



FINANCE COMMITTEE MEETING
Town Hall, 1st Floor Meeting Room
173 Main Street Groton, MA 01450
Tuesday, April 7, 2026 – 7:00 PM

Finance Committee Members Present: Chair – Bud Robertson, Vice Chair – Mary Linskey, Gary Green, Kristina Lengyel, Scott Whitefield

Sustainability Commission Representative: Charlotte Weigel

Destination Groton Representatives: Greg Sheldon, Joni Parker-Roach (along with several other members)

Also Present: Town Manager – Mark Haddad, Town Accountant – Patricia A. DuFresne

The meeting was opened at 7:10 PM.

Take position on FY27 Proposed Budget

- Town Manager Haddad presented two corrections to the budget. The debt service budget was updated to now show interest rates that came in lower than previously expected. Additionally, an issue was identified in the capital budget where the \$9,313 Light Department contribution toward the Communication Improvements item had not been removed from the total. Both corrections were made.
- He stated that the School Committee is meeting the following evening to recertify their budget at the \$1.2 million increase. Dunstable was approximately \$20,000 short of their share, and it is expected that their Town Administrator will recommend transferring that amount from their E&D account to match. The district is also transferring additional money out of their E&D account with the assumption that state aid will come in at \$150 per student. The prior Tuesday, Town Manager Haddad, Lacey McCabe, Superintendent Jeff Bruno, Diane Hewitt, and Rebecca Wexner testified before the House Ways and Means Committee. He reported that testimonies are posted on the Town website.
- **Motion:** A motion was made and seconded to approve the FY2027 budget.
- **Vote:** All in favor. Motion carried.

Take Positions on Annual Town Meeting Articles

- **Article 11 – Squannacook River Dam Repair**

- Town Manager Haddad reported that he and Chair Robertson met with the Community Preservation Committee (CPC) the prior Monday. The CPC voted to accept his out-of-cycle application, voted to transfer \$133,000 from the historic preservation reserve toward the \$812,500 total project cost, and committed to \$45,000 per year for 10 years toward the debt service. The estimated annual debt service if the full \$812,500 is spent is \$95,000, with the capital budget covering the remaining \$50,000 per year. He noted the final cost will likely come in under \$812,500, which would reduce both contributions.
 - He stated that the Select Board has recommended the article. This plan repairs the dam with no tax override and no debt exclusion.
 - When asked about ownership of the Dam, Town Manager Haddad reported that the updated article language authorizes the Select Board to petition the General Court for special legislation to obtain land or easements outside the boundaries of Groton if necessary. There is no provision in state law for one town to take property in another without a special act of the legislature, and even if Shirley were to transfer the property, special legislation would still be required to move the town boundary. Regardless of ownership, both Town Counsel and Bond Counsel confirmed that Groton may use funds on the Shirley side because the dam has to be repaired as a whole. Town Manager Haddad reported that he has not yet spoken with the Shirley Town Administrator, but that it is on his list. The repair work will proceed regardless, as construction easements are authorized under the article.
 - **Motion:** A motion was made and seconded to support Article 11.
 - **Vote:** All in favor. Motion carried. Gary Green noted for the record that he is supporting the article to put it before taxpayers so they can decide, and is not recommending a specific outcome.
- **Article 9 – Special Act to Exempt Certain Uncontrollable Costs from the Tax Levy**
 - Town Manager Haddad presented a slideshow on the Proposition 2 ½ special legislation proposal, noting that his presentation references the Finance Committee and he wanted members to be aware.
 - Proposition 2 ½ has been in effect since 1980 and limits levy growth to 2.5% plus new growth. Health insurance costs have grown at an average of approximately 7% annually since 2005 and pension costs at approximately 6%, while the levy limit grows at 2.5%. This imbalance has required reductions in schools, DPW, police, and library services. The state requires the Town to provide health insurance to any employee working more than 20 hours per week and to enroll those employees in the Middlesex County retirement system, making these costs essentially unfunded mandates.
 - Under the proposal, health insurance and pension costs would be treated similarly to a debt exclusion, calculated outside the levy limit. The levy limit would remain, but the portion allocated to health and pension would be excluded from that calculation, freeing up approximately \$4.5 million in levy capacity. This would not permanently increase the levy limit, and the Department of Revenue would oversee the calculation.

Town Manager Haddad stated that this would provide financial flexibility to the Finance Committee, not an obligation to spend.

- Finance Committee members discussed questions and concerns. It was noted that health insurance and pension are contributors to the budget problem but not the main driver, and questioned if this is the right path forward for addressing Proposition 2 ½.
- Members agreed that Proposition 2 ½ does need to be addressed, but were unsure if this approach is the best use of political capital. It was also noted that Proposition 2½ has historically been a useful cap on health insurance spending, and members cautioned against unintended consequences of removing that pressure. Town Manager Haddad acknowledged the legislature is unlikely to act on the proposal but stated he wants to at least put the issue in front of them for discussion.
- Finance Committee position: No position.

- **Article 13 – Funding for Destination Groton Committee**

- Greg Sheldon, Joni Parker-Roach, and several other representatives from the Destination Groton Committee presented to the Finance Committee. This committee has been in operation since January 2022.
- The committee described its work as focused on promoting the Town's assets to drive visitor spending and revenue, and addressing economic development and public safety challenges in the town center. They recently completed a ten-year Town Center Strategic Vision with a professional planner and Stantec Engineering, addressing traffic and mobility challenges and an estimated \$60–\$77 million in resident spending leaving the town annually. They stated that the full report is available on the Town's website.
- It was reported that the Town has invested approximately \$50,342 over four fiscal years, and that the committee has secured 14 grants totaling approximately \$244,950, representing approximately a 5:1 return on investment. A recent example is a \$20,000 award from the Massachusetts Office of Travel and Tourism, which required a \$5,000 local match. The committee also tracked approximately 3,000 volunteer hours last year across six members, which may be eligible to serve as a local match for future grant applications.
- The \$15,000 FY2027 budget request includes \$1,000 for operating expenses, \$2,000 for a town vision conference, \$2,000 for marketing, and \$10,000 set aside for matching grants.
- Members discussed the committee's scope, how they measure success, and the return on investment. Members asked for more clarity on focus and measurable goals, and encouraged the committee to return next year with concrete success metrics and growth projections. It was noted that the work needs to eventually translate into real revenue dollars. Members expressed that it is hard not to support something that is working to generate revenue for the town.
- **Motion:** A motion was made and seconded to support Article 13.
- **Vote:** All in favor. Motion carried.

- **Article 10 – Amend Chapter 168 of the General Bylaws – Stretch Energy Code – Sustainability Committee Presentation**

- Charlotte Weigel, Chair of the Sustainability Commission, presented on the Specialized Stretch Energy Code, which will be voted on at the May 2nd Town Meeting. No position was taken as this was an informational presentation.
- She explained that Groton became a Green Community in 2019, and has received approximately \$270,000 in grants over six years for energy efficiency measures in municipal buildings. A \$250,000 grant was recently awarded to fund LED lighting upgrades at the middle school, which is expected to save approximately \$50,000 per year in electricity and maintenance costs.
- The state has now introduced an elevated program called Climate Leaders, which provides up to \$150,000 in technical assistance and \$1,000,000 in implementation funding for municipal buildings. The state has allocated \$60 million to this program. Adopting the Specialized Stretch Energy Code is one of the requirements to qualify.
- She stated that the Specialized Stretch Energy Code is an overlay to the existing Stretch Code. It applies to new construction only, not additions, alterations, or existing buildings. It is not a fossil fuel ban.
- For single-family and small multifamily homes under 12,000 square feet: if built all electric, there are no new requirements. If over 4,000 square feet with fossil fuels, the builder must pre-wire and add sufficient solar to achieve net-zero. Solar requirements are subject to exemptions based on roof orientation and tree cover. Large multifamily buildings must meet Passive House standards regardless of fuel type, and must pre-wire for electrification if using fossil fuels.
- Pre-wiring costs are estimated at \$4,000 for a 2,100 square foot home and \$9,000 for a 4,000 square foot home. Multiple Massachusetts studies have found the cost of building all electric to be approximately equal to or slightly less than a mixed-fuel home. She explained that local HVAC installers confirmed that a heat pump, which both heats and cools, is not more expensive than a fossil fuel furnace plus central air conditioning in new construction.
- Members asked several questions during the presentation, and Charlotte also went over frequently asked questions. It was explained that heat pumps can operate down to -10 degrees or lower, and that new construction built to the current Stretch Code is more than twice as energy efficient as homes built in 2006. It was also explained that communities that have already adopted the Specialized Code have not seen a decline in housing permits. Based on research, it was confirmed that an all-electric home is estimated to save approximately \$1,300 per year based on current GELD rates. Charlotte stated that a fossil fuel generator may still be installed as a backup in an all-electric home. Lastly, she confirmed that freestanding ADUs are subject to the code, but ADUs that are attached to or part of an existing building are not.

Warrant, Summary, and Recommendations

TOWN OF GROTON



2026 SPRING TOWN MEETING

Marion Stoddart Building Auditorium
344 Main Street, Groton, Massachusetts 01450

Beginning Saturday, May 2, 2026 @ 9:00 AM

Attention – Voters and Taxpayers

*THE BUDGET HANDOUT FOR ARTICLE 5 IS AVAILABLE
IN THE BACK OF THE WARRANT*

**SPRING TOWN MEETING WARRANT
MAY 2, 2026**

Middlesex, ss.
Commonwealth of Massachusetts
To any Constable in the Town of Groton

Greetings:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn said inhabitants of the Town of Groton qualified to vote on Town affairs to assemble in the Marion Stoddart Building Auditorium, 344 Main Street, Groton, Massachusetts in said Town on Saturday, the second day of May, 2026 at Nine O'clock in the morning, to consider all business other than the election of Town Officers and on the nineteenth day of May, 2026, between the hours of 7:00 A.M. and 8:00 P.M., at an adjourned session thereof at the following locations:

Precinct 1	The Groton Center 163 West Main Street	Precincts 2 & 3 Marion Stoddart Bldg. Gymnasium 344 Main Street
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to give their ballots for:

Vote for One	Board of Assessors	3 Years
Vote for One	Board of Health	3 Years
Vote for Two	Select Board	3 Years
Vote for One	Commissioner of Trust Funds	3 Years
Vote for One	Groton-Dunstable Regional School Committee	3 Years
Vote for One	Groton Electric Light Commission	3 Years
Vote for Two	Park Commission	3 Years
Vote for One	Park Commission	2 Years
Vote for Two	Planning Board	3 Years
Vote for One	Sewer Commission	3 Years
Vote for Two	Trustee of the Groton Public Library	3 Years
Vote for One	Water Commission	3 Years
Vote for One	Groton Housing Authority	5 Years

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*Will be presented as one Consent Motion

**FY 2027 Budget will be presented as One Consent Motion

***CPA Funding Recommendations will be presented as One Consent Motion

****Annual Consent Agenda. To be presented as one Motion

Article 1: Receive Reports

To see if the Town will vote to receive the report of the Select Board and other Town Officers and Committees, or to take any other action relative thereto.

Select Board

Select Board: Recommended Unanimously
Finance Committee: No Position

Summary: *To hear reports of Town Boards, Committees and Commissions and to accept the annual report and other reports that may be presented to Town Meeting.*

Article 2: Elected Officials Compensation

To see if the Town will vote to set the compensation for the elected officials of the Town for the ensuing year, or to take any other action relative thereto.

Town Manager

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously

Summary: *To provide compensation for elected officials as proposed by the Town Manager. The Town Moderator is proposed to receive a salary of \$1,000 in FY 2027.*

Article 3: Wage and Classification Schedule

To see if the Town will vote to amend and adopt for Fiscal Year 2027 the Town of Groton Wage and Classification schedule as shown in Appendix B of this Warrant, or to take any other action relative thereto.

Select Board
Town Manager

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously

Summary: *The purpose of this Article is to set the wage and classification schedule for the three (3) employees (Executive Assistant to the Town Manager, Human Resources Director and IT Director) covered by the Personnel Bylaw. Under the policy of the Select Board, these employees receive the same benefits as contained in the Town Supervisors' Union Contract. These employees will receive a three (3%) percent cost-of-living adjustment in Fiscal Year 2027.*

Article 4: Appropriate FY 2027 Contribution to the OPEB Trust Fund

To see if the Town will vote to raise and appropriate, transfer from available funds, and/or borrow pursuant to any applicable statute, a sum or sums of money, to be expended by the Town Manager, to be added to the Other Post-Employment Benefits Liability Trust Fund as authorized by Chapter 32B, Section 20, of the Massachusetts General Laws, or to take any other action relative thereto.

**Select Board
Town Manager**

Select Board: *Recommended Unanimously*
Finance Committee: *Recommended Unanimously*

Summary: *The purpose of this article is to fund the Town's OPEB Liability. The Select Board and Finance Committee have adopted a funding policy for this purpose. One of the funding goals is to commit to an annual appropriation to the Trust that would keep the Net Present Value Liability from growing until such time as the Town can begin to pay down the liability. In Fiscal Year 2027, the anticipated amount necessary for this purpose is estimated to be \$200,000. This Article will seek an appropriation of \$200,000 from Free Cash to add to the OPEB Liability Trust Fund.*

MOTIONS UNDER ARTICLE 5 WILL BE PRESENTED AS A CONSENT AGENDA. PLEASE SEE EXPLANATION PROVIDED ON PAGE 2 OF THIS WARRANT.

Article 5: Fiscal Year 2027 Annual Operating Budget

To see if the Town will vote to raise and appropriate, transfer from available funds, and/or borrow pursuant to any applicable statute, a sum or sums of money as may be necessary to defray the expenses of the Town for the next Fiscal Year (2027), and act upon the budget of the Finance Committee, or to take any other action relative thereto.

**Finance Committee
Select Board
Town Manager**

Select Board:
Finance Committee:

Summary: *In accordance with Section 6 of the Town Charter, the Finance Committee conducts its annual budget process by receiving the Town Manager's proposed balanced budget on or before January 31st; meeting with department heads and boards; holding public budget hearings in preparation for issuing its recommendations to Town Meeting; and presenting its budget recommendations at the Spring Town Meeting. The budget handout for this Article is contained in Appendix A of this Warrant. Please also see the Finance Committee's and Town Manager's Report which includes the Finance Committee's and Select Board's recommendations.*

Article 6: Fiscal Year 2027 Capital Budget

To see if the Town will vote to raise and appropriate, transfer from available funds, and/or borrow pursuant to any applicable statute, a sum or sums of money, to be expended by the Town Manager in Fiscal Year 2026 and thereafter, for the purpose of funding the Fiscal Year 2027 Capital Budget, or to take any other action relative thereto.

Town Manager

Summary: *The following is the proposed Town Manager's Capital Budget for Fiscal Year 2027:*

Item #1 – Ambulance 2 Replacement **\$500,000** **Fire and EMS**

Summary: *This is a scheduled replacement of Ambulance 2. The Fire Department maintains two ambulances and schedules replacement of each ambulance every five (5) years. The intention of the Town is to borrow the cost of the ambulance (estimated to be \$500,000) and pay it back over five years from ambulance receipts.*

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously

Item #2 – PFAS Free Structural FF Gear **\$50,000** **Fire and EMS**

Summary: *PFAS has been used in firefighting gear for a long time due to its ability to withstand high temperatures and repel water and oils. Firefighters have long been known to suffer from a highly increased rate of cancers that are caused by the use of PFAS. These chemicals are shown to contribute to or are responsible for cases of breast, kidney, and testicular cancers within the fire service. Effective January 1, 2027, manufacturers and sellers of personal protective equipment for firefighters will be prohibited from knowingly selling gear containing “intentionally added PFAS” chemicals, meaning PFAS chemicals or products that break down into PFAS chemicals that are intentionally added to the product during manufacturing. Last year, the Town appropriated \$80,000 and in FY 2027, the Town is requesting \$50,000 to complete the purchase.*

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously

Item #3 – Pick-Up Truck **\$75,000** **Highway**

Summary: *This is a scheduled replacement. The average life of a pick-up truck is approximately 7 years. By replacing one vehicle every couple of years, this will allow the fleet to stay in good shape. They are front line pick-ups used for day-to-day operations as well as snow plowing.*

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously

Item #4 – Brush Mower/Field Mower **\$30,000** **Highway**

Summary: *In FY 2027, the Town will be rehabbing one of the Brush Mowers to extend its life. This is a cost effective request to save purchasing a brand new Mower. In FY 2031, the Town will replace the second mower (purchased in 2019) as part of normal replacement of equipment.*

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously

Item #5– Truck Painting **\$25,000** **Highway**

Summary: *The plan is to paint truck beds every four years. Salt is the largest issue the DPW deals with in maintaining its fleet. While the DPW washes the trucks after every storm, salt still has a negative impact on the truck beds. Spending the funds to paint the beds will extend the life of the fleet.*

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously

Item #6 – IT Infrastructure **\$40,000** **Town Facilities**

Summary: *This item in the Capital Budget was established over eleven years ago and has been very successful. In Fiscal Year 2027, the following items will be purchased/upgraded with this allocation: 10 replacement computers; Replace aging servers and storage arrays; Investment to expand the network and keep equipment and maintenance costs current; Network switch upgrades and increased wireless coverage; and Improve door lock and security system maintenance.*

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously

Item #7 – Municipal Building Minor Capital **\$120,000** **Town Facilities**

Summary: *This appropriation will be used to continue to maintain all municipal buildings by performing various maintenance activities to prevent major breakdowns in our municipal building infrastructure. Priorities continue to change when it comes to the minor repairs and upgrades in our municipal buildings. In Fiscal Year 2027, Minor Capital Items have been added to this request as well. This was done due to the fact that all Minor Capital Items were removed from the FY 2026 Operating Budget to balance the budget. In FY 2027 an additional \$30,000 is being added to this appropriation to pay for the repair of the Fire Alarm System at Legion Hall.*

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously

Item #8 – Property Improvements **\$25,000** **Park Department**

Summary: *The Park Commission has been working over the past several years developing a strategy to address deficiencies in the various Park Department Properties located throughout Groton. Since FY 2015, the Town has appropriated \$25,000 each year so that the Park Commission can develop a capital improvement program that will allow them to keep our various park locations in good shape.*

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously

Item #9 – Police Cruisers **\$147,010** **Police Department**

Summary: *Purchase of two police cruisers and related equipment for replacement of cruisers that are no longer cost effective to maintain. This allows for less mileage per year, better maintenance scheduling, assignment of cars to officers and for a programmed replacement schedule that ensures line cars are rotated out at reasonable mileage and wear. Un-marked cars are rotated in the same fashion.*

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously

Item #10 – Police Minor Capital **\$34,750** **Police Department**

Summary: *This is a new Capital Item each year to provide funds for various minor capital needs of the Police Department. In FY 2027, this funding will be used to purchase soft armor, heavy vests, pay for the traffic camera system, repair the Gibbet Hill Radio Room Interior Ceiling and purchase new helmets for the ATV and Bicycle teams.*

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously

Item #11 – Electronic Control Devices - Tasers **\$10,500** **Police Department**

Summary: *Current Electronic Control Device (ECD, Taser) is at end-of-life and not serviceable. Axon products provide integrated data storage for both the ECD and future acquired Body-Worn-Cameras (BWC) . The total cost of the ECD replacement is \$97,796. We applied for and anticipate receiving a JAG grant in the amount of \$50,000. The Town is responsible for 1 payment of \$12,500 and 3 annual installments of \$10,500 for a total cost to the town of \$49,000. This is the second of the final four installments.*

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously

Item #12 – Golf Carts **\$27,000** **Country Club**

Summary: *In FY 2027, the Town will replace all Golf Carts with 27 new Carts on a five year lease/purchase. This is the first of five payments.*

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously

Item #13 – Ventrac Attachments **\$10,918** **Country Club**

Summary: *In FY 2023, the Town purchased a Ventrac unit using a five year lease-to-purchase agreement at an annual cost of \$10,918. This is the final payment. The Ventrac unit is a most versatile piece of equipment. The attachments already in use include units for plowing, aeration, seeding, landscaping and mowing difficult terrain. This vehicle is used on a daily basis.*

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously

Item #14 – Greens Equipment – Truckster XD **\$14,736** **Country Club**

Summary: *This is a heavy payload 4x4 utility truck that will allow the transfer of up to 3,500 lbs. of debris, sand and loam to and from areas of the Course. This utility truck will replace the other utility truck in the Club’s fleet that is over a decade old and is becoming unreliable. This vehicle will be used on a daily basis in the Spring and Fall when course cleanup is a daily occurrence. During the Summer months, it will be used for various Course projects. This vehicle will be paid for over five years. This is the third of five payments.*

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously

Item #15 – Greens Equipment – Greens Mower **\$12,067** **Country Club**

Summary: *This item replaced a greens mower. The old mower will be converted to a tee & collar unit, and the old tee & collar unit will be converted to a greens roller unit. Ideally, the Club will purchase a new mower every five years. This is the third of four payments for this equipment.*

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously

Item #16 – Greens Equipment – Fairway Mower \$20,000 Country Club

Summary: *This is a request to replace the Club's current Fairway Mower. This mower will be purchased on a five year lease purchase arrangement. This will be the first of five payments.*

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously

Item #17 – Greens Equipment – Rough Mower \$20,000 Country Club

Summary: *Similar to the Fairway Mower, this is a request to replace the Club's current Rough Mower. This mower will be purchased on a five year lease purchase arrangement. This is the first of five payments.*

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously

Item #18 – Roof for the Pavilion \$14,200 Country Club

Summary: *The pavilion at the Groton Country Club is used by the Club for its summer camp operations, as well as, storing equipment in the winter months. The roof is in need of replacement.*

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously

Item #19 – Communication Improvements \$99,500 Police/Fire/DPW

Summary: *This item seeks authorization to fund improvements to the Town's communications infrastructure to ensure reliable operation of public safety and municipal communication systems. The proposed work includes a structural analysis of the Gibbet Hill communications tower, replacement and upgrading of antennas, installation or enhancement of microwave communication links, and improvements to the HVAC system serving the equipment shelter to improve and maintain the integrity of the Town's communication systems. The total cost of the improvements is \$108,771. The Groton Electric Light Department is contributing \$9,313 towards these improvements, reducing the request to \$99,500.*

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously

Town Manager

Article 7: Community Preservation Funding Accounts

To see if the Town will vote to make the following appropriations from the Community Preservation Fund:
Allocation of Community Preservation Funds to the following sub accounts:

CPC Operating Expenses:	\$ 34,000
Open Space and Recreation Reserve:	\$ 113,500
Historic Resource Reserve:	\$ 113,500
Community Housing Reserve:	\$ 113,500
Unallocated Reserve:	\$ <u>760,500</u>
Total	\$1,135,000

or to take any other action relative thereto.

Community Preservation Committee

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously
Community Preservation Committee: Recommended Unanimously

Summary: This is an accounting procedure that is necessary so that the Community Preservation Committee will have access to the funds raised during Fiscal Year 2027. Except for the CPC Operating Expenses, none of these funds will be spent without additional approval at Town Meeting.

MOTIONS UNDER ARTICLE 8 WILL BE PRESENTED AS A CONSENT AGENDA. PLEASE SEE EXPLANATION PROVIDED ON PAGE 2 OF THIS WARRANT.

Article 8: Community Preservation Funding Recommendations

To see if the Town will vote to adopt and approve the recommendations of the Community Preservation Committee for Fiscal Year 2027, and vote to implement such recommendations by appropriating a sum or sums of money from the Community Preservation Fund established pursuant to Chapter 44B of the Massachusetts General Laws, and by authorizing the Select Board, with the approval of the Community Preservation Committee, to acquire, by gift, purchase, or eminent domain, such real property interests in the name of the Town, or enforceable by the Town, including real property interests in the form of permanent affordable housing restrictions and historical preservation restrictions that will meet the requirements of Chapter 184 of the Massachusetts General Laws, as may be necessary or proper to carry out the foregoing, or to take any other action relative thereto.

CPC Proposal A: Lighting Improvements – Prescott \$9,850

Summary: The Town Manager’s Office and the Prescott Community Center request \$9,850 to replace existing halogen fixtures in the gymnasium with high-bay LED fixtures equipped with motion sensors, and to improve lighting at the rear and side accessible entrances by installing new LED wall-mounted lights. Funding for this project will come from the Historic Preservation Reserve in the amount of \$9,850.

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously
Community Preservation Committee: Recommended Unanimously for Town Meeting Consideration

CPC Proposal B: Cow Pond Brook Fields Improvements \$4,284,000

Summary: *The Town Manager's Office and Park Commission are requesting \$4,284,000 to improve site accessibility and safety. The project includes reconfiguring parking areas and constructing paved walking paths that comply with ADA and MAAB standards to provide accessible routes to all fields where such access is currently lacking. Parking capacity will also be expanded to better accommodate field users. In addition, the project includes environmental restoration through the removal of an existing road that separates two wetland areas with vernal pools, improving ecological connectivity and wetland function. The Town has been awarded a \$1,000,000 federal grant to help offset the project cost. Town Meeting will be asked to authorize borrowing \$4,284,000 for the project, with the net borrowing expected to be reduced to \$3,284,000 upon receipt of the grant funds.*

Select Board: Recommended Unanimously

Finance Committee: Recommended (3 In Favor, 2 Against – Green, McDonald)

Community Preservation Committee: Recommended Unanimously for Town Meeting Consideration

CPC Proposal C: Housing Coordinator – FY 2027 \$72,829

Summary: *This item requests \$72,829 in Community Preservation Act (CPA) funding from the Community Housing category to support the wages and benefits of the Town of Groton's Housing Coordinator position (25 hours per week). The full amount will be funded from the Community Housing Reserve.*

Select Board: Recommended Unanimously

Finance Committee: Recommended Unanimously

Community Preservation Committee: Recommended Unanimously for Town Meeting Consideration

CPC Proposal D: Pollinator Pathway Garden \$2,500

Summary: *The Sustainability Commission is requesting \$2,500 to enhance the landscaped area by upgrading the current dirt pathway by constructing a stone dust walking path to provide a more durable and accessible surface for pedestrian use. The full amount will be funded from the Open Space and Recreation Reserve.*

Select Board: Recommended Unanimously

Finance Committee: Recommended Unanimously

Community Preservation Committee: Recommended Unanimously for Town Meeting Consideration

CPC Proposal E: FY 2027 Housing Request \$100,000

Summary: *The Affordable Housing Trust (AHT) is requesting \$100,000 to continue its work to create, preserve, and support Affordable Housing in Groton. Funding is necessary for the AHT to act when an opportunity arises. Community Preservation Funds can be used for the acquisition, creation, preservation, and support of community housing and for the rehabilitation or restoration of community housing that is acquired or created with CPA funds. To Fund this Project, \$92,985 will come from the Community Housing Reserve and \$7,015 will come from the Unallocated Reserve.*

Select Board: Recommended (4 In Favor, 1 Against – Manugian)

Finance Committee: Recommended Unanimously

Community Preservation Committee: Recommended Unanimously for Town Meeting Consideration

CPC Proposal F: Cutler Softball Field Establishment \$99,000

Summary: *The Groton-Dunstable Youth Softball League is requesting \$99,000 to improve player safety and field quality. The project includes installing protective sideline fencing, constructing dugouts with benches and roofs, and purchasing an infield groomer to support consistent field maintenance and safe playing conditions. The full amount will be funded from the Open Space and Recreation Reserve.*

Select Board: *Recommended Unanimously*
Finance Committee: *Recommended Unanimously*
Community Preservation Committee: *Recommended Unanimously for Town Meeting Consideration*

CPC Proposal G: Boutwell Playground Renovation \$233,923

Summary: *The Groton-Dunstable Regional School District is requesting \$233,923 to install new playground equipment, replace existing playground surfacing, and improve the adjacent parking area. These upgrades will provide a safe, accessible play space with inclusive features and improved access for users of all abilities. To fund this project, \$42,329 will come from the Open Space and Recreation Reserve and \$191,594 will come from the Unallocated Reserve.*

Select Board: *Recommended Unanimously*
Finance Committee: *Recommended Unanimously*
Community Preservation Committee: *Recommended Unanimously for Town Meeting Consideration*

Community Preservation Committee

Article 9: *Special Act to Exempt Certain Uncontrollable Costs from the Tax Levy*

To see if the Town will vote to authorize the Select Board to petition the General Court of the Commonwealth of Massachusetts for a special act entitled "An Act Relative to Adjusting the Municipal Tax Levy Limit for the Town of Groton to Exempt Certain Uncontrollable Costs" as follows:

An Act Relative to Adjusting the Municipal Tax Levy Limit for the Town of Groton to Exempt Certain Uncontrollable Costs

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1.

Notwithstanding any general or special law to the contrary, for the Town of Groton, the calculation of the municipal levy limit and levy ceiling pursuant to section 21C of chapter 59 of the General Laws shall exclude certain uncontrollable costs as set forth in this act.

SECTION 2.

For the purposes of this act, the following costs incurred by the Town of Groton shall be excluded from the annual calculation of the levy limit and levy ceiling under section 21C of chapter 59 of the General Laws:

- (a) Group health insurance costs incurred pursuant to chapter 32B of the General Laws, including but not limited to subscriber premiums, employer contributions, retiree health insurance obligations, and reimbursements for Medicare Part B or related plans.

(b) Pension appropriations required pursuant to chapter 32 of the General Laws, including but not limited to annual required contributions to the local or regional retirement system, pension funding schedules approved by the Public Employee Retirement Administration Commission, and payments toward unfunded actuarial accrued liabilities.

SECTION 3.

Amounts excluded under this act:

- (a) shall not be considered an increase in the levy limit under subsection (f) of said section 21C;
- (b) shall not require voter approval pursuant to subsections (g) or (h) of said section 21C; and
- (c) shall not be considered a permanent increase to the base levy limit of the Town of Groton.

SECTION 4.

The commissioner of revenue shall promulgate regulations or issue guidance establishing the method by which the Town of Groton shall certify eligible costs and report such exclusions in the annual Tax Rate Recapitulation.

SECTION 5.

Not later than 180 days after the passage of this act, the Department of Revenue shall issue any guidelines, regulations, or forms necessary to implement the provisions of this act as they apply to the Town of Groton.

SECTION 6.

This act shall take effect on July 1 following its passage and shall apply to all fiscal years beginning on or after that date.

provided, however, that the General Court may make clerical or editorial changes of form only to the bill, unless the Select Board approves amendments thereto before enactment by the General Court, which amendments shall be within the public purposes of said petition, or to take any other action relative thereto.

Town Manager

Select Board: *Recommended (4 In Favor, 1 Against – Manugian)*

Finance Committee: *No Position*

Summary: *The proposed act would allow the Town of Groton to exclude certain uncontrollable costs from its annual municipal levy limit and levy ceiling calculation. If approved by the General Court and Governor, the Town could raise taxes above the standard 2.5% limit to cover these mandated expenses without requiring a separate voter override each time. The following mandatory expenses would be exempt from the levy limit: a) Health Insurance: Subscriber premiums, employer contributions, and retiree health obligations, including Medicare Part B reimbursements; b) Pension Obligations: Required annual contributions to retirement systems and payments toward unfunded actuarial liabilities. Any amount excluded under this act would apply only to the fiscal year in which it occurs and would not permanently increase the Town's base levy limit. The legislation also specifies that these adjustments would not require the voter approval typically required under Proposition 2½ for levy increases. The Massachusetts Department of Revenue (DOR) would oversee implementation and issue regulations to ensure the Town properly certifies and reports the excluded costs.*

Article 10: Amend Chapter 168 of the General Bylaws – Stretch Energy Code

To see if the Town will vote to adopt the Municipal Opt-in Specialized Stretch Energy Code, specifically 225 CMR 22 and 225 CMR 23, including Appendices RC and CC, and including future editions, amendments, or modifications thereto, to regulate the design and construction of buildings for the effective use of energy and reduction of greenhouse gas emissions, and to amend the Code of the Town of Groton by deleting Chapter 168, Stretch Energy Code, in its entirety, and inserting in its place the text set forth below, provided that said adoption of the Specialized Stretch Energy Code and this amendment of the Code of the Town of Groton shall be effective as of January 1, 2027, and further, to authorize the Town Clerk to make any numbering or formatting edits necessary to conform to the publication conventions of the Code of the Town of Groton, or to take any other action relative thereto.

Select Board

Chapter 168 Specialized Stretch Energy Code

§ 168-1 Definitions.

As used in this Chapter 168, the following terms shall have the meanings indicated:

International Energy Conservation Code (IECC)

The International Energy Conservation Code (IECC) is a building energy code created by the International Code Council. It is a model code adopted by many state and municipal governments in the United States for the establishment of minimum design and construction requirements for energy efficiency. and is updated on a three-year cycle. The baseline energy conservation requirements of the MA State Building Code are the IECC with Massachusetts amendments, as approved by the Board of Building Regulations and Standards and published in state regulations as part of 780 CMR.

Stretch Energy Code

Codified by the combination of 225 CMR 22 and 23, not including Appendices RC and CC, the Stretch Energy Code is a comprehensive set of amendments to the International Energy Conservation Code (IECC) seeking to achieve all lifecycle cost-effective energy efficiency in accordance with the Green Communities Act of 2008, as well as to reduce the climate impacts of buildings built to this code. Specialized Energy Code Codified by the entirety of 225 CMR 22 and 23 including Appendices RC and CC, the Specialized Energy Code adds residential and commercial appendices to the Massachusetts Stretch Energy Code, based on amendments to the respective net-zero appendices of the International Energy Conservation Code (IECC) to incorporate the energy efficiency of the Stretch energy code and further reduce the climate impacts of buildings built to this code, with the goal of achieving netzero greenhouse gas emissions from the buildings sector no later than 2050.

§ 168-2 Purpose.

The purpose of 225 CMR 22 and 23 including Appendices RC and CC, also referred to as the Specialized Energy Code, is to provide a more energy efficient and low greenhouse gas emissions alternative to the Stretch Energy Code or the baseline Massachusetts Energy Code, applicable to the relevant sections of the State Building Code for both new construction and existing buildings.

§ 168-3 Applicability.

This Specialized Energy Code shall apply to residential and commercial buildings.

§ 168-4 Adoption.

The Specialized Code, including any future editions, amendments, or modifications is herein incorporated by reference into this Chapter 168.

§ 168-5 Enforcement.

The Specialized Energy Code shall be enforceable by the Building Commissioner.

§ 168-6 Effective Date.

The effective date of this Chapter 168 shall be January 1, 2027.

Select Board: *Recommended Unanimously*

Finance Committee: *No Position*

Summary: *This article proposes to update the Town of Groton’s local energy regulations by repealing the current Stretch Energy Code and adopting the Commonwealth’s most recent Stretch Energy Code, known as the Specialized Energy Code (225 CMR 22 and 225 CMR 23, including applicable appendices). The Specialized Energy Code establishes enhanced energy-efficiency and emissions standards for certain new construction and major renovations, with the goal of reducing energy use and greenhouse gas emissions. If approved, the new code would take effect on January 1, 2027.*

Article 11: *Squannacook River Dam Repair*

To see if the Town will vote to raise and appropriate, transfer from available funds, including Community Preservation funds, and/or borrow pursuant to any applicable statute, a sum or sums of money to be expended by the Town Manager for the repair of the Squannacook River Dam, including all incidental and related costs, and further, to authorize the Select Board to acquire, by gift, purchase, or eminent domain such land and easements that may be necessary to complete said project and maintain said dam on such terms and conditions as the Select Board deems to be in the best interest of the Town, and further, to authorize the Select Board to petition the General Court of the Commonwealth of Massachusetts for a special act as may be necessary for the acquisition of said land or easements outside of the boundaries of the Town of Groton, provided, however, that the General Court may make clerical or editorial changes of form only to the bill, unless the Select Board approves amendments thereto before enactment by the General Court, which amendments shall be within the public purposes of said petition, or to take any other action relative thereto.

Select Board

Select Board:

Finance Committee:

Community Preservation Committee: *Recommended For Town Meeting Consideration (5 In Favor, 1 Against – Easom, 1 Abstained – Elliot)*

Summary: *This article seeks authorization for the Town to fund repairs to the Squannacook River Dam at an estimated cost of \$812,500, including all related and incidental expenses. Funding for the repair will come from a combination of funding from the Community Preservation Committee, including an FY 2027 appropriation from the CPA Historic Reserve and a Bond Issue to be repaid from both CPA Funds and the Capital Budget. The article also authorizes the Select Board to acquire any necessary land or easements, by gift, purchase, or eminent domain, to complete the project, and seeks permission from the MA Legislature to allow the acquisition of land or easements outside of the Town of Groton, should such permission be necessary. Additional information relative to funding will be provided at Town Meeting.*

Article 12: Amend Zoning Bylaw – Clarify Appeal Process in Site Plan Review

To see if the Town will vote to amend the Code of the Town of Groton, Chapter 218 Zoning, by adding the following in Section 218-2.5.D(2):

(d) Within 90 days of the close of the public hearing, the Planning Board shall vote on a decision and authorize the filing of a written decision with the Town Clerk within 14 days.

(e) Any person aggrieved by a decision of the Planning Board as site plan approval authority may appeal such decision as provided in MGL c. 40A, Section 17, within 20 days after such decision has been filed with the Town Clerk.

or to take any other action relative thereto.

Planning Board

Select Board: *Recommended Unanimously*

Finance Committee: *No Position*

Planning Board: *Recommended Unanimously*

Summary: *This technical amendment to the Zoning Bylaw clarifies the process for appeal of site plan decisions. The Planning Board's standard practice for site plan decisions has been to follow the same appeal procedures utilized for special permits, pursuant to M.G.L. c. 40A, Section 17. However, this process is not specifically laid out in the site plan review section of the Zoning Bylaw. Town Counsel recommends that the Zoning Bylaw be amended to specify that site plan decisions must be appealed pursuant to M.G.L. c. 40A, Section 17.*

ARTICLES 13 THROUGH 22 WILL BE PART OF THE CONSENT AGENDA. PLEASE SEE EXPLANATION PROVIDED ON PAGE 2 OF THIS WARRANT.

Article 13: Funding for the Destination Groton Committee

To see if the Town will vote to raise and appropriate, transfer from available funds, and/or borrow pursuant to any applicable statute, a sum or sums of money, to be expended by the Town Manager in Fiscal Year 2027, for the purpose of providing funding for the Destination Groton Committee to carry out the Charge of the Committee, and all costs associated and related thereto, or to take any other action relative thereto.

Destination Groton Committee

Select Board: Recommended Unanimously
Finance Committee:

Summary: *The purpose of this Article is to provide \$15,000 in funding for the Destination Groton Committee to carry out its charge, which is to pursue a course of action intended to engage all Town stakeholders, including the business and non-profit communities, Town leaders, Federal and State elected officials and Town residents in a series of public information forums, economic research and data analysis, in order to, through a ten-year Town Center Strategic Vision Plan, prepare for an increase in visitors to town while at the same time work to preserve its rural small-town charm. The purpose of this request is to meet a state required minimum local Town expenditure of \$15,000 in a prior fiscal year in order to qualify for major matching grants in Destination Development, Historic Preservation, Infrastructure, and Cultural programs that promote Groton to meet the needs of increased visitors. A portion of this funding will be used to set aside local match opportunities and to produce a Groton Public Engagement Vision Forum and the second Regional Tourism Conference to promote Groton as a gateway for the region.*

Article 14: Transfer within the Water Enterprise Fund

To see if the Town will vote to transfer a sum or sums of money from the Water Enterprise Fund Surplus to the Fiscal Year 2026 Water Department Operating Budget, or to take any other action relative thereto.

Board of Water Commissioners

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously

Summary: *This article allows the Water Department to transfer money from its surplus account to cover any deficit in the Fiscal Year 2026 Water Department Budget. This Article should be considered a placeholder at this time as the Water Commission does not anticipate needing a transfer at this time. Any adjustment/request will be provided to the Town Meeting.*

Article 15: Transfer Within the Center Sewer Enterprise Fund

To see if the Town will vote to transfer a sum or sums of money from the Center Sewer Enterprise Fund Surplus to the Fiscal Year 2026 Center Sewer Enterprise Department Budget, or to take any other action relative thereto.

Board of Sewer Commissioners

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously

Summary: This article allows the Sewer Department to transfer money from its surplus account to cover any deficit in the Fiscal Year 2026 Center Sewer Budget. This Article should be considered a placeholder at this time as the Sewer Commission does not anticipate needing a transfer at this time. Any adjustment/request will be provided to the Town Meeting.

Article 16: Transfer Within the Four Corners Sewer Enterprise Fund

To see if the Town will vote to transfer a sum or sums of money from the Four Corners Sewer Enterprise Fund Surplus to the Fiscal Year 2026 Four Corners Sewer Enterprise Department Budget, or to take any other action relative thereto.

Board of Sewer Commissioners

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously

Summary: This article allows the Sewer Department to transfer money from its surplus account to cover any deficit in the Fiscal Year 2026 Four Corners Sewer Budget. This Article should be considered a placeholder at this time as the Sewer Commission does not anticipate needing a transfer at this time. Any adjustment/request will be provided to the Town Meeting.

Article 17: Prior Year Bills

To see if the Town will vote to transfer from available funds a sum or sums of money for the payment of unpaid bills from prior fiscal years, or to take any other action relative thereto.

Select Board

Select Board: Recommended Unanimously
Finance Committee: Recommended Unanimously

Summary: Town Meeting approval is required to pay bills from a prior fiscal year. A list of unpaid bills will be provided at Town Meeting.

Article 18: *Appropriate Money to Offset the Snow and Ice Deficit*

To see if the Town will vote to raise and appropriate, transfer from available funds, and/or borrow a sum or sums of money, to be expended by the Town Manager, to reduce the deficit in the Fiscal Year 2026 Snow and Ice Budget, as approved under Article 5 of the April 26, 2025 Spring Town Meeting, or to take any other action relative thereto.

Town Manager

Select Board: *Recommended Unanimously*
Finance Committee: *Recommended Unanimously*

Summary: *This article will allow the Town to fund any deficit in the Snow and Ice Account in FY 26. The current deficit is projected to be approximately \$300,000.*

Article 19: *Debt Service for Middle School Track*

To see if the Town will vote to raise and appropriate and/or transfer from available funds, a sum or sums of money, pursuant to Chapter 44B, Section 5, of the Massachusetts General Laws, for debt service for Fiscal Year 2027 for the Middle School Track Project, as authorized under Article 7 of the May 1, 2021 Spring Town Meeting, or to take any other action relative thereto.

Community Preservation Committee

Select Board: *Recommended Unanimously*
Finance Committee: *Recommended Unanimously*

Summary: *This Article appropriates the debt service payment for the Middle School Track Project. Article 7 of the May 21, 2021 Spring Town Meeting appropriated \$1,405,374 for the project. In FY 2027, the Community Preservation Committee will pay \$648,945 in debt service (\$627,000 in principal payment and \$21,945 in interest payment) for this appropriation that will pay off the Debt. To fund this appropriation the entire amount will come from the Unallocated Reserve. This payment is the final payment on the project.*

Article 20: *Funding for Main Street Traffic Study*

To see if the Town will vote to raise and appropriate and/or transfer from available funds, a sum or sums of money, to be expended by the Town Manager in Fiscal Year 2026 and thereafter, to hire an engineering consultant to conduct a traffic study of the portion of Main Street under the control of the Town, and all costs associated and related thereto, or to take any other action relative thereto.

Town Manager

Select Board: *Recommended Unanimously*
Finance Committee: *Recommended Unanimously*

Summary: *This Article seeks funding to supplement funding received from the State to hire MDM Transportation Consultants to conduct an in depth traffic study, including parking spaces, pedestrian safety and intersection improvements of the portion of Main Street under the control of the Town. The purpose of this duty is to improve the overall safety (vehicular and pedestrian) of this roadway.*

Article 21: *Appropriation to Fund Town Forest Expenses*

To see if the Town will vote to appropriate a sum or sums of money from Receipts Reserved for the Town Forest to Town Forest Expenses, or to take any other action relative thereto.

Town Manager

Select Board: *Recommended Unanimously*
Finance Committee: *Recommended Unanimously*

Summary: *The Town Forest Committee is seeking funds to cover the cost of removing a dead stand of Red Pines that are creating a hazard in the Town Forest. The amount needed is estimated to be \$12,000 based on an estimate from the Committee’s consulting Forester.*

Article 22: *Establishing Limits for the Various Revolving Funds*

To see if the Town will vote, pursuant to the provisions of G.L. c. 44 sec 53E½ and the Revolving Fund Bylaw, to amend the Revolving Fund Bylaw to add or delete any revolving account and/or to set the FY 2027 spending limits for the various revolving funds as follows:

Program or Purpose	FY 2027 Spending Limit
Stormwater Management	\$20,000
Conservation Commission	\$50,000
Park Commission	\$100,000
Building Rental Fund	\$50,000
Affordable Housing Marketing	\$20,000
Home Recycling Equipment	\$20,000
Access for Persons with Disabilities	\$10,000
Council on Aging Program Fund	\$40,000
Boat Excise Tax Fund	\$ 5,000
Transfer Station Glass	\$20,000
Senior Center Fitness Equipment	\$20,000

or to take any other action relative thereto.

Town Manager

Select Board: *Recommended Unanimously*
Finance Committee: *Recommended Unanimously*

Summary: *This Article sets the limit of annual spending for the various revolving funds authorized by previous Town Meeting votes and is currently set forth in the Town’s Bylaw for said purpose.*

Hereof fail not and make return of your doings to the Town Clerk on or before time of said meeting.

Given under our hands this 17th Day of April in the year of our Lord Two Thousand Twenty-Six.

Matthew F. Pisani

Matthew F. Pisani, Chair

Rebecca H. Pine

Rebecca H. Pine, Vice-Chair

Alison S. Manugian

Alison S. Manugian, Clerk

John F. Reilly

John F. Reilly, Member

Peter S. Cunningham

Peter S. Cunningham, Member

OFFICERS RETURN
Groton, Middlesex

Pursuant to the within Warrant, I have this day notified the Inhabitants to assemble at the time, place, and for the purpose mentioned as within directed. Personally posted by Constable.

Constable

Date Duly Posted

**BUDGET MESSAGE FROM THE
TOWN MANAGER
AND FINANCE COMMITTEE**

**TOWN OF GROTON
FISCAL YEAR 2027**

Pursuant to Article 6, "Finance and Fiscal Procedure," Section 6.4, "The Budget," of the Charter of the Town of Groton, Massachusetts, the Finance Committee, Select Board and Town Manager are please to submit for your consideration the Town of Groton's Fiscal Year 2027 Proposed Operating Budget for consideration by the 2026 Spring Town Meeting. This budget reflects a coordinated effort among the Finance Committee, Select Board, Town Manager, Department Heads, and the Groton-Dunstable Regional School District. It represents a balanced financial plan developed within significant fiscal constraints while maintaining the Town's commitment to core municipal and educational services.

The Fiscal Year 2027 budget has been developed following two consecutive years in which voters declined to approve operating overrides. These outcomes required substantial reductions to both municipal operations and the Groton-Dunstable Regional School District Operating Assessment and continue to have lasting impacts on staffing levels, service delivery, and long-term financial sustainability. Additionally, limited growth in State Aid, including Chapter 70 and Unrestricted General Government Aid, has not kept pace with increasing fixed costs such as pensions, health insurance, and contractual obligations.

In accordance with the Groton Charter and the Town's Financial Policies, prior to the creation of the initial Budget, the Finance Committee and Select Board provided the following Guidance to the Town Manager:

- A. The Town Manager shall provide a Balanced Budget with no consideration of an Override for Fiscal Year 2027. Any Municipal Spending Increase shall be kept to no more than forty (40%) percent of anticipated new revenues for Fiscal Year 2027. The remaining new revenues shall be set aside for the Fiscal Year 2027 Proposed Operating Assessment of the Groton Dunstable Regional School District.
- B. The Town Manager shall provide a complete listing/summary of any reductions to the Budget to comply with this Guidance.

This Budget reflects strict adherence to Proposition 2½ levy limits, a continued emphasis on fiscal discipline and transparency, a commitment to maintaining essential services within available resources and the Budget Guidance and Policy Direction.

Revenue projections for FY 2027 were developed using conservative methodologies consistent with historical trends. Key assumptions included modest growth in State Aid based on Governor Healy's proposed budget, New Growth contributing approximately \$317,770 in tax revenue and targeted adjustments to local receipts (motor vehicle excise, meals tax, permits, recreation revenues). Total new revenues available for allocation are estimated at approximately \$1.6 million. The following is a summary of changes in some of the Estimated Receipt Categories:

1. **Motor Vehicle Excise Taxes** – The five-year average is \$1,970,633. In Fiscal Year 2025, the Town collected \$2,187,636 in Motor Vehicle Excise Taxes. Given the complexities of the FY 2027 Budget Development and the Guidance issued by the Select Board and Finance Committee, the Finance Team decided to aggressively increase the estimate for Motor Vehicle Excise taxes by \$99,902 to \$1,985,902 in FY 2027. This estimate will be revisited once the FY 2026 First Commitment is released in February, 2025.
2. **Meals Tax/Room Occupancy Tax** – This continues to be an excellent revenue source for Groton. Based on current year collections, the Finance Team is increasing this estimate by \$15,000 in Fiscal Year 2027 to \$475,000.
3. **Payments in Lieu of Taxes (PILOTs)** – The Town continues to work with its Non-Profit Partners to increase PILOTs. Based on the continued cooperative approach with these partners, the Town has realized an increase in PILOTs over the last two fiscal years. That will continue in Fiscal Year 2027 and the Finance Team has increased this revenue source by \$34,844 in Fiscal Year 2027.
4. **Licenses and Permits** – Based on a thorough review of permits issued by our Permit Granting Departments, Boards and Committees, the Finance Team has decided, based on approved projects such as 500 Main Street, to increase this Revenue Source by \$50,000 in FY 2027.
5. **Miscellaneous Recurring Revenue** – This Revenue Source has been increased by a total of \$136,988 in Fiscal Year 2027. However, only \$2,000 (to reflect the actual offset for the Senior Center Van Service) is an actual increase that can be counted towards new revenues in Fiscal Year 2027. The additional \$134,988 is coming from the Town of Dunstable to offset the excluded Debt for the PFAS water project. This amount is being carried in this Revenue Source based on the way the Department of Revenue wants the Town to account for that income. It will be removed from the calculation to determine new revenues to comply with the Guidance issued by the Finance Committee and Select Board.

The following chart shows what the Town expects to receive in revenues that can be used to fund the Fiscal Year 2027 Operating Budget:

<u>Revenue Source</u>	<u>Budgeted FY 2026</u>	<u>Proposed FY 2027</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Property Tax*	\$ 39,607,199	\$ 40,915,149	\$ 1,307,950	3.30%
State Aid	\$ 1,182,722	\$ 1,229,879	\$ 47,157	3.99%
Local Receipts - Excluding Country Club**	\$ 4,754,327	\$ 4,985,202	\$ 230,875	4.86%
Country Club Revenue	\$ 875,000	\$ 900,000	\$ 25,000	2.86%
Other Available Funds	\$ 350,000	\$ 359,041	\$ 9,041	2.58%
TOTAL	\$ 46,769,248	\$ 48,389,271	\$ 1,620,023	3.46%

*Includes 2½ percent increase allowed by law and estimated \$21.5 million in new growth.

**Does not include Revenue received from the Town of Dunstable (\$134,988) for the PFAS Project Debt Service.

Several cost drivers significantly impact the Fiscal Year 2027 Budget. Pension obligations are increasing by approximately 6.39% and Health Insurance costs are increasing by 6.24%. The Town has six (6) Collective Bargaining Units. All contracts will enter into the second year of a three-year contract. All Unions have agreed to a three (3%) percent wage adjustment in FY 2027. When you take into consideration these agreements, along with the employees that have contracts or employment agreements, salaries and wages will increase by \$161,566 in FY 2027. Employees of the Town Hall/Library Union and the DPW Union are also eligible for a performance incentive that allows them to receive an increase in their base pay of up to two (2%). In Fiscal Year 2027, this will account for an increase in wages of \$63,835. Finally, some employees are eligible for a one-time performance incentive of up to 2½% that is not added to their base. This will be paid from Free Cash. The Fiscal Year 2027 impact for this program is \$50,685. Please note that salaries and wages will increase by a total of \$224,951 in FY 2027, including one-time cash payments.

Fiscal Year 2027 will see a significant increase in Excluded Debt as the Town continues to pay debt service on the Florence Roche Elementary School Project to cover both debt that has been previously permanently financed (\$28 million), as well as the recently borrowed \$24 million of the remaining Florence Roche Debt (currently at \$27 million), leaving approximately \$2.1 million (after the FY 2026 mandatory principal paydown of \$966,000) to be financed through Bond Anticipation Notes. This amount will most likely be permanently financed in FY 2029 at the conclusion of the MSBA Audit on the Florence Roche Project. In addition, Fiscal Year 2027 will be the first year that the Town will be paying Debt Service on the PFAS Waterline Project. The PFAS Debt is broken down in two issues. The first issue is the State Revolving Fund (SRF) Debt for the original Project in the amount of \$11,586,118 (after loan forgiveness) and \$4,584,086 for the next Phase of the project, which was borrowed as part of the January 27, 2026 Bond Issue. The PFAS Debt will be offset by payments from the Town of Dunstable (\$134,988) and the Groton Water Department (\$34,909) in the amount of \$169,897. Based on all of this, Municipal Excluded Debt will increase by \$1,053,398, or 21.05%, from \$5,004,703 to \$6,058,101. Excluded Debt from the Groton Dunstable Regional School District will decrease by \$2,246, or 2.03% from \$110,389 to \$108,143. Overall, Excluded Debt will increase in Fiscal Year 2027 by \$1,051,152, or 20.55%, from \$5,115,092 to \$6,166,244 (after the offset discussed above).

The Country Club continues to perform very well. Fiscal Year 2025 was another successful year for the Groton Country Club. It was a record year for revenue. The Club generated \$1,007,314 in revenue for FY 2025, which is \$139,983 more than FY 24 (another record year in which the Club generated \$867,331 in revenues). Based on the final expenditure total of \$936,081, including overhead, the club made a profit of \$71,233 in FY 2025, which was returned to the General Fund and certified as Free Cash.

The FY 2027 Budget includes funding for one additional full-time Firefighter/EMT position within the Groton Fire Department. This request represents a critical first step toward the Department's long-term staffing objective of providing a minimum of four Firefighter/EMTs on each of its four 24-hour shifts. Currently, the Department operates with 10 full-time personnel, resulting in uneven staffing levels across shifts, with two shifts staffed by two Firefighter/EMTs and two shifts staffed by three. This staffing model places significant operational strain on personnel, particularly during periods of high call volume, overlapping emergency incidents, or when advanced life support services are required. It also limits the Department's ability to safely and effectively respond to incidents in accordance with modern firefighting and emergency medical service standards. The addition of one full-time position will improve baseline staffing, enhance response capability, and provide greater flexibility in daily operations. Importantly, it will also help mitigate ongoing staff fatigue and burnout, which have contributed to increased reliance on overtime to maintain minimum coverage levels. By incrementally building toward a four-person-per-shift model, the Town is taking a measured and fiscally responsible approach to strengthening public safety services while supporting the health and sustainability of its emergency response workforce. This investment reflects the Town's

commitment to maintaining a high level of emergency service delivery and ensuring that the Fire Department is appropriately staffed to meet current and future community needs.

The Finance Committee, Select Board and Town Manager continue to work collaboratively and cooperatively with both the Groton Dunstable Regional School District Administration (Superintendent of Schools Dr. Geoff Bruno and Director of Business Sherry Kersey) and Dunstable Town Administrator Jason Silva in developing the proposed Fiscal Year 2027 Operating Assessment for the Groton-Dunstable Regional School District. This proposed Assessment presents a significant policy and financial decision for the Finance Committee and Select Board as you consider the Fiscal Year 2027 Operating Budget. The District's initial budget submission, which incorporated all departmental requests, proposed an increase of just over \$4 million, or approximately eight (8%) percent, over the FY 2026 Operating Budget. Since that time, the School Committee and District Administration have taken steps to reduce the preliminary operating budget from \$54,672,144 on November 6, 2025, to \$54,045,663 as of January 6, 2026. Despite these efforts, the proposed budget remained 6.46 percent higher than FY 2026 and exceeds the revenue capacity of both Groton and Dunstable. Based on this Budget, Groton's operating assessment would increase by 8.0 percent and Dunstable's by 8.5 percent, resulting in a total FY 2027 assessment of \$31,114,303 for Groton (an increase of \$2,477,639) and \$9,538,463 for Dunstable. Groton's increase cannot be fully funded within its anticipated FY 2027 revenues while providing a Balanced Budget that does seek an Override of Proposition 2½. Primary cost drivers in the District's budget are largely non-discretionary. These include wage increases of 5.42 percent, benefit costs increasing by 7.92 percent, Middlesex County Retirement assessments rising by 9.15 percent, and projected health insurance increases of 8.9 percent. Additional pressures include mandated instructional programs, increased student service needs, rising transportation costs, deferred maintenance, and a substantial increase in out-of-district placement costs driven by student need and uncertainty surrounding future federal reimbursements. The School District has implemented several cost-containment measures. These include carrying forward unfilled student service positions, reductions in paraprofessional staffing where feasible, downsizing the transportation fleet, negotiated employee health insurance cost sharing, internalization of certain maintenance services, and longer-term efficiency efforts resulting from the operational audit.

To provide a balanced budget that does not require an override of Proposition 2½, the Fiscal Year 2027 Budget carries an increase in the Operational Assessment of the District of \$1,221,184, or 4.32%. This will require a reduction of the District's FY 2027 Budget in the range of \$908,000 to \$1.35 million, necessitating staffing reductions affecting an estimated seven to ten positions across the District. With regard to the Nashoba Technical Regional School District, Groton's Assessment in Fiscal Year 2027 will increase by \$31,119 from \$908,490 to \$939,609, or 3.43%

Consistent with the Guidance in the development of the Fiscal Year 2027 Operating Budget that keeps any municipal increase to not more than forty (40%) percent of anticipated new revenues with remaining revenues set aside to cover the Operating Assessment for the Groton Dunstable Regional School District, the original breakdown in new revenues was as follows:

- **40% reserved for municipal operations: \$648,009**
- **60% reserved for the GDRSD operating assessment: \$972,014**

After a thorough review of the issues surrounding the Fiscal Year 2027 Budget, the Finance Committee, Select Board and Town Manager determined that more funding should be set aside for the School District and the Municipal Budget would receive less than forty (40%) percent of the new revenues. The following Chart shows the budget progression from the initial set aside to the final proposed distribution of new revenues:

Category**FY 2027**

Anticipated Increase in Other FY 2027 Funds	\$	9,041
Anticipated FY 2027 Levy Increase (\$21.5 Million in New Growth)	\$	1,307,950
Anticipated FY 2027 Local Receipts Increase (3.5% Estimated Increase)	\$	255,875
Anticipated FY 2027 State Aid Increase (2% Estimated Increase)	\$	47,157
Available New Revenue for Fiscal Year 2026	\$	1,620,023
Initial Set Aside for Municipal Budget (40%)	\$	648,009
Initial Set Aside for GDRSD Operational Assessment (60%)	\$	972,014
Proposed Budget Increase (22.7%)	\$	367,720
Proposed GDRSD Operational Assessment Increase (75.4%)	\$	1,221,184
Proposed Nashoba Tech Assessment (1.9%)	\$	31,119
Current Proposed Budget Increase	\$	1,620,023

Section 6-5 of the Groton Charter requires the Finance Committee to provide a report that details the differences between the Town Manager's Proposed Budget and their final Proposed Budget. The following Chart shows the differences between the budget received by the Finance Committee from the Town Manager on January 31, 2026 and the budget being proposed to the 2026 Spring Town Meeting:

<u>Line</u>	<u>Department/Description</u>	<u>Original Proposed</u>	<u>Committee Approved</u>	<u>Difference</u>
1311	Fire Department Wages	\$ 1,436,618	\$ 1,514,757	\$ 78,139
1400	Nashoba Tech Operating Assessment	\$ 931,202	\$ 939,609	\$ 8,407
1414	GDRSD Capital Assessment	\$ 500,000	\$ 424,500	\$ (75,500)
1501	Highway Department Wages	\$ 624,376	\$ 631,396	\$ 7,020
2005A	Debt Service - Short Term Interest - Non Excluded	\$ 39,363	\$ 37,039	\$ (2,324)
2005B	Debt Service - Short Term Interest - Excluded	\$ 78,146	\$ 72,937	\$ (5,209)
3010	Employee Benefits - Health Insurance	\$ 1,917,000	\$ 1,845,779	\$ (71,221)
	Total	\$ 5,526,705	\$ 5,466,017	\$ (60,688)

The following is the total proposed Fiscal Year 2027 Balanced Operating Budget for Town Meeting consideration (compared with Fiscal Year 2026):

<u>Category</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>Dollar Difference</u>	<u>Percentage Change</u>
General Government	\$ 2,697,953	\$ 2,701,294	\$ 3,341	0.12%
Land Use	\$ 571,311	\$ 596,422	\$ 25,111	4.40%
Protection of Persons and Property	\$ 4,843,747	\$ 5,060,927	\$ 217,180	4.48%
Department of Public Works	\$ 2,400,571	\$ 2,247,020	\$ (153,551)	-6.40%
Library and Citizen Services	\$ 2,428,900	\$ 2,489,751	\$ 60,851	2.51%
Employee Benefits	\$ 4,833,643	\$ 5,048,431	\$ 214,788	4.44%
Sub-Total	\$ 17,776,125	\$ 18,143,845	\$ 367,720	2.07%
Debt Service - Excluded	\$ 5,004,703	\$ 6,223,734	\$ 1,219,031	24.36%
Debt Service - In Levy Only	\$ 403,325	\$ 551,299	\$ 147,974	36.69%
Sub-Total - All Municipal	\$ 23,184,153	\$ 24,918,878	\$ 1,734,725	7.48%
Nashoba Tech	\$ 908,490	\$ 939,609	\$ 31,119	3.43%
Groton-Dunstable Operating	\$ 28,247,632	\$ 29,468,816	\$ 1,221,184	4.32%
Groton-Dunstable Excluded Debt	\$ 110,389	\$ 108,143	\$ (2,246)	-2.03%
Groton-Dunstable In-Levy Debt	\$ -	\$ -	\$ -	0.00%
Groton Dunstable Capital	\$ 278,643	\$ 424,500	\$ 145,857	52.35%
Sub-Total - Education	\$ 29,545,154	\$ 30,941,068	\$ 1,395,914	4.72%
Grand Total - Town Budget	\$ 52,729,307	\$ 55,859,946	\$ 3,130,639	5.94%

The total Balanced Town Manager's Fiscal Year 2027 Proposed Operating Budget, including the Assessment of the Groton Dunstable Regional School District and the Assessment of the Nashoba Valley Regional Technical High School, and excluded debt, is \$55,859,946, or an increase of 5.94%. This proposed Budget is at the anticipated FY 2027 Proposition 2½ Levy Limit. When you take into consideration the proposed Capital Budget, Enterprise Fund Budgets and additional appropriations raised on the recap sheet, the total proposed Balanced Budget is \$60,070,312. The Fiscal Year 2026 Tax Rate has been certified at \$14.78. Based on the Proposed Balanced Budget, the estimated Tax Rate for Fiscal Year 2027 is \$15.46, or an increase of \$0.68. In Fiscal Year 2026, the average Tax Bill in the Town of Groton (based on a home valued at \$761,387) is \$11,253. Under this proposed balanced budget, the same homeowner can expect a tax bill of \$11,771, or an increase of \$518. The following chart shows a comparison between FY 2026 and FY 2027:

		<u>Actual</u>		<u>Proposed</u>		<u>Dollar</u>	<u>Percent</u>
		<u>FY 2026</u>		<u>FY 2027</u>		<u>Change</u>	<u>Change</u>
Levy Capacity Used	\$	39,557,852	\$	40,915,149	\$	1,357,297	3.43%
Tax Rate on Levy Capacity Used	\$	13.09	\$	13.44	\$	0.35	2.67%
Average Tax Bill	\$	9,967	\$	10,233	\$	266	2.67%
Excluded Debt	\$	5,115,092	\$	6,166,244	\$	1,051,152	20.55%
Tax Rate on Excluded Debt	\$	1.69	\$	2.02	\$	0.33	19.53%
Average Tax Bill	\$	1,287	\$	1,538	\$	251	19.53%
Final Levy Used	\$	44,672,944	\$	47,081,393	\$	2,408,449	5.39%
Final Tax Rate	\$	14.78	\$	15.46	\$	0.68	4.60%
Average Tax Bill	\$	11,253	\$	11,771	\$	518	4.60%

The Finance Committee encourages the public to attend its meetings and contribute through asking questions, providing comments, and listening to others debate the many important financial issues before the Town today.

Respectfully submitted,

Mark W. Haddad

Groton Town Manager

Respectfully submitted,

Bud Robertson, Chair

Mary Linskey, Vice Chair

Gary Green

David Manugian

Scott Whitefield

Kristina Lengyel

Jamie McDonald

Groton Finance Committee

**TOWN OF GROTON
FISCAL YEAR 2027
REVENUE ESTIMATES**

	BUDGETED FY 2026		ESTIMATED FY 2027		CHANGE
PROPERTY TAX REVENUE	\$ 39,607,199	\$	40,915,149	\$	1,307,950
DEBT EXCLUSIONS	\$ 5,115,092	\$	6,161,035	\$	1,045,943
CHERRY SHEET - STATE AID	\$ 1,182,722	\$	1,229,879	\$	47,157
UNEXPENDED TAX CAPACITY	\$ 39,273	\$	-	\$	(39,273)
LOCAL RECEIPTS:					
General Revenue:					
Motor Vehicle Excise Taxes	\$ 1,886,000	\$	1,985,902	\$	99,902
Meals Tax and Room Occupancy Tax	\$ 460,000	\$	475,000	\$	15,000
Marijuana Revenue	\$ 15,000	\$	20,000	\$	5,000
Penalties & Interest on Taxes	\$ 110,000	\$	110,000	\$	-
Payments in Lieu of Taxes	\$ 415,156	\$	450,000	\$	34,844
Other Charges for Services	\$ 15,300	\$	15,300	\$	-
Fees	\$ 400,000	\$	420,000	\$	20,000
Rentals	\$ 58,000	\$	63,000	\$	5,000
Library Revenues	\$ -	\$	-	\$	-
Other Departmental Revenue	\$ 582,372	\$	600,000	\$	17,628
Licenses and Permits	\$ 450,000	\$	500,000	\$	50,000
Fines and Forfeits	\$ 10,000	\$	10,000	\$	-
Investment Income	\$ 258,499	\$	240,000	\$	(18,499)
Recreation Revenues	\$ 875,000	\$	900,000	\$	25,000
Miscellaneous Recurring	\$ 94,000	\$	230,988	\$	136,988
Sub-total - General Revenue	\$ 5,629,327	\$	6,020,190	\$	390,863
Other Revenue:					
Free Cash	\$ 658,855	\$	673,701	\$	14,846
Capital Stabilization Fund for GDRSD	\$ -	\$	250,000	\$	250,000
Stabilization Fund for Tax Rate Relief	\$ -	\$	-	\$	-
Capital Asset Stabilization Fund	\$ 907,985	\$	734,952	\$	(173,033)
EMS/Conservation Fund Receipts Reserve	\$ 530,614	\$	498,680	\$	(31,934)
Community Preservation Funds	\$ -	\$	-	\$	-
Water Department Surplus	\$ -	\$	-	\$	-
Sewer Department Surplus	\$ -	\$	-	\$	-
Insurance Reimbursements	\$ -	\$	-	\$	-
Bond Surplus Transfer	\$ -	\$	-	\$	-
Local Access Cable Fund	\$ 130,000	\$	130,000	\$	-
Sub-total - Other Revenue	\$ 2,227,454	\$	2,287,333	\$	59,879
WATER DEPARTMENT ENTERPRISE	\$ 2,050,486	\$	2,112,610	\$	62,124
SEWER DEPARTMENT ENTERPRISE	\$ 976,475	\$	1,035,771	\$	59,295
FOUR CORNER SEWER ENTERPRISE	\$ 310,663	\$	103,539	\$	(207,123)
STORMWATER UTILITY ENTERPRISE	\$ 249,890	\$	282,565	\$	32,675
TOTAL ESTIMATED REVENUE	\$ 57,388,582	\$	60,148,072	\$	2,759,490

**TOWN OF GROTON
FISCAL YEAR 2027
TAX LEVY CALCULATIONS**

FY 2027 PROPOSED EXPENDITURES

TOWN MANAGER - Proposed Budget			
General Government	\$	2,701,294	
Land Use Departments	\$	596,422	
Protection of Persons and Property	\$	5,060,927	
Regional School Districts	\$	30,941,068	
Department of Public Works	\$	2,247,020	
Library and Citizen Services	\$	2,489,751	
Debt Service	\$	6,775,033	
Employee Benefits	\$	5,048,431	
Sub-Total - Operating Budget			\$ 55,859,946
A. TOTAL DEPARTMENTAL BUDGET REQUESTS			\$ 55,859,946
B. CAPITAL BUDGET REQUESTS			\$ 734,952
C. ENTERPRISE FUND REQUESTS			\$ 3,265,207
D. COMMUNITY PRESERVATION REQUEST			
OTHER AMOUNTS TO BE RAISED			
1. Amounts certified for tax title purposes	\$	-	
2. Debt and interest charges not included	\$	-	
3. Final court judgments	\$	-	
4. Total Overlay deficits of prior years	\$	-	
5. Total cherry sheet offsets	\$	33,338	
6. Revenue deficits	\$	-	
7. Offset Receipts	\$	-	
8. Authorized deferral of Teachers' Pay	\$	-	
9. Snow and Ice deficit	\$	-	
10. Other	\$	-	
E. TOTAL OTHER AMOUNTS TO BE RAISED			\$ 33,338
F. STATE AND COUNTY CHERRY SHEET CHARGES			\$ 104,629
G. ALLOWANCE FOR ABATEMENTS AND EXEMPTIONS			\$ 150,000
TOTAL PROPOSED EXPENDITURES			\$ 60,148,072

FY 2027 ESTIMATED RECEIPTS

ESTIMATED TAX LEVY			
Levy Limit	\$	40,915,149	
Debt Exclusion	\$	6,161,035	
A. ESTIMATED TAX LEVY			\$ 47,076,184
B. CHERRY SHEET ESTIMATED RECEIPTS			\$ 1,229,879
C. LOCAL RECEIPTS NOT ALLOCATED			\$ 6,020,190
D. OFFSET RECEIPTS			\$ -
E. ENTERPRISE FUNDS			\$ 3,534,486
F. COMMUNITY PRESERVATION FUNDS			\$ -
G. FREE CASH			\$ 673,701
OTHER AVAILABLE FUNDS			
1. Stabilization Fund	\$	-	
2. Capital Asset Fund	\$	734,952	
3. GDRSD Capital Asset Fund	\$	250,000	
4. EMS/Conservation Fund	\$	498,680	
5. Bond Surplus Transfer	\$	-	
6. Local Access Cable RRFA	\$	130,000	
H. OTHER AVAILABLE FUNDS			\$ 1,613,632
TOTAL ESTIMATED RECEIPTS			\$ 60,148,072
FY 2027 SURPLUS/(DEFICIT)			\$ 0

APPENDIX A

TOWN OF GROTON

FISCAL YEAR 2027

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
GENERAL GOVERNMENT							
MODERATOR							
1000	Salaries	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.21	0.00%
1001	Expenses	\$ -	\$ 80	\$ 80	\$ 80	0.02	0.00%
DEPARTMENTAL TOTAL		\$ 1,000	\$ 1,080	\$ 1,080	\$ 1,080	0.22	0.00%
BOARD OF SELECTMEN							
1020	Salaries	\$ -	\$ -	\$ -	\$ -	-	0.00%
1021	Wages	\$ -	\$ -	\$ -	\$ -	-	0.00%
1022	Expenses	\$ 1,602	\$ 4,750	\$ 4,750	\$ 4,750	0.98	0.01%
1023	Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	-	0.00%
1024	Minor Capital	\$ 23,987	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 25,589	\$ 4,750	\$ 4,750	\$ 4,750	0.98	0.01%
TOWN MANAGER							
1030	Salaries	\$ 258,862	\$ 295,327	\$ 309,297	\$ 309,297	64.00	0.54%
1031	Wages	\$ 117,302	\$ 107,625	\$ 81,803	\$ 81,803	16.93	0.14%
1032	Expenses	\$ 17,633	\$ 12,100	\$ 12,100	\$ 12,100	2.50	0.02%
1033	Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	-	0.00%
1034	Performance Evaluations	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 393,797	\$ 415,052	\$ 403,200	\$ 403,200	83.44	0.71%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
FINANCE COMMITTEE							
1040	Expenses	\$ -	\$ -	\$ -	\$ -	-	0.00%
1041	Reserve Fund	\$ 89,297	\$ 150,000	\$ 150,000	\$ 150,000	31.04	0.26%
DEPARTMENTAL TOTAL		\$ 89,297	\$ 150,000	\$ 150,000	\$ 150,000	31.04	0.26%
TOWN ACCOUNTANT							
1050	Salaries	\$ 118,162	\$ 125,885	\$ 220,266	\$ 220,266	45.58	0.39%
1051	Wages	\$ 75,102	\$ 79,344	\$ -	\$ -	-	0.00%
1052	Expenses	\$ 50,298	\$ 83,633	\$ 54,378	\$ 54,378	11.25	0.10%
DEPARTMENTAL TOTAL		\$ 243,562	\$ 288,862	\$ 274,644	\$ 274,644	56.83	0.48%
BOARD OF ASSESSORS							
1060	Salaries	\$ 98,686	\$ 105,500	\$ 208,186	\$ 208,186	43.08	0.37%
1061	Wages	\$ 75,381	\$ 80,460	\$ -	\$ -	-	0.00%
1062	Expenses	\$ 46,008	\$ 61,579	\$ 63,617	\$ 63,617	13.16	0.11%
1063	Legal Expense	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 220,075	\$ 247,539	\$ 271,803	\$ 271,803	56.25	0.48%
TREASURER/TAX COLLECTOR							
1070	Salaries	\$ 154,493	\$ 223,052	\$ 208,103	\$ 208,103	43.06	0.37%
1071	Wages	\$ 80,332	\$ 97,504	\$ 85,965	\$ 85,965	17.79	0.15%
1072	Expenses	\$ 22,878	\$ 28,020	\$ 40,850	\$ 40,850	8.45	0.07%
1073	Tax Title	\$ 948	\$ 7,100	\$ 4,100	\$ 4,100	0.85	0.01%
1074	Bond Cost	\$ 7,700	\$ 2,300	\$ 2,300	\$ 2,300	0.48	0.00%
DEPARTMENTAL TOTAL		\$ 266,351	\$ 357,976	\$ 341,318	\$ 341,318	70.63	0.60%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
TOWN COUNSEL							
1080	Expenses	\$ 159,787	\$ 90,000	\$ 90,000	\$ 90,000	18.62	0.16%
DEPARTMENTAL TOTAL		\$ 159,787	\$ 90,000	\$ 90,000	\$ 90,000	18.62	0.16%
HUMAN RESOURCES							
1090	Salary	\$ 96,936	\$ 102,549	\$ 108,670	\$ 108,670	22.49	0.19%
1091	Expenses	\$ 10,832	\$ 14,400	\$ 14,400	\$ 14,400	2.98	0.03%
DEPARTMENTAL TOTAL		\$ 107,768	\$ 116,949	\$ 123,070	\$ 123,070	25.47	0.22%
INFORMATION TECHNOLOGY							
1100	Salary	\$ 124,060	\$ 131,977	\$ 135,906	\$ 135,906	28.12	0.24%
1101	Wages	\$ 73,547	\$ 77,173	\$ 81,076	\$ 81,076	16.78	0.14%
1102	Expenses	\$ 22,889	\$ 24,800	\$ 24,800	\$ 24,800	5.13	0.04%
DEPARTMENTAL TOTAL		\$ 220,496	\$ 233,950	\$ 241,782	\$ 241,782	50.03	0.43%
GIS STEERING COMMITTEE							
1120	Expenses	\$ 3,000	\$ 8,300	\$ 8,300	\$ 8,300	1.72	0.01%
DEPARTMENTAL TOTAL		\$ 3,000	\$ 8,300	\$ 8,300	\$ 8,300	1.72	0.01%
TOWN CLERK							
1130	Salaries	\$ 100,427	\$ 124,896	\$ 107,687	\$ 107,687	22.28	0.19%
1131	Wages	\$ 76,848	\$ 80,642	\$ 89,640	\$ 89,640	18.55	0.16%
1132	Expenses	\$ 6,286	\$ 13,200	\$ 13,445	\$ 13,445	2.78	0.02%
1135	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 183,561	\$ 218,738	\$ 210,772	\$ 210,772	43.62	0.37%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
ELECTIONS & BOARD OF REGISTRARS							
1140	Stipend	\$ 23,678	\$ 5,933	\$ 19,550	\$ 19,550	4.05	0.03%
1141	Expenses	\$ 37,686	\$ 16,124	\$ 18,325	\$ 18,325	3.79	0.03%
1142	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 61,364	\$ 22,057	\$ 37,875	\$ 37,875	7.84	0.07%
STREET LISTINGS							
1150	Expenses	\$ 5,655	\$ 7,200	\$ 7,200	\$ 7,200	1.49	0.01%
DEPARTMENTAL TOTAL		\$ 5,655	\$ 7,200	\$ 7,200	\$ 7,200	1.49	0.01%
INSURANCE & BONDING							
1160	Insurance & Bonding	\$ 356,695	\$ 390,000	\$ 390,000	\$ 390,000	80.70	0.69%
1161	Insurance Deductible Reserve - Liability	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	2.48	0.02%
1162	Insurance Deductible Reserve - 111F	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	5.17	0.04%
DEPARTMENTAL TOTAL		\$ 366,695	\$ 427,000	\$ 427,000	\$ 427,000	88.36	0.75%
TOWN REPORT							
1170	Expenses	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.31	0.00%
DEPARTMENTAL TOTAL		\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.31	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
POSTAGE/TOWN HALL EXPENSES							
1180	Expenses	\$ 62,036	\$ 60,000	\$ 60,000	\$ 60,000	12.42	0.11%
1181	Telephone Expenses	\$ 23,343	\$ 30,000	\$ 30,000	\$ 30,000	6.21	0.05%
1182	Office Supplies	\$ 14,503	\$ 17,000	\$ 17,000	\$ 17,000	3.52	0.03%
DEPARTMENTAL TOTAL		\$ 99,882	\$ 107,000	\$ 107,000	\$ 107,000	22.14	0.19%
TOTAL GENERAL GOVERNMENT		\$ 2,449,379	\$ 2,697,953	\$ 2,701,294	\$ 2,701,294	558.99	4.75%

LAND USE DEPARTMENTS

CONSERVATION COMMISSION							
1200	Salary	\$ 79,070	\$ 85,565	\$ 88,132	\$ 88,132	18.24	0.15%
1201	Wages	\$ -	\$ -	\$ -	\$ -	-	0.00%
1202	Expenses	\$ 9,488	\$ 8,270	\$ 8,270	\$ 8,270	1.71	0.01%
1203	Engineering & Legal	\$ -	\$ -	\$ -	\$ -	-	0.00%
1204	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 88,558	\$ 93,835	\$ 96,402	\$ 96,402	19.95	0.17%
PLANNING BOARD							
1210	Salaries	\$ 98,446	\$ 125,030	\$ 129,111	\$ 129,111	26.72	0.23%
1211	Wages	\$ -	\$ -	\$ -	\$ -	-	0.00%
1212	Expenses	\$ 9,226	\$ 9,625	\$ 9,625	\$ 9,625	1.99	0.02%
1215	M.R.P.C. Assessment	\$ 4,041	\$ 4,142	\$ 4,308	\$ 4,308	0.89	0.01%
1216	Legal Budget	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 111,713	\$ 138,797	\$ 143,044	\$ 143,044	29.60	0.25%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
ZONING BOARD OF APPEALS							
1220	Wages	\$ -	\$ -	\$ -	\$ -	-	0.00%
1221	Expenses	\$ 358	\$ 1,335	\$ 1,135	\$ 1,135	0.23	0.00%
DEPARTMENTAL TOTAL		\$ 358	\$ 1,335	\$ 1,135	\$ 1,135	0.23	0.00%
HISTORIC DISTRICT COMMISSION							
1230	Wages	\$ -	\$ -	\$ -	\$ -	-	0.00%
1231	Expenses	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ -	\$ -	\$ -	\$ -	-	0.00%
BUILDING INSPECTOR							
1240	Salaries	\$ 107,031	\$ 113,370	\$ 116,555	\$ 116,555	24.12	0.20%
1241	Wages	\$ 65,391	\$ 67,500	\$ 70,920	\$ 70,920	14.68	0.12%
1242	Expenses	\$ 25,727	\$ 24,897	\$ 24,897	\$ 24,897	5.15	0.04%
1243	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 198,149	\$ 205,767	\$ 212,372	\$ 212,372	43.95	0.37%
MECHANICAL INSPECTOR							
1250	Fee Salaries	\$ 45,510	\$ 39,000	\$ 30,000	\$ 30,000	6.21	0.05%
1251	Expenses	\$ 3,398	\$ 3,500	\$ 3,500	\$ 3,500	0.72	0.01%
DEPARTMENTAL TOTAL		\$ 48,908	\$ 42,500	\$ 33,500	\$ 33,500	6.93	0.06%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
EARTH REMOVAL INSPECTOR							
1260	Stipend	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.52	0.00%
1261	Expenses	\$ -	\$ 300	\$ 500	\$ 500	0.10	0.00%
1262	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 2,500	\$ 2,800	\$ 3,000	\$ 3,000	0.62	0.01%
BOARD OF HEALTH							
1270	Wages	\$ -	\$ -	\$ -	\$ -	-	0.00%
1271	Expenses	\$ 1,195	\$ 1,575	\$ 1,950	\$ 1,950	0.40	0.00%
1272	Nursing Services	\$ -	\$ 21,047	\$ -	\$ -	-	0.00%
1273	Nashoba Health District	\$ 60,879	\$ 45,921	\$ 87,057	\$ 87,057	18.02	0.15%
1274	Herbert Lipton MH	\$ -	\$ -	\$ -	\$ -	-	0.00%
1275	Eng/Consult/Landfill Monitoring	\$ 13,834	\$ 13,834	\$ 14,700	\$ 14,700	3.04	0.03%
DEPARTMENTAL TOTAL		\$ 75,908	\$ 82,377	\$ 103,707	\$ 103,707	21.46	0.18%
SEALER OF WEIGHTS & MEASURES							
1280	Fee Salaries	\$ -	\$ -	\$ -	\$ -	-	0.00%
1281	Expenses	\$ 3,262	\$ 3,900	\$ 3,262	\$ 3,262	0.68	0.01%
DEPARTMENTAL TOTAL		\$ 3,262	\$ 3,900	\$ 3,262	\$ 3,262	0.68	0.01%
TOTAL LAND USE DEPARTMENTS		\$ 529,356	\$ 571,311	\$ 596,422	\$ 596,422	123.42	1.05%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
PROTECTION OF PERSONS AND PROPERTY							
POLICE DEPARTMENT							
1300	Salaries	\$ 305,016	\$ 342,265	\$ 362,683	\$ 362,683	75.05	0.64%
1301	Wages	\$ 2,104,310	\$ 2,305,558	\$ 2,327,044	\$ 2,327,044	481.54	4.09%
1302	Expenses	\$ 222,253	\$ 269,900	\$ 258,700	\$ 258,700	53.53	0.45%
1303	Lease or Purchase of Cruisers	\$ 5,000	\$ -	\$ -	\$ -	-	0.00%
1304	PS Building (Expenses)	\$ -	\$ -	\$ -	\$ -	-	0.00%
1305	Minor Capital	\$ 12,981	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 2,649,560	\$ 2,917,723	\$ 2,948,427	\$ 2,948,427	610.13	5.18%
FIRE DEPARTMENT							
1310	Salaries	\$ 156,377	\$ 290,944	\$ 310,733	\$ 310,733	64.30	0.55%
1311	Wages	\$ 1,357,489	\$ 1,367,470	\$ 1,514,757	\$ 1,514,757	313.45	2.66%
1312	Expenses	\$ 217,674	\$ 225,646	\$ 236,046	\$ 236,046	48.85	0.41%
DEPARTMENTAL TOTAL		\$ 1,731,540	\$ 1,884,060	\$ 2,061,536	\$ 2,061,536	426.60	3.62%
GROTON WATER FIRE PROTECTION							
1320	West Groton Water District	\$ -	\$ -	\$ -	\$ -	-	0.00%
1321	Groton Water Department	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ -	\$ -	\$ -	\$ -	-	0.00%
ANIMAL INSPECTOR							
1330	Salary	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	0.43	0.00%
1331	Expenses	\$ -	\$ 400	\$ 400	\$ 400	0.08	0.00%
DEPARTMENTAL TOTAL		\$ 2,082	\$ 2,482	\$ 2,482	\$ 2,482	0.51	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
ANIMAL CONTROL OFFICER							
1340	Salary	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	0.43	0.00%
1341	Expenses	\$ 16	\$ 400	\$ 400	\$ 400	0.08	0.00%
DEPARTMENTAL TOTAL		\$ 2,098	\$ 2,482	\$ 2,482	\$ 2,482	0.51	0.00%
EMERGENCY MANAGEMENT AGENCY							
1350	Salary	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.83	0.01%
1351	Expenses	\$ 2,452	\$ 10,000	\$ 10,000	\$ 10,000	2.07	0.02%
1352	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 6,452	\$ 14,000	\$ 14,000	\$ 14,000	2.90	0.02%
DOG OFFICER							
1360	Salary	\$ 17,500	\$ 20,000	\$ 29,000	\$ 29,000	6.00	0.05%
1361	Expenses	\$ 3,119	\$ 3,000	\$ 3,000	\$ 3,000	0.62	0.01%
DEPARTMENTAL TOTAL		\$ 20,619	\$ 23,000	\$ 32,000	\$ 32,000	6.62	0.06%
POLICE & FIRE COMMUNICATIONS							
1370	Wages	\$ -	\$ -	\$ -	\$ -	-	0.00%
1371	Expenses	\$ -	\$ -	\$ -	\$ -	-	0.00%
1372	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ -	\$ -	\$ -	\$ -	-	0.00%
TOTAL PROTECTION OF PERSONS AND PROPERTY		\$ 4,412,351	\$ 4,843,747	\$ 5,060,927	\$ 5,060,927	1,047.28	8.90%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
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REGIONAL SCHOOL DISTRICT BUDGETS

NASHOBA VALLEY REGIONAL TECHNICAL HIGH SCHOOL

1400	Operating Expenses	\$ 966,719	\$ 908,490	\$ 939,609	\$ 939,609	194.44	1.65%
DEPARTMENTAL TOTAL		\$ 966,719	\$ 908,490	\$ 939,609	\$ 939,609	194.44	1.65%

GROTON-DUNSTABLE REGIONAL SCHOOL DISTRICT

1410	Operating Expenses	\$ 26,857,540	\$ 28,247,632	\$ 29,468,816	\$ 29,468,816	6,098.10	51.81%
1411	Debt Service, Excluded	\$ -	\$ 110,389	\$ 108,143	\$ 108,143	22.38	0.19%
1412	Debt Service, Unexcluded	\$ -	\$ -	\$ -	\$ -	-	0.00%
1413	Out of District Placement	\$ 619,000	\$ -	\$ -	\$ -	-	0.00%
1414	Capital Assessment	\$ 295,767	\$ 278,643	\$ 424,500	\$ 424,500	87.84	0.75%
DEPARTMENTAL TOTAL		\$ 27,772,307	\$ 28,636,664	\$ 30,001,459	\$ 30,001,459	6,208.32	52.74%
TOTAL SCHOOLS		\$ 28,739,026	\$ 29,545,154	\$ 30,941,068	\$ 30,941,068	6,402.76	54.39%

DEPARTMENT OF PUBLIC WORKS

HIGHWAY DEPARTMENT

1500	Salaries	\$ 122,664	\$ 204,124	\$ 131,539	\$ 131,539	27.22	0.23%
1501	Wages	\$ 732,506	\$ 708,918	\$ 631,396	\$ 631,396	130.66	1.11%
1502	Expenses	\$ 134,519	\$ 147,900	\$ 152,900	\$ 152,900	31.64	0.27%
1503	Highway Maintenance	\$ 75,214	\$ 80,000	\$ 80,000	\$ 80,000	16.55	0.14%
1504	Minor Capital	\$ 2,525	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 1,067,428	\$ 1,140,942	\$ 995,835	\$ 995,835	206.07	1.75%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
STREET LIGHTS							
1510	Expenses	\$ 14,500	\$ 15,000	\$ 15,000	\$ 15,000	3.10	0.03%
DEPARTMENTAL TOTAL		\$ 14,500	\$ 15,000	\$ 15,000	\$ 15,000	3.10	0.03%
SNOW AND ICE							
1520	Expenses	\$ 184,740	\$ 165,000	\$ 165,000	\$ 165,000	34.14	0.29%
1521	Overtime	\$ 249,818	\$ 140,000	\$ 140,000	\$ 140,000	28.97	0.25%
1522	Hired Equipment	\$ 77,992	\$ 35,000	\$ 35,000	\$ 35,000	7.24	0.06%
DEPARTMENTAL TOTAL		\$ 512,550	\$ 340,000	\$ 340,000	\$ 340,000	70.36	0.60%
TREE WARDEN BUDGET							
1530	Salary	\$ -	\$ -	\$ -	\$ -	-	0.00%
1531	Expenses	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.62	0.01%
1532	Trees	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	0.31	0.00%
1533	Tree Work	\$ 19,978	\$ 30,000	\$ 17,700	\$ 17,700	3.66	0.03%
DEPARTMENTAL TOTAL		\$ 22,978	\$ 34,500	\$ 22,200	\$ 22,200	4.59	0.04%
MUNICIPAL BUILDING AND PROPERTY MAINTENANCE							
1540	Wages	\$ 158,908	\$ 170,064	\$ 178,832	\$ 178,832	37.01	0.31%
1541	Expenses	\$ 266,399	\$ 282,950	\$ 282,950	\$ 282,950	58.55	0.50%
1542	Minor Capital	\$ 24,932	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 450,239	\$ 453,014	\$ 461,782	\$ 461,782	95.56	0.81%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
SOLID WASTE DISPOSAL							
1550	Wages	\$ 154,212	\$ 164,820	\$ 159,908	\$ 159,908	33.09	0.28%
1551	Expenses	\$ 44,258	\$ 45,686	\$ 45,686	\$ 45,686	9.45	0.08%
1552	Tipping Fees	\$ 150,388	\$ 145,000	\$ 145,000	\$ 145,000	30.01	0.25%
1553	North Central SW Coop	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850	1.21	0.01%
1554	Minor Capital	\$ 2,827	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 357,535	\$ 361,356	\$ 356,444	\$ 356,444	73.76	0.63%

PARKS DEPARTMENT							
1560	Wages	\$ 7,200	\$ -	\$ -	\$ -	-	0.00%
1561	Expenses	\$ 51,018	\$ 55,759	\$ 55,759	\$ 55,759	11.54	0.10%
DEPARTMENTAL TOTAL		\$ 58,218	\$ 55,759	\$ 55,759	\$ 55,759	11.54	0.10%

TOTAL DEPARTMENT OF PUBLIC WORKS		\$ 2,483,448	\$ 2,400,571	\$ 2,247,020	\$ 2,247,020	464.98	3.95%
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LIBRARY AND CITIZEN'S SERVICES

COUNCIL ON AGING							
1600	Salaries	\$ 167,193	\$ 176,376	\$ 183,283	\$ 183,283	37.93	0.32%
1601	Wages	\$ 35,105	\$ 70,526	\$ 74,948	\$ 74,948	15.51	0.13%
1602	Expenses	\$ 14,793	\$ 20,200	\$ 12,700	\$ 12,700	2.63	0.02%
1603	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 217,091	\$ 267,102	\$ 270,931	\$ 270,931	56.06	0.48%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
SENIOR CENTER VAN							
1610	Wages	\$ 77,824	\$ 64,874	\$ 84,046	\$ 84,046	17.39	0.15%
1611	Expenses	\$ 12,993	\$ 21,023	\$ 21,023	\$ 21,023	4.35	0.04%
DEPARTMENTAL TOTAL		\$ 90,817	\$ 85,897	\$ 105,069	\$ 105,069	21.74	0.18%
VETERAN'S SERVICE OFFICER							
1620	Salary	\$ 6,243	\$ 6,429	\$ 6,622	\$ 6,622	1.37	0.01%
1621	Expenses	\$ 50	\$ 1,100	\$ 1,100	\$ 1,100	0.23	0.00%
1622	Veterans' Benefits	\$ 20,741	\$ 25,000	\$ 25,000	\$ 25,000	5.17	0.04%
1623	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENT TOTAL		\$ 27,034	\$ 32,529	\$ 32,722	\$ 32,722	6.77	0.06%
GRAVES REGISTRATION							
1630	Salary/Stipend	\$ 250	\$ 250	\$ 250	\$ 250	0.05	0.00%
1631	Expenses	\$ 1,039	\$ 1,060	\$ 1,060	\$ 1,060	0.22	0.00%
DEPARTMENTAL TOTAL		\$ 1,289	\$ 1,310	\$ 1,310	\$ 1,310	0.27	0.00%
CARE OF VETERAN GRAVES							
1640	Contract Expenses	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.31	0.00%
DEPARTMENTAL TOTAL		\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.31	0.00%
OLD BURYING GROUND COMMITTEE							
1650	Expenses	\$ -	\$ 800	\$ 800	\$ 800	0.17	0.00%
DEPARTMENTAL TOTAL		\$ -	\$ 800	\$ 800	\$ 800	0.17	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
LIBRARY							
1660	Salary	\$ 435,562	\$ 480,538	\$ 499,264	\$ 499,264	103.31	0.88%
1661	Wages	\$ 319,135	\$ 366,043	\$ 353,111	\$ 353,111	73.07	0.62%
1662	Expenses	\$ 225,435	\$ 230,546	\$ 212,440	\$ 212,440	43.96	0.37%
1663	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 980,132	\$ 1,077,127	\$ 1,064,815	\$ 1,064,815	220.35	1.87%
COMMEMORATIONS & CELEBRATIONS							
1670	Expenses	\$ 559	\$ 500	\$ 500	\$ 500	0.10	0.00%
1671	Fireworks	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 559	\$ 500	\$ 500	\$ 500	0.10	0.00%
WATER SAFETY							
1680	Wages	\$ 1,073	\$ 5,000	\$ 5,000	\$ 5,000	1.03	0.01%
1681	Expenses and Minor Capital	\$ -	\$ 3,950	\$ 3,950	\$ 3,950	0.82	0.01%
1682	Property Maint. & Improvements	\$ 1,816	\$ 2,400	\$ 1,000	\$ 1,000	0.21	0.00%
DEPARTMENTAL TOTAL		\$ 2,889	\$ 11,350	\$ 9,950	\$ 9,950	2.06	0.02%
WEED MANAGEMENT							
1690	Wages	\$ -	\$ -	\$ -	\$ -	-	0.00%
1691	Expenses: Weed Harvester	\$ 158	\$ 22,000	\$ 22,000	\$ 22,000	4.55	0.04%
1692	Expenses: Great Lakes	\$ 83,212	\$ 22,385	\$ 22,385	\$ 22,385	4.63	0.04%
DEPARTMENTAL TOTAL		\$ 83,370	\$ 44,385	\$ 44,385	\$ 44,385	9.18	0.08%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
GROTON COUNTRY CLUB							
1700	Salary	\$ 199,646	\$ 205,094	\$ 213,401	\$ 213,401	44.16	0.38%
1701	Wages	\$ 278,311	\$ 295,791	\$ 326,509	\$ 326,509	67.57	0.57%
1702	Expenses	\$ 266,417	\$ 235,885	\$ 238,067	\$ 238,067	49.26	0.42%
1703	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 744,374	\$ 736,770	\$ 777,977	\$ 777,977	160.99	1.37%
LOCAL ACCESS CABLE DEPARTMENT							
1710	Salaries	\$ 71,050	\$ 84,330	\$ 87,572	\$ 87,572	18.12	0.15%
1711	Wages	\$ 61,166	\$ 71,030	\$ 73,469	\$ 73,469	15.20	0.13%
1712	Expenses	\$ 15,299	\$ 14,270	\$ 18,750	\$ 18,750	3.88	0.03%
1713	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 147,515	\$ 169,630	\$ 179,791	\$ 179,791	37.20	0.32%
TOTAL LIBRARY AND CITIZEN SERVICES		\$ 2,296,569	\$ 2,428,900	\$ 2,489,751	\$ 2,489,751	515.21	4.38%
DEBT SERVICE							
DEBT SERVICE							
2000	Long Term Debt - Principal Excluded	\$ 2,185,000	\$ 2,045,000	\$ 3,829,283	\$ 3,829,283	792.41	6.73%
2001	Long Term Debt - Principal Non-Excluded	\$ -	\$ 165,000	\$ 165,000	\$ 165,000	34.14	0.29%
2002	Long Term Debt - Interest - Excluded	\$ 1,447,225	\$ 1,250,560	\$ 2,321,514	\$ 2,321,514	480.40	4.08%
2003	Long Term Debt - Interest - Non-Excluded	\$ -	\$ 97,144	\$ 88,894	\$ 88,894	18.40	0.16%
2004	Short Term Debt - Principal - Town	\$ -	\$ 122,685	\$ 260,366	\$ 260,366	53.88	0.46%
2005A	Short Term Debt - Interest - Non Excluded	\$ -	\$ 18,496	\$ 37,039	\$ 37,039	7.66	0.07%
2005B	Short Term Debt - Interest - Excluded	\$ 1,052,686	\$ 1,710,205	\$ 72,937	\$ 72,937	15.09	0.13%
DEPARTMENTAL TOTAL		\$ 4,684,911	\$ 5,409,090	\$ 6,775,033	\$ 6,775,033	1,401.98	11.91%
TOTAL DEBT SERVICE		\$ 4,684,911	\$ 5,409,090	\$ 6,775,033	\$ 6,775,033	1,401.98	11.91%

LINE	DEPARTMENT/DESCRIPTION	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 TOWN MANAGER BUDGET	FY 2027 FINCOM BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
EMPLOYEE BENEFITS							
EMPLOYEE BENEFITS							
GENERAL BENEFITS							
3000	County Retirement	\$ 2,653,019	\$ 2,640,116	\$ 2,808,832	\$ 2,808,832	\$ 581.24	4.94%
3001	State Retirement	\$ 190,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 41.39	0.35%
3002	Unemployment Compensation	\$ 1,951	\$ 10,000	\$ 10,000	\$ 10,000	\$ 2.07	0.02%
INSURANCE							
3010	Health Insurance/Employee Expenses	\$ 1,952,684	\$ 1,817,707	\$ 1,845,779	\$ 1,845,779	\$ 381.95	3.24%
3011	Life Insurance	\$ 3,401	\$ 3,820	\$ 3,820	\$ 3,820	\$ 0.79	0.01%
3012	Medicare/Social Security	\$ 152,658	\$ 162,000	\$ 180,000	\$ 180,000	\$ 37.25	0.32%
DEPARTMENTAL TOTAL		\$ 4,953,713	\$ 4,833,643	\$ 5,048,431	\$ 5,048,431	1,044.69	8.88%
TOTAL EMPLOYEE BENEFITS		\$ 4,953,713	\$ 4,833,643	\$ 5,048,431	\$ 5,048,431	1,044.69	8.88%
ADDITIONAL APPROPRIATIONS							
ADDITIONAL APPROPRIATIONS							
	Capital Budget Request	\$ 862,144	\$ 987,985	\$ 734,952	\$ 734,952	\$ 152.09	1.29%
	Offset Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Cherry Sheet Offsets	\$ 32,678	\$ 32,311	\$ 33,338	\$ 33,338	\$ 6.90	0.06%
	Snow and Ice Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	State and County Charges	\$ 101,446	\$ 104,498	\$ 104,629	\$ 104,629	\$ 21.65	0.18%
	Allowance for Abatements/Exemptions	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 31.04	0.26%
DEPARTMENTAL TOTAL		\$ 1,146,268	\$ 1,274,794	\$ 1,022,919	\$ 1,022,919	211.68	1.80%
GRAND TOTAL - TOWN BUDGET		\$ 51,695,021	\$ 54,005,163	\$ 56,882,865	\$ 56,882,865	11,771	100.00%

FY 2027 ENTERPRISE FUND BUDGETS

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE
WATER DEPARTMENT								
	WD Salaries	\$ 163,248	\$ 171,916	\$ 173,922	\$ 204,135	\$ 198,375	\$ 198,375	-2.82%
	WD Wages	\$ 269,339	\$ 283,667	\$ 289,796	\$ 310,821	\$ 377,196	\$ 377,196	21.35%
	WD Expenses	\$ 573,697	\$ 704,577	\$ 615,121	\$ 675,612	\$ 698,830	\$ 698,830	3.44%
	WD Debt Service	\$ 478,239	\$ 727,946	\$ 1,129,549	\$ 859,919	\$ 838,209	\$ 838,209	-2.52%
100	DEPARTMENTAL TOTAL	\$ 1,484,523	\$ 1,888,106	\$ 2,208,388	\$ 2,050,486	\$ 2,112,610	\$ 2,112,610	3.03%
SEWER DEPARTMENT								
	Sewer Salaries	\$ 23,104	\$ 23,372	\$ 24,276	\$ 26,748	\$ 35,266	\$ 35,266	31.85%
	Sewer Wages	\$ 45,907	\$ 54,740	\$ 57,329	\$ 60,099	\$ 76,481	\$ 76,481	27.26%
	Sewer Expense	\$ 781,027	\$ 701,285	\$ 837,190	\$ 884,082	\$ 898,475	\$ 898,475	3.98%
	Sewer Debt Service	\$ 5,099	\$ 4,995	\$ -	\$ 25,546	\$ 25,549	\$ 25,549	0.01%
200	DEPARTMENTAL TOTAL	\$ 855,137	\$ 784,392	\$ 918,795	\$ 976,475	\$ 1,035,771	\$ 1,035,771	6.07%
FOUR CORNERS SEWER DEPARTMENT								
	Four Corners Sewer Salaries	\$ -	\$ -	\$ 2,697	\$ 2,823	\$ 3,915	\$ 3,915	100.00%
	Four Corners Sewer Wages	\$ -	\$ 7,683	\$ 6,370	\$ 6,678	\$ 8,498	\$ 8,498	27.25%
	Four Corners Sewer Expense	\$ 54,555	\$ 128,224	\$ 61,654	\$ 301,162	\$ 91,127	\$ 91,127	-69.74%
	Four Corners Sewer Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
300	DEPARTMENTAL TOTAL	\$ 54,555	\$ 135,907	\$ 70,721	\$ 310,663	\$ 103,539	\$ 103,539	-66.67%
LOCAL ACCESS CABLE DEPARTMENT								
	Cable Salaries	\$ 69,290	\$ 69,290	\$ -	\$ -	\$ -	\$ -	0.00%
	Cable Wages	\$ 62,574	\$ 62,574	\$ -	\$ -	\$ -	\$ -	0.00%
	Cable Expenses	\$ 85,774	\$ 85,774	\$ -	\$ -	\$ -	\$ -	0.00%
	Cable Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
400	DEPARTMENTAL TOTAL	\$ 217,638	\$ 217,638	\$ -	\$ -	\$ -	\$ -	0.00%
STORMWATER UTILITY								
	Stormwater Wages/Benefits	\$ 77,629	\$ 78,357	\$ 82,695	\$ 86,890	\$ 119,565	\$ 119,565	37.60%
	Stormwater Expenses	\$ 81,441	\$ 108,437	\$ 110,536	\$ 112,000	\$ 112,000	\$ 112,000	0.00%
	Stormwater Capital Outlay	\$ 51,000	\$ 89,791	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	0.00%
500	DEPARTMENTAL TOTAL	\$ 210,070	\$ 276,585	\$ 244,231	\$ 249,890	\$ 282,565	\$ 282,565	13.08%
TOTAL ENTERPRISE FUNDS		\$ 2,821,923	\$ 3,302,628	\$ 3,442,135	\$ 3,587,514	\$ 3,534,486	\$ 3,534,486	-1.48%

APPENDIX B

FACTOR: 1.0300

**Town of Groton Personnel By-Law
Wage and Classification Schedule
Fiscal Year 2027 (Effective July 1, 2026)**

Grade	Position Title	Low	High
4	Salary	44,864	55,520
	Wages	21.60	26.67
5	Salary	47,426	57,493
	Wages	22.16	28.22
7	Salary	54,838	69,461
	Wages	27.00	33.39
8	Salary	62,253	77,081
	Wages	29.93	37.06
9	Salary	64,121	78,890
	Wages	30.66	37.92
10	Salary Executive Assistant to Town Manager	73,117	92,283
	Wages	35.16	44.36
11	Salary	76,291	97,205
	Wages	36.68	46.73
12	Salary	78,787	99,559
	Wages	37.87	47.94

APPENDIX B
Town of Groton Personnel By-Law
Wage and Classification Schedule
Fiscal Year 2027 (Effective July 1, 2026)

FACTOR: 1.0300

Grade	Position Title	Low	High
13	Salary Human Resources Director	81,600	103,570
	Wages	39.20	49.79
14	Salary	83,334	105,466
	Wages	40.06	47.52
15	Salary	86,034	106,431
	Wages	41.36	51.17
16	Salary	89,142	112,455
	Wages	42.86	54.06
17	Salary	99,868	123,236
	Wages	48.04	59.40
18	Salary IT Director	108,001	133,659
	Wages	51.93	64.26
19	Salary	110,836	137,143
	Wages	53.29	65.94
20	Salary	118,844	146,161
	Wages	57.14	70.27

APPENDIX B
NON-CLASSIFIED, TEMPORARY SEASONAL AND STIPEND POSITIONS

NON-STEP AND STIPEND POSITIONS

FIRE/EMS DEPARTMENT

Call Captain: Fire	28.28
Call Lieutenant: Fire	27.71
Call Firefighter	24.26
Call Emergency Medical Technician	24.26
Probationary Firefighter	20.20
Probationary Emergency Medical Technician	20.20

POLICE DEPARTMENT

Part-Time Officers	32.20
Civilian Officers	32.20

MISCELLANEOUS

Veteran's Agent	6,622
Earth Removal Inspector	2,500
Dog Officer - Three Officers	29,000
Animal Inspector	2,082
Animal Control Officer	2,082
Town Diarist	1.00
Keeper of the Town Clock	1.00
Per Diem Van Driver	20.70 - 23.30
Park Ranger	Minimum Wage
Graves Registration Officer	250
Election Worker: Warden	Minimum Wage
Election Worker: Precinct Clerk	Minimum Wage
Election Worker: Inspectors (Checker)	Minimum Wage

Country Club Seasonal Employees

Pro Shop Staff	MW *- 20.16
Pool Staff	MW - 20.16
Lifeguards	MW - 22.00
Swim Coaches	MW - 30.00
Camp Staff	MW - 22.00.
Counselors	MW - 22.00
Buildings & Grounds	MW - 32.00
Mechanic	MW - 30.00
Library Shelves	MW - 20.60
Teen Program Assistant	MW - 20.60

* - Minimum Wage