

**FINANCE COMMITTEE**  
**Meeting Minutes Approved 2/15/22**

Saturday, January 29, 2022 @ 8:30 A.M.  
Virtual Meeting

BROADCAST ON ZOOM AND THE GROTON CHANNEL  
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Meeting Jointly with Select Board

**Present for the Finance Committee:** Bud Robertson, Chair; Colby Doody, Vice Chair; David Manugian, Jamie McDonald, Clerk; Michael Sulprizio, Scott Whitefield, Gary Green

**Present for the Select Board:** Rebecca Pine, Chair; Alison Manugian, Vice Chair; Peter Cunningham, Clerk; John Reilly, Joshua Degen

**Also Present:** Mark Haddad, Town Manager; Dawn Dunbar, Melisa Doig, HR Director; Patricia Dufresne, Town Accountant; Hannah Moller, Tax Collector, Michael Hartnett, Asst Tax Collector; Tom Delaney, DPW Director; Vanessa Abraham, Library Director; Mark Gerath, Kristin Van Campe & David Zeiler (Library Trustees); Shawn Campbell, Country Club General Manager; Police Chief Luth, Fire Chief McCurdy, Deputy Fire Chief Art Cheeks

8:30 A.M. Bud Robertson and Becky Pine called their respective meetings to order.

**FY23 Operating & Capital Budget Review with Department Heads**

8:30 David Zeiler called the Library meeting to order.

**Library Budget**

Mark Gerath described the salaries and wages as being in fluctuation due to the union negotiations; there is no COLA set as of yet. There are other important changes within the FY23 operating budget. The Library has been level funded over the last four years, however there is a proposal for a 6% increase for books and materials totaling \$4,000. The Library receives generous aid from the Trust Funds and was approved by the Robbins Fund to receive \$70,000 plus an additional \$15,000 for the current fiscal year and FY23, due to the Library being behind in materials acquisition. This also helps with meeting state aid and certification requirements. The Library had traded one state aid obligation for hours open instead of utilizing the aid on materials and books; the Library was not able to meet "hours open" requirements due to Covid. There is an increase in computer spending for when the Reference Librarian retires (possibly in FY23); the Library will then be transitioning to support services from MVLC. Additionally, the Library and the Trustees were advised by both Greenwood Industries and the Town's Building Inspector to implement a maintenance agreement to provide roof inspections annually. There is a 10% increase in MVLC allotment based on the need to provide this service for residents as well as the Library's obligation to belong to a Regional Consortium. Finally, the quote for trash removal has also increased. Mr. Robertson questioned if the state aid had been relaxed during the pandemic. Mr. Gerath replied that the State has substantially relaxed both calendar years 20 and 21. It is unknown if that leniency will continue. Mr. Sulprizio questioned if the new roof provided a

warranty and if the recommended inspections are state required. Mr. Gerath stated that the warranty has expired and the inspections are not state required; the agreement would be for preventative measures. Prior to the replacement there had been an extensive amount of water damage that the Trustees would like to safeguard against. Mr. Haddad commented that the Library book budget is set at \$64,000 based on what has been submitted. He then asked when the union contracts (including the Library Director) are settled and the budget is adjusted to reflect this, will that book fund be amended further or will it still be sufficient. Ms. Abraham is confident that the budget will be sufficient to cover contract negotiations.

Mr. Gerath discussed the generosity of the Trust Commissioners and various programs and enhancements that benefit from the endowment and Lecture Funds. He noted that a CPA application has been submitted for the building maintenance related to refitting of the sky light.

The Capital Budget is projected to be \$102,000. Mr. Gerath stated that there is a need for a \$50,000 upgrade to the fire alarm system; this item has been carried over for several years and the amount is reflected in a current quote. Other requests include an upgrade in the building alarm, repointing mortar and ceiling windows, and replacing the children's emergency exit doors that are rusting and deforming. Mr. Haddad commented that last fall the Select Board voted to fund the Library with \$55,000 for Sunday hours and asked how that was progressing. Ms. Abraham stated that two additional employees still need to be hired. With Covid, the Library has been extremely cautious with social distancing. They did expand some evening hours, and Ms. Abrahams explained that they intend to reopen on Sundays commencing in September. Mr. Haddad questioned if a substantial amount of the \$55,000 would likely be returned. Ms. Abrahams stated yes. Mr. Degen requested that the Library monitor the utilization between the hours of 5:00 PM-9: 00 PM. Ms. Abrahams assured him that utilization patterns are indeed tracked and noted that adult programs are held in the evening. She pointed out that some in person traffic has been lower due to the popularity of Covid virtual programming. Ms. Manugian questioned if there are any plans to open on Sundays prior to September. Ms. Abrahams replied that at least two additional people would need to be hired, the current employees are not required to work on Sundays and this would require renegotiation with the union. Mr. Gerath explained that Sunday hours are frequently discussed at the board meetings and the trustees are interested in reinstating them. Ms. Pine supports evening hours and recommended closing early only one night and remaining open on the others. Mr. Gerath explained the Library is open until 9:00PM to offer adult programs and the board hopes to not curtail those hours. Mr. Robertson commented that the town departmental budget is \$958,000 and questioned if the Library's capital budget was within that total. Mr. Haddad stated that wages, salaries general expenses and minor capital are included. Mr. Robertson then questioned the total amount of money the Library receives from trust funds. Mr. Gerath replied that the Library receives approximately \$200,000; \$85,000 comes from the Robbins Trust, \$90,000 from the endowment and \$20,000 from the state aid.

Mr. Zeiler adjourned the Library's public meeting at 8:55 AM.

### **DPW Budget**

Mr. Delaney explained that salaries increased slightly with the addition of two new employees however their salaries were lower than the previous budgeted amounts which reduced the overall payroll. Expenses and highway maintenance are level funded. The fuel prices have increased after submitting the budget but can be partially absorbed in Chapter 90. Road maintenance and Chapter 90 have

increased slightly with additional support received from the Governor's Budget. The minor capital budget will remain level funded and includes repairs of the garage located in West Groton.

Mr. Haddad stated that DPW will be receiving an ARPA Earmark for \$50,000 for paving Main Street, an additional Earmark for \$75,000 for infrastructure improvements, a \$150,000 grant for the sidewalks on Old Ayer Road, as well as a significant sum from the Complete Streets Program for the sidewalks on Lowell Road and West Main Street. He then questioned when these projects would be completed. Mr. Delaney replied that it would be a very busy spring and even with full staffing levels all the projects may not be completed. The charging stations need to be installed as the Earmarks need to be spent before July 1st. He was hoping to wrap all the sidewalk projects together as one. One of the major DPW budget drivers right now is fuel costs. Mr. Manugian completely agreed with the volatility of fuel prices and suggested a reserve transfer rather than using Chapter 90 funds. Mr. Delaney stated that the amount would not be substantial; possibly \$5,000-\$6,000. The FinCom questioned if the grant money would be utilized before its expiration date and if there was a plan to hire contractors. Mr. Delaney replied yes, the DPW plans on utilizing the funds right away; the charging stations are being ordered currently. Mr. Cunningham questioned if the Old Ayer Road was an Earmark and when the funds can be expected. Mr. Haddad confirmed that it is an Earmark and the documents were submitted to the State and the representative said the Earmark was in the process of being reviewed. He has not received any additional information regarding when the funds would be available. The Complete Street's contract was signed last Tuesday; Mr. Tada submitted the documents and the Town is now waiting to receive the funds from the State. When the monies are in place Nitsch Engineering will complete the sidewalk designs on both West Main Street and Lowell Road. There is a design for the sidewalk on Old Ayer Road, however Conservation filings are necessary. Mr. Haddad reminded the group that the \$75,000 Earmark is required to be utilized by June 30th and would explore if the grant for Old Ayer Road has an expiration date. He then notified the FinCom that the most recent hire of a truck driver laborer is being funded by ARPA funds (\$90,000 annually) covering the salaries and benefits, for a maximum of four years.

Ms. Dufresne stated that the DPW is at 50% of the \$340,000 budgeted amount for snow and ice. \$169,000 has been used not including today's storm. Mr. Delaney projected that this storm would cost less in materials than the previous ice storms.

#### Transfer station

Mr. Delaney explained that there are only normal increases for contractual obligations and performances in the solid waste budget. The expenses are level funded. Tipping fees are tracking well after the vendor agreement was renegotiated. The services that dispose of the construction, demolition, and debris started charging for each piece of furniture and the transfer station was forced to initiate a \$35 fee to the residents to cover the costs. Mr. Haddad questioned how the Transfer Station is performing over the last 6 months for recycling. Ms. Dufresne stated that the budget is \$257,000 in solid waste fees and they have brought in approximately 80% (or \$205k) year to date. Mr. Delaney noted that the revenue from the recycling of cardboard is very healthy at the moment. Ms. Pine suggested that the residents should be informed that cardboard is wanted. Ms. Manugian questioned if residents can recycle without a transfer station sticker. Mr. Delaney replied yes, there is a sticker specifically for "recycling only" that can be acquired by residents and nonresidents. Mr. Robertson questioned if local businesses have been contacted to use the recycling services that the Town offers. Mr. Delaney stated that most businesses do not have adequate room for the containers

and are actually paying for cardboard disposal. Moison Ace Hardware and Peter Myette Power Equipment do utilize the recycling containers.

### Municipal Buildings

The custodian positions are fully staffed after the most recent hire. Expenses are level funded; utilities are slightly increasing however there are fewer anticipated expenses within the newer buildings. The fire station has caused the most issues with fluorescent bulbs that are constantly burning out and the DPW cannot wait for the Green Communities Act funding to arrive. The Senior Center uses a substantial amount of money in electric heat. There was an attempt to generate extra revenue by hooking up a generator to back feed to GELD, however that proved to be difficult with the existing wiring of the building. Mr. Cunningham questioned if the issues with the lights were present when the Fire Station was built. Mr. Delaney replied yes and at first, he was considering replacing the entire electronic wiring system, however after contacting Phillips and speaking with a corporate representative, it was determined to be bad programming. The manufacturer was able to reprogram the system. Mr. Green questioned if there is an opportunity that the Green Community would change the bulbs to LED. Mr. Delaney replied yes; however, we do not know when those funds will be awarded, right now it is a safety issue for the firefighters. The Green Community Act will also include furnaces and a new water heater at the Town Hall. The existing water heater failed two months ago and was replaced at that time. Mr. Sulprizio commented on the use of in-fluorescent fixtures. Mr. Delaney explained that due to ballast issues with the fixtures, it was cheaper to install new bulbs at \$1,000. Mr. Robertson questioned if the Prescott Building was being awarded anything from the Green Community. Mr. Haddad noted that an application was not submitted and the building was not on the list for this year. Ms. Pine stated that the Green Community Act set limitations and they would not allow the Town to include the Prescott Building due to the uncertainty over how long the Town would own the building and they were inflexible on this. Mr. Delaney commented that there were issues with the boiler at the Prescott Building and one of the water recovery tanks caused damage to the floor. It has been repaired and was a major component that was expensed out of last year's building maintenance fund. The Tree Warden is budgeted at \$14,000 and that amount pays for any tree work including materials (chainsaws), tree plantings, and trimming. If GELD did not provide their services the budget would be considerably higher. The Animal Control/ Dog Officer/Animal Inspector is level funded.

Mr. Haddad pointed out that the DPW has been level funded for four to five years. The snow and ice deficit spending level will depend on weather conditions during the rest of the season, if the deficit can be eliminated before the end of the fiscal year that would free up \$100,000 in next year's operating budget.

### Stormwater

A new stormwater enterprise was formed last year and is funded by fees. There is one employee who follows direction from the DPW and works with the consultant to ensure compliance with the EPA within the Stormwater Management Program. The budget includes capital equipment, expenses for disposal, testing, and all other compliances. Last year there was a surplus of funds due to the capital equipment not being received and that money will be carried over to FY23. Mr. Haddad stated that the stormwater is a level funded budget (other than the increases from the union contract). He will be recommending to the Select Board that the \$52 rate per approved lot that was charged in FY22 be held stable in FY23. Mr. Manugian requested the certified fund balance. Ms. Dufresne stated that the

Stormwater Enterprise was certified at \$43,074 at the end of the first year. Mr. Haddad stated that the total budget including the wages totaled approximately \$214,000: Wages \$74,000, equipment \$20,000, capital equipment (truck) \$51,000, engineer consultant \$49,000, and \$20,000 for disposal/ expenses. (Debris dug from catch basins that require disposal)

Mr. Haddad questioned if there have been any issues with hiring plow drivers. Mr. Delaney replied that DPW is currently down two drivers, people have committed their services and then were offered opportunities elsewhere. He felt it was necessary to increase the plow driver rate to between \$85 and \$105 an hour to remain competitive.

### **Country Club Budget**

Shawn Campbell stated that the revenue has increased over the last two years and he anticipates FY23 revenue to come in around \$666,000. A total of \$112,000 in sales has been acquired through early enrollment of memberships and summer camp programs. In previous years, January revenue was only about \$10,000. With the increase of revenue, improvements to the course are necessary however if the revenue fails then the improvements would be adjusted or removed. Labor is increasing from \$40,000 to \$60,000 in the Grounds Budget. The amount of play on the course has increased. An existing seasonal staff member will be going from 30 hours to 40 hours. One additional staff member is needed for maintaining the Bunker and Tee Boxes which are currently maintained once a month and will be a significant part of the improvement and maintained weekly. The Golf Shop budget is increasing to \$35,000 for labor. Mr. Campbell has been struggling to perform all the administration responsibilities of processing the summer camp program and the pool memberships. He is looking to hire an assistant golf professional to help with the summer camp programs. The Expense Budget is increasing from \$136,000 to \$162,000. The driving range netting was damaged in the microburst and the soil is extremely wet in that area and will not provide stabilization for boom lifts. The pool area, specifically the diving board, is in need of repair. Mr. Robertson questioned if the replacement of the netting would be completed prior to opening season and expressed that the driving range is a valuable asset to the Country Club and people should be able to utilize it to its fullest. Mr. Campbell stated that the netting is tangled and would be removed from the poles. The new netting would not be installed prior to the season and requires installation from a professional. There is a \$50,000 placeholder for the FY24 to install premium netting. Mr. Robertson then questioned why the summer and pool revenues are decreasing if the sales are rising. Mr. Campbell explained that the number of campers has been reduced due to Covid restrictions. In FY22 the Country Club was running at 50% and only generated \$56,000. Ms. Pine commented that it is unclear whether people can bring their children sledding at the Country Club. Last year Gibbet Hill charged money to allow people to go sledding and this would be an opportunity to mark off designated areas that they can utilize at the Country Club. Mr. Campbell stated that he would work on this with Mr. Haddad. Mr. Sulprizio commented that there is a risk of liability if the property is not posted and that the Town may be held accountable if someone was injured. The insurance premium may increase. Ms. Pine noted that the Town of Groton owns numerous public properties where people swim and hike and those areas are not posted. She then questioned why it would be any different. Mr. Cunningham noted that there is a recreational usage exemption that is set in place as long as a fee is not being charged.

### **Debt Budget**

Ms. Moller stated that the long-term debt schedule for FY23 shows all the existing debt including the borrowing of \$7.3 Million towards the new Florence Roche Elementary School and the first payment

towards the interest totaling \$115,000. \$471,000 is scheduled for the first pay down for next year. There is a placeholder on the schedule for the next piece of borrowing for Florence Roche and there has been a lot of analysis and comparison on determining the most ideal way to borrow the funds. Ms. Moller believes the best solution is stepping into the level of debt one piece at a time. She recommended borrowing a sum of money permanently for FY23. The proposed \$540,000 placeholder would not compensate for the first pay down and only cover the interest. The estimation of the placeholder is probably high and may come in as low as \$400,000. The Federal Reserve is expected to begin increasing interest rates mid-February. There is a substantial amount of short-term borrowing contributing to the general operating budget. \$85,174 is planned for the police radios and is being funded by free cash; all other borrowing is being funded from the capital budget and the Water Department. For the capital budget there is the final pay down of the fire truck and \$40,000 for a highway truck. Ms. Manugian stated that the Building Committee has commenced working with estimators to receive conceptual numbers to refine the design; there is a meeting scheduled for February 10th at 6:00 PM. She explained that due to Covid, costs have increased significantly. Mr. Haddad stated that the actual construction of the Florence Roche will be commencing next fiscal year and \$20-25 Million will be required and then directed a question to Ms. Moller regarding the status of planning the remaining bonding of \$44 Million. Ms. Moller stated that permanently borrowing is the most fiscally responsible decision. Interest rates are currently still low, and borrowing should not be prolonged due to the risk of rates increasing. Mr. Robertson stated that the Select Board and FinCom need to view the numbers due to the significant impact on the tax rate and questioned when they would be available. He suggested scheduling a joint meeting. Mr. Haddad reiterated that there is \$44 Million remaining to bond and a decision is required to be made on how much the Town wants to temporarily bond or permanently finance. If the \$20 Million is bonded that leaves \$24 Million leftover for the project. In terms of the overall budget the cost of the track is higher than originally planned and an application has been submitted to receive additional CPC funding to prevent another tax impact. Mr. Haddad and Mr. Robertson discussed when the Select Board and the FinCom could meet to discuss the requested numbers for the Florence Roche Elementary School. Ms. Moller noted that a decisive answer for the bonding would be required by April. Mr. Degen questioned the amount of increase on the cost of the new school and how it would be handled. Mr. Haddad stated that the Building Committee is currently working with two estimators and a value engineering report is necessary to see what changes are required for the project to be within the budget. If there is a significant shortfall, the Select Board would be approached to seek additional money or the project would be scaled back. For the additional costs on the track CPA funds would be requested at the Town Meeting. Ms. Pine commented on a letter published in the Groton Herald concerning tax increases posed to residents with the new construction of the school. She stated that the residents need to be provided with actual amounts.

### **Police Department Budget**

Chief Michael Luth stated that there are notable changes in salaries. There are two new items for Vacation Buy Back for himself and the Deputy Chief. There is no longevity scheduled for the next contract for the new Deputy Chief due to having fewer years worked (the current Deputy Chief is retiring). There are contractual increases for uniform allowance. Under police wages there are contractual increases in the police wages and insurance opt out. There was an education incentive increase as an officer obtained his master's degree. There will be a decrease for the Quinn Reimbursement with the change of Deputy Chief. Vacation Buy Back has been added based on the history of one patrolman and one sergeant. Mr. Haddad questioned if the presented budget includes

the allotment of 20 total officers. Chief Luth replied yes. Ms. Pine questioned when the advertising for the Deputy Chief position would be occurring. Chief Luth replied that the position has been posted internally and the current Deputy's last day is March 31st. He expressed that there is one internal candidate that would be extremely beneficial to the Department and Town. Chief Luth would then post for a replacement of a patrolman.

Police expenses are level funded. A new line item for \$2,000 is needed for canine food and liability insurance for the comfort dog. The Lowell Seat has increased their course fees. Mr. Haddad has been asked to remove the \$3,000 expense for the Sergeant exam for next year; this may result in a request to FinCom for a reserve transfer of funds. Chief Luth stated that there are minor capital needs and the Department has been allotted \$11,000. There is a rotating schedule for body armor and 5 pieces need to be replaced. Each piece costs \$900, totaling \$4,500. \$900 is set for the purchase of flotation devices for each cruiser to better perform water rescues. Also, Chief Luth would like to continue with his program of training officers on how to use a less lethal shotgun; the weapon shoots a bean bag round. There are currently six available units and he would like to ensure that all cruisers have access to one. Of a lower priority, is training room improvements, EOC lighting and AV equipment.

#### Communication Budget.

The communication budget shows primarily contractual increases. Chief Luth is requesting one additional full-time employee for the dispatch center. There is one open spot from an existing employee retiring and an employee has been out for medical reasons. The hours staffed has been impacted significantly. There are six full time employees, one part time employee, and two relief dispatchers. Out of the 21 shifts the dispatch center is only covering 11 shifts with two dispatchers. It is optimal for the center to be staffed by two employees during all shifts. The number of employees is relatively small and they are subject to burnout. It is very difficult to replace experienced dispatchers. It took over six months to train the two relief dispatchers to fully become confident to work by themselves and they had prior knowledge in public safety. The ad has been posted for the additional dispatcher however it is not a sought-out position. With the request of a 7th dispatcher this would allow the Dispatch Supervisor an additional day to complete all the administration tasks and 14 out of the 21 shifts would be covered by two dispatchers. Currently the Dispatch Supervisor does not receive any Administration Days and works at the Dispatch Desk. His administrative responsibilities include maintaining 911 certification, grant certification, discrepancy reporting, quality control, and scheduling. Chief Luth understands that there is always going to be intermittent challenges however they are always running in crisis mode. The Fire Chief has been looking into changing the procedures and has not approached the Dispatch Supervisor knowing that he would not be able implement those changes being understaffed. Chief Luth gave a brief background stating that the dispatch center is a Regional Dispatch (PASP) Public Answering Service Point and provides service for both Groton and Dunstable. Mr. Robertson questioned if the \$270,000 grant funding would increase if another person would be added for Dunstable. Chief Luth stated that he does not think so and explained that Devens is allotted \$500,000 and provides service for eight towns whereas Groton's dispatch is only servicing two towns. The assessment from Dunstable over the next five years has been agreed to be \$110,000 which is a \$44,000 increase. This amount would pay for the new position. Dunstable was not able to finance the whole amount and requested a step plan with a reasonable built-in escalator. Mr. Haddad noted that there was an increase of \$8,000 from estimated receipts from the Town of Dunstable. Chief Luth then stated that the dispatch is a 911 center and one dispatcher can be tied up with providing medical instructions and they cannot be interrupted to answer incoming calls. This can become very

challenging. The new technology "Text to 911" causes longer call duration. 911 cell phone calls can be out of Groton's jurisdiction based on the location of the cell towers and the dispatchers are required by state law to answer them. As mentioned, the Dispatch Supervisor is struggling to manage all the administrative responsibilities which also covers a portion of the Town of Dunstable. The prior supervisor had four administration days. Dispatchers are eating at their desk and are required to take a hand radio when they leave their desk. With the state of the market these conditions need to be better for these employees. In 2021 there were a total of 45,000 calls. It is not necessary for coverage to have two dispatchers on the late-night shift however on the day shift it is critical due to call volume. Chief Luth discussed the incident on River Bend where one dispatcher was dealing with a 911 call and the other dispatcher was listening in and called the fire department and updated responders while the other dispatcher remained on the line. If there was only one dispatcher the response would have not been as immediate. Ms. Pine commented that this request should be supported, the Chief has been requesting this additional help since he was hired. Chief Luth invited anyone on the panel to the Dispatch Center to sit in and view what occurs. Mr. Manugian questioned if the cost versus the benefits of partnering with Dunstable had been assessed. Mr. Haddad stated a \$250,000 911 grant has been received and of that amount \$110,000 is to offset the dispatch salaries. The money coming in from Dunstable next year will be approximately \$90,000 and \$15,000 of that will pay for the second resource officer then the rest is a receipt that is deposited in the general fund. The \$110,000 for salaries is received because the Town of Groton possesses a Regional Dispatch Center and stated that the partnership pays for itself. Chief Luth explained that the balance of the grant pays for incident reporting, portable radios, computer systems, and communication related expenses. Mr. Robertson questioned whether all the grant documents have been completed. Chief Luth replied that the applications have been submitted and one has been approved just this month. Grant writing is a specific skill set and a tough learning curve; these responsibilities would have been best suited for the Dispatch Supervisor who is experienced with it. Mr. Haddad strongly supports the request of filling the dispatch position. He stated that there is a unique opportunity with the advertising already accomplished and expensed. Mr. Haddad suggested if the Select Board and the FinCom want to support this then they should give permission for Chief Luth to hire two dispatch positions and not wait until July to fill the second position. If the position were to be filled this March it would cost \$17,000 to FY22. Mr. Sulprizio commented if the second position is not authorized there would be overtime costs that would affect the \$17,000. Ms. Manugian mentioned that the Library would be returning \$50,000 of unused Sunday hours money which could be transferred into the dispatch budget fund. Ms. Pine questioned if the Town Meeting needs to authorize those expenses. Mr. Haddad explained that the Select Board and FinCom can authorize a line-item transfer at year end. Mr. Reilly commented that the dispatchers remove a lot of stress from the officers and the firemen and believes both positions are sensible to fill. Mr. Cunningham supported the recommendation made by Ms. Manugian and commented that the dispatch center is very critical and deserving of additional support. Mr. Haddad requested a motion to approve the hiring of two dispatchers. Mr. Robertson commented that the FinCom needs to first view what the school district budgets look like for FY23. He suggested that a decision is not made until March to ensure that there are adequate funds. Mr. Haddad stated that there is a need on the Town side and this request should be a priority regardless. There are dispatchers working multiple shifts and working 12 hours at a time due to short falls. There was a brief discussion and it was agreed that the second dispatch position would be discussed again at a later date.

### **Fire Department Budget**



Chief Steele McCurdy and Deputy Chief Art Cheeks were present for the discussion. Chief McCurdy stated that there is an emerging need for one additional firefighter to help with fire prevention. The Fire Department is required to ensure inspectional services and these are liable to be delayed due to understaffing. Chief McCurdy had presented this to the board twice in the last few months and discussed engaging the community to ensure annual inspections were completed on commercial buildings and to be available to both the elderly and schools to provide education to prevent fires and emergencies. Almost 82% of injuries from fire occur in the senior population. There are also a number of shifts that go unfilled. In December there were 13 day shifts that were understaffed out of a total of 21. When that occurs, the Chief is required to fill the role of a firefighter and the responsibilities of the Chief are set aside. In January there were another 7 shifts that were not filled. This is the first time in seven years that the Fire Department ordered people into shifts and when they are forced to work, they are less likely to volunteer to work additional shifts.

Art Cheeks further discussed the importance of inspections and fire preventions and defined the term CRR as Community Risk Reduction. He noted that there are five E's that fall under the term.

1. Emergency Response- Ensuring that the fire department is fully functional, the Fire Department responds to all hazards. (Weather related, burst pipes, fire, fluid spills). Proper training and equipment are necessary to be competent and successful.
2. Education- Creating community engagement by going into schools and homes of seniors to reduce the risk of fires and emergencies. The Overall prevention Calendar falls under education. The Fire Department is required to inspect schools from the top to the bottom prior to the commencement of school. If there are violations, follow ups need to be scheduled, it is very time consuming to complete the inspections. Inspections are also required for medical facilities (quarterly), assembly areas (Groton Hill Music), and restaurants (annually). The Fire Department has neglected the older students and has not held mock incidents.
3. Engineering- The firefighters need to be aware of the technology that is being used in the community to allow for preplanning, for example being knowledgeable of any vacant buildings in Town that do not contain active fire suppression or alarms. The use of electric cars may pose a hazard and more homes are using energy storage systems and these also need to be inspected.
4. Enforcement- This identifies potential risks and assists in preplanning. Schools, Medical Facilities, Gas Stations, Restaurants which are categorized in medium to high-risk facilities.
5. Economic Incentives- Financial motivations that encourage business owners to make certain choices to reduce risks. For businesses it is sensible to stay compliant and receive insurance incentives or tax incentives.

There is potential for large growth in the Town of Groton which may lead to an unsustainable operational model in the Fire Department. Learning the plans of the new facilities and completing the inspections are time consuming. Deputy Chief Cheeks believes that prevention is a priority to keep the community safe. Mr. Cunningham questioned if fees can be charged for the inspections. Chief McCurdy replied that under Mass General Law Chapter 48 Section 10A the department is capped at charging \$50. There has been revenue of \$24,000 in permit fees that are steadily climbing. Mr. Cunningham commented that there should be some ability to modulate to reflect the impact on the department. Chief McCurdy stated that it is outside of their control and would have to explore legal services to see if there were any opportunities. He then briefly discussed a new building that was renovated and has required seven inspections and the building still has not passed and the department only received \$50. The new position would be posted as a Firefighter position rather than a Fire Prevention Officer which would save the department \$35,000. The Deputy Chief would be able to

spend more time on fire prevention and the Fire Chief would be able to complete all his administrative responsibilities. Chief McCurdy stated that he fell behind in medical billing over the summer which generates \$30,000 per month. Being chronically understaffed causes overtime costs to increase. Ms. Pine is hesitant to support the new position and believes that the four additional firefighters added recently is an adequate number. She also requested clarification on the \$35,000 difference. Chief McCurdy stated that a Fire Prevention Officer position makes \$85,000-100,000, whereas a Firefighters salary is \$59,000. Mr. Haddad noted that the position is budgeted for \$102,000 which includes the salaries, benefits, equipment, and uniform. Chief Deputy Cheeks explained that this is not a new endeavor; the inspections have been the department's responsibility due to the statues of the state. Even after hiring four people, it is only two firefighters a day. The Fire Department went from covering 12-hour days to 24 hours and that it is very difficult to conduct inspections when someone is not working regular day hours and is not available to have immediate answers for engineers. Mr. Sulprizio questioned if there is an opportunity to hire a part time retired firefighter to complete the inspections and not receive any benefits. Chief McCurdy stated that the Deputy Chief would be responsible for the fire prevention aspect and the added firefighter will take care of the emergency aspect. Mr. Robertson was concerned that the position fits into this budget for FY23 however questioned if it would fit into FY24. He would like to take more time to consider and analyze the request. Mr. Cunningham commented that there was a significant outreach with the community which requested full time coverage from the Fire Station and expressed he does not want to hold that against the department. He supported maintaining the position in the budget.

Mr. Haddad supported the request and urged both boards to consider the additional firefighter. Mr. Haddad stated that the Fire Department Budget was reduced by \$50,000 last year and was never restored. Chief McCurdy stated that the amount requested is not even fully restoring the department and would be slightly less (\$10,000). Ms. Pine questioned if the truck that went off the road was budgeted in and if the insurance company would cover the damage. Chief McCurdy explained no, there have been no details provided and they are still waiting for a response from the insurance company and the body shop. The damage was significant and the frame was twisted and or bent. Regarding the insurance coverage it will depend on the level of damage and if there is a determination needed of refurbishing the truck. The repair may take 18-20 months and right now the department is down to bare minimum. Mr. Haddad confirmed that there will be an insurance deduction cost, and with the truck being a 2005 vehicle the department would not receive full value and the difference for a replacement would need to be expended. Ms. Pine then questioned the status for the exploration of regionalizing with Dunstable. Chief McCurdy stated that he would be meeting with the Chief of Dunstable within the next few weeks. The damaged truck is on the replacement cycle for FY28 so the decision to replace it will be coupled with a potential fleet reduction. He expressed that it will be a complicated decision on how the department proceeds. Ms. Dufresne mentioned if the insurance company reimburses more than \$150,000 the funds must be appropriated at Town Meeting prior to spending. Mr. Haddad suggested an article be temporarily set as a placeholder on the warrant if there is an insurance reimbursement. Chief McCurdy informed the FinCom that it may be a few weeks before they are updated.

### **Water Enterprise Discussion**

Mr. Gmeiner discussed the overall budget. There is an increase in wages due to the addition of a new employee. Debt service has increased due to the manganese issue and constructing a new water treatment plant in addition to the new well at Whitney Pond. There is no anticipation of raising the rates. With Covid slowing down, the water usage is projected to be average and with the rate increase

from the prior year, the operating expenses will be manageable. For debt service there was a long procedure at the rate hearing to work out the increase in capital charge while trying to minimize the impact on the smaller residential dwellings. Mr. Gmeiner explained once the capital charge is processed through a 3–4-year period and the new current debt service is paid then the department would be able to begin reducing the capital charge. Tom Orcutt discussed opening the bids for the well installation. He said that the Water Department received favorable quotes and would be saving \$200,000 on the construction of the well. There is also an adjustment to the connection fee that will help pay for construction of the well project, costing \$800,000–\$1,000,000 for a 20-year debt. In regards to the sub bids for the water treatment plant, the estimates were as expected even with the delay of materials. The engineers and Mr. Orcutt were pleased with the overall construction cost estimate. Mr. Haddad said that the bids provide comfort (in light of the upcoming FloRo School construction) since the estimates were developed last year. Both the electrical and plumbing were the highest bids provided. Mr. Manugian questioned if there would be a need for a 5th technician. Mr. Orcutt replied no, the latest employee hire will provide sufficient staffing for the department.

### **Sewer Enterprise Discussion**

#### Four Corners

J. Gmeiner stated that this is the first year that all occupants would be connected, in the last few years less than 50% were connected and the rates were not being covered. Connection fees were used to offset the operating expenses. For FY23 money will be transferred out of the reserves to help offset the operating expenses. This is the second year of making an approximate \$21,000 payment to the Town of Ayer which was agreed upon for 10 years under the requirements of the Intermunicipal Agreement. The Sewer Enterprise has \$388,000 in reserves and owes \$211,000 to the Town of Ayer. The \$177,000 remaining can be used for payouts if necessary. Ms. Pine requested clarification regarding the Ayer connection fee. J. Gmeiner stated that the original setup connection fee was \$21,000 and with the decision to expand the sewer into this sewer district they increased the connection fee and the Town is now required to pay \$10,800. Ms. Pine commented on the unbuilt pads on both sides of the street and questioned if there is capacity for them to connect to the sewer. Mr. Gmeiner replied that there is a fair amount of capacity. Mr. Haddad commented that additional negotiation with the Town of Ayer is always an option.

#### Center Sewer District

The sewer district is in the middle of renegotiating the Intermunicipal Agreement and there will be an increase of the system treatment maintenance cost. There is anticipation that the sewer district will be receiving more services from Pepperell. Expenses (for example manhole costs) will decrease in the future. There will be an increase in the treatment and system maintenance cost and Mr. Gmeiner hopes to see an increase in flow (from operations not I&I). Over the summer with the significant amount of rainfall there was more water infiltration and inflow going into Pepperell. According to engineers the flow was not as significant and the expense has been analyzed. With available funds the sewer district has been able to conduct more studies and perform repairs. There is another two years of debt for the past expansion/ upgrade, and the new upgrade is coming online. This will result in the amount \$71,000 owed each year to the Town of Pepperell. The capital charge will be increasing by \$25 for every account on each quarterly bill for the upgrade of the treatment. In two years' time the capital charge will be lowered. The Town will be assisting in paying for the new upgrade. Mr. Haddad stated that he had been working with the sewer commission regarding the application for the MassWorks Grant and the engineering costs would be discussed at the next Select Board meeting. He had reached out to

Bob Rafferty regarding the costs for design and improvement of the sewer main going into Pepperell and the new pump station on Nod Road. The design will cost approximately \$385,000 and Mr. Haddad's intention is to request that the Select Board authorize the use of ARPA Funds. He is also working with the developer to ensure there is a contribution by the developer to make this a public private partnership. Mr. Gmeiner mentioned that the pump station would need an upgrade to manage sufficient flow. Currently a suction pump is being used and creates substantial limitations (being built in 1985). It was designed to pump 7,800-12,500 gallons compared to Pepperell currently pumping 275,000 gallons. An upgrade is a necessity, and if the grant is approved it would be very beneficial. Mr. Gmeiner then commented that the footprint for the plant may need to be enlarged and questioned how additional space could be requested. Mr. Haddad believed it would not be an issue if additional space was needed.

### **Other Issues including: Town Manager**

#### **Governor's Budget**

The state aid receipts for the Town of Groton are increasing by about \$9,000 while the estimated charges are being lowered by \$2,000, the net gain will be \$10,500 in State Aid. When the budget was composed it was level funded at \$1,014,099 revenue in State Aid. The school's state aid has been decreased approximately by \$98,000. The main reductions were in the charter school reimbursement and the transportation budget. The State is supposed to fully fund transportation. Mr. Haddad expressed concern regarding the reductions and was counting on the schools proposed budget with the expectation of using \$600,000 in E&D. He is unaware where the school is in their deliberations. The Governor generally increases the budget and there may be a chance that it is adjusted once it reaches the legislature. Mr. Cunningham commented that from his observation this is an election year and the Town could advocate with the representative. Mrs. Manugian noted that the regional transportation is a reimbursement from prior years and could be reflecting a period when the schools were virtual and transportation was not necessary. In future years the amount may increase. Mr. Haddad replied that the numbers need to increase due to the schools expecting those funds. Ms. Pine questioned if the Town would be without a representative. Mr. Haddad replied potentially effective February 9, 2022 the Governor's Council will make a determination on the governor's appointment of Representative Harrington as Clerk Magistrate of Gardner District Court and the Town will no longer have a state representative. Mr. Bouchard informed the Commission that Precinct 1 possesses Dan Sena as a representative as of January 1. Ms. Pine recommended that Mr. Sena be contacted to request a meeting to address their concerns.

#### **Council on Aging**

There is an increase in salary for the full time Director and for the new Community Engagement Specialist. The amount is increasing from FY21 of \$49,000 to \$66,000. A 15-hour part time Administration Assistant position has been budgeted for \$16,600 with no employee benefits. The Director has been improving the overall records of keeping track of registrants and the fees associated with the programs offered. There currently is a group of volunteers that help supplement work at the Senior Center however it would be beneficial to the Town to have professional staff that provides adequate administration support. Ms. Pine recollected that originally there was a request to upgrade the outreach coordinator position which would include social work. This would involve more home visits and could potentially provide the additional activities of fire prevention that the Fire Department is requesting for less money. Mr. Haddad confirmed that there was discussion and the outreach

position has been advertised however there is no upgrade at this time. Mr. Cunningham questioned if the administrative assistant position is needed now or if it could be deferred. Mr. Haddad explained the Senior Center is currently offering limited programming and can manage to operate with the volunteers. He stated that once the Senior Center is fully operational the additional support would be necessary. Ms. Pine commented that Covid will still be a factor and it is very likely that the capacity and social distancing restrictions will continue. The administrative support will be required and public transportation will need to be improved throughout the community. She then questioned if expanding the use of the vans is shown in the budget. Mr. Haddad stated that the Senior Center budget includes the van drivers and the dispatcher. The Town recently received access to a third van. Mr. Cunningham confirmed that the third bus was received yesterday and it would be leased for the next few months from the LRTA. In the near future there should be an increase in the capacity which would allow for more residents to ride the bus. Mr. Haddad stated that the Town has the ability to bill the LRTA more money. Ms. Dufresne confirmed at least \$20,000-\$30,000 is available in the LRTA budget but that amount is required to be expensed before it is reimbursed. Mr. Haddad explained that there will be more expenditure once the Outreach position is hired and the Covid restrictions lessen. The Director has a vision for expanding the services and outreach of The Center.

#### Treatment of Lost Lake and Knopps Pond

The treatment for Lost Lake and Knopps Pond has been funded by CPA funds in the previous years and spot treatments are required for continued maintenance. There is an increase of \$10,000 in the weed management budget that would cover the spot treatment. \$90,000 was expended last year out of CPA Funds. Mr. Cunningham asked if an additional CPA application could be submitted. M. Haddad replied no, the CPA does not cover maintenance. Mr. Robertson questioned if the maintenance is necessary for the next 3-5 years and then another major treatment would be required. Mr. Haddad stated yes, the maintenance is required for a few years and then a larger treatment would be necessary. At that time an application can be submitted to the CPC for funding.

Ms. Pine pointed out that the Destination Groton Committee recommended that the Town hire someone to perform community economic development and that was not shown in the budget. The Select Board was in favor of the recommendation and the position should be considered. Mr. Haddad stated that the Committee has met a few times and they will be looking for an economic development piece to help move forward. They are currently exploring grant opportunities for funding and this would not be noted in the operating budget.

Mr. Robertson questioned the mental health services and did not view the service on the budget. Mr. Haddad explained to pay for the services in FY22 there was \$8,000 that was budgeted in December, the school department funded \$2,000 and the remaining amount was provided by the ARPA funds. Preceding into FY23 the Town will receive \$15,000 from Lawrence Academy and the school department will need to increase their contribution to \$5,000 to be able to provide the mental health services. The actual budget is unknown to the Town until it is received from the William James College in October. Mr. Robertson questioned if the amount needs to be included in the budget. Mr. Haddad explained no, the Select Board can pay for the service out of the gift fund. The reason why the ARPA funds were noted on the DPW budget was to show when the ARPA funds are weaned away, the position would be accounted for in the budget.

### Summary, School Districts, Revenue

Mr. Haddad was unaware of the status of the school's budget; they have until March. He is hoping that the school keeps their commitment and utilizes their E & D funds to carry the Town into FY24.

### FY24

If the Groton Dunstable School District uses their free cash (E & D fund) the assessment for next year would be less by approximately \$463,000. That amount would be required to be made up in FY24 as seen in prior years. There are two opportunities that Mr. Haddad suggested that would project revenue for the Town in FY24. The first opportunity would come from marijuana, Mr. Haddad is unaware of the exact amount however believes it would be significant, approximately \$300,000. A 3% tax was placed on all retail purchases of marijuana and related products and the Select Board authorized two HCA's and the establishments are anticipated to be operational in April. One establishment is guaranteed to be open and one is still contingent. The second opportunity for generating revenue would be from new growth. There are two 40B properties proposed. The Deluxe property is being redeveloped and there is a significant amount of revenue projected with the number of units being constructed. The second development is the Cow Pond Road Development that is proposing 20-40 units depending on the septic. Mr. Haddad expressed that there are enough proposed retail and development opportunities that the Town would be able generate the \$463,000 and that would allow for the GDRSD E&D to be made up.

Nashoba Tech will announce their school budget on February 11th. That will verify if the 2.5% budgeted for next year is sufficient.

On Monday the Town Representative and the Chair of the Committee for Nashoba Minuteman Health Group will be submitting the rates on Monday, January 31st. At that time the Town can view how the number affects the budget; currently a 10% increase is listed. Mr. Haddad expressed that he would be pleased if the percentage is less than the projected number.

### Other Business:

Ms. Pine commented that the excess revenue should not be expended and used on the operating costs. She suggested that the revenue should be used to lower the offset of the debt that the construction of Florence Roche Elementary School projects, which then would allow the Town to keep the tax rates down.

### Minutes of 1/18/2022

Mr. Robertson requested that the meeting minutes for January 18, 2022 be reviewed at the next scheduled meeting.

FinCom meeting schedule February/March: Next FinCom meeting is 2/15/22.

Adjournment: Mr. Robertson & Ms. Pine adjourned their respective meetings at 12:30 P.M.

Respectfully submitted by Kristine Fox, Per Diem Minute Taker

Revised: 2-14-2022

# TOWN OF GROTON FISCAL YEAR 2023

LINE	DEPARTMENT/DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 APPROPRIATED	FY 2023 DEPARTMENT REQUEST	FY 2023 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	\$ 80	0.00%
<b>DEPARTMENTAL TOTAL</b>		\$ 65	\$ 65	\$ 65	\$ 145	\$ 145	\$ 145	0.00%
<u>SELECT BOARD</u>								
1020	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1021	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1022	Expenses	\$ 2,943	\$ 1,802	\$ 2,388	\$ 3,300	\$ 6,800	\$ 6,800	106.06%
1023	Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1024	Minor Capital	\$ 25,689	\$ 25,633	\$ 25,556	\$ 25,683	\$ 25,800	\$ 25,800	-100.00%
<b>DEPARTMENTAL TOTAL</b>		\$ 28,632	\$ 27,435	\$ 27,944	\$ 28,983	\$ 32,600	\$ 32,600	12.48%
<u>TOWN MANAGER</u>								
1030	Salaries	\$ 211,362	\$ 227,980	\$ 235,880	\$ 227,220	\$ 227,960	\$ 227,960	0.33%
1031	Wages	\$ 112,660	\$ 120,450	\$ 124,977	\$ 115,172	\$ 114,323	\$ 114,323	-0.74%
1032	Expenses	\$ 9,117	\$ 9,784	\$ 8,322	\$ 14,600	\$ 12,100	\$ 12,100	-17.12%
1033	Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1034	Performance Evaluations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DEPARTMENTAL TOTAL</b>		\$ 333,139	\$ 358,214	\$ 369,179	\$ 356,992	\$ 354,383	\$ 354,383	-0.73%

LINE	DEPARTMENT/DESCRIPTION	FY 2019		FY 2020		FY 2021		FY 2022		FY 2023		PERCENT CHANGE
		ACTUAL		ACTUAL		ACTUAL		APPROPRIATED	DEPARTMENT REQUEST	TOWN MANAGER BUDGET		
<b>FINANCE COMMITTEE</b>												
1040	Expenses	\$	210	\$	210	\$	210	\$	215	\$	215	0.00%
1041	Reserve Fund	\$	66,965	\$	49,400	\$	64,500	\$	150,000	\$	150,000	0.00%
	<b>DEPARTMENTAL TOTAL</b>	\$	67,175	\$	49,610	\$	64,710	\$	150,215	\$	150,215	0.00%
<b>TOWN ACCOUNTANT</b>												
1050	Salaries	\$	91,110	\$	95,155	\$	97,083	\$	96,408	\$	97,333	0.96%
1051	Wages	\$	46,132	\$	47,776	\$	49,937	\$	50,865	\$	50,860	-0.01%
1052	Expenses	\$	32,140	\$	41,815	\$	35,490	\$	37,706	\$	40,204	6.62%
	<b>DEPARTMENTAL TOTAL</b>	\$	169,382	\$	184,746	\$	182,510	\$	184,979	\$	188,397	1.85%
<b>BOARD OF ASSESSORS</b>												
1060	Salaries	\$	75,676	\$	78,580	\$	85,584	\$	81,200	\$	82,000	0.99%
1061	Wages	\$	52,596	\$	62,550	\$	53,466	\$	61,763	\$	62,995	1.99%
1062	Expenses	\$	19,917	\$	20,743	\$	15,541	\$	45,215	\$	45,215	0.00%
1063	Legal Expense	\$	-	\$	-	\$	-	\$	-	\$	-	0.00%
	<b>DEPARTMENTAL TOTAL</b>	\$	148,189	\$	161,873	\$	154,591	\$	188,178	\$	190,210	1.08%
<b>TREASURER/TAX COLLECTOR</b>												
1070	Salaries	\$	88,286	\$	91,700	\$	91,700	\$	138,138	\$	134,173	-2.87%
1071	Wages	\$	112,007	\$	120,703	\$	120,703	\$	77,297	\$	76,157	-1.47%
1072	Expenses	\$	18,752	\$	19,415	\$	19,415	\$	20,945	\$	21,695	3.58%
1073	Tax Title	\$	2,048	\$	647	\$	647	\$	5,725	\$	7,100	24.02%
1074	Bond Cost	\$	2,550	\$	1,050	\$	1,050	\$	3,300	\$	2,300	-30.30%
	<b>DEPARTMENTAL TOTAL</b>	\$	223,643	\$	233,515	\$	233,515	\$	245,405	\$	243,425	-1.62%



LINE	DEPARTMENT/DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 APPROPRIATED	FY 2023 DEPARTMENT REQUEST	FY 2023 TOWN MANAGER BUDGET	PERCENT CHANGE
<b>TOWN COUNSEL</b>								
1080	Expenses	\$ 146,553	\$ 77,338	\$ 85,217	\$ 90,000	\$ 90,000	\$ 90,000	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 146,553</b>	<b>\$ 77,338</b>	<b>\$ 85,217</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>\$ 90,000</b>	<b>0.00%</b>
<b>HUMAN RESOURCES</b>								
1090	Salary	\$ 79,225	\$ 82,673	\$ 84,313	\$ 82,822	\$ 83,638	\$ 83,638	0.99%
1091	Expenses	\$ 9,917	\$ 9,547	\$ 9,107	\$ 10,000	\$ 11,400	\$ 11,400	14.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 89,142</b>	<b>\$ 92,220</b>	<b>\$ 93,420</b>	<b>\$ 92,822</b>	<b>\$ 95,038</b>	<b>\$ 95,038</b>	<b>2.39%</b>
<b>INFORMATION TECHNOLOGY</b>								
1100	Salary	\$ 109,880	\$ 114,722	\$ 117,003	\$ 116,193	\$ 116,328	\$ 116,328	0.99%
1101	Wages	\$ 56,462	\$ 59,031	\$ 61,116	\$ 62,338	\$ 58,882	\$ 58,882	-5.54%
1102	Expenses	\$ 15,037	\$ 20,552	\$ 20,592	\$ 22,800	\$ 22,800	\$ 22,800	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 181,379</b>	<b>\$ 194,305</b>	<b>\$ 198,711</b>	<b>\$ 200,331</b>	<b>\$ 198,010</b>	<b>\$ 198,010</b>	<b>-1.16%</b>
<b>GIS STEERING COMMITTEE</b>								
1120	Expenses	\$ 12,261	\$ 14,675	\$ 16,000	\$ 10,800	\$ 10,800	\$ 10,800	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 12,261</b>	<b>\$ 14,675</b>	<b>\$ 16,000</b>	<b>\$ 10,800</b>	<b>\$ 10,800</b>	<b>\$ 10,800</b>	<b>0.00%</b>
<b>TOWN CLERK</b>								
1130	Salaries	\$ 84,732	\$ 88,080	\$ 92,073	\$ 90,853	\$ 91,748	\$ 91,748	0.99%
1131	Wages	\$ 61,568	\$ 61,051	\$ 69,491	\$ 65,205	\$ 71,084	\$ 71,084	9.02%
1132	Expenses	\$ 10,199	\$ 10,458	\$ 9,951	\$ 9,867	\$ 11,020	\$ 9,867	0.00%
1133	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 156,499</b>	<b>\$ 159,589</b>	<b>\$ 171,515</b>	<b>\$ 165,925</b>	<b>\$ 173,852</b>	<b>\$ 172,699</b>	<b>4.08%</b>

LINE	DEPARTMENT/DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 APPROPRIATED	FY 2023 DEPARTMENT REQUEST	FY 2023 TOWN MANAGER BUDGET	PERCENT CHANGE
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**ELECTIONS & BOARD OF REGISTRARS**

1140	Stipend	\$ 13,159	\$ 6,082	\$ 16,356	\$ 6,336	\$ 26,195	\$ 21,795	243.99%
1141	Expenses	\$ 16,439	\$ 8,692	\$ 11,280	\$ 7,912	\$ 13,037	\$ 12,437	57.19%
1142	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

<b>DEPARTMENTAL TOTAL</b>		\$ 29,598	\$ 14,774	\$ 27,636	\$ 14,248	\$ 39,232	\$ 34,232	140.26%
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**STREET LISTINGS**

1150	Expenses	\$ 3,834	\$ 3,900	\$ 4,706	\$ 4,850	\$ 5,000	\$ 5,000	3.09%
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<b>DEPARTMENTAL TOTAL</b>		\$ 3,834	\$ 3,900	\$ 4,706	\$ 4,850	\$ 5,000	\$ 5,000	3.09%
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**INSURANCE & BONDING**

1160	Insurance & Bonding	\$ 209,457	\$ 226,650	\$ 243,885	\$ 290,000	\$ 300,000	\$ 300,000	3.45%
1161	Insurance Deductible Reserve - Liability	\$ 6,128	\$ 3,220	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	0.00%
1162	Insurance Deductible Reserve - 111F	\$ 36,521	\$ 6,416	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	0.00%

<b>DEPARTMENTAL TOTAL</b>		\$ 252,106	\$ 236,286	\$ 255,885	\$ 327,000	\$ 337,000	\$ 337,000	3.06%
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**TOWN REPORT**

1170	Expenses	\$ 1,424	\$ 1,464	\$ 1,416	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
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<b>DEPARTMENTAL TOTAL</b>		\$ 1,424	\$ 1,464	\$ 1,416	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
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LINE	DEPARTMENT/DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 APPROPRIATED	FY 2023 DEPARTMENT REQUEST	FY 2023 TOWN MANAGER BUDGET	PERCENT CHANGE
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**POSTAGE/TOWN HALL EXPENSES**

1180	Expenses	\$ 54,929	\$ 44,276	\$ 53,942	\$ 60,000	\$ 65,000	\$ 65,000	8.33%
1181	Telephone Expenses	\$ 24,494	\$ 25,244	\$ 24,034	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
1182	Office Supplies	\$ 15,385	\$ 12,048	\$ 12,837	\$ 17,000	\$ 17,000	\$ 17,000	0.00%

DEPARTMENTAL TOTAL \$ 94,808 \$ 81,568 \$ 90,813 \$ 107,000 \$ 112,000 \$ 112,000 4.67%

TOTAL GENERAL GOVERNMENT \$ 1,937,829 \$ 1,891,577 \$ 1,977,833 \$ 2,169,373 \$ 2,221,807 \$ 2,213,654 2.04%

**LAND USE DEPARTMENTS**

**CONSERVATION COMMISSION**

1200	Salary	\$ 60,752	\$ 66,686	\$ 70,278	\$ 69,481	\$ 70,165	\$ 70,165	0.98%
1201	Wages	-	-	-	-	-	-	0.00%
1202	Expenses	\$ 6,748	\$ 8,556	\$ 7,196	\$ 7,350	\$ 8,936	\$ 7,565	2.93%
1203	Engineering & Legal	-	-	-	-	-	-	0.00%
1204	Minor Capital	-	-	-	-	-	-	0.00%

DEPARTMENTAL TOTAL \$ 67,500 \$ 75,242 \$ 77,474 \$ 76,831 \$ 79,101 \$ 77,730 1.17%

**PLANNING BOARD**

1210	Salaries	\$ 80,549	\$ 83,043	\$ 85,519	\$ 84,016	\$ 84,843	\$ 84,843	0.98%
1211	Wages	-	-	-	-	-	-	0.00%
1212	Expenses	\$ 7,662	\$ 11,159	\$ 5,540	\$ 8,650	\$ 9,950	\$ 9,950	15.03%
1213	M.R.P.C. Assessment	\$ 3,575	\$ 3,664	\$ 3,755	\$ 3,850	\$ 4,000	\$ 4,000	3.90%
1214	Legal Budget	-	-	-	-	-	-	0.00%

DEPARTMENTAL TOTAL \$ 91,786 \$ 97,866 \$ 94,814 \$ 96,516 \$ 98,793 \$ 98,793 2.36%

LINE	DEPARTMENT/DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 APPROPRIATED	FY 2023 DEPARTMENT REQUEST	FY 2023 TOWN MANAGER BUDGET	PERCENT CHANGE
<b>ZONING BOARD OF APPEALS</b>								
1220	Wages	\$ 19,567	\$ 20,798	\$ 20,524	\$ -	\$ -	\$ -	0.00%
1221	Expenses	\$ 1,100	\$ 920	\$ 484	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
	<b>DEPARTMENTAL TOTAL</b>	\$ 20,667	\$ 21,718	\$ 21,008	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
<b>HISTORIC DISTRICTS COMMISSION</b>								
1230	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1231	Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>DEPARTMENTAL TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>BUILDING INSPECTOR</b>								
1240	Salaries	\$ 88,286	\$ 115,869	\$ 118,522	\$ 93,380	\$ 94,300	\$ 94,300	0.99%
1241	Wages	\$ 57,086	\$ 52,486	\$ 55,788	\$ 56,503	\$ 56,501	\$ 56,501	0.00%
1242	Expenses	\$ 1,951	\$ 936	\$ 3,700	\$ 3,500	\$ 3,700	\$ 3,700	5.71%
1243	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>DEPARTMENTAL TOTAL</b>	\$ 147,323	\$ 169,291	\$ 178,010	\$ 153,383	\$ 154,501	\$ 154,501	0.73%
<b>MECHANICAL INSPECTOR</b>								
1250	Fee Salaries	\$ 35,160	\$ 28,890	\$ 38,620	\$ 30,000	\$ 39,000	\$ 39,000	30.00%
1251	Expenses	\$ 3,236	\$ 3,207	\$ 2,838	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
	<b>DEPARTMENTAL TOTAL</b>	\$ 38,396	\$ 32,097	\$ 41,458	\$ 34,000	\$ 43,000	\$ 43,000	26.47%

LINE	DEPARTMENT/DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 APPROPRIATED	FY 2023 DEPARTMENT REQUEST	FY 2023 TOWN MANAGER BUDGET	PERCENT CHANGE
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**EARTH REMOVAL INSPECTOR**

1260	Stipend	\$ 1,500	\$ 1,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.00%
1261	Expenses	\$ 72	\$ -	\$ -	\$ 100	\$ 200	\$ 200	100.00%
1262	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

DEPARTMENTAL TOTAL \$ 1,572 \$ 1,500 \$ 2,500 \$ 2,600 \$ 2,700 \$ 2,700 3.85%

**BOARD OF HEALTH**

1270	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1271	Expenses	\$ 295	\$ 465	\$ 830	\$ 1,575	\$ 1,575	\$ 1,575	0.00%
1272	Nursing Services	\$ -	\$ -	\$ -	\$ 13,767	\$ 14,455	\$ 14,455	5.00%
1273	Nashoba Health District	\$ 45,951	\$ 47,849	\$ 41,841	\$ 30,167	\$ 31,675	\$ 31,675	5.00%
1274	Mental Health	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	100.00%
1275	Eng/Consult/Landfill Monitoring	\$ 9,490	\$ 6,713	\$ 11,233	\$ 10,200	\$ 10,200	\$ 10,200	0.00%

DEPARTMENTAL TOTAL \$ 63,736 \$ 63,026 \$ 61,904 \$ 63,709 \$ 65,905 \$ 65,905 -9.11%

**SEALER OF WEIGHTS & MEASURES**

1280	Fee Salaries	\$ 1,620	\$ 2,260	\$ 300	\$ 3,200	\$ 3,200	\$ 3,200	0.00%
1281	Expenses	\$ 100	\$ -	\$ -	\$ 100	\$ 100	\$ 100	0.00%

DEPARTMENTAL TOTAL \$ 1,720 \$ 2,260 \$ 300 \$ 3,300 \$ 3,300 \$ 3,300 0.00%

TOTAL LAND USE DEPARTMENTS \$ 432,700 \$ 463,000 \$ 477,468 \$ 431,839 \$ 448,801 \$ 439,430 1.76%

LINE	DEPARTMENT/DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 APPROPRIATED	FY 2023 DEPARTMENT REQUEST	FY 2023 TOWN MANAGER BUDGET	PERCENT CHANGE
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**PROTECTION OF PERSONS AND PROPERTY**

**POLICE DEPARTMENT**

1300	Salaries	\$ 320,115	\$ 343,223	\$ 200,207	\$ 269,791	\$ 271,906	\$ 271,906	0.78%
1301	Wages	\$ 1,743,279	\$ 1,833,948	\$ 1,952,786	\$ 1,981,381	\$ 1,965,660	\$ 1,965,660	-0.79%
1302	Expenses	\$ 198,083	\$ 142,069	\$ 177,093	\$ 212,200	\$ 217,450	\$ 214,450	1.06%
1303	Lease or Purchase of Cruisers	\$ 3,960	\$ 3,960	\$ 4,920	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
1304	PS Building (Expenses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1305	Minor Capital	\$ 17,483	\$ 7,150	\$ 19,966	\$ 11,000	\$ 20,702	\$ 11,000	0.00%

**DEPARTMENTAL TOTAL** \$ 2,282,920 \$ 2,330,350 \$ 2,354,972 \$ 2,479,372 \$ 2,480,718 \$ 2,468,016 -0.46%

**FIRE DEPARTMENT**

1310	Salaries	\$ 117,048	\$ 184,836	\$ 235,000	\$ 238,928	\$ 253,900	\$ 253,900	6.27%
1311	Wages	\$ 880,306	\$ 903,135	\$ 929,402	\$ 987,894	\$ 1,011,162	\$ 1,011,162	1.33%
1312	Expenses	\$ 183,756	\$ 168,346	\$ 174,567	\$ 161,682	\$ 192,700	\$ 191,200	18.26%

**DEPARTMENTAL TOTAL** \$ 1,181,110 \$ 1,256,317 \$ 1,338,969 \$ 1,398,504 \$ 1,457,762 \$ 1,456,262 4.13%

**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	\$ -	\$ -	\$ 125	\$ 400	\$ 400	\$ 400	0.00%

**DEPARTMENTAL TOTAL** \$ 2,082 \$ 2,082 \$ 2,207 \$ 2,482 \$ 2,482 \$ 2,482 0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 APPROPRIATED	FY 2023 DEPARTMENT REQUEST	FY 2023 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	\$ -	\$ -	\$ 125	\$ 400	\$ 400	\$ 400	0.00%
	<b>DEPARTMENTAL TOTAL</b>	\$ 2,082	\$ 2,082	\$ 2,207	\$ 2,482	\$ 2,482	\$ 2,482	0.00%
<b>EMERGENCY MANAGEMENT AGENCY</b>								
1350	Salary	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.00%
1351	Expenses	\$ 8,755	\$ 6,068	\$ 12,500	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
1352	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>DEPARTMENTAL TOTAL</b>	\$ 8,755	\$ 10,068	\$ 16,500	\$ 14,000	\$ 14,000	\$ 14,000	0.00%
<b>DOG OFFICER</b>								
1360	Salary	\$ 15,000	\$ 15,000	\$ 14,503	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
1361	Expenses	\$ 2,796	\$ 2,597	\$ 3,997	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
	<b>DEPARTMENTAL TOTAL</b>	\$ 17,796	\$ 17,597	\$ 18,500	\$ 18,000	\$ 18,000	\$ 18,000	0.00%
<b>POLICE &amp; FIRE COMMUNICATIONS</b>								
1370	Wages	\$ 353,427	\$ 337,559	\$ 409,095	\$ 423,552	\$ 418,088	\$ 418,088	-1.29%
1371	Expenses	\$ 17,840	\$ 2,706	\$ 9,364	\$ 23,875	\$ 23,875	\$ 23,875	0.00%
1372	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>DEPARTMENTAL TOTAL</b>	\$ 371,267	\$ 340,265	\$ 418,459	\$ 447,427	\$ 441,963	\$ 441,963	-1.22%
	<b>TOTAL PROTECTION OF PERSONS AND PROPERTY</b>	\$ 3,866,012	\$ 3,958,761	\$ 4,151,814	\$ 4,362,268	\$ 4,417,408	\$ 4,403,206	0.94%

LINE	DEPARTMENT/DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 APPROPRIATED	FY 2023 DEPARTMENT REQUEST	FY 2023 TOWN MANAGER BUDGET	PERCENT CHANGE
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**REGIONAL SCHOOL DISTRICT BUDGETS**

**NASHOBA VALLEY REGIONAL TECHNICAL HIGH SCHOOL**

1400	Operating Expenses	\$ 557,295	\$ 728,802	\$ 688,273	\$ 807,474	\$ 810,037	\$ 810,037	0.32%
<b>DEPARTMENTAL TOTAL</b>		\$ 557,295	\$ 728,802	\$ 688,273	\$ 807,474	\$ 810,037	\$ 810,037	0.32%

**GROTON-DUNSTABLE REGIONAL SCHOOL DISTRICT**

1410	Operating Expenses	\$ 21,512,094	\$ 22,063,256	\$ 22,727,239	\$ 23,481,350	\$ 24,702,380	\$ 24,542,398	4.52%
1411	Debt Service, Excluded	-	-	-	485,426	422,713	422,713	-12.92%
1412	Debt Service, Unexcluded	-	-	-	56,358	60,191	60,191	6.80%
1413	Out of District Placement	-	-	-	-	-	-	0.00%
1414	Capital Assessment	-	\$ 459,647	\$ 265,172	\$ 217,298	\$ 553,411	\$ 577,023	165.54%
<b>DEPARTMENTAL TOTAL</b>		\$ 21,512,094	\$ 22,522,903	\$ 22,992,411	\$ 24,240,432	\$ 25,738,695	\$ 25,602,325	5.62%

**TOTAL SCHOOLS**

<b>TOTAL SCHOOLS</b>		\$ 22,069,389	\$ 23,251,705	\$ 23,680,684	\$ 25,047,906	\$ 26,548,732	\$ 26,412,362	5.45%
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**DEPARTMENT OF PUBLIC WORKS**

**HIGHWAY DEPARTMENT**

1500	Salaries	\$ 108,713	\$ 112,891	\$ 115,659	\$ 113,877	\$ 114,984	\$ 114,984	0.97%
1501	Wages	\$ 680,881	\$ 684,021	\$ 646,439	\$ 726,364	\$ 715,295	\$ 715,295	-1.52%
1502	Expenses	\$ 136,024	\$ 132,550	\$ 125,643	\$ 136,900	\$ 136,900	\$ 136,900	0.00%
1503	Highway Maintenance	\$ 107,486	\$ 56,304	\$ 54,076	\$ 90,000	\$ 90,000	\$ 90,000	0.00%
1504	Minor Capital	-	-	-	-	\$ 20,000	\$ 20,000	0.00%
<b>DEPARTMENTAL TOTAL</b>		\$ 1,033,104	\$ 985,766	\$ 941,817	\$ 1,067,141	\$ 1,077,179	\$ 1,077,179	0.94%



LINE	DEPARTMENT/DESCRIPTION	FY 2019			FY 2020			FY 2021			FY 2022			FY 2023			PERCENT CHANGE
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	APPROPRIATED	DEPARTMENT REQUEST	TOWN MANAGER BUDGET	DEPARTMENT REQUEST	TOWN MANAGER BUDGET	PERCENT CHANGE			
<b>STREET LIGHTS</b>																	
1510	Expenses	\$	7,758	\$	12,165	\$	12,204	\$	15,000	\$	15,000	\$	15,000	\$	15,000	0.00%	
DEPARTMENTAL TOTAL		\$	7,758	\$	12,165	\$	12,204	\$	15,000	\$	15,000	\$	15,000	\$	15,000	0.00%	
<b>SNOW AND ICE</b>																	
1520	Expenses	\$	172,169	\$	148,927	\$	137,133	\$	165,000	\$	165,000	\$	165,000	\$	165,000	0.00%	
1521	Overtime	\$	160,886	\$	220,790	\$	195,333	\$	140,000	\$	140,000	\$	140,000	\$	140,000	0.00%	
1522	Hired Equipment	\$	71,529	\$	75,071	\$	82,973	\$	35,000	\$	35,000	\$	35,000	\$	35,000	0.00%	
DEPARTMENTAL TOTAL		\$	404,584	\$	444,788	\$	415,439	\$	340,000	\$	340,000	\$	340,000	\$	340,000	0.00%	
<b>TREE WARDEN BUDGET</b>																	
1530	Salary	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	0.00%	
1531	Expenses	\$	998	\$	374	\$	613	\$	3,000	\$	3,000	\$	3,000	\$	3,000	0.00%	
1532	Trees	\$	-	\$	-	\$	-	\$	1,500	\$	1,500	\$	1,500	\$	1,500	0.00%	
1533	Tree Work	\$	5,509	\$	11,500	\$	8,800	\$	10,000	\$	10,000	\$	10,000	\$	10,000	0.00%	
DEPARTMENTAL TOTAL		\$	6,507	\$	11,874	\$	9,413	\$	14,500	\$	14,500	\$	14,500	\$	14,500	0.00%	
<b>MUNICIPAL BUILDING AND PROPERTY MAINTENANCE</b>																	
1540	Wages	\$	134,513	\$	144,189	\$	150,647	\$	149,751	\$	153,132	\$	153,132	\$	153,132	2.26%	
1541	Expenses	\$	269,507	\$	256,829	\$	275,040	\$	270,950	\$	270,950	\$	270,950	\$	270,950	0.00%	
1542	Minor Capital	\$	19,999	\$	20,000	\$	19,856	\$	10,000	\$	20,000	\$	10,000	\$	10,000	0.00%	
DEPARTMENTAL TOTAL		\$	424,019	\$	421,018	\$	445,543	\$	430,701	\$	444,082	\$	434,082	\$	434,082	0.78%	

LINE	DEPARTMENT/DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 APPROPRIATED	FY 2023 DEPARTMENT REQUEST	FY 2023 TOWN MANAGER BUDGET	PERCENT CHANGE
<b>SOLID WASTE DISPOSAL</b>								
1550	Wages	\$ 129,746	\$ 134,303	\$ 138,484	\$ 142,722	\$ 145,394	\$ 145,394	1.87%
1551	Expenses	\$ 43,837	\$ 38,726	\$ 40,596	\$ 45,686	\$ 45,686	\$ 45,686	0.00%
1552	Tipping Fees	\$ 130,000	\$ 135,159	\$ 155,101	\$ 150,000	\$ 150,000	\$ 145,000	-3.33%
1553	North Central SW Coop	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850	0.00%
1554	Minor Capital	\$ 10,000	\$ 4,500	\$ 6,775	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 319,433</b>	<b>\$ 318,538</b>	<b>\$ 346,806</b>	<b>\$ 349,258</b>	<b>\$ 351,930</b>	<b>\$ 346,930</b>	<b>-0.67%</b>

<b>PARKS DEPARTMENT</b>								
1560	Wages	\$ -	\$ -	\$ -	\$ 21,017	\$ 16,803	\$ 16,803	0.00%
1561	Expenses	\$ 65,759	\$ 30,452	\$ 42,793	\$ 55,759	\$ 55,759	\$ 55,759	0.00%
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 65,759</b>	<b>\$ 30,452</b>	<b>\$ 42,793</b>	<b>\$ 76,776</b>	<b>\$ 72,562</b>	<b>\$ 72,562</b>	<b>-5.49%</b>

<b>TOTAL DEPARTMENT OF PUBLIC WORKS</b>		<b>\$ 2,261,164</b>	<b>\$ 2,224,601</b>	<b>\$ 2,214,015</b>	<b>\$ 2,293,376</b>	<b>\$ 2,315,253</b>	<b>\$ 2,300,253</b>	<b>0.30%</b>
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<b>LIBRARY AND CITIZEN SERVICES</b>								
<b>COUNCIL ON AGING</b>								
1600	Salaries	\$ 76,834	\$ 77,802	\$ 88,447	\$ 80,747	\$ 81,600	\$ 81,600	1.06%
1601	Wages	\$ 64,866	\$ 67,975	\$ 72,037	\$ 72,429	\$ 100,121	\$ 100,121	38.23%
1602	Expenses	\$ 8,117	\$ 5,701	\$ 8,656	\$ 8,454	\$ 11,054	\$ 11,054	30.75%
1603	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>DEPARTMENTAL TOTAL</b>		<b>\$ 149,817</b>	<b>\$ 151,478</b>	<b>\$ 169,140</b>	<b>\$ 161,630</b>	<b>\$ 192,775</b>	<b>\$ 192,775</b>	<b>19.27%</b>

LINE	DEPARTMENT/DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 APPROPRIATED	FY 2023 DEPARTMENT REQUEST	FY 2023 TOWN MANAGER BUDGET	PERCENT CHANGE
<b>SENIOR CENTER VAN</b>								
1610	Wages	\$ 48,391	\$ 43,631	\$ 37,842	\$ 52,824	\$ 52,521	\$ 52,521	-0.57%
1611	Expenses	\$ 8,268	\$ 6,723	\$ 5,126	\$ 12,673	\$ 16,673	\$ 13,673	7.89%
	<b>DEPARTMENTAL TOTAL</b>	\$ 56,659	\$ 50,354	\$ 42,968	\$ 65,497	\$ 69,194	\$ 66,194	1.06%
<b>VETERAN'S SERVICE OFFICER</b>								
1620	Salary	\$ 5,000	\$ 4,615	\$ 5,000	\$ 6,200	\$ 6,000	\$ 6,000	-3.23%
1621	Expenses	\$ 514	\$ 69	\$ -	\$ 1,100	\$ 1,100	\$ 1,100	0.00%
1622	Veterans' Benefits	\$ 39,373	\$ 38,137	\$ 24,009	\$ 37,000	\$ 37,000	\$ 30,000	-18.92%
1623	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	<b>DEPARTMENT TOTAL</b>	\$ 44,887	\$ 42,821	\$ 29,009	\$ 44,300	\$ 44,100	\$ 37,100	-16.25%
<b>GRAVES REGISTRATION</b>								
1630	Salary/Stipend	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	0.00%
1631	Expenses	\$ 756	\$ 760	\$ 760	\$ 760	\$ 760	\$ 760	0.00%
	<b>DEPARTMENTAL TOTAL</b>	\$ 1,006	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	0.00%
<b>CARE OF VETERAN GRAVES</b>								
1640	Contract Expenses	\$ 1,550	\$ -	\$ 1,550	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
	<b>DEPARTMENTAL TOTAL</b>	\$ 1,550	\$ -	\$ 1,550	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
<b>OLD BURYING GROUND COMMITTEE</b>								
1650	Expenses	\$ -	\$ -	\$ -	\$ 800	\$ 800	\$ 800	0.00%
	<b>DEPARTMENTAL TOTAL</b>	\$ -	\$ -	\$ -	\$ 800	\$ 800	\$ 800	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 APPROPRIATED	FY 2023 DEPARTMENT REQUEST	FY 2023 TOWN MANAGER BUDGET	PERCENT CHANGE
<b>LIBRARY</b>								
1660	Salary	\$ 380,525	\$ 396,760	\$ 418,095	\$ 412,593	\$ 410,455	\$ 410,455	-0.52%
1661	Wages	\$ 304,798	\$ 275,513	\$ 267,060	\$ 334,389	\$ 330,093	\$ 330,093	-1.28%
1682	Expenses	\$ 198,474	\$ 153,507	\$ 123,040	\$ 205,304	\$ 217,697	\$ 217,697	6.04%
1663	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DEPARTMENTAL TOTAL</b>		\$ 883,797	\$ 825,780	\$ 808,195	\$ 952,286	\$ 958,245	\$ 958,245	0.63%
<b>COMMEMORATIONS &amp; CELEBRATIONS</b>								
1670	Expenses	\$ 500	\$ -	\$ 86	\$ 500	\$ 500	\$ 500	0.00%
1671	Fireworks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DEPARTMENTAL TOTAL</b>		\$ 500	\$ -	\$ 86	\$ 500	\$ 500	\$ 500	0.00%
<b>WATER SAFETY</b>								
1680	Wages	\$ 2,966	\$ 1,900	\$ 932	\$ 4,200	\$ 4,418	\$ 4,418	5.19%
1681	Expenses and Minor Capital	\$ 25,766	\$ 17,520	\$ 5,304	\$ 2,732	\$ 32,907	\$ 2,907	6.41%
1682	Property Maint. & Improvements	\$ 7,695	\$ -	\$ 2,900	\$ 9,000	\$ 9,000	\$ 9,000	0.00%
<b>DEPARTMENTAL TOTAL</b>		\$ 36,427	\$ 19,420	\$ 9,136	\$ 15,932	\$ 46,325	\$ 16,325	2.47%
<b>WEED MANAGEMENT</b>								
1690	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1691	Expenses: Weed Harvester	\$ 6,370	\$ 2,497	\$ 17,566	\$ 22,000	\$ 22,000	\$ 22,000	0.00%
1692	Expenses: Great Lakes	\$ 2,385	\$ -	\$ 50	\$ 2,385	\$ 12,385	\$ 12,385	419.29%
<b>DEPARTMENTAL TOTAL</b>		\$ 8,755	\$ 2,497	\$ 17,616	\$ 24,385	\$ 34,385	\$ 34,385	41.01%

LINE	DEPARTMENT/DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 APPROPRIATED	FY 2023 DEPARTMENT REQUEST	FY 2023 TOWN MANAGER BUDGET	PERCENT CHANGE
<b>GROTON COUNTRY CLUB</b>								
1700	Salary	\$ 150,373	\$ 157,092	\$ 161,609	\$ 161,920	\$ 166,977	\$ 166,977	3.12%
1701	Wages	\$ 119,626	\$ 119,899	\$ 118,025	\$ 150,000	\$ 193,000	\$ 193,000	28.67%
1702	Expenses	\$ 150,837	\$ 133,953	\$ 163,421	\$ 136,000	\$ 162,250	\$ 162,250	19.30%
1703	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>DEPARTMENTAL TOTAL</b>		\$ 420,836	\$ 410,944	\$ 443,055	\$ 447,920	\$ 522,227	\$ 522,227	16.59%
<b>TOTAL LIBRARY AND CITIZEN SERVICES</b>		\$ 1,604,234	\$ 1,504,304	\$ 1,521,765	\$ 1,715,760	\$ 1,871,061	\$ 1,831,061	6.72%
<b>DEBT SERVICE</b>								
<b>DEBT SERVICE</b>								
2000	Long Term Debt - Principal Excluded	\$ 722,250	\$ 1,054,090	\$ 1,154,393	\$ 1,070,000	\$ 1,300,000	\$ 1,300,000	21.50%
2001	Long Term Debt - Principal Non-Excluded	\$ -	\$ -	\$ -	\$ 159,154	\$ 158,786	\$ 158,786	-0.23%
2002	Long Term Debt - Interest - Excluded	\$ 325,402	\$ 454,453	\$ 598,828	\$ 586,908	\$ 1,208,202	\$ 1,208,202	105.86%
2003	Long Term Debt - Interest - Non-Excluded	\$ -	\$ -	\$ -	\$ 88,007	\$ 82,021	\$ 82,021	-6.80%
2004	Short Term Debt - Principal - Town	\$ -	\$ -	\$ -	\$ 85,174	\$ 85,174	\$ 85,174	0.00%
2005	Short Term Debt - Interest - Town	\$ 100,885	\$ 95,648	\$ 8,958	\$ 6,800	\$ 5,075	\$ 5,075	-25.37%
<b>DEPARTMENTAL TOTAL</b>		\$ 1,148,537	\$ 1,604,191	\$ 1,762,179	\$ 1,996,043	\$ 2,839,258	\$ 2,839,258	42.24%
<b>TOTAL DEBT SERVICE</b>		\$ 1,148,537	\$ 1,604,191	\$ 1,762,179	\$ 1,996,043	\$ 2,839,258	\$ 2,839,258	42.24%

LINE	DEPARTMENT/DESCRIPTION	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 APPROPRIATED	FY 2023 DEPARTMENT REQUEST	FY 2023 TOWN MANAGER BUDGET	PERCENT CHANGE
<b>EMPLOYEE BENEFITS</b>								
<b>EMPLOYEE BENEFITS</b>								
GENERAL BENEFITS								
3000	County Retirement	\$ 2,081,699	\$ 1,973,053	\$ 2,090,289	\$ 2,385,255	\$ 2,538,910	\$ 2,538,910	6.44%
3001	OPEB Unfunded Liability	\$ 100,000	\$ 169,000	\$ 177,094	\$ 177,094	\$ 187,553	\$ 187,553	5.91%
3002	Unemployment	\$ 2,585	\$ 1,960	\$ 10,008	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
INSURANCE								
3010	Health Insurance/Employee Expenses	\$ 1,408,012	\$ 1,578,803	\$ 1,723,423	\$ 1,860,544	\$ 2,183,767	\$ 2,172,244	16.75%
3011	Life Insurance	\$ 3,293	\$ 3,629	\$ 3,598	\$ 3,700	\$ 3,820	\$ 3,820	3.24%
3012	Medicare/Social Security	\$ 123,246	\$ 130,034	\$ 132,408	\$ 135,000	\$ 138,400	\$ 138,400	2.52%
<b>DEPARTMENTAL TOTAL</b>		\$ 3,718,835	\$ 3,856,479	\$ 4,136,820	\$ 4,571,593	\$ 5,062,450	\$ 5,050,927	10.49%
<b>TOTAL EMPLOYEE BENEFITS</b>		\$ 3,718,835	\$ 3,856,479	\$ 4,136,820	\$ 4,571,593	\$ 5,062,450	\$ 5,050,927	10.49%
<b>GRAND TOTAL - TOWN BUDGET</b>		\$ 37,038,700	\$ 38,754,618	\$ 39,922,578	\$ 42,588,159	\$ 45,724,771	\$ 45,490,152	6.81%

## FISCAL YEAR 2023 LEVY LIMIT CALCULATION

Revised: 2/14/2022

### I. TO CALCULATE THE FY 2022 LEVY LIMIT

A.	FY 2021 LEVY LIMIT	\$	32,985,370
A1.	ADD AMENDED FY 2021 NEW GROWTH	\$	-
B.	ADD TWO AND ONE HALF PERCENT	\$	824,634
C.	ADD FY 2022 NEW GROWTH	\$	347,620
D.	ADD FY 2022 OVERRIDE	\$	-
E.	FY 2022 SUBTOTAL	\$	34,157,624
F.	FY 2022 LEVY CEILING	\$	49,501,872

\$ 34,157,624  
FY 2022 LEVY LIMIT

### II. TO CALCULATE THE FY 2023 LEVY LIMIT

A.	FY 2022 LEVY LIMIT	\$	34,157,624
A1.	ADD AMENDED FY 2022 NEW GROWTH	\$	-
B.	ADD TWO AND ONE HALF PERCENT	\$	853,941
C.	ADD FY 2023 NEW GROWTH	\$	257,850
D.	ADD FY 2023 OVERRIDE		
E.	FY 2023 SUBTOTAL	\$	35,269,414
F.	FY 2023 LEVY CEILING	\$	49,501,872

\$ 35,269,414  
FY 2023 LEVY LIMIT

Revised: 2/14/2022

## TOWN OF GROTON, MASSACHUSETTS FY 2023 TOTAL TAX LEVY CALCULATION

FY 2023 LEVY LIMIT	\$	35,269,414
CAPITAL EXCLUSION	\$	-
DEBT EXCLUSION - TOWN	\$	2,508,202
FY 2023 EXCLUDED BOND REDUCTION	\$	(1,424)
DEBT EXCLUSION - SEWER	\$	-
DEBT EXCLUSION - WATER	\$	-
DEBT EXCLUSION - GDRSD	\$	422,713
SUB-TOTAL - EXCLUSIONS	\$	2,929,491
TOTAL TAX LEVY	\$	38,198,905



Revised: 2/14/2022

**TOWN OF GROTON  
FISCAL YEAR 2023  
REVENUE ESTIMATES**

	BUDGETED FY 2022	ESTIMATED FY 2023	CHANGE
PROPERTY TAX REVENUE	\$ 34,157,624	\$ 35,269,414	\$ 1,111,791
DEBT EXCLUSIONS	\$ 2,140,460	\$ 2,929,491	\$ 789,031
CHERRY SHEET - STATE AID	\$ 1,014,099	\$ 1,023,974	\$ 9,875
UNEXPENDED TAX CAPACITY	\$ 20,933	\$ -	\$ (20,933)
LOCAL RECEIPTS:			
General Revenue:			
Motor Vehicle Excise Taxes	\$ 1,738,094	\$ 1,783,620	\$ 45,526
Meals Tax and Room Occupancy Tax	\$ 250,000	\$ 350,000	\$ 100,000
Penalties & Interest on Taxes	\$ 120,000	\$ 110,000	\$ (10,000)
Payments in Lieu of Taxes	\$ 285,000	\$ 300,000	\$ 35,000
Other Charges for Services	\$ 82,000	\$ 90,000	\$ 8,000
Fees	\$ 340,000	\$ 350,000	\$ 10,000
Rentals	\$ 28,000	\$ 28,000	\$ -
Library Revenues	\$ -	\$ -	\$ -
Other Departmental Revenue	\$ 775,000	\$ 980,000	\$ 205,000
Licenses and Permits	\$ 300,000	\$ 300,000	\$ -
Fines and Forfeits	\$ 20,000	\$ 20,000	\$ -
Investment Income	\$ 40,000	\$ 50,000	\$ 10,000
Recreation Revenues	\$ 600,000	\$ 600,000	\$ -
Miscellaneous Non-Recurring	\$ -	\$ -	\$ -
<b>Sub-total - General Revenue</b>	<b>\$ 4,558,094</b>	<b>\$ 4,951,620</b>	<b>\$ 403,526</b>
Other Revenue:			
Free Cash	\$ 467,679	\$ 506,560	\$ 38,881
Capital Stabilization Fund for GDRSD	\$ 217,298	\$ 577,023	\$ 359,725
Stabilization Fund for Tax Rate Relief	\$ -	\$ -	\$ -
Capital Asset Stabilization Fund	\$ 475,000	\$ 553,000	\$ 78,000
EMS/Conservation Fund Receipts Reserve	\$ 300,000	\$ -	\$ (300,000)
Community Preservation Funds	\$ -	\$ -	\$ -
Water Department Surplus	\$ -	\$ -	\$ -
Sewer Department Surplus	\$ -	\$ -	\$ -
Insurance Reimbursements	\$ -	\$ 15,224	\$ 15,224
Bond Surplus Transfer	\$ -	\$ 374,288	\$ 284,288
Coronavirus Recovery Funds	\$ 90,000	\$ -	\$ (90,000)
<b>Sub-total - Other Revenue</b>	<b>\$ 1,549,977</b>	<b>\$ 2,026,095</b>	<b>\$ 476,118</b>
<b>WATER DEPARTMENT ENTERPRISE</b>	<b>\$ 1,404,564</b>	<b>\$ 1,630,369</b>	<b>\$ 225,806</b>
<b>SEWER DEPARTMENT ENTERPRISE</b>	<b>\$ 798,860</b>	<b>\$ 835,194</b>	<b>\$ 36,334</b>
<b>LOCAL ACCESS CABLE ENTERPRISE</b>	<b>\$ 215,905</b>	<b>\$ 218,217</b>	<b>\$ 2,312</b>
<b>FOUR CORNER SEWER ENTERPRISE</b>	<b>\$ 68,769</b>	<b>\$ 78,838</b>	<b>\$ 10,069</b>
<b>STORMWATER UTILITY ENTERPRISE</b>	<b>\$ 209,753</b>	<b>\$ 214,155</b>	<b>\$ 4,402</b>
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 45,929,284</b>	<b>\$ 49,187,368</b>	<b>\$ 3,258,083</b>

TOWN OF GROTON  
 FISCAL YEAR 2023  
 TAX LEVY CALCULATIONS

Revised: 2/14/2022

FY 2023 PROPOSED EXPENDITURES

TOWN MANAGER - Proposed Budget

General Government	\$	2,213,654
Land Use Departments	\$	439,430
Protection of Persons and Property	\$	4,403,206
Regional School Districts	\$	26,412,362
Department of Public Works	\$	2,300,253
Library and Citizen Services	\$	1,831,061
Debt Service	\$	2,839,258
Employee Benefits	\$	5,050,927

Sub-Total - Operating Budget

\$ 45,490,152

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

\$ 45,490,152  
 \$ 743,000  
 \$ 2,685,109

OTHER AMOUNTS TO BE RAISED

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

	\$	-
	\$	-
	\$	-
	\$	-
	\$	22,346
	\$	-
	\$	-
	\$	-
	\$	100,000

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

\$ 122,346  
 \$ 95,249  
 \$ 150,000

TOTAL PROPOSED EXPENDITURES

\$ 49,285,856

**FY 2023 ESTIMATED RECEIPTS**

ESTIMATED TAX LEVY				
Levy Limit	\$	35,269,414		
Debt Exclusion	\$	2,929,491		
<b>A. ESTIMATED TAX LEVY</b>	\$			<b>38,198,905</b>
<b>B. CHERRY SHEET ESTIMATED RECEIPTS</b>	\$			<b>1,023,974</b>
<b>C. LOCAL RECEIPTS NOT ALLOCATED</b>	\$			<b>4,961,620</b>
<b>D. OFFSET RECEIPTS</b>	\$			<b>-</b>
<b>E. ENTERPRISE FUNDS</b>	\$			<b>2,976,773</b>
<b>F. COMMUNITY PRESERVATION FUNDS</b>	\$			<b>-</b>
<b>G. FREE CASH</b>	\$			<b>506,560</b>
<b>OTHER AVAILABLE FUNDS</b>				
1. Stabilization Fund	\$	-		
2. Capital Asset Fund	\$	553,000		
3. GDRSD Capital Asset Fund	\$	577,023		
4. EMS/Conservation Fund	\$	-		
5. Bond Surplus Transfer	\$	15,224		
6. Coronavirus Recovery Funds	\$	374,288		
<b>H. OTHER AVAILABLE FUNDS</b>	\$			<b>1,519,535</b>
<b>TOTAL ESTIMATED RECEIPTS</b>	\$			<b>49,187,368</b>
<b>FY 2023 SURPLUS/(DEFICIT)</b>	\$			<b>(98,488)</b>

**TOWN OF GROTON, MASSACHUSETTS  
DEPARTMENT OF REVENUE  
TAX RATE RECAPITULATION**

**I. TAX RATE SUMMARY**

- la. Total amount to be raised (from IIe) \$ 49,285,856.21
- lb. Total estimated receipts and other revenue sources (from IIIe) \$ 10,988,462.48
- lc. Tax levy (Ia minus Ib) \$ 38,297,393.74

**Id. Distribution of Tax Rates and Levies**

CLASS	(b) Levy Percentage (from LA -5)	(c) IC above times each percent in col (b)	(d) Valuation by Class (from LA -4)	(e) Tax Rates (c) x (d) x 1000	(f) Levy by Class (d) x (e)/1000
RESIDENTIAL	94.3022%	\$ 36,115,302.50	\$ 2,004,265,680.00	\$ 18.02	\$ 36,115,302.50
NET OF EXEMPT					\$ -
OPEN SPACE	0.0000%	\$ -	\$ -		\$ -
COMMERCIAL	3.8068%	\$ 1,457,921.34	\$ 80,909,241.00	\$ 18.02	\$ 1,457,921.34
NET OF EXEMPT					\$ -
INDUSTRIAL	0.6846%	\$ 262,192.25	\$ 14,550,700.00	\$ 18.02	\$ 262,192.25
SUBTOTAL	98.7937%		\$ 2,099,725,621.00		\$ 37,835,416.10
PERSONAL	1.2063%	\$ 461,977.64	\$ 25,638,050.00	\$ 18.02	\$ 461,977.64
TOTAL	100.0000%		\$ 2,125,363,671.00		\$ 38,297,393.74

**TAX RATE RECAPITULATION  
GROTON**

**FISCAL YEAR 2023**

**II. AMOUNTS TO BE RAISED**

I I a. Appropriations		\$	48,918,261
I I b. 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		\$	22,346
6. Revenue deficits		\$	-
7. Offset receipts deficits		\$	-
8. Authorized Deferral of Teachers' Pay		\$	-
9. Snow and Ice deficit		\$	100,000
10. Other		\$	-
	TOTAL I I b.	\$	122,346
I I c. State and County Cherry Sheet Charges		\$	95,249
I I d. Allowance for Abatements and Exemptions (overlay)		\$	150,000
<b>I I e. TOTAL AMOUNT TO BE RAISED</b>		<b>\$</b>	<b>49,285,856</b>

**III. Estimated Receipts and Other Revenue Sources**

**III a. Estimated Receipts - State**

1. Cherry Sheet Estimated Receipts	\$	1,023,974
2. Massachusetts School Building Authority Payments	\$	-
<b>TOTAL III a.</b>	\$	<b>1,023,974</b>

**III b. Estimated Receipts - Local**

1. Local Receipts Not Allocated	\$	4,961,620
2. Offset Receipts	\$	-
3. Enterprise Funds	\$	2,976,773
4. Community Preservation Funds	\$	-
5. Coronavirus Recovery Funds	\$	374,288
<b>TOTAL III b.</b>	\$	<b>8,312,681</b>

**III c. Revenue Sources Appropriated for Particular Purposes**

1. Free Cash	\$	506,560
2. Other Available Funds	\$	1,145,247
<b>TOTAL III c.</b>	\$	<b>1,651,807</b>

**III d. Other Revenue Sources Appropriated Specifically to Reduce the Tax Rate**

1a. Free Cash...appropriated on or before June 30, 2020		
1b. Free Cash...appropriated on or after July 1, 2020		
2. Municipal Light Source		
3. Teachers' Pay Deferral		
4. Other Source:		
<b>TOTAL III d.</b>	\$	<b>-</b>

**III e. Total Estimated Receipts and Other Revenue Sources**

<b>Summary of Total Amount to be Raised and Total Receipts from All Sources</b>	\$	10,988,462
a. Total Amount to be Raised	\$	49,285,856
b. Total Estimated Receipts and Other Revenue Sources	\$	10,988,462
c. Total Real and Personal Property Tax Levy	\$	38,297,394
d. Total Receipts from All Sources	\$	49,285,856

TAX RATE RECAPITULATION  
GROTON

FISCAL YEAR 2023

LOCAL RECEIPTS NOT ALLOCATED

	BUDGETED RECEIPTS FY 2021	ESTIMATED RECEIPTS FY 2022
1 MOTOR VEHICLE EXCISE	\$ 1,738,094	\$ 1,783,620
2 OTHER EXCISE	\$ 250,000	\$ 350,000
3 PENALTIES AND INTEREST ON TAXES	\$ 120,000	\$ 110,000
4 PAYMENTS IN LIEU OF TAXES	\$ 265,000	\$ 300,000
5 CHARGES FOR SERVICES - WATER	\$ -	\$ -
6 CHARGES FOR SERVICES - SEWER	\$ -	\$ -
7 CHARGES FOR SERVICES - HOSPITAL	\$ -	\$ -
8 CHARGES FOR SERVICES - TRASH DISPOSAL	\$ -	\$ -
9 OTHER CHARGES FROM SERVICES	\$ 82,000	\$ 90,000
10 FEES	\$ 340,000	\$ 350,000
11 RENTAL	\$ 28,000	\$ 28,000
12 DEPARTMENTAL REVENUE - SCHOOLS	\$ -	\$ -
13 DEPARTMENTAL REVENUE - LIBRARIES	\$ -	\$ -
14 DEPARTMENTAL REVENUE - CEMETERIES	\$ -	\$ -
15 DEPARTMENTAL REVENUE - RECREATION	\$ 600,000	\$ 600,000
16 OTHER DEPARTMENTAL REVENUE	\$ 775,000	\$ 980,000
17 LICENSES AND PERMITS	\$ 300,000	\$ 300,000
18 SPECIAL ASSESSMENTS	\$ -	\$ -
19 FINES AND FORFEITS	\$ 20,000	\$ 20,000
20 INVESTMENT INCOME	\$ 40,000	\$ 50,000
21 MISCELLANEOUS RECURRING	\$ -	\$ -
22 MISCELLANEOUS NON-RECURRING	\$ -	\$ -
TOTAL	\$ 4,558,094	\$ 4,961,620

Revised: 2/14/2022

## Operating Budget Comparison - Fiscal Year 2022 Vs. Fiscal Year 2023

<u>Category</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>Dollar Difference</u>	<u>Percentage Change</u>
General Government	\$ 2,169,373	\$ 2,213,654	\$ 44,281	2.04%
Land Use	\$ 431,839	\$ 439,430	\$ 7,591	1.76%
Protection of Persons and Property	\$ 4,362,268	\$ 4,403,206	\$ 40,938	0.94%
Department of Public Works	\$ 2,293,376	\$ 2,300,253	\$ 6,877	0.30%
Library and Citizen Services	\$ 1,715,760	\$ 1,831,061	\$ 115,301	6.72%
<b>Sub-Total - Wages and Expenses</b>	<b>\$ 10,972,617</b>	<b>\$ 11,187,605</b>	<b>\$ 214,988</b>	<b>1.96%</b>
Debt Service	\$ 1,996,043	\$ 2,839,258	\$ 843,215	42.24%
Employee Benefits	\$ 4,571,593	\$ 5,050,927	\$ 479,334	10.49%
<b>Sub-Total - All Municipal</b>	<b>\$ 17,540,253</b>	<b>\$ 19,077,790</b>	<b>\$ 1,537,537</b>	<b>8.77%</b>
Nashoba Tech	\$ 807,474	\$ 810,037	\$ 2,563	0.32%
Groton-Dunstable Operating	\$ 23,481,350	\$ 24,542,398	\$ 1,061,048	4.52%
Groton-Dunstable Excluded Debt	\$ 485,426	\$ 422,713	\$ (62,713)	-12.92%
Groton-Dunstable Debt	\$ 56,358	\$ 60,191	\$ 3,833	6.80%
Groton Dunstable Capital	\$ 217,298	\$ 577,023	\$ 359,725	165.54%
<b>Sub-Total - Education</b>	<b>\$ 25,047,906</b>	<b>\$ 26,412,362</b>	<b>\$ 1,364,456</b>	<b>5.45%</b>
<b>Grand Total - Town Budget</b>	<b>\$ 42,588,159</b>	<b>\$ 45,490,152</b>	<b>\$ 2,901,993</b>	<b>6.81%</b>



Revised: 2/14/2022

## Operating Budget Comparison - Fiscal Year 2022 Vs. Fiscal Year 2023

<u>Category</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>Dollar Difference</u>	<u>Percentage Change</u>
General Government	\$ 2,169,373	\$ 2,213,654	\$ 44,281	2.04%
Land Use	\$ 431,839	\$ 439,430	\$ 7,591	1.76%
Protection of Persons and Property	\$ 4,362,268	\$ 4,403,206	\$ 40,938	0.94%
Department of Public Works	\$ 2,293,376	\$ 2,300,253	\$ 6,877	0.30%
Library and Citizen Services	\$ 1,715,760	\$ 1,831,061	\$ 115,301	6.72%
Employee Benefits	\$ 4,571,593	\$ 5,050,927	\$ 479,334	10.49%
<b>Sub-Total</b>	<b>\$ 15,544,210</b>	<b>\$ 16,238,532</b>	<b>\$ 694,322</b>	<b>4.47%</b>
Debt Service - Excluded	\$ 1,656,908	\$ 2,508,202	\$ 851,294	51.38%
Debt Service - In Levy Only	\$ 339,135	\$ 331,056	\$ (8,079)	-2.38%
<b>Sub-Total - All Municipal</b>	<b>\$ 17,540,253</b>	<b>\$ 19,077,790</b>	<b>\$ 1,537,537</b>	<b>8.77%</b>
Nashoba Tech	\$ 807,474	\$ 810,037	\$ 2,563	0.32%
Groton-Dunstable Operating	\$ 23,481,350	\$ 24,542,398	\$ 1,061,048	4.52%
Groton-Dunstable Excluded Debt	\$ 485,426	\$ 422,713	\$ (62,713)	-12.92%
Groton-Dunstable Debt	\$ 56,358	\$ 60,191	\$ 3,833	6.80%
Groton Dunstable Capital	\$ 217,298	\$ 577,023	\$ 359,725	165.54%
<b>Sub-Total - Education</b>	<b>\$ 25,047,906</b>	<b>\$ 26,412,362</b>	<b>\$ 1,364,456</b>	<b>5.45%</b>
<b>Grand Total - Town Budget</b>	<b>\$ 42,588,159</b>	<b>\$ 45,490,152</b>	<b>\$ 2,901,993</b>	<b>6.81%</b>

Revised: 2/14/2022

## Operating Budget Comparison - Fiscal Year 2022 Vs. Fiscal Year 2023

<u>Category</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>Dollar Difference</u>	<u>Percentage Change</u>
Municipal Wages	\$ 8,113,948	\$ 8,214,774	\$ 100,826	1.24%
Employee Benefits	\$ 4,571,593	\$ 5,050,927	\$ 479,334	10.49%
<b>Sub-Total - Wages and Benefits</b>	<b>\$ 12,685,541</b>	<b>\$ 13,265,701</b>	<b>\$ 580,160</b>	<b>4.57%</b>
Municipal Expenses	\$ 2,858,669	\$ 2,972,831	\$ 114,162	3.99%
<b>Sub-Total -</b>	<b>\$ 15,544,210</b>	<b>\$ 16,238,532</b>	<b>\$ 694,322</b>	<b>4.47%</b>
Debt Service - In-Levy Only	\$ 339,135	\$ 331,056	\$ (8,079)	-2.38%
<b>Total - All Municipal</b>	<b>\$ 15,883,345</b>	<b>\$ 16,569,588</b>	<b>\$ 686,243</b>	<b>4.32%</b>
Nashoba Tech	\$ 807,474	\$ 810,037	\$ 2,563	0.32%
Groton-Dunstable Operating	\$ 23,481,350	\$ 24,542,398	\$ 1,061,048	4.52%
Groton-Dunstable Debt	\$ 56,358	\$ 60,191	\$ 3,833	6.80%
<b>Sub-Total - Education</b>	<b>\$ 24,345,182</b>	<b>\$ 25,412,626</b>	<b>\$ 1,067,444</b>	<b>4.38%</b>
<b>Grand Total - Town Budget</b>	<b>\$ 40,228,527</b>	<b>\$ 41,982,214</b>	<b>\$ 1,753,687</b>	<b>4.36%</b>

<u>Function</u>		<u>FY 2023</u>
General Government	\$	2,213,654
Land Use Departments	\$	439,430
Protection of Persons and Property	\$	4,403,206
Regional School Districts (Estimate)	\$	26,412,362
Department of Public Works	\$	2,300,253
Library and Citizen Services	\$	1,831,061
Debt Service	\$	2,839,258
Employee Benefits	\$	5,050,927
Enterprise Funds	\$	1,738,094
<b>Total Budget</b>	<b>\$</b>	<b>47,228,246</b>