132	Expenses	\$ 4,157	\$ 10,199	\$ 10,458	\$ 9,867	\$ 12,017	\$ 9,867	0.00%
1133	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL								
		\$ 140,097	\$ 156,499	\$ 159,589	\$ 169,691	\$ 165,509	\$ 163,359	-3.73%

LINE	DEPARTMENT/DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 APPROPRIATED	FY 2022 DEPARTMENT REQUEST	FY 2022 TOWN MANAGER BUDGET	PERCENT CHANGE
ELECTIONS & BOARD OF REGISTRARS								
1140	Stipend	\$ 4,373	\$ 13,159	\$ 6,082	\$ 19,115	\$ 6,336	\$ 6,336	-66.85%
1141	Expenses	\$ 5,841	\$ 16,439	\$ 8,692	\$ 22,185	\$ 7,912	\$ 7,912	-64.34%
1142	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 10,214	\$ 29,598	\$ 14,774	\$ 41,300	\$ 14,248	\$ 14,248	-65.50%
STREET LISTINGS								
1150	Expenses	\$ 3,808	\$ 3,834	\$ 3,900	\$ 5,000	\$ 5,100	\$ 4,850	-3.00%
DEPARTMENTAL TOTAL		\$ 3,808	\$ 3,834	\$ 3,900	\$ 5,000	\$ 5,100	\$ 4,850	-3.00%
INSURANCE & BONDING								
1160	Insurance & Bonding	\$ 208,670	\$ 209,457	\$ 226,650	\$ 250,000	\$ 250,000	\$ 250,000	0.00%
1161	Insurance Deductible Reserve - Liability	\$ 2,160	\$ 6,128	\$ 3,220	\$ 12,000	\$ 12,000	\$ 12,000	0.00%
1162	Insurance Deductible Reserve - 111F	\$ 17,229	\$ 36,521	\$ 6,416	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
DEPARTMENTAL TOTAL		\$ 228,059	\$ 252,106	\$ 236,286	\$ 287,000	\$ 287,000	\$ 287,000	0.00%
TOWN REPORT								
1170	Expenses	\$ 1,400	\$ 1,424	\$ 1,464	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
DEPARTMENTAL TOTAL		\$ 1,400	\$ 1,424	\$ 1,464	\$ 1,500	\$ 1,500	\$ 1,500	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 APPROPRIATED	FY 2022 DEPARTMENT REQUEST	FY 2022 TOWN MANAGER BUDGET	PERCENT CHANGE
POSTAGE/TOWN HALL EXPENSES								
1180	Expenses	\$ 48,224	\$ 54,929	\$ 44,276	\$ 70,000	\$ 70,000	\$ 60,000	-14.29%
1181	Telephone Expenses	\$ 31,592	\$ 24,494	\$ 25,244	\$ 35,000	\$ 30,000	\$ 30,000	-14.29%
1182	Office Supplies	\$ 14,243	\$ 15,385	\$ 12,048	\$ 17,000	\$ 17,000	\$ 17,000	0.00%
DEPARTMENTAL TOTAL								
		\$ 94,059	\$ 94,808	\$ 81,568	\$ 122,000	\$ 117,000	\$ 107,000	-12.30%
TOTAL GENERAL GOVERNMENT								
		\$ 1,762,061	\$ 1,937,829	\$ 1,881,705	\$ 2,197,833	\$ 2,192,115	\$ 2,100,921	-4.41%
LAND USE DEPARTMENTS								
CONSERVATION COMMISSION								
1200	Salary	\$ 66,118	\$ 60,752	\$ 66,686	\$ 71,545	\$ 68,454	\$ 68,454	-4.32%
1201	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1202	Expenses	\$ 5,480	\$ 6,748	\$ 8,556	\$ 7,350	\$ 7,350	\$ 7,350	0.00%
1203	Engineering & Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1204	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL								
		\$ 71,598	\$ 67,500	\$ 75,242	\$ 78,895	\$ 75,804	\$ 75,804	-3.92%
PLANNING BOARD								
1210	Salaries	\$ 77,115	\$ 80,549	\$ 83,043	\$ 85,518	\$ 82,774	\$ 82,774	-3.21%
1211	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1212	Expenses	\$ 5,881	\$ 7,662	\$ 11,159	\$ 8,650	\$ 8,650	\$ 8,650	0.00%
1213	M.R.P.C. Assessment	\$ 3,487	\$ 3,575	\$ 3,664	\$ 3,756	\$ 3,850	\$ 3,850	2.50%
1214	Legal Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL								
		\$ 86,483	\$ 91,786	\$ 97,866	\$ 97,924	\$ 95,274	\$ 95,274	-2.71%

LINE	DEPARTMENT/DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 APPROPRIATED	FY 2022 DEPARTMENT REQUEST	FY 2022 TOWN MANAGER BUDGET	PERCENT CHANGE
ZONING BOARD OF APPEALS								
1220	Wages	\$ 19,945	\$ 19,567	\$ 20,798	\$ 21,375	\$ 20,607	\$ 20,607	-3.59%
1221	Expenses	\$ 1,314	\$ 1,100	\$ 920	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
DEPARTMENTAL TOTAL		\$ 21,259	\$ 20,667	\$ 21,718	\$ 22,875	\$ 22,107	\$ 22,107	-3.36%
HISTORIC DISTRICTS COMMISSION								
1230	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1231	Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
BUILDING INSPECTOR								
1240	Salaries	\$ 84,966	\$ 88,286	\$ 115,869	\$ 93,975	\$ 92,000	\$ 92,000	-2.10%
1241	Wages	\$ 62,321	\$ 57,086	\$ 52,486	\$ 56,970	\$ 55,395	\$ 55,395	-2.76%
1242	Expenses	\$ 2,294	\$ 1,951	\$ 936	\$ 3,100	\$ 3,500	\$ 3,500	12.90%
1243	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 149,581	\$ 147,323	\$ 169,291	\$ 154,045	\$ 150,895	\$ 150,895	-2.04%
MECHANICAL INSPECTOR								
1250	Fee Salaries	\$ 33,285	\$ 35,160	\$ 28,890	\$ 30,000	\$ 35,000	\$ 30,000	0.00%
1251	Expenses	\$ 2,503	\$ 3,236	\$ 3,207	\$ 5,000	\$ 5,000	\$ 4,000	-20.00%
DEPARTMENTAL TOTAL		\$ 35,788	\$ 38,396	\$ 32,097	\$ 35,000	\$ 40,000	\$ 34,000	-2.86%

LINE	DEPARTMENT/DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 APPROPRIATED	FY 2022 DEPARTMENT REQUEST	FY 2022 TOWN MANAGER BUDGET	PERCENT CHANGE
EARTH REMOVAL INSPECTOR								
1260	Stipend	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,500	\$ 2,500	\$ 2,500	0.00%
1261	Expenses	\$ 77	\$ 72	\$ 100	\$ 100	\$ 100	\$ 100	0.00%
1262	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 1,577	\$ 1,572	\$ 1,500	\$ 2,600	\$ 2,600	\$ 2,600	0.00%
BOARD OF HEALTH								
1270	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1271	Expenses	\$ 886	\$ 295	\$ 465	\$ 1,575	\$ 1,575	\$ 1,575	0.00%
1272	Nursing Services	\$ -	\$ -	\$ -	\$ 13,111	\$ 13,767	\$ 13,767	5.00%
1273	Nashoba Health District	\$ 44,143	\$ 45,951	\$ 47,849	\$ 28,730	\$ 30,167	\$ 30,167	5.00%
1274	Mental Health	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	\$ 8,000	\$ 8,000	100.00%
1275	Eng/Consult/Landfill Monitoring	\$ 10,000	\$ 9,490	\$ 6,713	\$ 10,000	\$ 10,200	\$ 10,200	2.00%
DEPARTMENTAL TOTAL		\$ 63,029	\$ 63,736	\$ 63,026	\$ 53,416	\$ 63,708	\$ 63,709	19.27%
SEALER OF WEIGHTS & MEASURES								
1280	Fee Salaries	\$ 1,360	\$ 1,620	\$ 2,260	\$ 3,200	\$ 3,200	\$ 3,200	0.00%
1281	Expenses	\$ 100	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	0.00%
DEPARTMENTAL TOTAL		\$ 1,460	\$ 1,720	\$ 2,260	\$ 3,300	\$ 3,300	\$ 3,300	0.00%
TOTAL LAND USE DEPARTMENTS		\$ 430,775	\$ 432,700	\$ 463,000	\$ 448,055	\$ 453,688	\$ 447,689	-0.08%

LINE	DEPARTMENT/DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 APPROPRIATED	FY 2022 DEPARTMENT REQUEST	FY 2022 TOWN MANAGER BUDGET	PERCENT CHANGE
PROTECTION OF PERSONS AND PROPERTY								
POLICE DEPARTMENT								
1300	Salaries	\$ 324,717	\$ 320,115	\$ 343,223	\$ 268,334	\$ 265,916	\$ 265,916	-0.90%
1301	Wages	\$ 1,704,868	\$ 1,743,279	\$ 1,833,948	\$ 1,968,864	\$ 1,891,089	\$ 1,891,089	-3.95%
1302	Expenses	\$ 199,499	\$ 198,083	\$ 142,069	\$ 217,200	\$ 217,200	\$ 212,200	-2.30%
1303	Lease or Purchase of Cruisers	\$ 4,000	\$ 3,960	\$ 3,960	\$ 4,920	\$ 5,000	\$ 5,000	1.63%
1304	PS Building (Expenses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1305	Minor Capital	\$ 18,921	\$ 17,483	\$ 7,150	\$ 20,000	\$ 20,450	\$ 11,000	-45.00%
DEPARTMENTAL TOTAL								
		\$ 2,252,005	\$ 2,282,920	\$ 2,330,350	\$ 2,479,318	\$ 2,399,655	\$ 2,385,205	-3.80%
FIRE DEPARTMENT								
1310	Salaries	\$ 113,086	\$ 117,048	\$ 184,836	\$ 235,000	\$ 235,403	\$ 235,403	0.17%
1311	Wages	\$ 770,427	\$ 880,306	\$ 903,135	\$ 999,244	\$ 988,064	\$ 988,064	-1.12%
1312	Expenses	\$ 166,289	\$ 183,756	\$ 168,346	\$ 200,905	\$ 200,905	\$ 161,682	-19.52%
DEPARTMENTAL TOTAL								
		\$ 1,049,802	\$ 1,181,110	\$ 1,256,317	\$ 1,435,149	\$ 1,424,372	\$ 1,385,149	-3.48%
GROTON WATER FIRE PROTECTION								
1320	West Groton Water District	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ 1	0.00%
1321	Groton Water Department	\$ -	\$ -	\$ -	\$ 1	\$ 1	\$ 1	0.00%
DEPARTMENTAL TOTAL								
		\$ -	\$ -	\$ -	\$ 2	\$ 2	\$ 2	0.00%
ANIMAL INSPECTOR								
1330	Salary	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	0.00%
1331	Expenses	\$ -	\$ -	\$ -	\$ 400	\$ 400	\$ 400	0.00%
DEPARTMENTAL TOTAL								
		\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,482	\$ 2,482	\$ 2,482	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 APPROPRIATED	FY 2022 DEPARTMENT REQUEST	FY 2022 TOWN MANAGER BUDGET	PERCENT CHANGE
ANIMAL CONTROL OFFICER								
1340	Salary	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	0.00%
1341	Expenses	\$ -	\$ -	\$ -	\$ 400	\$ 400	\$ 400	0.00%
DEPARTMENTAL TOTAL								
		\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,482	\$ 2,482	\$ 2,482	0.00%
EMERGENCY MANAGEMENT AGENCY								
1350	Salary	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
1351	Expenses	\$ 11,806	\$ 8,755	\$ 6,068	\$ 12,500	\$ 10,000	\$ 10,000	-20.00%
1352	Minor Capital	\$ 17,749	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL								
		\$ 29,555	\$ 8,755	\$ 10,068	\$ 16,500	\$ 14,000	\$ 14,000	-15.15%
DOG OFFICER								
1360	Salary	\$ 13,973	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
1361	Expenses	\$ 3,334	\$ 2,796	\$ 2,597	\$ 4,000	\$ 4,000	\$ 3,000	-25.00%
DEPARTMENTAL TOTAL								
		\$ 17,307	\$ 17,796	\$ 17,597	\$ 19,000	\$ 19,000	\$ 18,000	-5.26%
POLICE & FIRE COMMUNICATIONS								
1370	Wages	\$ 442,099	\$ 353,427	\$ 337,559	\$ 416,824	\$ 408,978	\$ 408,978	-1.88%
1371	Expenses	\$ 17,767	\$ 17,840	\$ 2,706	\$ 23,875	\$ 23,875	\$ 23,875	0.00%
1372	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL								
		\$ 459,866	\$ 371,267	\$ 340,265	\$ 440,699	\$ 432,853	\$ 432,853	-1.78%
TOTAL PROTECTION OF PERSONS AND PROPERTY								
		\$ 3,812,699	\$ 3,866,012	\$ 3,958,761	\$ 4,395,632	\$ 4,294,846	\$ 4,240,173	-3.54%

LINE	DEPARTMENT/DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 APPROPRIATED	FY 2022 DEPARTMENT REQUEST	FY 2022 TOWN MANAGER BUDGET	PERCENT CHANGE
REGIONAL SCHOOL DISTRICT BUDGETS								
NASHOBA VALLEY REGIONAL TECHNICAL HIGH SCHOOL								
1400	Operating Expenses	\$ 607,250	\$ 557,295	\$ 728,802	\$ 688,273	\$ 828,273	\$ 828,273	20.34%
DEPARTMENTAL TOTAL		\$ 607,250	\$ 557,295	\$ 728,802	\$ 688,273	\$ 828,273	\$ 828,273	20.34%
GROTON-DUNSTABLE REGIONAL SCHOOL DISTRICT								
1410	Operating Expenses	\$ 20,175,864	\$ 21,512,094	\$ 22,063,256	\$ 22,020,595	\$ 24,171,732	\$ 23,440,050	6.45%
1411	Debt Service, Excluded	\$ -	\$ -	\$ -	\$ 648,497	\$ 485,426	\$ 485,426	-25.15%
1412	Debt Service, Unexcluded	\$ -	\$ -	\$ -	\$ 58,147	\$ 56,358	\$ 56,358	0.00%
1413	Out of District Placement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1414	Capital Assessment	\$ -	\$ -	\$ 459,647	\$ 265,172	\$ 519,078	\$ 519,078	0.00%
DEPARTMENTAL TOTAL		\$ 20,175,864	\$ 21,512,094	\$ 22,522,903	\$ 22,992,411	\$ 25,232,594	\$ 24,500,912	6.56%
TOTAL SCHOOLS		\$ 20,783,114	\$ 22,069,389	\$ 23,251,705	\$ 23,680,684	\$ 26,060,867	\$ 25,329,185	6.96%
DEPARTMENT OF PUBLIC WORKS								
HIGHWAY DEPARTMENT								
1500	Salaries	\$ 103,824	\$ 108,713	\$ 112,891	\$ 115,659	\$ 112,216	\$ 112,216	-2.98%
1501	Wages	\$ 651,064	\$ 680,881	\$ 684,021	\$ 708,055	\$ 636,449	\$ 636,449	-10.11%
1502	Expenses	\$ 130,570	\$ 136,024	\$ 132,550	\$ 136,900	\$ 136,900	\$ 136,900	0.00%
1503	Highway Maintenance	\$ 76,770	\$ 107,486	\$ 56,304	\$ 90,000	\$ 90,000	\$ 90,000	0.00%
1504	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 962,228	\$ 1,033,104	\$ 985,766	\$ 1,050,614	\$ 975,565	\$ 975,565	-7.14%

LINE	DEPARTMENT/DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 APPROPRIATED	FY 2022 DEPARTMENT REQUEST	FY 2022 TOWN MANAGER BUDGET	PERCENT CHANGE
STREET LIGHTS								
1510	Expenses	\$ 9,375	\$ 7,758	\$ 12,165	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
DEPARTMENTAL TOTAL		\$ 9,375	\$ 7,758	\$ 12,165	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
SNOW AND ICE								
1520	Expenses	\$ 164,894	\$ 172,169	\$ 148,927	\$ 165,000	\$ 165,000	\$ 165,000	0.00%
1521	Overtime	\$ 302,663	\$ 160,886	\$ 220,790	\$ 140,000	\$ 140,000	\$ 140,000	0.00%
1522	Hired Equipment	\$ 93,794	\$ 71,529	\$ 75,071	\$ 35,000	\$ 35,000	\$ 35,000	0.00%
DEPARTMENTAL TOTAL		\$ 561,351	\$ 404,584	\$ 444,788	\$ 340,000	\$ 340,000	\$ 340,000	0.00%
TREE WARDEN BUDGET								
1530	Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1531	Expenses	\$ 1,155	\$ 998	\$ 374	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
1532	Trees	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
1533	Tree Work	\$ 6,185	\$ 5,509	\$ 11,500	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
DEPARTMENTAL TOTAL		\$ 7,340	\$ 6,507	\$ 11,874	\$ 14,500	\$ 14,500	\$ 14,500	0.00%
MUNICIPAL BUILDING AND PROPERTY MAINTENANCE								
1540	Wages	\$ 121,420	\$ 134,513	\$ 144,189	\$ 149,451	\$ 147,363	\$ 147,363	-1.40%
1541	Expenses	\$ 269,376	\$ 269,507	\$ 256,829	\$ 270,950	\$ 270,950	\$ 270,950	0.00%
1542	Minor Capital	\$ 26,878	\$ 19,999	\$ 20,000	\$ 20,000	\$ 10,000	\$ 10,000	-50.00%
DEPARTMENTAL TOTAL		\$ 417,674	\$ 424,019	\$ 421,018	\$ 440,401	\$ 428,313	\$ 428,313	-2.74%

LINE	DEPARTMENT/DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 APPROPRIATED	FY 2022 DEPARTMENT REQUEST	FY 2022 TOWN MANAGER BUDGET	PERCENT CHANGE
SOLID WASTE DISPOSAL								
1550	Wages	\$ 123,095	\$ 129,746	\$ 134,303	\$ 143,243	\$ 142,722	\$ 142,722	-0.36%
1551	Expenses	\$ 52,457	\$ 43,837	\$ 38,726	\$ 44,486	\$ 47,186	\$ 45,686	2.70%
1552	Tipping Fees	\$ 132,890	\$ 130,000	\$ 135,159	\$ 175,000	\$ 175,000	\$ 150,000	-14.29%
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	\$ 4,500	\$ 10,000	\$ 5,000	\$ 5,000	0.00%
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DEPARTMENTAL TOTAL		\$ 319,292	\$ 319,433	\$ 318,538	\$ 378,579	\$ 375,758	\$ 349,258	-7.75%

PARKS DEPARTMENT								
1560	Wages	\$ 367	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1561	Expenses	\$ 65,617	\$ 65,759	\$ 30,452	\$ 55,759	\$ 55,759	\$ 55,759	0.00%
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DEPARTMENTAL TOTAL		\$ 65,984	\$ 65,759	\$ 30,452	\$ 55,759	\$ 55,759	\$ 55,759	0.00%

TOTAL DEPARTMENT OF PUBLIC WORKS

\$ 2,343,244	\$ 2,261,164	\$ 2,224,601	\$ 2,294,853	\$ 2,204,895	\$ 2,178,395	-5.07%
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LIBRARY AND CITIZEN SERVICES

COUNCIL ON AGING								
1600	Salaries	\$ 73,523	\$ 76,834	\$ 77,802	\$ 81,868	\$ 79,554	\$ 79,554	-2.83%
1601	Wages	\$ 59,494	\$ 64,866	\$ 67,975	\$ 81,026	\$ 70,819	\$ 70,819	-12.60%
1602	Expenses	\$ 7,572	\$ 8,117	\$ 5,701	\$ 8,454	\$ 8,454	\$ 8,454	0.00%
1603	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
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DEPARTMENTAL TOTAL		\$ 140,589	\$ 149,817	\$ 151,478	\$ 171,348	\$ 158,827	\$ 158,827	-7.31%

LINE	DEPARTMENT/DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 APPROPRIATED	FY 2022 DEPARTMENT REQUEST	FY 2022 TOWN MANAGER BUDGET	PERCENT CHANGE
SENIOR CENTER VAN								
1610	Wages	\$ 48,642	\$ 48,391	\$ 43,631	\$ 52,091	\$ 52,091	\$ 52,091	0.00%
1611	Expenses	\$ 7,999	\$ 8,268	\$ 6,723	\$ 17,673	\$ 17,673	\$ 12,673	-28.29%
DEPARTMENTAL TOTAL		\$ 56,641	\$ 56,659	\$ 50,354	\$ 69,764	\$ 69,764	\$ 64,764	-7.17%
VETERAN'S SERVICE OFFICER								
1620	Salary	\$ 3,484	\$ 5,000	\$ 4,615	\$ 5,000	\$ 6,000	\$ 6,000	20.00%
1621	Expenses	\$ 65	\$ 514	\$ 69	\$ 1,100	\$ 1,100	\$ 1,100	0.00%
1622	Veterans' Benefits	\$ 33,772	\$ 39,373	\$ 38,137	\$ 42,000	\$ 42,000	\$ 37,000	-11.90%
1623	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENT TOTAL		\$ 37,321	\$ 44,887	\$ 42,821	\$ 48,100	\$ 49,100	\$ 44,100	-8.32%
GRAVES REGISTRATION								
1630	Salary/Stipend	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	0.00%
1631	Expenses	\$ 760	\$ 756	\$ 760	\$ 760	\$ 760	\$ 760	0.00%
DEPARTMENTAL TOTAL		\$ 1,010	\$ 1,006	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	0.00%
CARE OF VETERAN GRAVES								
1640	Contract Expenses	\$ 1,550	\$ 1,550	\$ -	\$ 1,550	\$ 1,550	\$ 1,500	-3.23%
DEPARTMENTAL TOTAL		\$ 1,550	\$ 1,550	\$ -	\$ 1,550	\$ 1,550	\$ 1,500	-3.23%
OLD BURYING GROUND COMMITTEE								
1650	Expenses	\$ 167	\$ -	\$ -	\$ 800	\$ 800	\$ 800	0.00%
DEPARTMENTAL TOTAL		\$ 167	\$ -	\$ -	\$ 800	\$ 800	\$ 800	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 APPROPRIATED	FY 2022 DEPARTMENT REQUEST	FY 2022 TOWN MANAGER BUDGET	PERCENT CHANGE
LIBRARY								
1660	Salary	\$ 367,599	\$ 380,525	\$ 396,760	\$ 407,364	\$ 407,364	\$ 408,050	0.17%
1661	Wages	\$ 282,798	\$ 304,798	\$ 275,513	\$ 331,959	\$ 321,213	\$ 276,295	-16.77%
1662	Expenses	\$ 199,547	\$ 198,474	\$ 153,507	\$ 205,304	\$ 205,304	\$ 205,304	0.00%
1663	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL								
		\$ 849,944	\$ 883,797	\$ 825,780	\$ 944,627	\$ 933,881	\$ 889,649	-5.82%
COMMEMORATIONS & CELEBRATIONS								
1670	Expenses	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	0.00%
1671	Fireworks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL								
		\$ 500	\$ 500	\$ -	\$ 500	\$ 500	\$ 500	0.00%
WATER SAFETY								
1680	Wages	\$ 2,713	\$ 2,966	\$ 1,900	\$ 4,200	\$ 4,200	\$ 4,200	0.00%
1681	Expenses and Minor Capital	\$ 22,129	\$ 25,766	\$ 17,520	\$ 30,732	\$ 30,732	\$ 2,732	0.00%
1682	Property Maint. & Improvements	\$ 6,103	\$ 7,695	\$ -	\$ 9,000	\$ 9,000	\$ 9,000	0.00%
DEPARTMENTAL TOTAL								
		\$ 30,945	\$ 36,427	\$ 19,420	\$ 15,932	\$ 43,932	\$ 15,932	0.00%
WEED MANAGEMENT								
1690	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1691	Expenses: Weed Harvester	\$ 4,397	\$ 6,370	\$ 2,497	\$ 22,000	\$ 22,000	\$ 22,000	0.00%
1692	Expenses: Great Lakes	\$ 2,340	\$ 2,385	\$ -	\$ 2,385	\$ 2,385	\$ 2,385	0.00%
DEPARTMENTAL TOTAL								
		\$ 6,737	\$ 8,755	\$ 2,497	\$ 24,385	\$ 24,385	\$ 24,385	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 APPROPRIATED	FY 2022 DEPARTMENT REQUEST	FY 2022 TOWN MANAGER BUDGET	PERCENT CHANGE
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GROTON COUNTRY CLUB

1700	Salary	\$ 143,285	\$ 150,373	\$ 157,092	\$ 161,634	\$ 159,524	\$ 159,524	-1.31%
1701	Wages	\$ 102,441	\$ 119,626	\$ 119,626	\$ 129,000	\$ 150,000	\$ 150,000	16.28%
1702	Expenses	\$ 152,061	\$ 150,837	\$ 150,837	\$ 127,000	\$ 136,000	\$ 136,000	7.09%
1703	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

DEPARTMENTAL TOTAL		\$ 397,787	\$ 420,836	\$ 427,555	\$ 417,634	\$ 445,524	\$ 445,524	6.58%
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TOTAL LIBRARY AND CITIZEN SERVICES		\$ 1,523,191	\$ 1,604,234	\$ 1,520,915	\$ 1,695,650	\$ 1,729,273	\$ 1,646,991	-2.87%
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DEBT SERVICE

DEBT SERVICE

2000	Long Term Debt - Principal Excluded	\$ 928,600	\$ 722,250	\$ 1,054,090	\$ 970,030	\$ 1,070,000	\$ 1,070,000	10.31%
2001	Long Term Debt - Principal Non-Excluded	\$ -	\$ -	\$ -	\$ 159,394	\$ 159,154	\$ 159,154	-0.15%
2002	Long Term Debt - Interest - Excluded	\$ 210,517	\$ 325,402	\$ 454,453	\$ 503,757	\$ 471,752	\$ 471,752	-6.35%
2003	Long Term Debt - Interest - Non-Excluded	\$ -	\$ -	\$ -	\$ 95,071	\$ 88,007	\$ 88,007	-7.43%
2004	Short Term Debt - Principal - Town	\$ -	\$ -	\$ -	\$ 85,174	\$ 85,174	\$ 85,174	0.00%
2005	Short Term Debt - Interest - Town	\$ 37,917	\$ 100,885	\$ 95,648	\$ 6,400	\$ 6,800	\$ 6,800	6.25%

DEPARTMENTAL TOTAL		\$ 1,177,034	\$ 1,148,537	\$ 1,604,191	\$ 1,819,826	\$ 1,880,887	\$ 1,880,887	3.36%
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TOTAL DEBT SERVICE		\$ 1,177,034	\$ 1,148,537	\$ 1,604,191	\$ 1,819,826	\$ 1,880,887	\$ 1,880,887	3.36%
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LINE	DEPARTMENT/DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 APPROPRIATED	FY 2022 DEPARTMENT REQUEST	FY 2022 TOWN MANAGER BUDGET	PERCENT CHANGE
EMPLOYEE BENEFITS								
EMPLOYEE BENEFITS								
GENERAL BENEFITS								
3000	County Retirement	\$ 1,966,279	\$ 2,081,699	\$ 1,973,053	\$ 2,090,289	\$ 2,385,255	\$ 2,385,255	14.11%
3001	OPEB Unfunded Liability	\$ 100,000	\$ 100,000	\$ 169,000	\$ 177,094	\$ 185,000	\$ 177,094	0.00%
3002	Unemployment	\$ 10,626	\$ 2,585	\$ 1,960	\$ 15,000	\$ 15,000	\$ 10,000	-33.33%
INSURANCE								
3010	Health Insurance/Employee Expenses	\$ 1,458,725	\$ 1,408,012	\$ 1,578,803	\$ 1,722,480	\$ 1,868,904	\$ 1,850,268	7.42%
3011	Life Insurance	\$ 3,145	\$ 3,293	\$ 3,629	\$ 3,600	\$ 3,700	\$ 3,700	2.78%
3012	Medicare/Social Security	\$ 122,813	\$ 123,246	\$ 130,034	\$ 135,000	\$ 135,000	\$ 135,000	0.00%
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DEPARTMENTAL TOTAL		\$ 3,661,588	\$ 3,718,835	\$ 3,856,479	\$ 4,143,463	\$ 4,592,859	\$ 4,561,317	10.08%
TOTAL EMPLOYEE BENEFITS		\$ 3,661,588	\$ 3,718,835	\$ 3,856,479	\$ 4,143,463	\$ 4,592,859	\$ 4,561,317	10.08%
GRAND TOTAL - TOWN BUDGET		\$ 35,493,706	\$ 37,038,700	\$ 38,761,357	\$ 40,675,996	\$ 43,409,430	\$ 42,385,558	4.20%

FY 2022 ENTERPRISE FUND BUDGETS

LINE	DEPARTMENT/DESCRIPTION	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 APPROPRIATED	FY 2022 DEPARTMENT REQUEST	FY 2022 TOWN MANAGER BUDGET	PERCENT CHANGE
WATER DEPARTMENT								
	WD Salaries	\$ 122,759	\$ 134,036	\$ 145,271	\$ 154,549	\$ 152,205	\$ 152,205	-1.52%
	WD Wages	\$ 193,076	\$ 246,235	\$ 167,539	\$ 176,927	\$ 176,924	\$ 176,924	0.00%
	WD Expenses	\$ 510,616	\$ 526,539	\$ 547,269	\$ 655,300	\$ 668,300	\$ 668,300	1.98%
	WD Debt Service	\$ 398,045	\$ 362,548	\$ 402,140	\$ 402,140	\$ 402,140	\$ 402,140	0.00%
100	DEPARTMENTAL TOTAL	\$ 1,224,496	\$ 1,269,358	\$ 1,262,219	\$ 1,388,916	\$ 1,399,569	\$ 1,399,569	0.77%
SEWER DEPARTMENT								
	Sewer Salaries	\$ 18,200	\$ 19,212	\$ 19,440	\$ 20,179	\$ 20,179	\$ 20,179	0.00%
	Sewer Wages	\$ 39,119	\$ 37,432	\$ 36,540	\$ 50,695	\$ 50,695	\$ 50,695	0.00%
	Sewer Expense	\$ 595,119	\$ 642,205	\$ 633,821	\$ 656,032	\$ 691,295	\$ 691,295	5.38%
	Sewer Debt Service	\$ 4,050	\$ 5,873	\$ 38,338	\$ 36,395	\$ 35,160	\$ 35,160	-3.39%
200	DEPARTMENTAL TOTAL	\$ 656,488	\$ 704,722	\$ 728,139	\$ 763,301	\$ 797,329	\$ 797,329	4.46%
FOUR CORNERS SEWER DEPARTMENT								
	Four Corners Sewer Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Four Corners Sewer Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Four Corners Sewer Expense	\$ -	\$ 22,466	\$ 20,619	\$ 32,805	\$ 68,769	\$ 68,769	109.63%
	Four Corners Sewer Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
300	DEPARTMENTAL TOTAL	\$ -	\$ 22,466	\$ 20,619	\$ 32,805	\$ 68,769	\$ 68,769	109.63%
LOCAL ACCESS CABLE DEPARTMENT								
	Cable Salaries	\$ 70,921	\$ 74,004	\$ 77,180	\$ 78,695	\$ 76,810	\$ 76,810	-2.40%
	Cable Wages	\$ 50,079	\$ 51,556	\$ 53,999	\$ 56,454	\$ 56,446	\$ 56,446	-0.01%
	Cable Expenses	\$ 64,174	\$ 64,552	\$ 61,355	\$ 74,655	\$ 75,389	\$ 75,389	0.98%
	Cable Minor Capital	\$ 6,462	\$ 5,091	\$ 803	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
400	DEPARTMENTAL TOTAL	\$ 191,636	\$ 195,203	\$ 193,337	\$ 214,804	\$ 213,645	\$ 213,645	-0.54%
STORMWATER UTILITY								
	Stormwater Wages/Benefits	\$ -	\$ -	\$ -	\$ 43,800	\$ 68,722	\$ 68,722	56.90%
	Stormwater Equipment	\$ -	\$ -	\$ -	\$ 30,000	\$ 20,000	\$ 20,000	-33.33%
	Stormwater Capital Outlay	\$ -	\$ -	\$ -	\$ 25,000	\$ 51,000	\$ 51,000	104.00%
	Stormwater Compliance Costs	\$ -	\$ -	\$ -	\$ 80,000	\$ 49,000	\$ 49,000	-38.75%
	Stormwater Disposal/Expenses	\$ -	\$ -	\$ -	\$ 10,000	\$ 20,000	\$ 20,000	100.00%
500	DEPARTMENTAL TOTAL	\$ -	\$ -	\$ -	\$ 188,800	\$ 208,722	\$ 208,722	10.55%
TOTAL ENTERPRISE FUNDS		\$ 2,072,620	\$ 2,191,749	\$ 2,204,314	\$ 2,588,627	\$ 2,668,035	\$ 2,668,035	3.84%