Town of Groton, Massachusetts

Fiscal Year 2025
Town Manager's Proposed Operating Budget

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BUDGET EXPLANATION

TOWN OF GROTON

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Select Board

Peter S. Cunningham, *Chair*
John F. Reilly, *Vice Chair*
Alison S. Manugian, *Clerk*
Rebecca H. Pine, *Member*
Matthew F. Pisani, *Member*

Town Manager
Mark W. Haddad

To: ***Honorable Select Board***
Honorable Finance Committee

From: ***Mark W. Haddad – Town Manager***

Subject: ***Fiscal Year 2025 – Proposed Town of Groton Operating Budget***

Date: ***December 31, 2023***

Pursuant to Article 6 "Finance and Fiscal Procedure", Section 6.4 "The Budget", of the Charter of the Town of Groton, Massachusetts, I am pleased to submit for your consideration the Town Manager's Proposed Fiscal Year 2025 Operating Budget for the Town of Groton. This is the Sixteenth Budget that I have submitted as your Town Manager. I, and the Finance Team, made up of Assistant Finance Director/Town Accountant Patricia DuFresne, Treasurer/Tax Collector Hannah Moller, Assistant Treasurer/Tax Collector Michael Hartnett, Principal Assessor Megan Foster, Town Clerk Dawn Dunbar, Human Resources Director Melisa Doig and Executive Assistant Kara Cruikshank have worked tirelessly in creating the Proposed Operating Budget. Developing this Budget has been unlike any other, with unprecedented circumstances impacting Groton and its finances. Balancing the Fiscal Year 2024 was extremely difficult with significant cuts made by the Town of Groton and the Groton Dunstable Regional School District. Recognizing the gravity of the situation, the Select Board, Finance Committee and Town Manager took proactive measures early in the summer to address the impending challenges in Fiscal Year 2025.

The Town Manager's Tri-Comm Working Group made up of representatives from the Select Board, Finance Committee, Groton Dunstable Regional School Committee and Town and School Administrations worked together with the specific task of reviewing the issues impacting the Fiscal Year 2025 Budget. The Working Group conducted a detailed review of current spending, developed preliminary revenue projections and spending assumptions, and developed a five-year Financial Plan for the Town of Groton. The outcome of the work showed that the Town would be facing an anticipated FY 2025 Budget Deficit of $3.9 million and a major budget deficit over the next five fiscal years.

Through great cooperation between the Town of Groton and the Groton Dunstable Regional School District, we have been able to work together towards finding viable solutions. Maintaining the excellent services that the Community relies on is of utmost importance in developing this Budget. However, the financial strain caused by the lack of sustained revenue sources, including the lack of support from the Commonwealth of Massachusetts, no longer receiving Federal Funding (ARPA, CARES Act, ESSR) that was used to balance the Budget in Fiscal Year 2023 and Fiscal Year 2024, and the use of one-time revenue sources by the Groton Dunstable Regional School District, has made it increasingly difficult to balance the budget without making drastic and devastating cuts. In order to ensure that Groton continues to thrive and provide the services that our residents deserve, we find ourselves in a position where we must consider an override of Proposition 2½.

An override of Proposition 2 1/2 would allow us to bridge the financial gap and provide the necessary resources to sustain the quality services that have become synonymous with Groton. While I understand that this may be a difficult decision, I believe that it is the right one to secure a brighter future for Groton and the School District. The Finance Team and I are committed to transparency and open communication throughout this process. We will continue to engage with the Select Board, Finance Committee and the Groton Dunstable Regional School District to address any concerns and provide the necessary information to make informed decisions. Working cooperatively, we can overcome the challenges we face and emerge stronger than ever. With this in mind, the Finance Team and I developed this document.

In accordance with the Groton Charter and the Town's Financial Policies, the Fiscal Year 2025 Budget Process is the ninth year where the Select Board and Finance Committee have provided direction prior to the development of the proposed budget. The Select Board and Finance Committee met with the Finance Team prior to the issuance of the initial budget instructions to review objectives and develop specific goals that would be followed during the development of the Fiscal Year 2025 Proposed Operating Budget. At the budget guidance development meeting in October, the Select Board and Finance Committee voted unanimously to provide the following direction to the Town Manager and Finance Team:

1. One Budget shall be balanced with no proposed Override of Proposition 2½.

2. The second budget shall be a level services budget (*maintains services at the FY 2024 level and does not add any new services*) that proposes a potential override of Proposition 2½ to eliminate a projected three-year deficit.

3. The Town Manager shall collaborate with representatives of the Groton Dunstable Regional School District and Nashoba Valley Technical School District to create these two budgets.

PRESENTATION OF THE LEVEL SERVICES BUDGET

In order to comply with this guidance in a comprehensive, understandable and professional manner, the main budget to be presented to the Finance Committee and Select Board will be the Level Services Budget which will require an Override of Proposition 2½. The Level Services Budget will then be reduced to bring it into balance without an Override. Presenting the Budget in this manner makes sense for a couple of reasons. First, starting with the Level Services Budget allows you to have a baseline understanding of the current level of services being provided to our residents. This Budget represents the continuation of existing services without any changes or adjustments. It serves as a starting point for evaluating the financial needs of Groton. By then creating a second budget as a Balanced Budget, you can assess priorities and determine what will be needed to maintain the current level of services. This budget shows Groton's financial constraints and aims to achieve a balance between needs and available revenues. Reducing the Level Services Budget in order to achieve a Balanced Budget illustrates the dire financial situation that Groton is currently facing. It will allow the Select Board and Finance Committee to prioritize and make tough choices about which services are essential and which can be scaled back or eliminated. Doing it this way, I believe, will allow for priorities and needs to be established and show the justification for needing additional revenues in Fiscal Year 2025.

On November 1, 2023, the Town Manager released the budgetary preparation instructions to all Departments, Boards, Committees and Commissions outlining the guidance provided to the Finance Team. As part of the guidance, Departments were asked to provide a level services budget that maintains services at current levels. In addition, they were asked to provide a detailed memorandum that considers an eleven (11%) percent reduction in their departmental budget and what services will be impacted. This Section of the Proposed Budget provides the individual departmental budgets information for your review. This information was used when developing the Balanced Budget as required by the Budget Guidance. Budgets were due on November 20, 2023 and review meetings with the Finance Team took place between November 27 and November 29, 2023. During these meetings, the Finance Team focused on maintaining services and getting a clear understanding of the impact of significant reductions in the various budgets. Knowing the importance of the review this year, all members of the Select Board and members of the Finance Committee attended almost all of the meetings. This participation was appreciated by me and the Finance Team. Fiscal Year 2025 will be an unprecedented year and the participation by the Select Board and Finance Committee during the preliminary review was of paramount importance.

The Town Manager's Tri-Comm Working Group spent a great deal of time developing revenue estimates for Fiscal Year 2025. The Finance Team further refined that review and developed Revenue Estimates for Fiscal Year 2025 that are consistent with the five-year average in the various categories. As stated every year, the Commonwealth has yet to begin its Budget Process for Fiscal Year 2025. Following past practice, we have level funded base state aid for FY 2025. With regard to New Growth, Principal Assessor Megan Foster is estimating $20 million in Growth, which will generate an additional $301,800 in tax revenues in Fiscal Year 2025. We have level funded use of Ambulance Receipts at $350,000 in Fiscal Year 2025. Due to the unprecedented increase in Estimated Receipts in Fiscal Year 2024 (over a 12% increase), we took a more conservative approach in Fiscal Year 2025. At this time, we are estimating an increase in local receipts of $126,500 from

$5,497,383 to $5,623,883, or 2.3%. Given the major increase in Fiscal Year 2024, it would not be prudent or fiscally responsible to expect the same kind of increase two years in a row. The following is a summary of where we anticipate the most significant increases:

1. **Motor Vehicle Excise Taxes** – The five-year average is $1,823,309. In Fiscal Year 2023, the Town collected $1,927,790 in Motor Vehicle Excise Taxes. Based on this, at this time, we are level funding Motor Vehicle Excise Taxes ($1,820,583) in FY 2025. We will revisit this estimate once the FY 2024 First Commitment is released in January, 2024.

2. **Meals Tax/Room Occupancy Tax** – This has been an excellent revenue source over the last couple of years. In Fiscal Year 2024, we increased this estimate by $50,000 and we are confident we will reach this level. Given the fact that the first quarter of Fiscal Year 2024 is just under last year's amount, we are level funding this estimate in FY 2025.

3. **Recreational Marijuana Revenue** – Unfortunately, the opening of the two recreational marijuana facilities were delayed, with one opening in October, 2023 and the other not expected to open until July, 2024. We had estimated $150,000 in FY 2024 and we are unlikely to come close to this estimate. Therefore, given the uncertainty of the actual tax revenue, we have reduced this estimate to $75,000 as it is unlikely the Department of Revenue will allow us to carry the same estimate in FY 2025.

4. **Payments in Lieu of Taxes** – We have increased this line item by $18,500 based on the success of the ticket surcharge agreed to by Groton Hill Music. We have collected $48,292 thus far and expect it to continue to grow. It has been a successful Revenue Source.

5. **Other Charges for Services** – This line item has been decreased by $84,000 based on the decision of the Groton Select Board to join the Patriot Regional Emergency Communications Center in FY 2025 (this decision will be discussed later in this presentation) and Dunstable will no longer be making this payment for Dispatch Services to Groton.

6. **Other Departmental Revenue** – We have increased this estimate by $50,000 to $850,000 in anticipation of the reimbursement from the Enterprise Funds increasing due to an anticipated increase in intergovernmental cost share.

7. **Investment Income** – Due to an increase in interest rates and the outstanding investment of Town funds made by our Treasurer Hannah Moller, we have increased this estimate by $125,000 in FY 2025. While we expect an unprecedented year in FY 2024, we cannot expect the same level in FY 2025. That said, we are confident of reaching this level in FY 2025.

8. **Recreation Revenues** – Based on the last four years of outstanding success of the Groton Country Club, we are increasing this estimate by $50,000 in FY 2025.

The following chart shows what we expect to receive in revenues that can be used to fund the Proposed Operating Budget:

Revenue Source	Budgeted FY 2024	Proposed FY 2025	Dollar Change	Percent Change
Property Tax*	$ 36,832,663	$ 38,055,280	$ 1,222,617	3.32%
State Aid	$ 1,116,143	$ 1,116,143	$ -	0.00%
Local Receipts - Excluding Country Club	$ 4,797,383	$ 4,873,883	$ 76,500	1.59%
Country Club Revenue	$ 700,000	$ 750,000	$ 50,000	7.14%
Other Available Funds	$ 350,000	$ 350,000	$ -	0.00%
TOTAL	$ 43,796,189	$ 45,145,306	$ 1,349,117	3.08%

*Includes 2½ percent increase allowed by law and $20 million in new growth.

Prior to presenting both the Proposed Level Services Budget and the Proposed Balanced Budget, a review of mandatory expenditures is warranted, as well as areas in the budget that are routine in nature. With regard to mandatory expenditures, two categories fit this definition, Pension and Health Insurance. With regard to the Pension Budget, Middlesex County has informed the Town that our Assessment in Fiscal Year 2025 will increase by 6.36%, or by $158,739 from $2,494,280 to $2,653,019.

With regard to Health Insurance, in past years, we have had to estimate the anticipated budget. In FY 2025, given our financial situation and in an effort to find efficiencies and cost savings, we examined our membership with the Minuteman Nashoba Health Group (MNHG). The Town has been a member of MNHG since 1991. Membership in this group for many years was very advantageous. However, as rates have increased a number of members have left the group and moved to other collaboratives, in most cases the Massachusetts Interlocal Insurance Association (MIIA). In Fiscal Year 2024, due to high claims from some of the members and a number of other members leaving the group, Groton received a 13.5% increase in rates. An increase at this level is unsustainable and caused more members to leave the group. The Town of Groton needed to protect itself and consider other alternatives. To that end, the Town reached out to MIIA with the intent of joining them for Health Insurance in FY 2025 (we currently have our property, casualty, automobile and workers compensation insurance with MIIA). Pursuant to M.G.L., c. 32B, we needed to work with our Insurance Advisory Committee (made up of representatives from the Unions, Bylaw Employees and Retirees) seeking a recommendation from them to join MIIA. As is always the case with our employees, when we need them to step to the plate and help us achieve budget stability, they voted unanimously to allow the Town to leave MNHG and join MIIA. The Select Board voted unanimously to make this change. Based on the rates provided to the Town by MIIA, we do not have to estimate the Health Insurance Budget for FY 2025. Instead of seeing the double digit increase that was expected from MNHG, the Health insurance Budget will only increase by 3.38%, or by $70,588 from $2,090,563 to $2,161,151.

Some other areas I would like to highlight relative to the proposed Level Services Budget includes the following:

Union Contracts and By-Law Employees

The Town now has six (6) Collective Bargaining Units (with the move to join the Patriot Regional Emergency Communications Center, the Communications Union will be disbanded). All contracts will be entering the final year of three-year deals. All Unions have agreed to a 2% wage adjustment in FY 2025. As has been our practice, I am recommending that the remaining three (3) By-Law employees receive the same adjustment as the Supervisors' Union, a wage adjustment of two (2%) percent. When you take into consideration these agreements, along with the employees that have contracts, salaries and wages will increase by $143,175 in FY 2025. The Town Hall/Library Union and the DPW Union are also eligible for a performance incentive that allows employees to receive an increase in their base pay of up to two (2%). In Fiscal Year 2025, this will account for an increase in wages of $46,912. 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 2025 impact for this program is $41,877. Please note that salaries and wages will increase by a total of $231,964 in FY 2025, including one-time cash payments.

Debt Service

We will continue to see an increase in Excluded Debt for Fiscal Year 2025 as we pay debt service on the Florence Roche Elementary School Project to cover both debt that has been permanently financed ($28 million), as well as borrowed using bond anticipation notes (approximately $27 million). For Fiscal Year 2025, Municipal Excluded Debt will increase from $4,326,958 to $4,649,077, an increase of $322,119 or 7.4%. Excluded Debt from the Groton Dunstable Regional School District will decrease by $22,280, or 5.5% from $406,902 to $384,622. Overall, Excluded Debt will increase in Fiscal Year 2025 by $299,804, or 6.3% from $4,732,786 to $5,032,590. We are continuing with our practice to stabilize debt service within the Levy Limit at approximately $250,000 - $300,000 annually. We continue to follow the plan by using the Excess and Deficiency ("Free Cash") Account to pay down the Principal and Interest on the Police and Fire Radio Project with the intent of paying that off in FY 2025. In addition, we are using Free Cash to pay off the Dump Truck approved in 2022. Finally, FY 2025 will be the first year that we begin to pay for the Fire Truck that was approved at the 2022 Spring Town Meeting. Last year, we used $243,625 for these purposes and committed $230,980 from taxation to cover non-excluded Debt Service. In FY 2025, we will continue to use Free Cash for the same items ($132,170). The following chart shows a comparison between FY 2024 and FY 2025:

	FY 2024	FY 2025
Long Term Debt - Principal Non-Excluded	$ 153,506	$ 165,000
Long Term Debt - Interest - Non-Excluded	$ 77,474	$ 110,364
Short Term Debt - Principal	$ 212,949	$ 123,526
Short Term Debt - Interest	$ 30,676	$ 8,644
Total	**$ 474,605**	**$ 407,534**
Less Free Cash Offset	$ 243,625	$ 132,170
Total In-Levy Taxation for Debt Service	**$ 230,980**	**$ 275,364**

Country Club

For the last three years, the Country Club has been a success and a revenue generator for the Town of Groton. Fiscal Year 2023 was the most successful year the Country Club has ever had in terms of revenue generation. It is a testament to the strong management that our General Manager/Golf Professional Shawn Campbell provides to the Town. In Fiscal Year 2023, the Club made a profit of $119,713 (total expenses of $674,656; total revenues of $794,369).

Communications Department

Health Insurance is not the only area in the Municipal Budget where we are able to realize a savings in Fiscal Year 2025. As part of our top to bottom review of all Town Operations to find ways to improve the delivery of services, find economies and potential consolidations to offset the FY 2025 Deficit, a detailed review of the Communications Department was undertaken. In 2022, we hired Municipal Resources, Inc. to conduct a study of our dispatch operation and provide recommendations to improve the overall operation. One of their recommendations was to “seek additional communities to join our Regional Emergency Communications Center (RECC)”. In addition, we have had a challenging time filling vacancies within the Department. Last year, due to budget reductions, we eliminated one of the positions that had been previously funded. The best way to address this is to join another RECC. After a thorough review of options and looking at ways to improve our operations, I recommended and the Select Board approved joining the Patriot RECC. Patriot is currently made up of Pepperell, Townsend and Ashby. It operates out of the Pepperell Police Station and has been in operation for the last three years. Groton and Dunstable Dispatch Operations will transfer to the Patriot RECC effective July 1, 2024.

Currently, the Town of Groton receives approximately $260,000 annually in State 911 Grants to supplement Groton's RECC operating expenses, as well as $84,000 from the Town of Dunstable. Of the total Grant, the Town uses $120,000 each year to offset Wages within the Communications Department. Based on the States' support of this proposed merger, Groton's Patriot RECC Assessment will be paid for by the Development Grant at 100% for the first three years, 50% in year four, and 25% in year five.

One issue that needs to be addressed with this merger is that there will no longer be anyone to greet the public at the Police Station as the current Dispatchers will be relocated to Pepperell. To address this, Police Chief Michael Luth has requested additional administrative support to cover the hours of 10:00 a.m. to 6:00 p.m. Monday through Friday to assist the Public. I have included this position in the Proposed Level Services Budget. In addition, other issues covered by the Grant will need to be covered in FY 2025. The following is a summary of the anticipated savings and anticipated expenses in the FY 2025 Budget associated with joining the Patriot RECC:

Fiscal Year 2024 Appropriation for Wages	$ 448,073
Fiscal Year 2024 Appropriation for Expenses	$ 23,875
Fiscal Year 2024 Appropriation for Health Insurance	$ 76,366
Total	**$ 548,314**
Less Dunstable Payment	$ 84,000
Actual Tax Subsidy/Initial Cost Savings in FY 2025	**$ 464,314**
FY 2025 Costs	
Administrative Support	$ 59,633
Health Insurance (Family Plan)	$ 24,500
CYBER COMM Radio System Service Contract	$ 27,275
Criminal Justice Information System	$ 840
LYME (Smart 911)	$ 5,836
EQUATURE Phone Recording	$ 15,231
Total	**$ 133,315**
Cost Savings in FY 2025	**$ 330,999**

During my initial presentation to the Select Board to join the Patriot RECC, I had recommended that the Town set aside the anticipated assessment for the Patriot RECC for one-time expenditures over the next three years so that when it came time to pay the full assessment to Patriot, the money would be built into the Operating Budget. However, in an effort to limit the amount of the Override to fund the Level Services Budget in FY 2025, I have eliminated all funding for Communications to save $330,999. That said, we will need to plan for this Assessment in FY 2028, with the full amount due in FY 2030. The following is a summary of what the Assessment to the Patriot RECCwill look like over the next six fiscal years:

	Anticipated Assessment	State Portion	Groton Portion
FY 2025	$ 335,046	$ 335,046	$ -
FY 2026	$ 343,422	$ 343,422	$ -
FY 2027	$ 352,008	$ 352,008	$ -
FY 2028	$ 360,808	$ 180,404	$ 180,404
FY 2029	$ 369,828	$ 90,202	$ 279,626
FY 2030	$ 379,074	$ -	$ 379,074

Local Access Cable Enterprise

At the 2015 Spring Town Meeting, the Town voted to create a Cable Enterprise Fund for Fiscal Year 2016. At the time, Cable Revenues were strong and had a healthy level of reserves ($210,037) in their E&D Account at the end of FY 2016). At the time, it made sense to create the Enterprise to cover all of their expenses, including all overhead costs. The overhead costs, including Health Insurance, Retirement Assessment, Medicare and Life Insurance, are paid back to the General Fund to cover those funds appropriated in the Town's Operating Budget. As you are aware, Cable Revenues come from a surcharge on Cable Bills. From FY 2017 through FY 2019, the Enterprise kept a healthy amount of reserves and was operating as a successful Enterprise Fund. However, since 2019, more residents have moved away from cable to the various streaming services and the Town has seen a steady decrease in Cable Fees and the Cable Enterprise has had to depend more on its Excess and Deficiency Account to balance the budget. The following is a summary of the Cable Enterprise from FY 2017 through FY 2023 showing the Actual Expenses and the ending certified Excess and Deficiency Fund:

Fiscal Year	Actual Expenses	Certified E & D
2017	$ 217,032	$ 231,477
2018	$ 191,636	$ 245,762
2019	$ 195,203	$ 258,810
2020	$ 193,337	$ 220,828
2021	$ 209,470	$ 174,891
2022	$ 183,337	$ 127,260
2023	$ 217,638	$ 63,329

Since 2019, as fees have totaled an average of $165,000 annually, the Cable Enterprise has had to use approximately $60,000 from their E&D Account to balance their budget. Fiscal Year 2024 is the last year where they have enough cash to balance their budget without running a deficit. There will not be enough funding between cable revenues and the Excess and Deficiency Fund (E&D) to balance the Cable Budget in FY 2025. That said, the services provided by the Local Cable Access Department are valued and important services to our residents. Not only does the Cable Department provide excellent coverage of various meetings and events in Town, but it also provides important information for our residents. In the last couple of years, the Groton Channel Website has been improved to allow for on demand access (both live and on demand) to programing and meetings regardless of your location.

To address this and determine the best course of action to continue to provide Local Cable Access while dealing with the loss of revenues, the Cable Advisory Committee, Assistant Finance Director/Town Accountant Patricia DuFresne and I held a public hearing to gather information and public input. At the conclusion of the Public Hearing, the Cable Advisory Committee voted unanimously to terminate the Cable Enterprise as of June 30, 2024. To fund the Cable Department, Ms. DuFresne recommended the creation of a "Cable Department Receipts Reserved for Appropriation Fund". Creation of this fund, similar to the Ambulance Receipts Reserved for Appropriation Fund, will allow the Town to collect the fees received from the two cable carriers servicing Groton and put them in this Reserve Account for the exclusive use of the Local Cable Access Department. For Fiscal Year 2025, since there will not be enough to fund the Cable Budget at the beginning of the year (you can only transfer available funds from a Reserve Account), I am recommending that the Town use Free Cash to fund the Local Access Cable Budget in FY 2025. This will allow the Reserve Account to build a sufficient balance to fund the Department in FY 2026. Use of Free Cash will also allow the Town to continue providing Cable Services. The Proposed Fiscal Year 2025 Local Access Cable Department Budget is $155,442 and will be funded from Free Cash. The General Fund will pay for the overhead costs (approximately $63,000) as it does for all other Town Departments.

Major Initiatives

Four years ago, the Finance Committee established the Major Initiative Criteria for budget development. A Major Initiative is defined as any proposed increase in the Operating Budget of $50,000 in any fiscal year and/or an increase of $100,000 over three years. Based on the need for an Operational Override in Fiscal Year 2025 to fund the Level Services Budget, there are no Major Initiatives proposed in the Fiscal Year 2025 Proposed Level Services Budget.

Regional Schools Budgets

As stated previously in this message, developing the proposed Fiscal Year 2025 Groton Dunstable Regional School District Assessment started in July, 2023 in conjunction with the Town Manager's Tri-Comm Working Group. I cannot overstate the importance of the relationship between the Town's Finance Team and the School District's Administration. The relationship between the Finance Team and School Superintendent Dr. Laura Chesson and Director of Business Sherry Kersey continues to be one of mutual respect and cooperation. It is a testament to the strong collaboration between the Town of Groton and the Groton Dunstable Regional School District. By starting the process so early, the Town and School District has been able to plan accordingly for Fiscal Year 2025. Various budget drivers, including increases in the Middlesex Country Retirement Assessment (6.5%), Health Insurance (10%), Residential and Private School Tuitions (12.75% each), Utilities (10%) and Wages (currently under negotiations), put the District in an exceedingly difficult position in FY 2025. Based on a thorough review of anticipated State Aid and other revenue sources, the Assessments from Groton and Dunstable would need to increase substantially to allow the District to meet its obligations and continue to provide an outstanding education for our children. The initial estimate for the Groton Assessment was $30,118,409, an increase of $4,180,693, or 16.11%. It is important to state that the increased assessment is required to maintain the current program offerings. There are no new services being considered or proposed. That said, since the original estimate was established, Dr. Chesson and Ms. Kersey continued to review the budget and make recommendations to the School Committee to lower the anticipated FY 2025 Budget. Based on the decision of the School Committee to reduce the dependency on using their Excess and Deficiency Fund over a couple of years, phase out full day kindergarten tuition over a couple of years, and reduce anticipated staff needs to accommodate the Groton Students coming back to Groton from the Swallow Union Elementary School to the new Florence Roche Elementary School, the District has been able to reduce its original anticipated Assessment by $726,244 to $29,392,165. The proposed Assessment would increase by $3,454,449, or 13.3%. In past budget presentations, I would normally say that this should be considered a placeholder for the School District. That is not the case this year. This amount maintains services and is part of the FY 2025 Proposed Level Services Budget. I cannot thank Dr. Chesson, Ms. Kersey and the Groton Dunstable Regional School District Committee for all of their hard work and cooperation in developing the Level Services Budget.

With regard to the Nashoba Valley Regional Technical High School, Superintendent Denise Pigeon has informed me that they are in the early process of their budget development. Total enrollment is up forty students overall District wide. Currently, it is anticipated that Groton's enrollment will increase by nine students (from 41 in FY24 to 50 in FY25). Groton's projected enrollment portion of the Budget will increase from 5.73% in FY 24 to 6.62% in FY 25. Superintendent Pigeon is projecting a total increase (all eight towns) in the required minimum contribution assessment category due to enrollment. This would be an increase in the required minimum contribution category of $165,000 for Groton. When you take into consideration other increases, including the additional assessment, transportation, capital needs, and the debt portion of the assessment it is possible that Groton's total overall assessment could be up about $200,000 in FY 2025. To that end, and in anticipation of these increases, I have increased Nashoba Tech's Budget for FY 2025 by 26.22 percent, or $200,000, from $762,656 to $962,656. For now, this should be considered a placeholder until they finalize their Budget sometime in January/February 2024.

TOWN MANAGER'S PROPOSED FISCAL YEAR 2025 LEVEL SERVICES OPERATING BUDGET

As stated, the intent of the initial budget is to present a Level Services Budget for Fiscal Year 2025. The Finance Team and I, in cooperation with the Groton Dunstable Regional School District, have developed that Level Services Budget, making consolidations where possible. The following is the total proposed Fiscal Year 2025 ***Level Services*** Operating Budget by the Town Manager (compared with Fiscal Year 2024):

Category	FY 2024	FY 2025	Dollar Difference	Percentage Change
General Government	$ 2,388,159	$ 2,472,927	$ 84,768	3.55%
Land Use	$ 499,606	$ 516,501	$ 16,895	3.38%
Protection of Persons and Property	$ 4,772,597	$ 4,515,079	$ (257,518)	-5.40%
Department of Public Works	$ 2,351,495	$ 2,389,516	$ 38,021	1.62%
Library and Citizen Services	$ 1,947,870	$ 2,192,957	$ 245,086	12.58%
Employee Benefits	$ 4,930,663	$ 5,174,990	$ 244,327	4.96%
Sub-Total	**$ 16,890,390**	**$ 17,261,969**	**$ 371,580**	**2.20%**
Debt Service - Excluded	$ 4,326,957	$ 4,649,077	$ 322,120	7.44%
Debt Service - In Levy Only	$ 474,605	$ 407,534	$ (67,071)	-14.13%
Sub-Total - All Municipal	**$ 21,691,952**	**$ 22,318,580**	**$ 626,629**	**2.89%**
Nashoba Tech	$ 762,656	$ 962,656	$ 200,000	26.22%
Groton-Dunstable Operating	$ 25,937,716	$ 29,392,165	$ 3,454,449	13.32%
Groton-Dunstable Excluded Debt	$ 406,982	$ 384,622	$ (22,360)	-5.49%
Groton-Dunstable Debt	$ 58,814	$ 60,534	$ 1,720	2.92%
Groton Dunstable Capital	$ 552,203	$ 550,000	$ (2,203)	-0.40%
Sub-Total - Education	**$ 27,718,371**	**$ 31,349,977**	**$ 3,631,606**	**13.10%**
Grand Total - Town Budget	**$ 49,410,323**	**$ 53,668,557**	**$ 4,258,235**	**8.62%**

PROPOSED OVERRIDE

The Guidance provided by the Select Board and the Finance Committee directed the Town Manager to propose an override of Proposition 2½ to eliminate a projected three-year deficit. In order to determine the level of Budget Deficit the Town would face over the next three years, the Town Manager's Tri-Comm Working Group had developed budget projections for both the Municipal Budget and the Assessment of the Groton Dunstable Regional School District (GDRSD). Factors, including salary increases, pension increases, health insurance increases, utility expenses, anticipated State Aid (both unrestricted local aid and Chapter 70 and 71 School Funding), new growth and estimated receipts were considered. After this thorough analysis, the following Three Year Projection (FY 2025 through FY 2027) was developed:

Town of Groton
Summary of Projected Revenues and Expenditures

General Fund Revenues	FY 2024	FY 2025	FY 2026	FY 2027
Property Tax Levy	41,565,448	43,087,871	45,504,776	46,912,790
State Aid Cherry Sheet	1,116,143	1,116,143	1,134,664	1,153,555
Estimated Local Receipts	5,497,383	5,623,883	5,677,569	5,732,329
Available Funds/Other Financing Sources	2,217,637	2,321,460	2,321,460	2,321,460
Enterprise (for Indirects)	336,486	315,664	321,977	328,417
Total General Fund Revenues	50,733,097	52,465,021	54,960,446	56,448,551
Total Revenue Percentage Change		3.4%	4.8%	2.7%

General Fund Expenditures				
General Government	2,388,159	2,472,927	2,519,726	2,567,551
Land Use	499,605	516,501	527,547	538,851
Public Safety	4,772,597	4,515,079	4,600,296	4,687,167
Regional Schools	27,718,371	31,349,977	33,311,503	35,773,926
Department of Public Works	2,351,495	2,389,516	2,433,734	2,478,903
Library and Citizen Services	1,947,870	2,192,957	2,239,917	2,287,972
Employee Benefits	4,930,663	5,174,990	5,483,218	5,810,559
Debt Service	4,801,562	5,056,611	6,519,225	6,512,851
Total Town Budget	49,410,322	53,668,558	57,635,166	60,657,780
State Assessments	95,249	98,662	98,662	98,662
Other Amounts Raised	982,606	1,081,022	1,081,022	1,081,022
Total General Fund Expenditures	50,488,177	54,848,242	58,814,850	61,837,464
General Fund Surplus/(Shortfall)	**244,920**	**(2,383,222)**	**(3,854,404)**	**(5,388,913)**
Total Expenditures Percentage Change		8.6%	7.2%	5.1%

The Level Services Budget will create a deficit of $2,383,222 in Fiscal Year 2025, with a three year anticipated deficit of $5,388,913. Based on this and in compliance with the Guidance, the Finance Team and I are proposing an ***Override of $5,500,000*** in Fiscal Year 2025. We believe this amount will provide sufficient revenues to balance both the Municipal Budget and the Assessment from the GDRSD over the next three Fiscal Years. Depending on new growth and potential increases in both estimated receipts and State Aid, this amount may last four or five years. The Finance Team, School District Administration and I will continue to refine these estimates with an eye on cost savings and efficiencies to stretch the override for as many years as possible. The following is the revised Three Year Projection with an Override of $5,500,000 in Fiscal Year 2025:

Town of Groton
Summary of Projected Revenues and Expenditures

General Fund Revenues	FY 2024	FY 2025	FY 2026	FY 2027
Property Tax Levy	41,565,448	43,087,871	51,142,276	52,691,227
Override	-	5,500,000	-	-
State Aid Cherry Sheet	1,116,143	1,116,143	1,134,664	1,153,555
Estimated Local Receipts	5,497,383	5,623,883	5,677,569	5,732,329
Available Funds/Other Financing Sources	2,217,637	2,321,460	2,321,460	2,321,460
Enterprise (for Indirects)	336,486	315,664	321,977	328,417
Total General Fund Revenues	50,733,097	57,965,021	60,597,946	62,226,988
Total Revenue Percentage Change		14.3%	4.5%	2.7%

General Fund Expenditures				
General Government	2,388,159	2,472,927	2,519,726	2,567,551
Land Use	499,605	516,501	527,547	538,851
Public Safety	4,772,597	4,515,079	4,600,296	4,687,167
Regional Schools	27,718,371	31,349,977	33,311,503	35,773,926
Department of Public Works	2,351,495	2,389,516	2,433,734	2,478,903
Library and Citizen Services	1,947,870	2,192,957	2,239,917	2,287,972
Employee Benefits	4,930,663	5,174,990	5,483,218	5,810,559
Debt Service	4,801,562	5,056,611	6,519,225	6,512,851
Total Town Budget	49,410,322	53,668,558	57,635,166	60,657,780
State Assessments	95,249	98,662	98,662	98,662
Other Amounts Raised	982,606	1,081,022	1,081,022	1,081,022
Total General Fund Expenditures	50,488,177	54,848,242	58,814,850	61,837,464
General Fund Surplus/(Shortfall)	**244,920**	**3,116,779**	**1,783,096**	**389,524**
Total Expenditures Percentage Change		8.6%	7.2%	5.1%

The following chart shows the projected tax impact should the override pass over the next three years, with an additional chart showing the total tax bill increase when you take into consideration previously approved excluded debt:

	NO OVERRIDE			OVERRIDE			
Fiscal Year	Tax Rate	Average Tax Bill	Increase Per Year	Tax Rate	Average Tax Bill	Increase Per Year	Override Cost
2024	$ 13.36	$ 9,284		$ 13.36	$ 9,284		$ -
2025	$ 13.80	$ 9,590	$ 306	$ 14.66	$ 10,188	$ 903	$ 598
2026	$ 14.16	$ 9,840	$ 250	$ 15.56	$ 10,813	$ 625	$ 375
2027	$ 14.54	$ 10,104	$ 264	$ 16.47	$ 11,446	$ 632	$ 368
Total Increase		**$ 820**			**$ 2,161**		

Over three years, the average tax bill with an override will increase by $1,341 or an average of $447 per year.

Breakdown of Tax Increase

Fiscal Year	Normal Prop 2½ Increase	Override Increase	Existing Excluded Debt	FloRo Excluded Debt	PFAS Excluded Debt	Total Increase	Total Average Tax Bill
2025	$ 306	$ 598	$ 21	$ 41	$ -	$ 966	$ 11,453
2026	$ 250	$ 375	$ (7)	$ 183	$ 82	$ 883	$ 12,335
2027	$ 264	$ 368	$ -	$ -	$ -	$ 632	$ 12,967

- Based on FY 2024 Property Values
- Accounts for $20 million in New Growth in FY 2025
- Accounts for $23 million in New Growth in FY 2026
- Accounts for $22 million in New Growth in FY 2027
-Based on Home Valued at $694,934

PRESENTATION OF THE BALANCED BUDGET

For the last fifteen years, the Select Board and Finance Committee have been incredible partners collaborating with me and the Finance Team in developing the proposed operating budget each year. Careful review and consideration of services has been the hallmark of the development and the review. This year, that review and consideration of services has been even more detailed than in years past. While we have never undertaken a "zero based budgeting" approach in developing the Budget, the creation of the Level Services Budget is as close to "zero base" as possible. As stated, the FY 2025 Budget process started in July of this year with the Tri-Comm Committee. Comparable Community and District studies were undertaken, revenues were scrutinized and expenses were reviewed with an eye on consolidations and economies to, not only reduce expenses, but continue to deliver high quality services in the most cost effective manner. The result is a Municipal Budget that is only increasing by 2.20% or $371,580, exclusive of Debt. The requested increases in the Groton Dunstable Regional School District and Nashoba Valley Regional Technical High School have also been scrutinized and are a direct result of the rising costs associated with providing a quality education as outlined previously in this Budget Message. I am extremely proud of the work done by the Finance Team and the Administration of the Groton Dunstable Regional School District in developing the Level Services Budget.

All that said, and as stated above, the Level Services Budget is out of balance by $2,383,222. There is no doubt that additional tax revenues are needed if the Town wants to maintain both the municipal services offered and the high quality education provided by both Regional Schools. However, the Groton Charter and State Law requires the Town Manager to submit a balanced Budget to the Select Board and Finance Committee by December 31, 2023. Under previous practice, to eliminate any anticipated deficit, the Town has absorbed forty (40%) percent of any necessary reduction, while the Groton Dunstable Regional School District has absorbed sixty (60%) percent of the reduction. This is based on the fact that, exclusive of Debt Service, the School District is approximately 60% of the Budget, while the municipal budget makes up 40%. To eliminate the anticipated FY 2025 Deficit, the reduction by the Town and School District would be as follows:

	Level Service Request	Amount To Reduce	Balanced Budget	Percent Change
Municipal Budget (less debt)	**$ 17,261,969**	**$ 953,288**	**$ 16,308,681**	**5.52%**
Groton-Dunstable Operating	**$ 29,392,165**	**$ 1,429,934**	**$ 27,962,231**	**4.87%**
Total	**$ 46,654,134**	**$ 2,383,222**	**$ 44,270,912**	**5.11%**

The impact of reducing the Level Services Municipal Budget by $953,288 is devasting in my opinion. Considering the anticipated growth in the level services budget for FY 2025 is $371,580, the Town would need to reduce the current Fiscal Year 2024 Budget by $581,708 to meet this reduction. To help the Finance Team identify the impact of reducing the Level Service Budget, and where reductions could be made, as stated previously in this Budget Message, each Department was asked to identify an eleven (11%) percent reduction in their respective Departmental Budget. The Finance Team used this information to produce proposed reductions. While I would recommend that individual Department Heads identify what services would need to be eliminated, the Finance Team and I are proposing the following reductions:

Department	Description	Original Request	Amount Reduced	Percentage Reduced
General Government				
Select Board		**$ 30,854**		
	Pepperell SRF		$ 24,054	77.96%
Town Manager		**$ 412,800**		
	Minute Takers		$ 10,000	2.42%
Board of Assessors		**$ 213,047**		
	Cyclical Inspections		$ 10,000	4.69%
Treasurer/Tax Collector		**$ 274,954**		
	Wages		$ 762	
	Tax Title		$ 5,000	
	Bond Cost		$ 2,300	
	Sub-Total		$ 8,062	2.93%
Town Counsel		**$ 90,000**		
	Services		$ 15,000	16.67%
Elections/Registrars		**$ 54,141**		
	Stipend		$ 3,266	6.03%
Insurance and Bonding		**$ 367,000**		
	Liability Insurance		$ 10,000	2.72%
TOTAL GENERAL GOVERNMENT		**$ 2,472,927**	**$ 80,382**	**3.25%**

Department	Description	Original Request	Amount Reduced	Percentage Reduced
Public Safety				
Police Department		**$ 2,810,496**		
	Wages		$ 233,217	8.30%
Revenue from Dunstable/Resource Officer			$ (15,000)	
Fire Department		**$ 1,665,119**		
	Wages		$ 116,558	7.00%
TOTAL PUBLIC SAFETY		**$ 4,515,079**	**$ 334,775**	**7.41%**
Department of Public Works				
Highway		**$ 1,108,353**		
	Wages		$ 130,628	11.79%
Municipal Buildings		**$ 458,795**		
	Wages		$ 55,395	
	Expenses		$ 15,182	
	Minor Capital		$ 25,000	
	Sub-Total		$ 95,577	20.83%
Parks Department		**$ 73,681**		
	Wages		$ 7,522	
	Expenses		$ 55,759	
	Sub-Total		$ 63,281	85.89%
TOTAL DEPARTMENT OF PUBLIC WORKS		**$ 2,389,516**	**$ 289,486**	**12.11%**

Department	Description	Original Request	Amount Reduced	Percentage Reduced
Library and Citizen Services				
Library		**$ 1,029,302**		
	Wages		$ 108,054	10.50%
Water Safety		**$ 20,143**		
	Maintenance		$ 10,900	54.11%
Weed Management		**$ 34,385**		
	Baddacook Weed Management		$ 15,000	43.62%
TOTAL LIBRARY AND CITIZEN SERVICES		**$ 2,192,957**	**$ 133,954**	**6.11%**
Employee Benefits				
Health Insurance	Reducing Head Count	$ 2,161,151	$ 104,691	4.84%
Medicare	Reducing Head Count	$ 157,000	$ 10,000	6.37%
TOTAL EMPLOYEE BENEFITS		**$ 5,174,990**	**$ 114,691**	**2.22%**
TOTAL MUNICIPAL BUDGET		**$ 17,261,969**	**$ 953,288**	**5.52%**

As I stated, I would recommend that it be left up to Department Heads to identify specific reductions, but you can see that the impact to our Public Safety Departments, Department of Public Works and Library are devastating and will have a detrimental impact on the delivery of services currently provided. Please note that I specifically am not recommending a reduction to the Council on Aging and Senior Van Budgets. Regardless of the override, the average tax bill will increase by an estimated $368 when you take into consideration the normal increase allowed under Proposition 2½, plus excluded debt. I cannot, in good conscience, recommend raising taxes on our seniors and reducing their level of services. In addition, and more importantly, the Council on Aging just received National Accreditation by the National Council on Aging. This Accreditation is based on staffing and programming. It will be very difficult to maintain this Accreditation if we were to cut the Budget. Obviously, more discussion on this point is necessary with the Finance Committee and Select Board.

CAPITAL BUDGET

The Capital Budget will be submitted to the Select Board and Finance Committee under separate cover. The requested FY 2025 Capital Budget is $14,876,971. The requested items and funding sources are as follows:

Department	Item	Amount	Funding Source
Fire and EMS	Extrication Tools - "Jaws of Life"	$ 92,500	Capital Asset
Highway	Pick-Up Truck	$ 55,000	Capital Asset
Highway	Brush Mower/Field Mower	$ 70,000	Capital Asset
Highway	Dump Truck	$ 40,000	Capital Asset
Town Facilities	IT Infrastructure	$ 40,000	Capital Asset
Town Facilities	Municipal Buildings Exterior Repairs	$ 25,000	Capital Asset
Town Facilities	Police Station HVAC	$ 65,000	Capital Asset
Transfer Station	Baler/Maintenance	$ 25,000	Capital Asset
Library	Carpet Replacement	$ 50,000	Capital Asset
Park Department	Property Improvements	$ 50,000	Capital Asset
Police	Police Cruisers	$ 134,000	Capital Asset
Police	Police Pick-Up Truck	$ 77,000	Capital Asset
Police	Electronic Control Device - "Tasers"	$ 12,500	Free Cash
Country Club	Golf Carts	$ 25,553	Free Cash
Country Club	Greens Equipment - Ventrac	$ 10,918	Free Cash
Country Club	Greens Equipment - Hauler Pro X	$ 20,000	Free Cash
Country Club	Greens Equipment - Truckster XD	$ 13,500	Free Cash
Country Club	Greens Equipment - Ventrac Attachments	$ 18,000	Free Cash
Country Club	Greens Equipment - Greens Mower	$ 10,000	Free Cash
Country Club	HVAC	$ 23,000	Free Cash
Country Club	Golf Shop Building Repairs & Painting	$ 20,000	Free Cash
Country Club	Function Hall Bathroom Repairs	$ 10,000	Free Cash
Country Club	Retaining Walls	$ 15,000	Free Cash
Water	Water Meter Replacement Program	$ 75,000	Water Fund
Water	New Vehicle	$ 50,000	Water Fund
Water	GDRSD High School PFAS	$ 12,800,000	Bond/Grants
Sewer	Nod Road Pump Station	$ 500,000	Grant
GDRSD	Annual Regional School Capital	$ 550,000	GDRSD Capital Fund
	Total Requested	**$ 14,876,971**	
	Funding Sources		
	Capital Asset	$ 723,500	
	Free Cash	$ 178,471	
	GDRSD Capital Fund	$ 550,000	
	Water Fund	$ 125,000	
	Bond/Grants	$ 13,300,000	
	Total	**$ 14,876,971**	

ENTERPRISE FUND BUDGETS

As has been our custom, we have included the proposed Enterprise Fund Budgets of the Board of Water Commissioners, Board of Sewer Commissioners (overseeing both the Center Sewer District and Four Corners Sewer District), and the Stormwater Enterprise with the Proposed Budgets (absent the Cable Enterprise Budget, which will now be a Town Department). We reviewed these budgets in the same manner as all department budgets. We are confident that the estimated revenues of the Water Department, Sewer Department, Four Corners Sewer District and Stormwater Enterprise will meet their proposed expenditures. As was the case last year, we will be recommending that the Stormwater Fee remain the same as FY 2024 and be set at $60 per improved parcel in Fiscal Year 2025.

The following is a breakdown of the proposed budgets for our Enterprise Funds:

Category		FY 2024		FY 2025		Dollar Change	Percent Change
Water Department	$	2,090,822	$	2,310,267	$	219,444	**10.50%**
Sewer Department	$	889,499	$	1,250,475	$	360,976	**40.58%**
Four Corners Sewer District	$	77,811	$	98,040	$	20,229	**26.00%**
Stormwater Utility	$	242,520	$	247,851	$	5,331	**2.20%**
Total Enterprise Funds	**$**	**3,300,653**	**$**	**3,906,632**	**$**	**605,979**	**18.36%**

TAX IMPACT OF THE PROPOSED LEVEL SERVICES BUDGET AND PROPOSED BALANCED OPERATING BUDGET

The total Level Services Town Manager's Fiscal Year 2025 Proposed Operating Budget, including the proposed Assessment of the Groton Dunstable Regional School District and the placeholder Assessment for the Nashoba Valley Regional Technical High School, and excluded debt, is $53,668,557, or an increase of 8.62% and will require an Operational Override of Proposition 2½. The proposed Balanced Budget, with substantial reductions in both the Municipal Budget and Assessment for the Groton Dunstable Regional School District, is $51,285,335 and is at the anticipated FY 2025 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 Level Services Budget is $58,439,210, while the proposed Balanced Budget is $56,055,988. The Fiscal Year 2024 Tax Rate has been certified at $15.09. Based on the Level Services Budget with an approved override, the estimated Tax Rate for Fiscal Year 2025 is $16.48, or an increase of $1.39, of which $0.86 is attributable to the override. In Fiscal Year 2024, the average Tax Bill in the Town of Groton (based on a home valued at $694,934) is $10,487. Under this

proposed Level Services Budget (including the override), that same homeowner can expect a tax bill of $11,453, or an increase of $966, of which $598 is attributable to the override. The Balanced Budget would have a tax rate of $15.62, with an average tax bill of $10,855, or an increase of $368. The following chart shows a comparison between FY 2024 and FY 2025, including the Override:

	Actual FY 2024	Proposed FY 2025	Dollar Change	Percent Change
Levy Capacity Used	$ 36,607,742	$ 38,055,280	$ 1,447,538	3.95%
Tax Rate on Levy Capacity Used	$ 13.36	$ 13.80	$ 0.44	3.29%
Average Tax Bill	$ 9,284	$ 9,590	$ 306	3.29%
Override	$ -	$ 2,383,222	$ 2,383,222	100.00%
Tax Rate on Override	$ -	$ 0.86	$ 0.86	100.00%
Average Tax Bill	$ -	$ 598	$ 598	100.00%
Excluded Debt	$ 4,732,786	$ 5,032,590	$ 299,804	6.33%
Tax Rate on Excluded Debt	$ 1.73	$ 1.82	$ 0.09	5.20%
Average Tax Bill	$ 1,202	$ 1,265	$ 63	5.20%
Final Levy Used	$ 41,340,528	$ 45,471,092	$ 4,130,564	9.99%
Final Tax Rate	$ 15.09	$ 16.48	$ 1.39	9.21%
Average Tax Bill	$ 10,487	$ 11,453	$ 966	9.21%

FIVE YEAR PROJECTION

As is our practice and required by the Groton Charter, we have included a Five-Year Projection for your review and consideration. The Projection is based on an Override in FY 2025 of $5,500,000 that will balance the Budget for at least three years, with two additional years added on using the same assumptions that the three-year projection was based on.

BUDGET PRESENTATION

In addition to the Five-Year Projection, we have also attached to this memorandum several documents for you to review as you consider the Proposed Balanced Operating Budget. The first section is a summary of the estimated receipts and anticipated tax rate. This is followed by a summary of the overall budget. Next is a breakdown of the tax impact that the various departments have on the average tax bill. The following section contains the individual department budgets broken down by function. Finally, we have provided various charts and graphs to illustrate the overall budget. We hope you find these charts and graphs useful.

CONCLUSION

I would like to take this opportunity to thank all of the Departments, Boards, Committees and Commissions for their outstanding work and cooperation in assisting me in preparing both the Proposed Level Services Budget and Proposed Balanced Budget. The Finance Team could not have prepared two such budgets without their help. I would also like to thank Patricia DuFresne, Megan Foster, Michael Hartnett, Hannah Moller, Melisa Doig, Dawn Dunbar and Kara Cruikshank for their outstanding efforts and hard work in assisting in the preparation of this document. They are all consummate professionals. The Town is extremely fortunate to have such a dedicated Finance Team. In addition, we genuinely appreciate the cooperation and collaboration of Dr. Laura Chesson and Sherry Kersey in assisting in the preparation of this document. We look forward to meeting with both the Finance Committee and Select Board to discuss these Budgets.

MWH/rjb

FISCAL YEAR 2025 LEVY LIMIT CALCULATION

Revised: 12/21/2023

I.	**TO CALCULATE THE FY 2024 LEVY LIMIT**				
A.	FY 2023 LEVY LIMIT	$	35,383,886		
A1.	ADD AMENDED FY 2023 NEW GROWTH	$	-		
B.	ADD TWO AND ONE HALF PERCENT	$	884,597		
C.	ADD FY 2024 NEW GROWTH	$	564,180		
D.	ADD FY 2024 OVERRIDE	$	-		
E.	FY 2024 SUBTOTAL	$	36,832,663	$	36,832,663
					FY 2024 LEVY LIMIT
F.	FY 2024 LEVY CEILING	$	68,459,320		
II.	**TO CALCULATE THE FY 2025 LEVY LIMIT**				
A.	FY 2024 LEVY LIMIT	$	36,832,663		
A1.	ADD AMENDED FY 2024 NEW GROWTH	$	-		
B.	ADD TWO AND ONE HALF PERCENT	$	920,817		
C.	ADD FY 2025 NEW GROWTH	$	301,800		
D.	ADD FY 2025 OVERRIDE	$	2,383,222		
E.	FY 2025 SUBTOTAL	$	40,438,502	$	40,438,502
					FY 2025 LEVY LIMIT
F.	FY 2025 LEVY CEILING	$	68,459,320		

Revised: 12/21/2023

TOWN OF GROTON, MASSACHUSETTS
FY 2025 TOTAL TAX LEVY CALCULATION

FY 2025 LEVY LIMIT	**$**	**40,438,502**
CAPITAL EXCLUSION	**$**	**-**
DEBT EXCLUSION - TOWN	**$**	**4,649,077**
FY 2025 EXCLUDED BOND REDUCTION	**$**	**(1,109)**
DEBT EXCLUSION - SEWER	**$**	**-**
DEBT EXCLUSION - WATER	**$**	**-**
DEBT EXCLUSION - GDRSD	**$**	**384,622**
SUB-TOTAL - EXCLUSIONS	**$**	**5,032,590**
TOTAL TAX LEVY	**$**	**45,471,092**

Revised: 12/21/2023

TOWN OF GROTON
FISCAL YEAR 2025
REVENUE ESTIMATES

	BUDGETED FY 2024	ESTIMATED FY 2025	CHANGE
PROPERTY TAX REVENUE	**$ 36,832,663**	**$ 40,438,502**	**$ 3,605,839**
DEBT EXCLUSIONS	**$ 4,732,786**	**$ 5,032,590**	**$ 299,804**
CHERRY SHEET - STATE AID	**$ 1,116,143**	**$ 1,116,143**	**$ -**
UNEXPENDED TAX CAPACITY	**$ 240,406**	**$ -**	**$ (240,406)**
LOCAL RECEIPTS:			
General Revenue:			
Motor Vehicle Excise Taxes	$ 1,820,583	$ 1,820,583	$ -
Meals Tax and Room Occupancy Tax	$ 400,000	$ 400,000	$ -
Marijuana Revenue	$ 150,000	$ 75,000	$ (75,000)
Penalties & Interest on Taxes	$ 110,000	$ 110,000	$ -
Payments in Lieu of Taxes	$ 371,500	$ 390,000	$ 18,500
Other Charges for Services	$ 99,000	$ 15,000	$ (84,000)
Fees	$ 392,000	$ 400,000	$ 8,000
Rentals	$ 40,000	$ 55,000	$ 15,000
Library Revenues	$ -	$ -	$ -
Other Departmental Revenue	$ 800,000	$ 850,000	$ 50,000
Licenses and Permits	$ 429,300	$ 429,300	$ -
Fines and Forfeits	$ 20,000	$ 10,000	$ (10,000)
Investment Income	$ 90,000	$ 225,000	$ 135,000
Recreation Revenues	$ 700,000	$ 750,000	$ 50,000
Miscellaneous Recurring	$ 75,000	$ 94,000	$ 19,000
Sub-total - General Revenue	**$ 5,497,383**	**$ 5,623,883**	**$ 126,500**
Other Revenue:			
Free Cash	$ 818,137	$ 697,960	$ (120,177)
Capital Stablization Fund for GDRSD	$ 253,407	$ 550,000	$ 296,593
Stabilization Fund for Tax Rate Relief	$ -	$ -	$ -
Capital Asset Stabilization Fund	$ 620,142	$ 723,500	$ 103,358
EMS/Conservation Fund Receipts Reserve	$ 525,951	$ 350,000	$ (175,951)
Community Preservation Funds	$ -	$ -	$ -
Water Department Surplus	$ -	$ -	$ -
Sewer Department Surplus	$ -	$ -	$ -
Insurance Reimbursements	$ -	$ -	$ -
Bond Surplus Transfer	$ -	$ -	$ -
Coronavirus Recovery Funds	$ -	$ -	$ -
Sub-total - Other Revenue	**$ 2,217,637**	**$ 2,321,460**	**$ 103,823**
WATER DEPARTMENT ENTERPRISE	**$ 2,090,822**	**$ 2,310,267**	**$ 219,444**
SEWER DEPARTMENT ENTERPRISE	**$ 889,499**	**$ 1,250,475**	**$ 360,976**
LOCAL ACCESS CABLE ENTERPRISE	**$ 230,137**	**$ -**	**$ (230,137)**
FOUR CORNER SEWER ENTERPRISE	**$ 77,811**	**$ 98,040**	**$ 20,229**
STORMWATER UTILITY ENTERPRISE	**$ 242,520**	**$ 247,851**	**$ 5,331**
TOTAL ESTIMATED REVENUE	**$ 53,925,288**	**$ 58,439,210**	**$ 4,513,922**

TOWN OF GROTON **Revised: 12/21/2023**
FISCAL YEAR 2025
TAX LEVY CALCULATIONS

FY 2025 PROPOSED EXPENDITURES

TOWN MANAGER - Proposed Budget				
General Government	$	2,472,927		
Land Use Departments	$	516,501		
Protection of Persons and Property	$	4,515,079		
Regional School Districts	$	31,349,977		
Department of Public Works	$	2,389,516		
Library and Citizen Services	$	2,192,957		
Debt Service	$	5,056,611		
Employee Benefits	$	5,174,990		
Sub-Total - Operating Budget			$	53,668,557
A. TOTAL DEPARTMENTAL BUDGET REQUESTS			$	53,668,557
B. CAPITAL BUDGET REQUESTS			$	901,971
C. ENTERPRISE FUND REQUESTS			$	3,590,968
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	$	29,051		
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			$	29,051
F. STATE AND COUNTY CHERRY SHEET CHARGES			$	98,662
G. ALLOWANCE FOR ABATEMENTS AND EXEMPTIONS			$	150,000
TOTAL PROPOSED EXPENDITURES			**$**	**58,439,210**

FY 2025 ESTIMATED RECEIPTS

	ESTIMATED TAX LEVY			
	Levy Limit	$ 40,438,502		
	Debt Exclusion	$ 5,032,590		
A.	ESTIMATED TAX LEVY		$	45,471,092
B.	CHERRY SHEET ESTIMATED RECEIPTS		$	1,116,143
C.	LOCAL RECEIPTS NOT ALLOCATED		$	5,623,883
D.	OFFSET RECEIPTS		$	-
E.	ENTERPRISE FUNDS		$	3,906,632
F.	COMMUNITY PRESERVATION FUNDS		$	-
G.	FREE CASH		$	697,960
	OTHER AVAILABLE FUNDS			
	1. Stabilization Fund	$ -		
	2. Capital Asset Fund	$ 723,500		
	3. GDRSD Capital Asset Fund	$ 550,000		
	4. EMS/Conservation Fund	$ 350,000		
	5. Bond Surplus Transfer	$ -		
	6. Coronavirus Recovery Funds	$ -		
H.	OTHER AVAILABLE FUNDS		$	1,623,500
TOTAL ESTIMATED RECEIPTS			**$**	**58,439,210**
FY 2025 SURPLUS/(DEFICIT)			**$**	**0**

Revised: 12/21/2023

TOWN OF GROTON, MASSACHUSETTS
DEPARTMENT OF REVENUE
TAX RATE RECAPITULATION

FISCAL YEAR 2025

I. TAX RATE SUMMARY

Ia.	Total amount to be raised (from IIe)	$	58,439,209.72
Ib.	Total estimated receipts and other revenue sources (from IIIe)	$	12,968,118.45
Ic.	Tax levy (Ia minus Ib)	$	45,471,091.27
Id.	Distribution of Tax Rates and Levies		

CLASS	(b) Levy Percentage (from LA -5)	(c) IC above times each percent in col (b)	(d) Valuation by Class (from LA - 4)	(e) Tax Rates (c) x (d) x 1000	(f) Levy by Class (d) x (e)/1000
RESIDENTIAL	95.1073%	$ 43,246,321.58	$ 2,623,413,570.00	$ 16.48	$ 43,246,321.58
NET OF EXEMPT					$ -
OPEN SPACE	0.0000%	$ -	$ -		$ -
COMMERCIAL	3.4766%	$ 1,580,861.44	$ 95,898,407.00	$ 16.48	$ 1,580,861.44
NET OF EXEMPT					$ -
INDUSTRIAL	0.4695%	$ 213,505.56	$ 12,951,700.00	$ 16.48	$ 213,505.56
SUBTOTAL	99.0535%		$ 2,732,263,677.00		$ 45,040,688.57
PERSONAL	0.9465%	$ 430,402.69	$ 26,109,140.00	$ 16.48	$ 430,402.69
TOTAL	100.0000%		$ 2,758,372,817.00		$ 45,471,091.27

TAX RATE RECAPITULATION
GROTON

FISCAL YEAR 2025

II. AMOUNTS TO BE RAISED

I I a.	Appropriations			$	58,161,497
I I b.	Other amounts to be raised				
	1. Amounts certified for tax title purposes	$	-		
	2. Debt and interest charges not included	$	-		
	3. Final court judgments	$	-		
	4. Total overlay deficits of prior years	$	-		
	5. Total cherry sheet offsets	$	29,051		
	6. Revenue deficits	$	-		
	7. Offset receipts deficits	$	-		
	8. Authorized Deferral of Teachers' Pay	$	-		
	9. Snow and Ice deficit	$	-		
	10. Other				
	TOTAL I I b.			$	29,051
I I c.	State and County Cherry Sheet Charges			$	98,662
I I d.	Allowance for Abatements and Exemptions (overlay)			$	150,000
I I e.	**TOTAL AMOUNT TO BE RAISED**			**$**	**58,439,210**

III. Estimated Receipts and Other Revenue Sources

I I I a. Estimated Receipts - State

1.	Cherry Sheet Estimated Receipts	$	1,116,143		
2.	Massachusetts School Building Authority Payments	$	-		
	TOTAL I I I a.			$	1,116,143

I I I b. Estimated Receipts - Local

1.	Local Receipts Not Allocated	$	5,623,883		
2.	Offset Receipts	$	-		
3.	Enterprise Funds	$	3,906,632		
4.	Community Preservation Funds	$	-		
5.	Cornovirus Recovery Funds	$	-		
	TOTAL I I I b.			$	9,530,515

I I I c. Revenue Sources Appropriated for Particular Purposes

1.	Free Cash	$	697,960		
2.	Other Available Funds	$	1,623,500		
	TOTAL I I I c.			$	2,321,460

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

1a.	Free Cash…appropriated on or before June 30, 2024				
1b.	Free Cash…appropriated on or after July 1, 2024				
2.	Municipal Light Source				
3.	Teachers' Pay Deferral				
4.	Other Source:				
	TOTAL I I I d.			$	-

I I I e.	Total Estimated Receipts and Other Revenue Sources			$	12,968,118

IV. Summary of Total Amount to be Raised and Total Receipts from All Sources

a.	Total Amount to be Raised			$	58,439,210
b.	Total Estimated Receipts and Other Revenue Sources	$	12,968,118		
c.	Total Real and Personal Property Tax Levy	$	45,471,091		
d.	Total Receipts from All Sources			$	58,439,210

TAX RATE RECAPITULATION
GROTON

FISCAL YEAR 2025

LOCAL RECEIPTS NOT ALLOCATED

		BUDGETED RECEIPTS FY 2024	ESTIMATED RECEIPTS FY 2025
1	MOTOR VEHICLE EXCISE	$ 1,820,583	$ 1,820,583
2	OTHER EXCISE	$ 550,000	$ 475,000
3	PENALTIES AND INTEREST ON TAXES	$ 110,000	$ 110,000
4	PAYMENTS IN LIEU OF TAXES	$ 371,500	$ 390,000
5	CHARGES FOR SERVICES - WATER	$ -	$ -
6	CHARGES FOR SERVICES - SEWER	$ -	$ -
7	CHARGES FOR SERVICES - HOSPITAL	$ -	$ -
8	CHARGES FOR SERVICES - TRASH DISPOSAL	$ -	$ -
9	OTHER CHARGES FROM SERVICES	$ 99,000	$ 15,000
10	FEES	$ 392,000	$ 400,000
11	RENTAL	$ 40,000	$ 55,000
12	DEPARTMENTAL REVENUE - SCHOOLS	$ -	$ -
13	DEPARTMENTAL REVENUE - LIBRARIES	$ -	$ -
14	DEPARTMENTAL REVENUE - CEMETERIES	$ -	$ -
15	DEPARTMENTAL REVENUE - RECREATION	$ 700,000	$ 750,000
16	OTHER DEPARTMENTAL REVENUE	$ 800,000	$ 850,000
17	LICENSES AND PERMITS	$ 429,300	$ 429,300
18	SPECIAL ASSESSMENTS	$ -	$ -
19	FINES AND FORFEITS	$ 20,000	$ 10,000
20	INVESTMENT INCOME	$ 90,000	$ 225,000
21	MISCELLANEOUS RECURRING	$ -	$ -
22	MISCELLANEOUS NON-RECURRING	$ 75,000	$ 94,000
	TOTAL	**$ 5,497,383**	**$ 5,623,883**

Revised: 12/21/2023

Operating Budget Comparison - Fiscal Year 2024 Vs. Fiscal Year 2025

Category		FY 2024		FY 2025		Dollar Difference	Percentage Change
General Government	$	2,388,159	$	2,472,927	$	84,768	3.55%
Land Use	$	499,606	$	516,501	$	16,895	3.38%
Protection of Persons and Property	$	4,772,597	$	4,515,079	$	(257,518)	-5.40%
Department of Public Works	$	2,351,495	$	2,389,516	$	38,021	1.62%
Library and Citizen Services	$	1,947,870	$	2,192,957	$	245,086	12.58%
Sub-Total - Wages and Expenses	**$**	**11,959,727**	**$**	**12,086,979**	**$**	**127,253**	**1.06%**
Debt Service	$	4,801,562	$	5,056,611	$	255,049	5.31%
Employee Benefits	$	4,930,663	$	5,174,990	$	244,327	4.96%
Sub-Total - All Municipal	**$**	**21,691,952**	**$**	**22,318,580**	**$**	**626,629**	**2.89%**
Nashoba Tech	$	762,656	$	962,656	$	200,000	26.22%
Groton-Dunstable Operating	$	25,937,716	$	29,392,165	$	3,454,449	13.32%
Groton-Dunstable Excluded Debt	$	406,982	$	384,622	$	(22,360)	-5.49%
Groton-Dunstable Debt	$	58,814	$	60,534	$	1,720	2.92%
Groton Dunstable Capital	$	552,203	$	550,000	$	(2,203)	-0.40%
Sub-Total - Education	**$**	**27,718,371**	**$**	**31,349,977**	**$**	**3,631,606**	**13.10%**
Grand Total - Town Budget	**$**	**49,410,323**	**$**	**53,668,557**	**$**	**4,258,235**	**8.62%**

Revised: 12/21/2023

Operating Budget Comparison - Fiscal Year 2024 Vs. Fiscal Year 2025

Category		FY 2024		FY 2025		Dollar Difference	Percentage Change
General Government	$	2,388,159	$	2,472,927	$	84,768	3.55%
Land Use	$	499,606	$	516,501	$	16,895	3.38%
Protection of Persons and Property	$	4,772,597	$	4,515,079	$	(257,518)	-5.40%
Department of Public Works	$	2,351,495	$	2,389,516	$	38,021	1.62%
Library and Citizen Services	$	1,947,870	$	2,192,957	$	245,086	12.58%
Employee Benefits	$	4,930,663	$	5,174,990	$	244,327	4.96%
Sub-Total	**$**	**16,890,390**	**$**	**17,261,969**	**$**	**371,580**	**2.20%**
Debt Service - Excluded	$	4,326,957	$	4,649,077	$	322,120	7.44%
Debt Service - In Levy Only	$	474,605	$	407,534	$	(67,071)	-14.13%
Sub-Total - All Municipal	**$**	**21,691,952**	**$**	**22,318,580**	**$**	**626,629**	**2.89%**
Nashoba Tech	$	762,656	$	962,656	$	200,000	26.22%
Groton-Dunstable Operating	$	25,937,716	$	29,392,165	$	3,454,449	13.32%
Groton-Dunstable Excluded Debt	$	406,982	$	384,622	$	(22,360)	-5.49%
Groton-Dunstable Debt	$	58,814	$	60,534	$	1,720	2.92%
Groton Dunstable Capital	$	552,203	$	550,000	$	(2,203)	-0.40%
	.		.				
Sub-Total - Education	**$**	**27,718,371**	**$**	**31,349,977**	**$**	**3,631,606**	**13.10%**
Grand Total - Town Budget	**$**	**49,410,323**	**$**	**53,668,557**	**$**	**4,258,235**	**8.62%**

Revised: 12/21/2023

Operating Budget Comparison - Fiscal Year 2024 Vs. Fiscal Year 2025

Category		FY 2024		FY 2025		Dollar Difference	Percentage Change
Municipal Wages	$	8,853,135	$	8,909,589	$	56,455	0.64%
Employee Benefits	$	4,930,663	$	5,174,990	$	244,327	4.96%
Sub-Total - Wages and Benefits	**$**	**13,783,798**	**$**	**14,084,579**	**$**	**300,782**	**2.18%**
Municipal Expenses	$	3,106,592	$	3,177,390	$	70,798	2.28%
Sub-Total -	**$**	**16,890,390**	**$**	**17,261,969**	**$**	**371,580**	**2.20%**
Debt Service - In-Levy Only	$	474,605	$	407,534	$	(67,071)	-14.13%
Total - All Municipal	**$**	**17,364,995**	**$**	**17,669,503**	**$**	**304,509**	**1.75%**
Nashoba Tech	$	762,656	$	962,656	$	200,000	26.22%
Groton-Dunstable Operating	$	25,937,716	$	29,392,165	$	3,454,449	13.32%
Groton-Dunstable Debt	$	58,814	$	60,534	$	1,720	2.92%
	.						
Sub-Total - Education	**$**	**26,759,186**	**$**	**30,415,355**	**$**	**3,656,169**	**13.66%**
Grand Total - Town Budget	**$**	**44,124,181**	**$**	**48,084,858**	**$**	**3,960,678**	**8.98%**

Revised: 12-21-2023

TOWN OF GROTON

FISCAL YEAR 2025

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE
	GENERAL GOVERNMENT							
	MODERATOR							
1000	Salaries	$ 65	$ 65	$ 65	$ 1,000	$ 1,000	$ 1,000	**0.00%**
1001	Expenses	$ -	$ -	$ -	$ 80	$ 80	$ 80	**0.00%**
	DEPARTMENTAL TOTAL	**$ 65**	**$ 65**	**$ 65**	**$ 1,080**	**$ 1,080**	**$ 1,080**	**0.00%**
	SELECT BOARD							
1020	Salaries	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
1021	Wages	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
1022	Expenses	$ 2,388	$ 2,023	$ 2,960	$ 11,800	$ 6,800	$ 6,800	**-42.37%**
1023	Engineering/Consultant	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
1024	Minor Capital	$ 25,556	$ 25,683	$ 25,649	$ 24,054	$ 24,054	$ 24,054	**-100.00%**
	DEPARTMENTAL TOTAL	**$ 27,944**	**$ 27,706**	**$ 28,609**	**$ 35,854**	**$ 30,854**	**$ 30,854**	**-13.95%**
	TOWN MANAGER							
1030	Salaries	$ 235,880	$ 232,258	$ 243,254	$ 252,064	$ 258,863	$ 258,863	**2.70%**
1031	Wages	$ 124,977	$ 114,378	$ 111,392	$ 117,005	$ 141,837	$ 141,837	**21.22%**
1032	Expenses	$ 8,322	$ 41,993	$ 14,240	$ 12,100	$ 12,100	$ 12,100	**0.00%**
1033	Engineering/Consultant	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
1034	Performance Evaluations	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
	DEPARTMENTAL TOTAL	**$ 369,179**	**$ 388,629**	**$ 368,886**	**$ 381,169**	**$ 412,800**	**$ 412,800**	**8.30%**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE
	FINANCE COMMITTEE							
1040	Expenses	$ 210	$ 210	$ 214	$ 220	$ -	$ -	**0.00%**
1041	Reserve Fund	$ 64,500	$ 69,641	$ 49,400	$ 150,000	$ 150,000	$ 150,000	**0.00%**
	DEPARTMENTAL TOTAL	**$ 64,710**	**$ 69,851**	**$ 49,614**	**$ 150,220**	**$ 150,000**	**$ 150,000**	**-0.15%**
	TOWN ACCOUNTANT							
1050	Salaries	$ 97,083	$ 96,408	$ 101,126	$ 115,615	$ 118,163	$ 118,163	**2.20%**
1051	Wages	$ 49,937	$ 50,864	$ 52,920	$ 54,491	$ 56,679	$ 56,679	**4.02%**
1052	Expenses	$ 35,490	$ 37,706	$ 40,199	$ 39,100	$ 50,523	$ 50,523	**29.21%**
	DEPARTMENTAL TOTAL	**$ 182,510**	**$ 184,978**	**$ 194,245**	**$ 209,206**	**$ 225,365**	**$ 225,365**	**7.72%**
	BOARD OF ASSESSORS							
1060	Salaries	$ 85,584	$ 81,993	$ 85,280	$ 94,300	$ 96,186	$ 96,186	**2.00%**
1061	Wages	$ 53,466	$ 59,949	$ 65,073	$ 68,486	$ 69,829	$ 69,829	**1.96%**
1062	Expenses	$ 15,541	$ 23,373	$ 29,012	$ 47,374	$ 47,032	$ 47,032	**-0.72%**
1063	Legal Expense	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
	DEPARTMENTAL TOTAL	**$ 154,591**	**$ 165,315**	**$ 179,365**	**$ 210,160**	**$ 213,047**	**$ 213,047**	**1.37%**
	TREASURER/TAX COLLECTOR							
1070	Salaries	$ 93,976	$ 138,946	$ 141,733	$ 150,769	$ 153,977	$ 153,977	**2.13%**
1071	Wages	$ 124,731	$ 74,924	$ 74,499	$ 80,256	$ 82,940	$ 82,940	**3.34%**
1072	Expenses	$ 19,479	$ 19,909	$ 24,546	$ 26,253	$ 28,637	$ 28,637	**9.08%**
1073	Tax Title	$ 2,416	$ 1,557	$ 500	$ 7,100	$ 7,100	$ 7,100	**0.00%**
1074	Bond Cost	$ 3,100	$ 1,050	$ 500	$ 2,300	$ 2,300	$ 2,300	**0.00%**
	DEPARTMENTAL TOTAL	**$ 243,702**	**$ 236,386**	**$ 241,778**	**$ 266,678**	**$ 274,954**	**$ 274,954**	**3.10%**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE
	TOWN COUNSEL							
1080	Expenses	$ 85,217	$ 60,496	$ 58,577	$ 90,000	$ 90,000	$ 90,000	**0.00%**
	DEPARTMENTAL TOTAL	**$ 85,217**	**$ 60,496**	**$ 58,577**	**$ 90,000**	**$ 90,000**	**$ 90,000**	**0.00%**
	HUMAN RESOURCES							
1090	Salary	$ 84,313	$ 82,822	$ 87,983	$ 94,300	$ 96,936	$ 96,936	**2.80%**
1091	Expenses	$ 9,107	$ 14,376	$ 14,927	$ 12,400	$ 12,400	$ 12,400	**0.00%**
	DEPARTMENTAL TOTAL	**$ 93,420**	**$ 97,198**	**$ 102,910**	**$ 106,700**	**$ 109,336**	**$ 109,336**	**2.47%**
	INFORMATION TECHNOLOGY							
1100	Salary	$ 117,003	$ 115,193	$ 121,981	$ 121,627	$ 124,810	$ 124,810	**2.62%**
1101	Wages	$ 61,116	$ 58,730	$ 61,194	$ 70,261	$ 73,459	$ 73,459	**4.55%**
1102	Expenses	$ 20,592	$ 20,031	$ 21,455	$ 24,800	$ 24,800	$ 24,800	**0.00%**
	DEPARTMENTAL TOTAL	**$ 198,711**	**$ 193,954**	**$ 204,630**	**$ 216,688**	**$ 223,069**	**$ 223,069**	**2.94%**
	GIS STEERING COMMITTEE							
1120	Expenses	$ 16,000	$ 3,975	$ 3,000	$ 8,300	$ 8,300	$ 8,300	**0.00%**
	DEPARTMENTAL TOTAL	**$ 16,000**	**$ 3,975**	**$ 3,000**	**$ 8,300**	**$ 8,300**	**$ 8,300**	**0.00%**
	TOWN CLERK							
1130	Salaries	$ 92,073	$ 90,853	$ 95,550	$ 98,472	$ 98,591	$ 98,591	**0.12%**
1131	Wages	$ 69,491	$ 63,733	$ 81,648	$ 73,125	$ 81,040	$ 81,040	**10.82%**
1132	Expenses	$ 9,951	$ 5,547	$ 9,539	$ 18,450	$ 13,900	$ 13,900	**-24.66%**
1133	Minor Capital	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
	DEPARTMENTAL TOTAL	**$ 171,515**	**$ 160,133**	**$ 186,737**	**$ 190,047**	**$ 193,531**	**$ 193,531**	**1.83%**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE
	ELECTIONS & BOARD OF REGISTRARS							
1140	Stipend	$ 16,356	$ 6,065	$ 27,416	$ 22,930	$ 33,053	$ 33,053	**44.15%**
1141	Expenses	$ 11,280	$ 6,700	$ 15,597	$ 22,927	$ 21,088	$ 21,088	**-8.02%**
1142	Minor Capital	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
	DEPARTMENTAL TOTAL	**$ 27,636**	**$ 12,765**	**$ 43,013**	**$ 45,857**	**$ 54,141**	**$ 54,141**	**18.06%**
	STREET LISTINGS							
1150	Expenses	$ 3,900	$ 4,706	$ 4,818	$ 5,700	$ 5,950	$ 5,950	**4.39%**
	DEPARTMENTAL TOTAL	**$ 3,900**	**$ 4,706**	**$ 4,818**	**$ 5,700**	**$ 5,950**	**$ 5,950**	**4.39%**
	INSURANCE & BONDING							
1160	Insurance & Bonding	$ 243,885	$ 282,024	$ 286,667	$ 320,000	$ 330,000	$ 330,000	**3.13%**
1161	Insurance Deductible Reserve - Liability	$ 12,000	$ 3,089	$ 10,060	$ 12,000	$ 12,000	$ 12,000	**0.00%**
1162	Insurance Deductible Reserve - 111F	$ -	$ 6,449	$ 3,744	$ 25,000	$ 25,000	$ 25,000	**0.00%**
	DEPARTMENTAL TOTAL	**$ 255,885**	**$ 291,562**	**$ 300,471**	**$ 357,000**	**$ 367,000**	**$ 367,000**	**2.80%**
	TOWN REPORT							
1170	Expenses	$ 1,416	$ 1,364	$ 1,472	$ 1,500	$ 1,500	$ 1,500	**0.00%**
	DEPARTMENTAL TOTAL	**$ 1,416**	**$ 1,364**	**$ 1,472**	**$ 1,500**	**$ 1,500**	**$ 1,500**	**0.00%**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE
	POSTAGE/TOWN HALL EXPENSES							
1180	Expenses	$ 53,942	$ 55,011	$ 68,297	$ 65,000	$ 65,000	$ 65,000	**0.00%**
1181	Telephone Expenses	$ 24,034	$ 13,043	$ 15,954	$ 30,000	$ 30,000	$ 30,000	**0.00%**
1182	Office Supplies	$ 12,837	$ 24,835	$ 25,433	$ 17,000	$ 17,000	$ 17,000	**0.00%**
	DEPARTMENTAL TOTAL	**$ 90,813**	**$ 92,889**	**$ 109,684**	**$ 112,000**	**$ 112,000**	**$ 112,000**	**0.00%**
	TOTAL GENERAL GOVERNMENT	**$ 1,987,214**	**$ 1,991,972**	**$ 2,077,874**	**$ 2,388,159**	**$ 2,472,927**	**$ 2,472,927**	**3.55%**
	LAND USE DEPARTMENTS							
	CONSERVATION COMMISSION							
1200	Salary	$ 70,278	$ 69,481	$ 73,972	$ 73,351	$ 79,070	$ 79,070	**7.80%**
1201	Wages	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
1202	Expenses	$ 7,196	$ 6,260	$ 4,597	$ 8,770	$ 8,270	$ 8,270	**-5.70%**
1203	Engineering & Legal	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
1204	Minor Capital	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
	DEPARTMENTAL TOTAL	**$ 77,474**	**$ 75,741**	**$ 78,569**	**$ 82,121**	**$ 87,340**	**$ 87,340**	**6.36%**
	PLANNING BOARD							
1210	Salaries	$ 85,519	$ 84,016	$ 89,237	$ 95,922	$ 97,696	$ 97,696	**1.85%**
1211	Wages	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
1212	Expenses	$ 5,540	$ 9,877	$ 8,844	$ 9,950	$ 9,950	$ 9,950	**0.00%**
1213	M.R.P.C. Assessment	$ 3,755	$ 3,849	$ 3,846	$ 4,200	$ 4,041	$ 4,041	**-3.79%**
1214	Legal Budget	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
	DEPARTMENTAL TOTAL	**$ 94,814**	**$ 97,742**	**$ 101,927**	**$ 110,072**	**$ 111,687**	**$ 111,687**	**1.47%**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE
	ZONING BOARD OF APPEALS							
1220	Wages	$ 20,524	$ -	$ -	$ -	$ -	$ -	**0.00%**
1221	Expenses	$ 484	$ 666	$ 50	$ 1,500	$ 1,335	$ 1,335	**-11.00%**
	DEPARTMENTAL TOTAL	**$ 21,008**	**$ 666**	**$ 50**	**$ 1,500**	**$ 1,335**	**$ 1,335**	**-11.00%**
	HISTORIC DISTRICTS COMMISSION							
1230	Wages	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
1231	Expenses	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
	DEPARTMENTAL TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
	BUILDING INSPECTOR							
1240	Salaries	$ 118,522	$ 94,254	$ 104,758	$ 104,904	$ 107,030	$ 107,030	**2.03%**
1241	Wages	$ 55,788	$ 57,054	$ 55,067	$ 61,453	$ 63,935	$ 63,935	**4.04%**
1242	Expenses	$ 3,700	$ 6,334	$ 23,257	$ 21,750	$ 24,897	$ 24,897	**14.47%**
1243	Minor Capital	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
	DEPARTMENTAL TOTAL	**$ 178,010**	**$ 157,642**	**$ 183,082**	**$ 188,107**	**$ 195,862**	**$ 195,862**	**4.12%**
	MECHANICAL INSPECTOR							
1250	Fee Salaries	$ 38,620	$ 41,430	$ 54,800	$ 39,000	$ 39,000	$ 39,000	**0.00%**
1251	Expenses	$ 2,838	$ 2,774	$ 4,876	$ 4,000	$ 3,500	$ 3,500	**-12.50%**
	DEPARTMENTAL TOTAL	**$ 41,458**	**$ 44,204**	**$ 59,676**	**$ 43,000**	**$ 42,500**	**$ 42,500**	**-1.16%**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE
	EARTH REMOVAL INSPECTOR							
1260	Stipend	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	**0.00%**
1261	Expenses	$ -	$ -	$ -	$ 200	$ 300	$ 300	**50.00%**
1262	Minor Capital	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
	DEPARTMENTAL TOTAL	**$ 2,500**	**$ 2,500**	**$ 2,500**	**$ 2,700**	**$ 2,800**	**$ 2,800**	**3.70%**
	BOARD OF HEALTH							
1270	Wages	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
1271	Expenses	$ 830	$ 308	$ 983	$ 1,575	$ 1,575	$ 1,575	**0.00%**
1272	Nursing Services	$ -	$ -	$ -	$ 17,798	$ 17,798	$ 17,798	**0.00%**
1273	Nashoba Health District	$ 41,841	$ 61,933	$ 51,483	$ 38,833	$ 38,833	$ 38,833	**0.00%**
1274	Mental Health	$ 8,000	$ 8,000	$ 8,000	$ -	$ -	$ -	**100.00%**
1275	Eng/Consult/Landfill Monitoring	$ 11,233	$ 9,133	$ 9,133	$ 10,600	$ 13,834	$ 13,834	**30.51%**
	DEPARTMENTAL TOTAL	**$ 61,904**	**$ 79,374**	**$ 69,599**	**$ 68,806**	**$ 72,040**	**$ 72,040**	**4.70%**
	SEALER OF WEIGHTS & MEASURES							
1280	Fee Salaries	$ 300	$ 1,090	$ 680	$ 3,200	$ 2,837	$ 2,837	**-11.34%**
1281	Expenses	$ -	$ 440	$ -	$ 100	$ 100	$ 100	**0.00%**
	DEPARTMENTAL TOTAL	**$ 300**	**$ 1,530**	**$ 680**	**$ 3,300**	**$ 2,937**	**$ 2,937**	**-11.00%**
	TOTAL LAND USE DEPARTMENTS	**$ 477,468**	**$ 459,399**	**$ 496,083**	**$ 499,606**	**$ 516,501**	**$ 516,501**	**3.38%**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE
	PROTECTION OF PERSONS AND PROPERTY							
	POLICE DEPARTMENT							
1300	Salaries	$ 200,207	$ 291,262	$ 283,207	$ 286,466	$ 305,889	$ 305,889	**6.78%**
1301	Wages	$ 1,952,786	$ 1,956,346	$ 2,067,435	$ 2,116,748	$ 2,222,071	$ 2,222,071	**4.98%**
1302	Expenses	$ 177,093	$ 185,392	$ 207,915	$ 215,370	$ 264,552	$ 264,552	**22.84%**
1303	Lease or Purchase of Cruisers	$ 4,920	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	**0.00%**
1304	PS Building (Expenses)	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
1305	Minor Capital	$ 19,966	$ 11,000	$ 7,588	$ 6,420	$ 12,984	$ 12,984	**102.24%**
	DEPARTMENTAL TOTAL	**$ 2,354,972**	**$ 2,449,000**	**$ 2,571,145**	**$ 2,630,004**	**$ 2,810,496**	**$ 2,810,496**	**6.86%**
	FIRE DEPARTMENT							
1310	Salaries	$ 235,000	$ 235,000	$ 256,900	$ 281,595	$ 292,712	$ 292,712	**3.95%**
1311	Wages	$ 929,402	$ 1,035,806	$ 1,165,166	$ 1,112,490	$ 1,160,261	$ 1,160,261	**4.29%**
1312	Expenses	$ 174,567	$ 124,201	$ 202,231	$ 207,096	$ 212,146	$ 212,146	**2.44%**
	DEPARTMENTAL TOTAL	**$ 1,338,969**	**$ 1,395,007**	**$ 1,624,297**	**$ 1,601,181**	**$ 1,665,119**	**$ 1,665,119**	**3.99%**
	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	$ 2,082	$ 2,082	**0.00%**
1331	Expenses	$ 125	$ 20	$ 270	$ 400	$ 400	$ 400	**0.00%**
	DEPARTMENTAL TOTAL	**$ 2,207**	**$ 2,102**	**$ 2,352**	**$ 2,482**	**$ 2,482**	**$ 2,482**	**0.00%**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE
	ANIMAL CONTROL OFFICER							
1340	Salary	$ 2,082	$ 2,082	$ 2,082	$ 2,082	$ 2,082	$ 2,082	**0.00%**
1341	Expenses	$ 125	$ 40	$ 270	$ 400	$ 400	$ 400	**0.00%**
	DEPARTMENTAL TOTAL	**$ 2,207**	**$ 2,122**	**$ 2,352**	**$ 2,482**	**$ 2,482**	**$ 2,482**	**0.00%**
	EMERGENCY MANAGEMENT AGENCY							
1350	Salary	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	**0.00%**
1351	Expenses	$ 12,500	$ 9,998	$ 10,000	$ 40,000	$ 10,000	$ 10,000	**-75.00%**
1352	Minor Capital	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
	DEPARTMENTAL TOTAL	**$ 16,500**	**$ 13,998**	**$ 14,000**	**$ 44,000**	**$ 14,000**	**$ 14,000**	**-68.18%**
	DOG OFFICER							
1360	Salary	$ 14,503	$ 15,000	$ 15,000	$ 17,500	$ 17,500	$ 17,500	**0.00%**
1361	Expenses	$ 3,997	$ 2,356	$ 2,929	$ 3,000	$ 3,000	$ 3,000	**0.00%**
	DEPARTMENTAL TOTAL	**$ 18,500**	**$ 17,356**	**$ 17,929**	**$ 20,500**	**$ 20,500**	**$ 20,500**	**0.00%**
	POLICE & FIRE COMMUNICATIONS							
1370	Wages	$ 409,095	$ 453,495	$ 444,288	$ 448,073	$ -	$ -	**-100.00%**
1371	Expenses	$ 9,364	$ 10,826	$ 20,382	$ 23,875	$ -	$ -	**-100.00%**
1372	Minor Capital	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
	DEPARTMENTAL TOTAL	**$ 418,459**	**$ 464,321**	**$ 464,670**	**$ 471,948**	**$ -**	**$ -**	**-100.00%**
	TOTAL PROTECTION OF PERSONS AND PROPERTY	**$ 4,151,814**	**$ 4,343,906**	**$ 4,696,745**	**$ 4,772,597**	**$ 4,515,079**	**$ 4,515,079**	**-5.40%**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE
	REGIONAL SCHOOL DISTRICT BUDGETS							
	NASHOBA VALLEY REGIONAL TECHNICAL HIGH SCHOOL							
1400	Operating Expenses	$ 728,802	$ 807,474	$ 810,037	$ 762,656	$ 962,656	$ 962,656	**26.22%**
	DEPARTMENTAL TOTAL	**$ 728,802**	**$ 807,474**	**$ 810,037**	**$ 762,656**	**$ 962,656**	**$ 962,656**	**26.22%**
	GROTON-DUNSTABLE REGIONAL SCHOOL DISTRICT							
1410	Operating Expenses	$ 22,727,239	$ 24,023,134	$ 24,802,222	$ 25,937,716	$ 29,392,165	$ 29,392,165	**13.32%**
1411	Debt Service, Excluded	$ -	$ -	$ -	$ 406,982	$ 384,622	$ 384,622	**-5.49%**
1412	Debt Service, Unexcluded	$ -	$ -	$ -	$ 58,814	$ 60,534	$ 60,534	**2.92%**
1413	Out of District Placement	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
1414	Capital Assessment	$ 265,172	$ 217,298	$ 577,026	$ 552,203	$ 550,000	$ 550,000	**-0.40%**
	DEPARTMENTAL TOTAL	**$ 22,992,411**	**$ 24,240,432**	**$ 25,379,248**	**$ 26,955,715**	**$ 30,387,321**	**$ 30,387,321**	**12.73%**
TOTAL SCHOOLS		**$ 23,721,213**	**$ 25,047,906**	**$ 26,189,285**	**$ 27,718,371**	**$ 31,349,977**	**$ 31,349,977**	**13.10%**
	DEPARTMENT OF PUBLIC WORKS							
	HIGHWAY DEPARTMENT							
1500	Salaries	$ 115,659	$ 113,785	$ 120,670	$ 120,293	$ 122,664	$ 122,664	**1.97%**
1501	Wages	$ 646,439	$ 685,051	$ 750,224	$ 743,323	$ 753,789	$ 753,789	**1.41%**
1502	Expenses	$ 125,643	$ 138,154	$ 136,529	$ 136,900	$ 136,900	$ 136,900	**0.00%**
1503	Highway Maintenance	$ 54,076	$ 73,852	$ 81,712	$ 80,000	$ 80,000	$ 80,000	**0.00%**
1504	Minor Capital	$ -	$ -	$ 5,526	$ 15,000	$ 15,000	$ 15,000	**0.00%**
	DEPARTMENTAL TOTAL	**$ 941,817**	**$ 1,010,842**	**$ 1,094,661**	**$ 1,095,516**	**$ 1,108,353**	**$ 1,108,353**	**1.17%**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE
	STREET LIGHTS							
1510	Expenses	$ 12,204	$ 12,209	$ 12,202	$ 15,000	$ 15,000	$ 15,000	**0.00%**
	DEPARTMENTAL TOTAL	**$ 12,204**	**$ 12,209**	**$ 12,202**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**0.00%**
	SNOW AND ICE							
1520	Expenses	$ 137,133	$ 154,236	$ 171,937	$ 165,000	$ 165,000	$ 165,000	**0.00%**
1521	Overtime	$ 195,333	$ 291,882	$ 268,100	$ 140,000	$ 140,000	$ 140,000	**0.00%**
1522	Hired Equipment	$ 82,973	$ 55,369	$ 45,349	$ 35,000	$ 35,000	$ 35,000	**0.00%**
	DEPARTMENTAL TOTAL	**$ 415,439**	**$ 501,487**	**$ 485,386**	**$ 340,000**	**$ 340,000**	**$ 340,000**	**0.00%**
	TREE WARDEN BUDGET							
1530	Salary	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
1531	Expenses	$ 613	$ 2,499	$ 3,000	$ 3,000	$ 3,000	$ 3,000	**0.00%**
1532	Trees	$ -	$ -	$ -	$ 1,500	$ 1,500	$ 1,500	**0.00%**
1533	Tree Work	$ 8,800	$ 8,322	$ 9,515	$ 30,000	$ 30,000	$ 30,000	**0.00%**
	DEPARTMENTAL TOTAL	**$ 9,413**	**$ 10,821**	**$ 12,515**	**$ 34,500**	**$ 34,500**	**$ 34,500**	**0.00%**
	MUNICIPAL BUILDING AND PROPERTY MAINTENANCE							
1540	Wages	$ 150,647	$ 150,671	$ 156,174	$ 166,348	$ 162,845	$ 162,845	**-2.11%**
1541	Expenses	$ 275,040	$ 263,725	$ 257,888	$ 270,950	$ 270,950	$ 270,950	**0.00%**
1542	Minor Capital	$ 19,856	$ 9,941	$ 9,849	$ -	$ 25,000	$ 25,000	**0.00%**
	DEPARTMENTAL TOTAL	**$ 445,543**	**$ 424,337**	**$ 423,911**	**$ 437,298**	**$ 458,795**	**$ 458,795**	**4.92%**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE
	SOLID WASTE DISPOSAL							
1550	Wages	$ 138,484	$ 140,322	$ 145,954	$ 154,315	$ 157,651	$ 157,651	**2.16%**
1551	Expenses	$ 40,596	$ 45,741	$ 38,661	$ 45,686	$ 45,686	$ 45,686	**0.00%**
1552	Tipping Fees	$ 155,101	$ 133,758	$ 139,668	$ 145,000	$ 145,000	$ 145,000	**0.00%**
1553	North Central SW Coop	$ 5,850	$ 3,088	$ 5,850	$ 5,850	$ 5,850	$ 5,850	**0.00%**
1554	Minor Capital	$ 6,775	$ 4,312	$ 4,717	$ 5,000	$ 5,000	$ 5,000	**0.00%**
	DEPARTMENTAL TOTAL	**$ 346,806**	**$ 327,221**	**$ 334,850**	**$ 355,851**	**$ 359,187**	**$ 359,187**	**0.94%**
	PARKS DEPARTMENT							
1560	Wages	$ -	$ 15,817	$ 13,804	$ 17,571	$ 17,922	$ 17,922	**0.00%**
1561	Expenses	$ 42,793	$ 57,700	$ 55,272	$ 55,759	$ 55,759	$ 55,759	**0.00%**
	DEPARTMENTAL TOTAL	**$ 42,793**	**$ 73,517**	**$ 69,076**	**$ 73,330**	**$ 73,681**	**$ 73,681**	**0.48%**
	TOTAL DEPARTMENT OF PUBLIC WORKS	**$ 2,214,015**	**$ 2,360,434**	**$ 2,432,601**	**$ 2,351,495**	**$ 2,389,516**	**$ 2,389,516**	**1.62%**
	LIBRARY AND CITIZEN SERVICES							
	COUNCIL ON AGING							
1600	Salaries	$ 88,447	$ 73,786	$ 87,986	$ 87,446	$ 162,023	$ 162,023	**85.28%**
1601	Wages	$ 72,037	$ 57,873	$ 116,035	$ 103,143	$ 55,733	$ 55,733	**-45.97%**
1602	Expenses	$ 8,656	$ 15,517	$ 12,384	$ 12,254	$ 12,700	$ 12,700	**3.64%**
1603	Minor Capital	$ -	$ -	$ -	$ -	$ -	$ -	
	DEPARTMENTAL TOTAL	**$ 169,140**	**$ 147,176**	**$ 216,405**	**$ 202,843**	**$ 230,456**	**$ 230,456**	**13.61%**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE
	SENIOR CENTER VAN							
1610	Wages	$ 37,842	$ 42,865	$ 62,342	$ 74,808	$ 76,611	$ 76,611	**2.41%**
1611	Expenses	$ 5,126	$ 12,865	$ 16,823	$ 18,023	$ 21,023	$ 21,023	**16.65%**
	DEPARTMENTAL TOTAL	**$ 42,968**	**$ 55,730**	**$ 79,165**	**$ 92,831**	**$ 97,634**	**$ 97,634**	**5.17%**
	VETERAN'S SERVICE OFFICER							
1620	Salary	$ 5,000	$ 5,192	$ 6,000	$ 6,120	$ 6,242	$ 6,242	**2.00%**
1621	Expenses	$ -	$ 25	$ -	$ 1,100	$ 1,100	$ 1,100	**0.00%**
1622	Veterans' Benefits	$ 24,009	$ 17,062	$ 18,919	$ 25,000	$ 25,000	$ 25,000	**0.00%**
1623	Minor Capital	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
	DEPARTMENT TOTAL	**$ 29,009**	**$ 22,279**	**$ 24,919**	**$ 32,220**	**$ 32,342**	**$ 32,342**	**0.38%**
	GRAVES REGISTRATION							
1630	Salary/Stipend	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	**0.00%**
1631	Expenses	$ 760	$ 760	$ 750	$ 760	$ 760	$ 760	**0.00%**
	DEPARTMENTAL TOTAL	**$ 1,010**	**$ 1,010**	**$ 1,000**	**$ 1,010**	**$ 1,010**	**$ 1,010**	**0.00%**
	CARE OF VETERAN GRAVES							
1640	Contract Expenses	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500	**0.00%**
	DEPARTMENTAL TOTAL	**$ 1,500**	**$ 1,500**	**$ 1,500**	**$ 1,500**	**$ 1,500**	**$ 1,500**	**0.00%**
	OLD BURYING GROUND COMMITTEE							
1650	Expenses	$ -	$ -	$ -	$ 800	$ 800	$ 800	**0.00%**
	DEPARTMENTAL TOTAL	**$ -**	**$ -**	**$ -**	**$ 800**	**$ 800**	**$ 800**	**0.00%**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE
	LIBRARY							
1660	Salary	$ 418,095	$ 411,697	$ 426,346	$ 441,807	$ 453,630	$ 453,630	**2.68%**
1661	Wages	$ 267,060	$ 290,240	$ 331,618	$ 317,104	$ 355,706	$ 355,706	**12.17%**
1662	Expenses	$ 123,040	$ 199,361	$ 214,238	$ 226,873	$ 219,966	$ 219,966	**-3.04%**
1663	Minor Capital	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
	DEPARTMENTAL TOTAL	**$ 808,195**	**$ 901,298**	**$ 972,202**	**$ 985,784**	**$ 1,029,302**	**$ 1,029,302**	**4.41%**
	COMMEMORATIONS & CELEBRATIONS							
1670	Expenses	$ 86	$ 50	$ 263	$ 500	$ 500	$ 500	**0.00%**
1671	Fireworks	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
	DEPARTMENTAL TOTAL	**$ 86**	**$ 50**	**$ 263**	**$ 500**	**$ 500**	**$ 500**	**0.00%**
	WATER SAFETY							
1680	Wages	$ 932	$ 3,927	$ 2,520	$ 4,560	$ 4,560	$ 4,560	**0.00%**
1681	Expenses and Minor Capital	$ 5,304	$ -	$ 2,887	$ 4,683	$ 4,683	$ 4,683	**0.00%**
1682	Property Maint. & Improvements	$ 2,900	$ 1,323	$ 9,000	$ 9,000	$ 10,900	$ 10,900	**21.11%**
	DEPARTMENTAL TOTAL	**$ 9,136**	**$ 5,250**	**$ 14,407**	**$ 18,243**	**$ 20,143**	**$ 20,143**	**10.41%**
	WEED MANAGEMENT							
1690	Wages	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
1691	Expenses: Weed Harvester	$ 17,566	$ 12,562	$ 22,000	$ 22,000	$ 22,000	$ 22,000	**0.00%**
1692	Expenses: Great Lakes	$ 50	$ 2,385	$ 12,001	$ 12,385	$ 12,385	$ 12,385	**0.00%**
	DEPARTMENTAL TOTAL	**$ 17,616**	**$ 14,947**	**$ 34,001**	**$ 34,385**	**$ 34,385**	**$ 34,385**	**0.00%**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE
	GROTON COUNTRY CLUB							
1700	Salary	$ 161,609	$ 162,122	$ 170,866	$ 172,675	$ 177,727	$ 177,727	**2.93%**
1701	Wages	$ 118,025	$ 176,746	$ 234,595	$ 237,305	$ 243,941	$ 243,941	**2.80%**
1702	Expenses	$ 163,421	$ 180,650	$ 193,969	$ 167,774	$ 167,774	$ 167,774	**0.00%**
1703	Minor Capital	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
	DEPARTMENTAL TOTAL	**$ 443,055**	**$ 519,518**	**$ 599,430**	**$ 577,754**	**$ 589,442**	**$ 589,442**	**2.02%**
	LOCAL ACCESS CABLE DEPARTMENT							
1710	Salaries	$ -	$ -	$ -	$ -	$ 71,048	$ 71,048	**100.00%**
1711	Wages	$ -	$ -	$ -	$ -	$ 61,219	$ 61,219	**100.00%**
1712	Expenses	$ -	$ -	$ -	$ -	$ 18,175	$ 18,175	**0.00%**
1713	Minor Capital	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000	**0.00%**
	DEPARTMENTAL TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ 155,442**	**$ 155,442**	**100.00%**
	TOTAL LIBRARY AND CITIZEN SERVICES	**$ 1,521,715**	**$ 1,668,758**	**$ 1,943,292**	**$ 1,947,870**	**$ 2,192,957**	**$ 2,192,957**	**12.58%**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE
	DEBT SERVICE							
	DEBT SERVICE							
2000	Long Term Debt - Principal Excluded	$ 1,154,393	$ 1,229,153	$ 2,267,786	$ 1,870,000	$ 2,025,000	$ 2,025,000	**8.29%**
2001	Long Term Debt - Principal Non-Excluded	$ -	$ -	$ -	$ 153,506	$ 165,000	$ 165,000	**7.49%**
2002	Long Term Debt - Interest - Excluded	$ 598,828	$ 674,914	$ 1,332,573	$ 1,418,852	$ 1,340,252	$ 1,340,252	**-5.54%**
2003	Long Term Debt - Interest - Non-Excluded	$ -	$ -	$ -	$ 77,474	$ 110,364	$ 110,364	**42.45%**
2004	Short Term Debt - Principal - Town	$ -	$ -	$ -	$ 212,949	$ 123,526	$ 123,526	**-41.99%**
2005A	Short Term Debt - Interest - Non-Excluded	$ 8,958	$ 3,740	$ 13,803	$ 30,676	$ 8,644	$ 8,644	**-71.82%**
2005B	Short Term Debt - Interest - Excluded	$ -	$ -	$ -	$ 1,038,105	$ 1,283,825	$ 1,283,825	**100.00%**
	DEPARTMENTAL TOTAL	**$ 1,762,179**	**$ 1,907,807**	**$ 3,614,162**	**$ 4,801,562**	**$ 5,056,611**	**$ 5,056,611**	**5.31%**
	TOTAL DEBT SERVICE	**$ 1,762,179**	**$ 1,907,807**	**$ 3,614,162**	**$ 4,801,562**	**$ 5,056,611**	**$ 5,056,611**	**5.31%**
	EMPLOYEE BENEFITS							
	EMPLOYEE BENEFITS							
	GENERAL BENEFITS							
3000	County Retirement	$ 2,090,289	$ 2,385,255	$ 2,538,910	$ 2,494,280	$ 2,653,019	$ 2,653,019	**6.36%**
3001	OPEB Unfunded Liability	$ 177,094	$ 177,094	$ 177,094	$ 185,000	$ 190,000	$ 190,000	**2.70%**
3002	Unemployment	$ 10,008	$ 9,891	$ 195,465	$ 10,000	$ 10,000	$ 10,000	**0.00%**
	INSURANCE							
3010	Health Insurance/Employee Expenses	$ 1,723,423	$ 1,749,313	$ 1,811,069	$ 2,090,563	$ 2,161,151	$ 2,161,151	**3.38%**
3011	Life Insurance	$ 3,598	$ 3,549	$ 3,642	$ 3,820	$ 3,820	$ 3,820	**0.00%**
3012	Medicare/Social Security	$ 132,408	$ 142,291	$ 153,710	$ 147,000	$ 157,000	$ 157,000	**6.80%**
	DEPARTMENTAL TOTAL	**$ 4,136,820**	**$ 4,467,393**	**$ 4,879,890**	**$ 4,930,663**	**$ 5,174,990**	**$ 5,174,990**	**4.96%**
	TOTAL EMPLOYEE BENEFITS	**$ 4,136,820**	**$ 4,467,393**	**$ 4,879,890**	**$ 4,930,663**	**$ 5,174,990**	**$ 5,174,990**	**4.96%**
	GRAND TOTAL - TOWN BUDGET	**$ 39,972,438**	**$ 42,247,575**	**$ 46,329,931**	**$ 49,410,323**	**$ 53,668,557**	**$ 53,668,557**	**8.62%**

TOWN OF GROTON **Revised: 12/21/2023**
FISCAL YEAR 2025
TAX IMPACT BY INDIVIDUAL DEPARTMENTS

LINE	DEPARTMENT/DESCRIPTION	FY 2025 TOWN MANAGER BUDGET	FY 2025 AVERAGE TAX BILL	FY 2025 PERCENT OF TAX BILL
	GENERAL GOVERNMENT			
	MODERATOR			
1000	Salaries	$ 1,000	**$ 0.21**	**0.00%**
1001	Expenses	$ 80	**$ 0.02**	**0.00%**
	DEPARTMENTAL TOTAL	**$ 1,080**	**$ 0.23**	**0.00%**
	BOARD OF SELECTMEN			
1020	Salaries	$ -	**$ -**	**0.00%**
1021	Wages	$ -	**$ -**	**0.00%**
1022	Expenses	$ 6,800	**$ 1.42**	**0.01%**
1023	Engineering/Consultant	$ -	**$ -**	**0.00%**
1024	Minor Capital	$ 24,054	**$ 5.02**	**0.04%**
	DEPARTMENTAL TOTAL	**$ 30,854**	**$ 6.44**	**0.06%**
	TOWN MANAGER			
1030	Salaries	$ 258,863	**$ 54.05**	**0.47%**
1031	Wages	$ 141,837	**$ 29.62**	**0.26%**
1032	Expenses	$ 12,100	**$ 2.53**	**0.02%**
1033	Engineering/Consultant	$ -	**$ -**	**0.00%**
1034	Performance Evaluations	$ -	**$ -**	**0.00%**
	DEPARTMENTAL TOTAL	**$ 412,800**	**$ 86.20**	**0.75%**

LINE	DEPARTMENT/DESCRIPTION	FY 2025 TOWN MANAGER BUDGET	FY 2025 AVERAGE TAX BILL	FY 2025 PERCENT OF TAX BILL
	FINANCE COMMITTEE			
1040	Expenses	$ -	**$ -**	**0.00%**
1041	Reserve Fund	$ 150,000	**$ 31.32**	**0.27%**
	DEPARTMENTAL TOTAL	**$ 150,000**	**$ 31.32**	**0.27%**
	TOWN ACCOUNTANT			
1050	Salaries	$ 118,163	**$ 24.67**	**0.22%**
1051	Wages	$ 56,679	**$ 11.84**	**0.10%**
1052	Expenses	$ 50,523	**$ 10.55**	**0.09%**
	DEPARTMENTAL TOTAL	**$ 225,365**	**$ 47.06**	**0.41%**
	BOARD OF ASSESSORS			
1060	Salaries	$ 96,186	**$ 20.08**	**0.18%**
1061	Wages	$ 69,829	**$ 14.58**	**0.13%**
1062	Expenses	$ 47,032	**$ 9.82**	**0.09%**
1063	Legal Expense	$ -	**$ -**	**0.00%**
	DEPARTMENTAL TOTAL	**$ 213,047**	**$ 44.49**	**0.39%**
	TREASURER/TAX COLLECTOR			
1070	Salaries	$ 153,977	**$ 32.15**	**0.28%**
1071	Wages	$ 82,940	**$ 17.32**	**0.15%**
1072	Expenses	$ 28,637	**$ 5.98**	**0.05%**
1073	Tax Title	$ 7,100	**$ 1.48**	**0.01%**
1074	Bond Cost	$ 2,300	**$ 0.48**	**0.00%**
	DEPARTMENTAL TOTAL	**$ 274,954**	**$ 57.41**	**0.50%**

LINE	DEPARTMENT/DESCRIPTION	FY 2025 TOWN MANAGER BUDGET	FY 2025 AVERAGE TAX BILL	FY 2025 PERCENT OF TAX BILL
	TOWN COUNSEL			
1080	Expenses	$ 90,000	**$ 18.79**	**0.16%**
	DEPARTMENTAL TOTAL	**$ 90,000**	**$ 18.79**	**0.16%**
	HUMAN RESOURCES			
1090	Salary	$ 96,936	**$ 20.24**	**0.18%**
1091	Expenses	$ 12,400	**$ 2.59**	**0.02%**
	DEPARTMENTAL TOTAL	**$ 109,336**	**$ 22.83**	**0.20%**
	INFORMATION TECHNOLOGY			
1100	Salary	$ 124,810	**$ 26.06**	**0.23%**
1101	Wages	$ 73,459	**$ 15.34**	**0.13%**
1102	Expenses	$ 24,800	**$ 5.18**	**0.05%**
	DEPARTMENTAL TOTAL	**$ 223,069**	**$ 46.58**	**0.41%**
	GIS STEERING COMMITTEE			
1120	Expenses	$ 8,300	**$ 1.73**	**0.02%**
	DEPARTMENTAL TOTAL	**$ 8,300**	**$ 1.73**	**0.02%**
	TOWN CLERK			
1130	Salaries	$ 98,591	**$ 20.59**	**0.18%**
1131	Wages	$ 81,040	**$ 16.92**	**0.15%**
1132	Expenses	$ 13,900	**$ 2.90**	**0.03%**
1135	Minor Capital	$ -	**$ -**	**0.00%**
	DEPARTMENTAL TOTAL	**$ 193,531**	**$ 40.41**	**0.35%**

LINE	DEPARTMENT/DESCRIPTION	FY 2025 TOWN MANAGER BUDGET	FY 2025 AVERAGE TAX BILL	FY 2025 PERCENT OF TAX BILL
	ELECTIONS & BOARD OF REGISTRARS			
1140	Stipend	$ 33,053	**$ 6.90**	**0.06%**
1141	Expenses	$ 21,088	**$ 4.40**	**0.04%**
1142	Minor Capital	$ -	**$ -**	**0.00%**
	DEPARTMENTAL TOTAL	**$ 54,141**	**$ 11.31**	**0.10%**
	STREET LISTINGS			
1150	Expenses	$ 5,950	**$ 1.24**	**0.01%**
	DEPARTMENTAL TOTAL	**$ 5,950**	**$ 1.24**	**0.01%**
	INSURANCE & BONDING			
1160	Insurance & Bonding	$ 330,000	**$ 68.91**	**0.60%**
1161	Insurance Deductible Reserve - Liability	$ 12,000	**$ 2.51**	**0.02%**
1162	Insurance Deductible Reserve - 111F	$ 25,000	**$ 5.22**	**0.05%**
	DEPARTMENTAL TOTAL	**$ 367,000**	**$ 76.63**	**0.67%**
	TOWN REPORT			
1170	Expenses	$ 1,500	**$ 0.31**	**0.00%**
	DEPARTMENTAL TOTAL	**$ 1,500**	**$ 0.31**	**0.00%**

LINE	DEPARTMENT/DESCRIPTION	FY 2025 TOWN MANAGER BUDGET	FY 2025 AVERAGE TAX BILL	FY 2025 PERCENT OF TAX BILL
	POSTAGE/TOWN HALL EXPENSES			
1180	Expenses	$ 65,000	**$ 13.57**	**0.12%**
1181	Telephone Expenses	$ 30,000	**$ 6.26**	**0.05%**
1182	Office Supplies	$ 17,000	**$ 3.55**	**0.03%**
	DEPARTMENTAL TOTAL	**$ 112,000**	**$ 23.39**	**0.20%**
	TOTAL GENERAL GOVERNMENT	**$ 2,472,927**	**$ 516.38**	**4.51%**
	LAND USE DEPARTMENTS			
	CONSERVATION COMMISSION			
1200	Salary	$ 79,070	**$ 16.51**	**0.14%**
1201	Wages	$ -	**$ -**	**0.00%**
1202	Expenses	$ 8,270	**$ 1.73**	**0.02%**
1203	Engineering & Legal	$ -	**$ -**	**0.00%**
1204	Minor Capital	$ -	**$ -**	**0.00%**
	DEPARTMENTAL TOTAL	**$ 87,340**	**$ 18.24**	**0.16%**
	PLANNING BOARD			
1210	Salaries	$ 97,696	**$ 20.40**	**0.18%**
1211	Wages	$ -	**$ -**	**0.00%**
1212	Expenses	$ 9,950	**$ 2.08**	**0.02%**
1215	M.R.P.C. Assessment	$ 4,041	**$ 0.84**	**0.01%**
1216	Legal Budget	$ -	**$ -**	**0.00%**
	DEPARTMENTAL TOTAL	**$ 111,687**	**$ 23.32**	**0.20%**

LINE	DEPARTMENT/DESCRIPTION	FY 2025 TOWN MANAGER BUDGET	FY 2025 AVERAGE TAX BILL	FY 2025 PERCENT OF TAX BILL
	ZONING BOARD OF APPEALS			
1220	Wages	$ -	**$ -**	**0.00%**
1221	Expenses	$ 1,335	**$ 0.28**	**0.00%**
	DEPARTMENTAL TOTAL	**$ 1,335**	**$ 0.28**	**0.00%**
	HISTORIC DISTRICT COMMISSION			
1230	Wages	$ -	**$ -**	**0.00%**
1231	Expenses	$ -	**$ -**	**0.00%**
	DEPARTMENTAL TOTAL	**$ -**	**$ -**	**0.00%**
	BUILDING INSPECTOR			
1240	Salaries	$ 107,030	**$ 22.35**	**0.20%**
1241	Wages	$ 63,935	**$ 13.35**	**0.12%**
1242	Expenses	$ 24,897	**$ 5.20**	**0.05%**
1243	Minor Capital	$ -	**$ -**	**0.00%**
	DEPARTMENTAL TOTAL	**$ 195,862**	**$ 40.90**	**0.36%**
	MECHANICAL INSPECTOR			
1250	Fee Salaries	$ 39,000	**$ 8.14**	**0.07%**
1251	Expenses	$ 3,500	**$ 0.73**	**0.01%**
	DEPARTMENTAL TOTAL	**$ 42,500**	**$ 8.87**	**0.08%**

LINE	DEPARTMENT/DESCRIPTION	FY 2025 TOWN MANAGER BUDGET	FY 2025 AVERAGE TAX BILL	FY 2025 PERCENT OF TAX BILL
	EARTH REMOVAL INSPECTOR			
1260	Stipend	$ 2,500	**$ 0.52**	**0.00%**
1261	Expenses	$ 300	**$ 0.06**	**0.00%**
1262	Minor Capital	$ -	**$ -**	**0.00%**
	DEPARTMENTAL TOTAL	**$ 2,800**	**$ 0.58**	**0.01%**
	BOARD OF HEALTH			
1270	Wages	$ -	**$ -**	**0.00%**
1271	Expenses	$ 1,575	**$ 0.33**	**0.00%**
1272	Nursing Services	$ 17,798	**$ 3.72**	**0.03%**
1273	Nashoba Health District	$ 38,833	**$ 8.11**	**0.07%**
1274	Herbert Lipton MH	$ -	**$ -**	**0.00%**
1275	Eng/Consult/Landfill Monitoring	$ 13,834	**$ 2.89**	**0.03%**
	DEPARTMENTAL TOTAL	**$ 72,040**	**$ 15.04**	**0.13%**
	SEALER OF WEIGHTS & MEASURES			
1280	Fee Salaries	$ 2,837	**$ 0.59**	**0.01%**
1281	Expenses	$ 100	**$ 0.02**	**0.00%**
	DEPARTMENTAL TOTAL	**$ 2,937**	**$ 0.61**	**0.01%**
	TOTAL LAND USE DEPARTMENTS	**$ 516,501**	**$ 107.85**	**0.94%**

LINE	DEPARTMENT/DESCRIPTION	FY 2025 TOWN MANAGER BUDGET	FY 2025 AVERAGE TAX BILL	FY 2025 PERCENT OF TAX BILL
	PROTECTION OF PERSONS AND PROPERTY			
	POLICE DEPARTMENT			
1300	Salaries	$ 305,889	**$ 63.87**	**0.56%**
1301	Wages	$ 2,222,071	**$ 464.00**	**4.05%**
1302	Expenses	$ 264,552	**$ 55.24**	**0.48%**
1303	Lease or Purchase of Cruisers	$ 5,000	**$ 1.04**	**0.01%**
1304	PS Building (Expenses)	$ -	**$ -**	**0.00%**
1305	Minor Capital	$ 12,984	**$ 2.71**	**0.02%**
	DEPARTMENTAL TOTAL	**$ 2,810,496**	**$ 586.87**	**5.12%**
	FIRE DEPARTMENT			
1310	Salaries	$ 292,712	**$ 61.12**	**0.53%**
1311	Wages	$ 1,160,261	**$ 242.28**	**2.12%**
1312	Expenses	$ 212,146	**$ 44.30**	**0.39%**
	DEPARTMENTAL TOTAL	**$ 1,665,119**	**$ 347.70**	**3.04%**
	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	**$ 0.43**	**0.00%**
1331	Expenses	$ 400	**$ 0.08**	**0.00%**
	DEPARTMENTAL TOTAL	**$ 2,482**	**$ 0.52**	**0.00%**

LINE	DEPARTMENT/DESCRIPTION	FY 2025 TOWN MANAGER BUDGET	FY 2025 AVERAGE TAX BILL	FY 2025 PERCENT OF TAX BILL
	ANIMAL CONTROL OFFICER			
1340	Salary	$ 2,082	**$ 0.43**	**0.00%**
1341	Expenses	$ 400	**$ 0.08**	**0.00%**
	DEPARTMENTAL TOTAL	**$ 2,482**	**$ 0.52**	**0.00%**
	EMERGENCY MANAGEMENT AGENCY			
1350	Salary	$ 4,000	**$ 0.84**	**0.01%**
1351	Expenses	$ 10,000	**$ 2.09**	**0.02%**
1352	Minor Capital	$ -	**$ -**	**0.00%**
	DEPARTMENTAL TOTAL	**$ 14,000**	**$ 2.92**	**0.03%**
	DOG OFFICER			
1360	Salary	$ 17,500	**$ 3.65**	**0.03%**
1361	Expenses	$ 3,000	**$ 0.63**	**0.01%**
	DEPARTMENTAL TOTAL	**$ 20,500**	**$ 4.28**	**0.04%**
	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	**$ 4,515,079**	**$ 942.80**	**8.23%**

LINE	DEPARTMENT/DESCRIPTION	FY 2025 TOWN MANAGER BUDGET	FY 2025 AVERAGE TAX BILL	FY 2025 PERCENT OF TAX BILL
	REGIONAL SCHOOL DISTRICT BUDGETS			
	NASHOBA VALLEY REGIONAL TECHNICAL HIGH SCHOOL			
1400	Operating Expenses	$ 962,656	**$ 201.01**	**1.76%**
	DEPARTMENTAL TOTAL	**$ 962,656**	**$ 201.01**	**1.76%**
	GROTON-DUNSTABLE REGIONAL SCHOOL DISTRICT			
1410	Operating Expenses	$ 29,392,165	**$ 6,137.45**	**53.59%**
1411	Debt Service, Excluded	$ 384,622	**$ 80.31**	**0.70%**
1412	Debt Service, Unexcluded	$ 60,534	**$ 12.64**	**0.11%**
1413	Out of District Placement	$ -	**$ -**	**0.00%**
1414	Capital Assessment	$ 550,000	**$ 114.85**	**1.00%**
	DEPARTMENTAL TOTAL	**$ 30,387,321**	**$ 6,345.25**	**55.40%**
TOTAL SCHOOLS		**$ 31,349,977**	**$ 6,546.27**	**57.16%**
	DEPARTMENT OF PUBLIC WORKS			
	HIGHWAY DEPARTMENT			
1500	Salaries	$ 122,664	**$ 25.61**	**0.22%**
1501	Wages	$ 753,789	**$ 157.40**	**1.37%**
1502	Expenses	$ 136,900	**$ 28.59**	**0.25%**
1503	Highway Maintenance	$ 80,000	**$ 16.71**	**0.15%**
1504	Minor Capital	$ 15,000	**$ 3.13**	**0.03%**
	DEPARTMENTAL TOTAL	**$ 1,108,353**	**$ 231.44**	**2.02%**

LINE	DEPARTMENT/DESCRIPTION	FY 2025 TOWN MANAGER BUDGET	FY 2025 AVERAGE TAX BILL	FY 2025 PERCENT OF TAX BILL
	STREET LIGHTS			
1510	Expenses	$ 15,000	**$ 3.13**	**0.03%**
	DEPARTMENTAL TOTAL	**$ 15,000**	**$ 3.13**	**0.03%**
	SNOW AND ICE			
1520	Expenses	$ 165,000	**$ 34.45**	**0.30%**
1521	Overtime	$ 140,000	**$ 29.23**	**0.26%**
1522	Hired Equipment	$ 35,000	**$ 7.31**	**0.06%**
	DEPARTMENTAL TOTAL	**$ 340,000**	**$ 71.00**	**0.62%**
	TREE WARDEN BUDGET			
1530	Salary	$ -	**$ -**	**0.00%**
1531	Expenses	$ 3,000	**$ 0.63**	**0.01%**
1532	Trees	$ 1,500	**$ 0.31**	**0.00%**
1533	Tree Work	$ 30,000	**$ 6.26**	**0.05%**
	DEPARTMENTAL TOTAL	**$ 34,500**	**$ 7.20**	**0.06%**
	MUNICIPAL BUILDING AND PROPERTY MAINTENANCE			
1540	Wages	$ 162,845	**$ 34.00**	**0.30%**
1541	Expenses	$ 270,950	**$ 56.58**	**0.49%**
1542	Minor Capital	$ 25,000	**$ 5.22**	**0.05%**
	DEPARTMENTAL TOTAL	**$ 458,795**	**$ 95.80**	**0.84%**

LINE	DEPARTMENT/DESCRIPTION	FY 2025 TOWN MANAGER BUDGET	FY 2025 AVERAGE TAX BILL	FY 2025 PERCENT OF TAX BILL
	SOLID WASTE DISPOSAL			
1550	Wages	$ 157,651	**$ 32.92**	**0.29%**
1551	Expenses	$ 45,686	**$ 9.54**	**0.08%**
1552	Tipping Fees	$ 145,000	**$ 30.28**	**0.26%**
1553	North Central SW Coop	$ 5,850	**$ 1.22**	**0.01%**
1554	Minor Capital	$ 5,000	**$ 1.04**	**0.01%**
	DEPARTMENTAL TOTAL	**$ 359,187**	**$ 75.00**	**0.65%**
	PARKS DEPARTMENT			
1560	Wages	$ 17,922	**$ 3.74**	**0.03%**
1561	Expenses	$ 55,759	**$ 11.64**	**0.10%**
	DEPARTMENTAL TOTAL	**$ 73,681**	**$ 15.39**	**0.13%**
	TOTAL DEPARTMENT OF PUBLIC WORKS	**$ 2,389,516**	**$ 498.96**	**4.36%**
	LIBRARY AND CITIZEN'S SERVICES			
	COUNCIL ON AGING			
1600	Salaries	$ 162,023	**$ 33.83**	**0.30%**
1601	Wages	$ 55,733	**$ 11.64**	**0.10%**
1602	Expenses	$ 12,700	**$ 2.65**	**0.02%**
1603	Minor Capital	$ -	**$ -**	**0.00%**
	DEPARTMENTAL TOTAL	**$ 230,456**	**$ 48.12**	**0.42%**

LINE	DEPARTMENT/DESCRIPTION	FY 2025 TOWN MANAGER BUDGET	FY 2025 AVERAGE TAX BILL	FY 2025 PERCENT OF TAX BILL
	SENIOR CENTER VAN			
1610	Wages	$ 76,611	**$ 16.00**	**0.14%**
1611	Expenses	$ 21,023	**$ 4.39**	**0.04%**
	DEPARTMENTAL TOTAL	**$ 97,634**	**$ 20.39**	**0.18%**
	VETERAN'S SERVICE OFFICER			
1620	Salary	$ 6,242	**$ 1.30**	**0.01%**
1621	Expenses	$ 1,100	**$ 0.23**	**0.00%**
1622	Veterans' Benefits	$ 25,000	**$ 5.22**	**0.05%**
1623	Minor Capital	$ -	**$ -**	**0.00%**
	DEPARTMENT TOTAL	**$ 32,342**	**$ 6.75**	**0.06%**
	GRAVES REGISTRATION			
1630	Salary/Stipend	$ 250	**$ 0.05**	**0.00%**
1631	Expenses	$ 760	**$ 0.16**	**0.00%**
	DEPARTMENTAL TOTAL	**$ 1,010**	**$ 0.21**	**0.00%**
	CARE OF VETERAN GRAVES			
1640	Contract Expenses	$ 1,500	**$ 0.31**	**0.00%**
	DEPARTMENTAL TOTAL	**$ 1,500**	**$ 0.31**	**0.00%**
	OLD BURYING GROUND COMMITTEE			
1650	Expenses	$ 800	**$ 0.17**	**0.00%**
	DEPARTMENTAL TOTAL	**$ 800**	**$ 0.17**	**0.00%**

LINE	DEPARTMENT/DESCRIPTION	FY 2025 TOWN MANAGER BUDGET	FY 2025 AVERAGE TAX BILL	FY 2025 PERCENT OF TAX BILL
	LIBRARY			
1660	Salary	$ 453,630	**$ 94.72**	**0.83%**
1661	Wages	$ 355,706	**$ 74.28**	**0.65%**
1662	Expenses	$ 219,966	**$ 45.93**	**0.40%**
1663	Minor Capital	$ -	**$ -**	**0.00%**
	DEPARTMENTAL TOTAL	**$ 1,029,302**	**$ 214.93**	**1.88%**
	COMMEMORATIONS & CELEBRATIONS			
1670	Expenses	$ 500	**$ 0.10**	**0.00%**
1671	Fireworks	$ -	**$ -**	**0.00%**
	DEPARTMENTAL TOTAL	**$ 500**	**$ 0.10**	**0.00%**
	WATER SAFETY			
1680	Wages	$ 4,560	**$ 0.95**	**0.01%**
1681	Expenses and Minor Capital	$ 4,683	**$ 0.98**	**0.01%**
1682	Property Maint. & Improvements	$ 10,900	**$ 2.28**	**0.02%**
	DEPARTMENTAL TOTAL	**$ 20,143**	**$ 4.21**	**0.04%**
	WEED MANAGEMENT			
1690	Wages	$ -	**$ -**	**0.00%**
1691	Expenses: Weed Harvester	$ 22,000	**$ 4.59**	**0.04%**
1692	Expenses: Great Lakes	$ 12,385	**$ 2.59**	**0.02%**
	DEPARTMENTAL TOTAL	**$ 34,385**	**$ 7.18**	**0.06%**

LINE	DEPARTMENT/DESCRIPTION	FY 2025 TOWN MANAGER BUDGET	FY 2025 AVERAGE TAX BILL	FY 2025 PERCENT OF TAX BILL
	GROTON COUNTRY CLUB			
1700	Salary	$ 177,727	**$ 37.11**	**0.32%**
1701	Wages	$ 243,941	**$ 50.94**	**0.44%**
1702	Expenses	$ 167,774	**$ 35.03**	**0.31%**
1703	Minor Capital	$ -	**$ -**	**0.00%**
	DEPARTMENTAL TOTAL	**$ 589,442**	**$ 123.08**	**1.07%**
	LOCAL ACCESS CABLE DEPARTMENT			
1710	Salaries	$ 71,048	**$ 14.84**	**0.13%**
1711	Wages	$ 61,219	**$ 12.78**	**0.11%**
1712	Expenses	$ 18,175	**$ 3.80**	**0.03%**
1713	Minor Capital	$ 5,000	**$ 1.04**	**0.01%**
	DEPARTMENTAL TOTAL	**$ 155,442**	**$ 32.46**	**0.28%**
	TOTAL LIBRARY AND CITIZEN SERVICES	**$ 2,192,957**	**$ 457.92**	**4.00%**
	DEBT SERVICE			
	DEBT SERVICE			
2000	Long Term Debt - Principal Excluded	$ 2,025,000	**$ 422.85**	**3.69%**
2001	Long Term Debt - Principal Non-Excluded	$ 165,000	**$ 34.45**	**0.30%**
2002	Long Term Debt - Interest - Excluded	$ 1,340,252	**$ 279.86**	**2.44%**
2003	Long Term Debt - Interest - Non-Excluded	$ 110,364	**$ 23.05**	**0.20%**
2004	Short Term Debt - Principal - Town	$ 123,526	**$ 25.79**	**0.23%**
2005A	Short Term Debt - Interest - Non Excluded	$ 8,644	**$ 1.80**	**0.02%**
2005B	Short Term Debt - Interest - Excluded	$ 1,283,825	**$ 268.08**	**2.34%**
	DEPARTMENTAL TOTAL	**$ 5,056,611**	**$ 1,055.88**	**9.22%**
	TOTAL DEBT SERVICE	**$ 5,056,611**	**$ 1,055.88**	**9.22%**

LINE	DEPARTMENT/DESCRIPTION	FY 2025 TOWN MANAGER BUDGET	FY 2025 AVERAGE TAX BILL	FY 2025 PERCENT OF TAX BILL
	EMPLOYEE BENEFITS			
	EMPLOYEE BENEFITS			
	GENERAL BENEFITS			
3000	County Retirement	$ 2,653,019	**$ 553.98**	**4.84%**
3001	State Retirement	$ 190,000	**$ 39.67**	**0.35%**
3002	Unemployment Compensation	$ 10,000	**$ 2.09**	**0.02%**
	INSURANCE			
3010	Health Insurance/Employee Expenses	$ 2,161,151	**$ 451.28**	**3.94%**
3011	Life Insurance	$ 3,820	**$ 0.80**	**0.01%**
3012	Medicare/Social Security	$ 157,000	**$ 32.78**	**0.29%**
	DEPARTMENTAL TOTAL	**$ 5,174,990**	**$ 1,080.60**	**9.44%**
	TOTAL EMPLOYEE BENEFITS	**$ 5,174,990**	**$ 1,080.60**	**9.44%**
	ADDITIONAL APPROPRIATIONS			
	ADDITIONAL APPROPRIATIONS			
	Capital Budget Request	$ 901,971	**$ 188.34**	**1.64%**
	Offset Reciepts	$ -	**$ -**	**0.00%**
	Cherry Sheet Offsets	$ 29,051	**$ 6.07**	**0.05%**
	Snow and Ice Deficit	$ -	**$ -**	**0.00%**
	State and County Charges	$ 98,662	**$ 20.60**	**0.18%**
	Allowance for Abatements/Exemptions	$ 150,000	**$ 31.32**	**0.27%**
	DEPARTMENTAL TOTAL	**$ 1,179,684**	**$ 246.33**	**2.15%**
	GRAND TOTAL - TOWN BUDGET	**$ 54,848,241**	**$ 11,453**	**100.00%**

TOWN OF GROTON
FIVE YEAR PROJECTION

Revised: 12/21/2023

	FY 2025	FY 2026	Percent Increase	FY 2027	Percent Increase	FY 2028	Percent Increase	FY 2029	Percent Increase	FY 2030	Percent Increase
Expenditures											
Municipal Wages	$ 8,909,589	$ 9,112,297	2.28%	$ 9,319,672	2.28%	$ 9,506,065	2.00%	$ 9,696,187	2.00%	$ 9,890,110	2.00%
Employee Benefits	$ 4,984,990	$ 5,291,318	6.15%	$ 5,616,741	6.15%	$ 5,962,455	6.16%	$ 6,329,735	6.16%	$ 6,719,878	6.16%
Sub-Total	**$ 13,894,579**	**$ 14,403,615**	**3.66%**	**$ 14,936,413**	**3.70%**	**$ 15,468,521**	**3.56%**	**$ 16,025,922**	**3.60%**	**$ 16,609,989**	**3.64%**
Municipal Expenses	$ 3,177,390	$ 3,208,923	0.99%	$ 3,240,772	0.99%	$ 3,273,180	1.00%	$ 3,305,912	1.00%	$ 3,338,971	1.00%
Sub - Total	**$ 17,071,969**	**$ 17,612,538**	**3.17%**	**$ 18,177,185**	**3.21%**	**$ 18,741,700**	**3.11%**	**$ 19,331,833**	**3.15%**	**$ 19,948,959**	**3.19%**
Debt Service - In Levy Capacity Only	$ 407,534	$ 308,648	-24.26%	$ 256,218	-16.99%	$ 250,000	-2.43%	$ 250,000	0.00%	$ 250,000	0.00%
Total - Municipal Budget	**$ 17,479,503**	**$ 17,921,186**	**2.53%**	**$ 18,433,403**	**2.86%**	**$ 18,991,700**	**3.03%**	**$ 19,581,833**	**3.11%**	**$ 20,198,959**	**3.15%**
Groton Dunstable Regional School	$ 29,392,165	$ 31,646,544	7.67%	$ 34,073,834	7.67%	$ 36,687,297	7.67%	$ 39,501,213	7.67%	$ 42,530,956	7.67%
Middle School Roof Debt Service	$ 60,534	$ 60,534	0.00%	$ 60,534	0.00%	$ 60,534	0.00%	$ 60,534	0.00%	$ 60,534	0.00%
GDRSD Capital	$ 550,000	$ 563,750	2.50%	$ 577,844	2.50%	$ 575,000	-0.49%	$ 575,000	0.00%	$ 575,000	0.00%
Nashoba Regional Technical High School	$ 962,656	$ 986,722	2.50%	$ 1,011,390	2.50%	$ 1,036,675	2.50%	$ 1,062,592	2.50%	$ 1,089,157	2.50%
Total - Regional Schools Assessments	**$ 30,965,355**	**$ 33,257,550**	**7.40%**	**$ 35,723,602**	**7.42%**	**$ 38,359,506**	**7.38%**	**$ 41,199,339**	**7.40%**	**$ 44,255,647**	**7.42%**
Total Operating Expenses	**$ 48,444,858**	**$ 51,178,737**	**5.64%**	**$ 54,157,005**	**5.82%**	**$ 57,351,207**	**5.90%**	**$ 60,781,172**	**5.98%**	**$ 64,454,606**	**6.04%**
Additional Appropriations											
OPEB	$ 190,000	$ 191,900	1.00%	$ 193,819	1.00%	$ 195,757	1.00%	$ 197,715	1.00%	$ 199,692	1.00%
Capital Budget Request	$ 901,971	$ 901,971	0.00%	$ 901,971	0.00%	$ 901,971	0.00%	$ 500,000	-44.57%	$ 500,000	0.00%
Bond Premium Payment	$ 1,109	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%
Cherry Sheet Offsets	$ 29,051	$ 20,000	0.00%	$ 20,000	0.00%	$ 20,000	0.00%	$ 20,000	0.00%	$ 20,000	0.00%
Snow and Ice Deficit	$ -	$ 100,000	100.00%	$ 102,500	2.50%	$ 105,063	2.50%	$ 107,689	2.50%	$ 110,381	2.50%
State and County Charges	$ 98,662	$ 101,129	2.50%	$ 103,657	2.50%	$ 106,248	2.50%	$ 108,904	2.50%	$ 111,627	2.50%
Allowance for Abatements/Exemptions	$ 150,000	$ 200,000	33.33%	$ 200,000	0.00%	$ 200,000	0.00%	$ 200,000	0.00%	$ 200,000	0.00%
Sub-Total Additional Appropriations	$ 1,370,793	$ 1,515,000	10.52%	$ 1,521,947	0.46%	$ 1,529,039	0.47%	$ 1,134,308	-25.82%	$ 1,141,700	0.65%
Grand Total Appropriations	**$ 49,815,651**	**$ 52,693,737**	**5.78%**	**$ 55,678,952**	**5.67%**	**$ 58,880,246**	**5.75%**	**$ 61,915,480**	**5.15%**	**$ 65,596,306**	**5.94%**
Revenues											
Previous Year Proposition 2½ Levy Limit	$ 36,832,663	$ 43,555,280	18.25%	$ 45,021,162	3.37%	$ 46,533,116	3.36%	$ 52,392,529	12.59%	$ 54,108,330	3.27%
Allowed 2½ Increase	$ 920,817	$ 1,088,882	18.25%	$ 1,125,529	3.37%	$ 1,163,328	3.36%	$ 1,309,813	12.59%	$ 1,352,708	3.27%
New Growth	$ 301,800	$ 377,000	24.92%	$ 386,425	2.50%	$ 396,086	2.50%	$ 405,988	2.50%	$ 416,137	2.50%
Proposition 2½ Override	**$ 5,500,000**	**$ -**	**0.00%**	**$ -**	**0.00%**	**$ 4,300,000**	**0.00%**	**$ -**	**0.00%**	**$ -**	**0.00%**
State Aid	$ 1,116,143	$ 1,134,664	1.66%	$ 1,153,555	1.66%	$ 1,150,000	-0.31%	$ 1,150,000	0.00%	$ 1,150,000	0.00%
Local Receipts	$ 5,623,883	$ 5,677,569	0.95%	$ 5,732,329	0.96%	$ 5,789,652	1.00%	$ 5,847,549	1.00%	$ 5,906,024	1.00%
Free Cash	$ 697,960	$ 697,960	0.00%	$ 697,960	0.00%	$ 697,960	0.00%	$ 697,960	0.00%	$ 697,960	0.00%
Transfer from Enterprise Funds	$ 315,664	$ 321,977	2.00%	$ 328,417	2.00%	$ 334,985	2.00%	$ 341,685	2.00%	$ 348,519	2.00%
Other Available Funds	$ -	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%
EMS Fund	$ 350,000	$ 350,000	0.00%	$ 350,000	0.00%	$ 350,000	0.00%	$ 350,000	0.00%	$ 350,000	0.00%
Bond Surplus Transfer	$ -	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%
GDRSD Capital Stabilization Fund	$ 550,000	$ 550,000	0.00%	$ 550,000	0.00%	$ 550,000	0.00%	$ 550,000	0.00%	$ 550,000	0.00%
Capital Stabilization Fund	$ 723,500	$ 723,500	0.00%	$ 723,500	0.00%	$ 723,500	0.00%	$ 723,500	0.00%	$ 723,500	0.00%
Grand Total Revenus	**$ 52,932,430**	**$ 54,476,832**	**2.92%**	**$ 56,068,877**	**2.92%**	**$ 61,988,627**	**10.56%**	**$ 63,769,024**	**2.87%**	**$ 65,603,179**	**2.88%**
Surplus/(Deficit)	**$ 3,116,778**	**$ 1,783,096**		**$ 389,924**		**$ 3,108,381**		**$ 1,853,544**		**$ 6,873**	

INDIVIDUAL DEPARTMENT BUDGETS

GENERAL GOVERNMENT

TOWN OF GROTON

173 Main Street
Groton, Massachusetts 01450-1237
Tel: (978) 448-1111
Fax: (978) 448-1115

Select Board

Peter S. Cunningham, *Chair*
John F. Reilly, *Vice Chair*
Alison S. Manugian, *Clerk*
Rebecca H. Pine, *Member*
Matthew F. Pisani, *Member*

Town Manager
Mark W. Haddad

To: ***Select Board***

From: ***Mark W. Haddad – Town Manager***

Subject: ***FY 2025 Select Board Departmental Budgets***

Date: ***November 13, 2023***

In addition to the preparation of the Overall Town Operating Budget, as Town Manager, I am also responsible for the preparation of some individual departmental budgets. In compliance with the Budget Guidance issued by the Select Board and Finance Committee, I am submitting level service budgets for the following Departments:

1. Select Board
2. Town Manager
3. Insurance and Bonding
4. Postage and Town Hall Expenses
5. Town Counsel
6. Town Report
7. Groton Water Protection
8. Town Moderator
9. Weed Management

In addition, as required by the Guidance, at the end of the memorandum, I will provide a proposal to reduce all budgets by eleven (11%) percent.

The following is a breakdown of the submitted budgets by department:

Select Board

I am level funding expenses for FY 25 (I removed the $5,000 appropriated for the Williams Barn Committee). I have also budgeted the Town's share of the 50% Pepperell Wastewater Debt.

Town Manager

The Town Manager's Salary Line Item has been adjusted to reflect the Town Manager's contract for FY 25 and a 2% COLA adjustment and performance incentive for the Executive Assistant. The Wage line has been increased to reflect the contractual obligations for members of the SEIU 888 Union. I have also level funded the stipend for the ADA Coordinator.

With regard to expenses, I am level funding expenses.

Insurance and Bonding

This budget pays for the Town's Property and Casualty, Automobile, Worker's Compensation and Public Official Liability Insurances. It also provides funding for deductibles, as well as, Bonds for the Town Manager, Town Treasurer, Assistant Town Treasurer and Town Clerk. Based on anticipated rates in FY 2025, we have increased this budget by $10,000.

Postage and Town Hall Expenses

This budget has three specific line items. The first pays for the cost of postage for all Town Departments that utilize the postage machine located at Town Hall. It also covers the cost of printing the Town Meeting Warrants, copier supplies for the two copiers at Town Hall, and the update to the Massachusetts General Laws. Based on past and anticipated expenses, I am level funding this line item in FY 2025. The second line item is for Telephone expenses. This line item was created in FY 2011 and consolidated all telephone expenses (hard line and cellular) into one budget. I am level funding this budget in FY 2025. The third line item was created in FY 2013 to cover Central Purchasing of all departments. This continues to be successful. We budgeted $17,000 in FY 2024. I am proposing that we level fund this budget in FY 2025.

Town Counsel

Based on current spending levels with the new Town Counsel (Mirrick O'Connell), I am level funding this line item at $90,000 in Fiscal Year 2025.

Town Report

This budget covers the printing cost of the Town Report. The Report itself is prepared by Kara Cruikshank in conjunction with the various departments. I am proposing that we level fund this budget at $1,500.

Groton Water Protection

I am not funding this item again in FY 25.

Town Moderator

I am level funding this Budget for FY 25..

Weed Management

There are two line items within this budget. The first is for the Weed Harvester. We appropriated $22,000 for this item in FY 2024. It covers the cost of maintaining the Weed Harvester and covers $15,000 of the annual maintenance of Baddacook Pond. The Water Department contributes $10,000 for this purpose. The other line item is for the operations of the Great Ponds Advisory Committee. In Fiscal Year 2024, we budgeted $12,395. I am recommending we level fund both these line items for FY 2025.

Budget Reduction

As required by the Budget Guidance, I need to propose an eleven (11%) Reduction to the Level Services Budget outlined above. Instead of providing a reduction of 11% percent to each department (as some are small, it would account for a reduction as little as $88), I would propose an overall reduction of 11% from the total of all the above budgets. Please note that the total amount of the above referenced budgets is $1,040,540. An 11% reduction would be $114,459. To meet this, I would propose the following reductions:

Town Manager's Budget **Total Reduction: $74,710**

Reduction from Expenses: $10,000

I would propose eliminating the funding for minute takers. Currently, we provide minutes takers for the Planning Board, Conservation Commission and Finance Committee. Eliminating this funding would require the Department Heads to take the minutes. The main reason we instituted this a few years ago was to allow the Department Heads to participate in a more professional manner at the meetings. Removing this funding will diminish efficiency and, in some cases, delay the approval of minutes as Department Heads have more important priorities to follow-up on after meetings.

Reduction from Wages: $64,710

The DPW Administrative Assistant Position is budgeted with the Twon Manager's Wage Account. The current employee is planning on retiring within the next few years. I would propose eliminating the position as it would be the least impactful reduction. The Town Manager's Executive Assistant and Interdepartmental Administrative Assistant (who currently provides support to the Planning Board, Conservation Commission, Board of Health and Community Preservation Committee would need to pick up the additional work. This reduction will lead to potential employee burnout, reduced customer services as there will be delays in getting back to the public, less efficiency, and missed deadlines. It could lead to additional vacancies as asking current employees to take on added responsibilities without additional compensation will force them to seek employment elsewhere.

Moderator's Budget **Total Reduction: $1,080**

I would propose eliminating the compensation and expense budget of the Moderator.

Select Board's Budget **Total Reduction: $24,054**

I would propose eliminating the funding that pays for the Town's share of the Pepperell Treatment Plant Upgrade. I do realize that I bring this up every time I need to find budget reductions, but the Sewer Commission is in a better position to provide additional funding than the Town and I need to come up with $114k in reductions and I am trying to maintain services as best as possible.

Weed Management Budget **Total Reduction: $15,000**

I would propose we eliminate funding for Baddacook Pond Weed Harvesting. For the last three years, we have shared this cost with the Water Commission. As with the above proposed reduction, the Town is no longer in a position to fund this. While it will lead to issues with weeds at Baddacook, maybe the Water Department can pick up the additional cost as they could be in a better position to come up with additional funding.

Thank you for the opportunity to present these budgets to you. I look forward to meeting with you to discuss these budgets in more detail.

MWH/rjb

enclosures

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	MODERATOR								
1000	Salaries	$ 65	$ 65	$ 65	$ 1,000	$ 1,000	$ 1,000	**0.00%**	**$ 0.21**
1001	Expenses	$ -	$ -	$ -	$ 80	$ 80	$ 80	**0.00%**	**$ 0.02**
	DEPARTMENTAL TOTAL	**$ 65**	**$ 65**	**$ 65**	**$ 1,080**	**$ 1,080**	**$ 1,080**	**0.00%**	**$ 0.23**

MODERATOR
114

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies	$ 80.00	$ 80.00	$ -	0.00%		$ 80.00		0.00%
Dues & Memberships								
Travel and Conferences								
Equipment Maintenance								
Printing								
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other:								
Other:								
Other:								
Other:								
TOTAL FUNDS REQUESTED	$ 80.00	$ 80.00	$ -	0.00%		$ 80.00	$ -	0.00%

Department	**Moderator**
Org #	**114**
COLA %	**0.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
Kauppi	Jason	Elected	Moderator				$ 1,000.00			$ 1,000.00				$ 1,000.00		$ -	**$ 1,000.00**
TOTAL SALARIES							**$ 1,000.00**										**$ 1,000.00**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
TOTAL WAGES							**$ -**										**$ -**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	SELECT BOARD								
1020	Salaries	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
1021	Wages	$ -	$ -	$ -	$ -	$ -	$ -	**100.00%**	**$ -**
1022	Expenses	$ 2,388	$ 2,023	$ 2,960	$ 11,800	$ 6,800	$ 6,800	**-42.37%**	**$ 1.42**
1023	Engineering/Consultant	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
1024	Minor Capital	$ 25,556	$ 25,683	$ 25,649	$ 24,054	$ 24,054	$ 24,054	**0.00%**	**$ 5.02**
	DEPARTMENTAL TOTAL	**$ 27,944**	**$ 27,706**	**$ 28,609**	**$ 35,854**	**$ 30,854**	**$ 30,854**	**-13.95%**	**$ 6.44**

SELECT BOARD
122

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies								
Dues & Memberships	$ 1,700.00	$ 1,700.00	$ -	0.00%		$ 1,700.00		0.00%
Travel and Conferences	$ 850.00	$ 850.00	$ -	0.00%		$ 850.00		0.00%
Equipment Maintenance								
Printing								
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other: Williams Barn Committee	$ 5,000.00	$ -	$ (5,000.00)	-100.00%		$ -		-100.00%
Other: Cable Meeting Coverage	$ 3,050.00	$ 3,050.00	$ -	0.00%		$ 3,050.00		0.00%
Other: Cable Cast of Meetings	$ 1,200.00	$ 1,200.00	$ -	100.00%		$ 1,200.00		0.00%
TOTAL FUNDS REQUESTED	$ 11,800.00	$ 6,800.00	$ (5,000.00)	-42.37%		$ 6,800.00	$ -	-42.37%

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	TOWN MANAGER								
1030	Salaries	$ 235,880	$ 232,258	$ 243,254	$ 252,064	$ 258,863	$ 258,863	**2.70%**	**$ 54.05**
1031	Wages	$ 124,977	$ 114,378	$ 111,392	$ 117,005	$ 141,837	$ 141,837	**21.22%**	**$ 29.62**
1032	Expenses	$ 8,322	$ 41,993	$ 14,240	$ 12,100	$ 12,100	$ 12,100	**0.00%**	**$ 2.53**
1033	Engineering/Consultant	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
1034	Performance Evaluations	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
	DEPARTMENTAL TOTAL	**$ 369,179**	**$ 388,629**	**$ 368,886**	**$ 381,169**	**$ 412,800**	**$ 412,800**	**8.30%**	**$ 86.20**

TOWN MANAGER
124

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies								
Dues & Memberships	$ 100.00	$ 100.00	$ -	0.00%		$ 100.00		0.00%
Travel and Conferences	$ 1,000.00	$ 1,000.00	$ -	0.00%		$ 1,000.00		0.00%
Equipment Maintenance								
Printing								
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other: Legal Advertising	$ 1,000.00	$ 1,000.00	$ -	0.00%		$ 1,000.00		0.00%
Other: Minute Taking	$ 10,000.00	$ 10,000.00	$ -	0.00%		$ 10,000.00		0.00%
Other: Destination Groton Committee								
Other:								
TOTAL FUNDS REQUESTED	$ 12,100.00	$ 12,100.00	$ -	0.00%		$ 12,100.00	$ -	0.00%

Department	**Town Manager**
Org #	**124**
COLA %	**2.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
Haddad	Mark		Town Manager			40	$ 165,000.00			$ 170,000.00				$ 170,000.00	$ 8,370.00	$ -	**$ 178,370.00**
Cruikshank	Kara	By-Law	Executive Assistant	9		40	$ 76,990.00			$ 78,529.80		2.5%		$ 78,529.80		$ 1,963.25	**$ 80,493.05**
Other Pay							$ 10,074.00										
TOTAL SALARIES							**$ 252,064.00**										**$ 258,863.05**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
Berry	Cathleen	THL	Interdepartmental	7	$29.43	40	$ 61,449.84	$ 30.02	40	$ 62,681.76	2.0%	0.5%	$ 30.62	$ 63,934.56		$ 313.41	**$ 64,247.97**
Hommel	Jean	THL	DPW Off Asst.	6	$29.65	40	$ 61,909.20	$ 30.24	36	$ 56,827.01	2.0%	0.5%	$ 30.84	$ 57,954.53	$ 350.00	$ 284.14	**$ 58,588.67**
Collette	Michelle	By-Law	ADA Coordinator				$ 1,500.00							$ 1,500.00			**$ 1,500.00**
Other Pay							$ 7,146.00										
CPA Offset							**$ (15,000.00)**										**$ 17,500.00**
TOTAL WAGES							**$ 117,005.04**										**$ 141,836.64**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	FINANCE COMMITTEE								
1040	Expenses	$ 210	$ 210	$ 214	$ 220	$ -	$ -	**0.00%**	**$ -**
1041	Reserve Fund	$ 64,500	$ 69,641	$ 49,400	$ 150,000	$ 150,000	$ 150,000	**0.00%**	**$ 31.32**
	DEPARTMENTAL TOTAL	**$ 64,710**	**$ 69,851**	**$ 49,614**	**$ 150,220**	**$ 150,000**	**$ 150,000**	**-0.15%**	**$ 31.32**

FINANCE COMMITTEE
131

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies								
Dues & Memberships	$ 220.00	$ -	$ (220.00)	-100.00%	ATFC superfluous membership	$ -		0.00%
Travel and Conferences								
Equipment Maintenance								
Printing								
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other:								
TOTAL FUNDS REQUESTED	$ 220.00	$ -	$ (220.00)	-100.00%		$ -	$ -	0.00%

TOWN OF GROTON
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Town Accountant's Office

Patricia Dufresne
Asst. Fin. Dir./Town Accountant
pdufresne@grotonma.gov
Sarah Mahoney
Assistant Town Accountant
smahoney@grotonma.gov

Mark Haddad
Town Manager

November 20, 2023

Dear Mr. Haddad:

I am pleased to submit the Accounting Department and Employee Benefits **Level Service** Budget Requests for Fiscal Year 2025. The various line item requests are detailed in the accompanying spreadsheets, but I will attempt to highlight some of the more significant changes in this memo.

Accounting Department Budget: **Level Service**

Salary and wage expenses will be increased only to meet contractual obligations; I do not anticipate a need for additional hours or personnel in my department.

Audit fees account for the majority of the General Expense category; the annual financial audit expense has increased from $24,150 (FY24) to $35,000 annually for FY25 through FY27. We were aware that once the contract negotiated with our previous audit firm, Giusti & Hingston, expired, we would be facing a significant cost increase for these services. Due to a recent wave of retirements in the audit industry, there are fewer municipal audit firms to choose from. Those that remain, are already struggling with a heavier client load than they can comfortably service. Before signing a contract with Roselli, Clark & Associates, I reached out to five firms, and only received a quote from two of them (Roselli, Clark being the lower quote). The additional costs associated with the mandated Federal Single Audit (ARPA- $6,000) continue to be eligible for grant funding, and are therefore not included in this budget request. The annual fee for the OPEB valuation will also be increasing by approximately 6% for FY25/26 Given the relatively small cost for this valuation ($3,425 annually), and the continued excellence of the service provided by this consultant (Odyssey Advisors), I am recommending that we continue our relationship with Odyssey.

I have eliminated several professional conferences for FY25 and reclassed that funding to provide training for a new Assistant Town Accountant (as the incumbent is expected to retire mid-year). This plan will permit level-funding of the Travel and Conferences line item. Our fund accounting software provider, Abila, historically increases M&S costs annually, and our account manager has assured me that a 7% increase ($313) is planned for FY25.

The owner of our local support team, SoftTrac, is currently negotiating to sell her company to a competitor. For that reason, I was unable to get a renewal quote from them at this time and have included a 5% increase ($136) for the support contract and for our A/P software as well ($103).

Employee Benefits Budget:

We are anticipating ending our relationship with Minuteman Nashoba Health Group, and instead contracting with MIIA for Health Insurance administration for FY25. They have provided an initial price proposal for us, and I have adjusted that to account for potential enrollment changes. The projected budget of $2,136,651 includes vacancies for open positions that are currently being recruited, as well as increases for possible employee retirements in FY25. This represents an increase of approximately 2.2% over FY24.

Boston Mutual is not planning a rate increase for their basic Life Insurance product for FY25; these rates are historically very stable. I am recommending that this line item be level-funded for next fiscal year. The OPEB budget of $185,000 is also level-funded, as the Town is not planning to add any new positions.

Unemployment Compensation varies greatly depending on personnel turnover in any given year. Based on the FY24 year-to-date activity, I am recommending we level fund this budget at $10,000. Similarly, Medicare Matching costs vary with payroll activity and can spike during public safety events or weather emergencies. Based on last year's total Medicare cost of $153,000, and our current run-rate for FY24, I am recommending we increase this line item by approximately 7% for a total budget of $157,000.

Thank you for your consideration, and I look forward to working with you and the Finance Team during our upcoming budget discussions.

Sincerely,

Patricia Dufresne
Assistant Finance Director/Town Accountant

TOWN OF GROTON
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Town Accountant's Office

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Sarah Mahoney
Assistant Town Accountant
smahoney@grotonma.gov

Mark Haddad
Town Manager

November 20, 2023

Dear Mr. Haddad:

Per your request, I am submitting my Accounting Department budget requests for Fiscal Year 2025 adjusted to reflect the impact of an **11% reduction** from FY24. The various line items and their impacts are highlighted in this memo.

Accounting Department Budget: **11% Reduction**

Audit fees, the GASB 45 valuation, the Town's financial software and support contracts account for the majority (95%) of the Accounting Department budget General Expense category. These are fixed costs and not readily available for reduction. Not complying with audit requirements would adversely impact the Town's bond rating, grant opportunities and most likely local aid as well. The Town currently uses extremely cost-effective Fund Accounting Software, which is one of the main reasons we have never converted to a more modern, integrated financial system. Therefore, there is little advantage to seeking cheaper financial software at this time. The remaining expense budget is set aside for memberships/dues and travel and conference expenses. In order to generate the greatest savings possible, I have eliminated all professional development and training expenses in the travel and conference category. This results in a cut of approximately $2,200 to the budget. The impact of this is hard to quantify, but the expertise of the Accounting Office staff would likely decrease as educational opportunities are missed and ongoing CGA certification is jeopardized. I retained the MMAAA membership dues as it is a relatively small expenditure and the ability to network with others in the professional organization via list-serve may partly offset the loss in professional development.

Any other budget savings would have to be realized through salary and wage adjustments. There are a number of different ways to approach restructuring positions in order to cut the budget by the required amount, while still retaining the most essential departmental functions. The Assistant Town Accountant is responsible for many different tasks in the department, however, the most crucial is the processing of Accounts Payable. I would propose cutting the hours of the position from 30 per week to approximately 26 every other week. The position could be reclassed to A/P Clerk and the rate dropped from $35.15 per hour to $28.00 per hour. This would align the hours with the A/P warrant schedule. That schedule could be modified so that all bills would be submitted on Monday, the A/P Clerk could then work 26 hours on Tuesday through Friday of every other week to process the warrant and print checks. This solution would allow the A/P Clerk to retain full charge of the vendor warrant and also be able to process and receive bills for Retiree Health/Life/Dental benefits. Most other duties of the Assistant Town Accountant

would be picked up by the Assistant Finance Director/Town Accountant (posting of receipts, posting of payroll entry, various account reconciliations, Chapter 62C Sec 47A reporting, record retention, procurement compliance, off-warrant checks, etc.). There would be some tasks no longer performed, such as monthly trash bag inventory audit/reconciliation, payroll audit/review, and digitizing of documents.

I anticipate that monthly closing procedures would be delayed by approximately one week each month as receipt processing and all the miscellaneous reconciliations will take extra time to accomplish. Consequently, year-end will also be delayed significantly as the A/P & Payroll warrant schedules are particularly challenging in July. Unfortunately, this solution would also make the Assistant Town Accountant position very hard to fill (no benefits, few hours, no diversity of tasks). It is likely to turn over frequently, resulting in periodic workflow upheavals and excessive missed deadlines in the Accounting Department. It might make sense to "job share" this position with another position at Town Hall in the support staff category.

Alternatively, an 11% budget reduction in the department can be obtained by reducing the Assistant Finance Director/Town Accountant's hours to 35 per week (and eliminating some contractual benefits), while at the same time reducing the Assistant Town Accountant's hours to 20 per week (from the 30 hours currently worked). This solution makes the Assistant's position more attractive (increased hours, a competitive wage rate and more diversity of tasks), and therefore easier to fill.

Either proposed solution would reduce services provided by the Accounting Department and delay processing of daily work as well as monthly and year-end processing. The missing of deadlines (for DOR reporting) and errors related to understaffing would be inevitable, possibly leading to withholding of local aid, continual audit findings, lost grant opportunities, and possibly impacts to the bond rating.

Employee Benefits Budget 11% Reduction

There is no easy way to reduce employee benefits short of reducing the number of benefitted employees. The County Retirement budget is set for FY25, irrespective of any layoff decisions. On the other hand, there is no mandate for funding OPEB at this time; if this was not budgeted in FY25, it would result in a savings of $185,000. However, choosing not to fund this could negatively impact the Town's bond rating thereby increasing debt service costs. Similarly, it would seem unwise to reduce the Unemployment Compensation budget as it will mostly likely need to be increased significantly in the event that an 11% budget reduction is put into place. But in that situation, the Medicare Match could possibly be level funded. The only other employee benefit budget line that is large enough to make a difference would be Health Insurance, which is again a largely fixed cost. If Medicare and Unemployment Compensation were level-funded and OPEB were not funded, the Town would still need to cut approximately 23 family health insurance plans to approach an 11% reduction in the employee benefits budget.

Thank you for your consideration, and I look forward to working with you and the Finance Team during our upcoming budget discussions.

Sincerely,

Patricia Dufresne
Assistant Finance Director/Town Accountant

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	TOWN ACCOUNTANT								
1050	Salaries	$ 97,083	$ 96,408	$ 101,126	$ 115,615	$ 118,163	$ 118,163	**2.20%**	**$ 24.67**
1051	Wages	$ 49,937	$ 50,864	$ 52,920	$ 54,491	$ 56,679	$ 56,679	**4.02%**	**$ 11.84**
1052	Expenses	$ 35,490	$ 37,706	$ 40,199	$ 39,100	$ 50,523	$ 50,523	**29.21%**	**$ 10.55**
	DEPARTMENTAL TOTAL	**$ 182,510**	**$ 184,978**	**$ 194,245**	**$ 209,206**	**$ 225,365**	**$ 225,365**	**7.72%**	**$ 47.06**

TOWN ACCOUNTANT
135

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE and Expense Prioritization:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies								
Dues & Memberships	$ 80.00	$ 80.00	$ -	0.00%		$ 80.00		0.00%
Travel and Conferences	$ 2,220.00	$ 2,220.00	$ -	0.00%	Eliminating Conferences & adding 38 hrs training for new Assistant Town Accountant	$ 2,220.00		0.00%
Equipment Maintenance								
Printing								
Software/Service Main Abila/Microix	$ 6,700.00	$ 6,937.00	$ 237.00	3.54%	Abila increase 7%, Microix increase 5%	$ 6,937.00		3.54%
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other: Local Software Support SoftTrac	$ 2,725.00	$ 2,861.00	$ 136.00	4.99%	Vendor being sold to competitor, rates unclear	$ 2,861.00		4.99%
Other: Annual Audit	$ 24,150.00	$ 35,000.00	$ 10,850.00	44.93%	Contract Increase Roselli Clark	$ 35,000.00		44.93%
Other: GASB 45 OPEB Audit	$ 3,225.00	$ 3,425.00	$ 200.00	6.20%	Vendor Increase Odyssey Associates	$ 3,425.00		6.20%
Other:								
TOTAL FUNDS REQUESTED	$ 39,100.00	$ 50,523.00	$ 11,423.00	29.21%		$ 50,523.00	$ -	29.21%

Travel/Conference Detail	FY24	FY25	
March MMAAA Conference	$ 850.00	$ 884.00	Lodging/Food Inc 4%
Summer MMAAA Conference	$ 800.00		
Fall MMAAA Conference Devens	$ 85.00		
Mileage Reimbursement	$ 225.00		
Refreshments for Sat. Budget Mtg	$ 50.00		
Training & Prof Development	$ 210.00	$ 1,336.00	Training for new Asst Town Acct
Totals	$ 2,220.00	$ 2,220.00	

Department	**Town Accountant**
Org #	**135**
COLA %	**2.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
DuFresne	Patricia		Town Accountant			40	$ 110,000.00			$ 112,200.00		2.5%		$ 112,200.00	$ 3,158.00	$ 2,805.00	**$ 118,163.00**
						VBB =	$ 2,413.42										**$ -**
Other Pay							$ 3,202.00										**$ -**
TOTAL SALARIES							**$ 115,615.42**										**$ 118,163.00**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
Mahoney	Sarah	THL	Asst. Town Acct.	9	$34.46	30	$ 53,964.36	$ 35.15	30	$ 55,044.90	2.0%	0.5%	$ 35.85	$ 56,141.10	$ 262.50	$ 275.22	**$ 56,678.82**
Other Pay							$ 527.00										**$ -**
TOTAL WAGES							**$ 54,491.36**										**$ 56,678.82**

November 20, 2023

Dear Town Manager Haddad,

I trust this memo finds you well. As we approach the upcoming fiscal year, I would like to update you on the status of our budgetary considerations for the Assessing Department.

I am pleased to inform you that we have successfully developed and finalized a level serviced budget for the 2025 fiscal year. This budget takes into account our current operational needs, strategic priorities, and the resources required to maintain the state standards and service that our department strives for. I explored a scenario in which the budget is decreased by 11%. As you are aware, the Assessing Department does not have superfluous line items that are easily eliminated. Each budgeted item is necessary for the department to fulfill its state mandated annual reassessing all properties and valuing new growth as well as the various managing the exemption and motor vehicle abatement programs.

Below are some ideas of where cuts could be made if absolutely necessary as well as the potential negative effects on the department:

Elimination of Cyclical Inspection Support: If we were to eliminate this line item, we run the risk of not meeting state mandates and it could result in a need for another full measure and list request in the future.

Staff Hours: A reduction in the budget may necessitate a review of staffing hours, potentially leading to challenges in meeting workload demands. Productivity could be impacted, affecting the quality and timeliness of our assessments and services.

Staff Training: Budget cuts would limit opportunities for training and professional development, hindering the continuous improvement of our team's skills and knowledge. Both the Principal Assessor and the Assistant Assessor are required to hold a MAA professional designation. By cutting the education expense item line we risk the Principal Assessor losing the MAA designation and it prohibits the Assistant Assessor from completing course work towards her designation. Additionally, forgoing training may impact our capacity to stay current with legislative changes and industry standards, potentially leading to compliance issues during interim and certification revaluations and legal challenges.

It is crucial to recognize that these are hypothetical scenarios, and the actual impact of a budget reduction would depend on various factors

I look forward to the opportunity to discuss these with you, your insights and suggestions are valuable.

Sincerely,

Megan L. Foster, MAA

Principal Assessor, Town of Groton

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	BOARD OF ASSESSORS								
1060	Salaries	$ 85,584	$ 81,993	$ 85,280	$ 94,300	$ 96,186	$ 96,186	**2.00%**	**$ 20.08**
1061	Wages	$ 53,466	$ 59,949	$ 65,073	$ 68,486	$ 69,829	$ 69,829	**1.96%**	**$ 14.58**
1062	Expenses	$ 15,541	$ 23,373	$ 29,012	$ 47,374	$ 47,032	$ 47,032	**-0.72%**	**$ 9.82**
1063	Legal Expense	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
	DEPARTMENTAL TOTAL	**$ 154,591**	**$ 165,315**	**$ 179,365**	**$ 210,160**	**$ 213,047**	**$ 213,047**	**1.37%**	**$ 44.48**

BOARD OF ASSESSORS
141

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Dues & Memberships	$ 300.00	$ 300.00	$ -	0.00%		$ 300.00		0.00%
Cyclical Inspections	$ 15,000.00	$ 10,000.00	$ (5,000.00)	0.00%		$ 10,000.00		
Travel,Conferences,Education	$ 3,000.00	$ 3,000.00	$ -	0.00%		$ 3,000.00		0.00%
Static Data Base	$ 800.00	$ 800.00	$ -	0.00%		$ 800.00		0.00%
RRC Personal Property Maintenance	$ 10,920.00	$ 11,050.00	$ 130.00	1.19%		$ 11,050.00		1.19%
Vehicle Costs	$ 1,500.00	$ 1,500.00	$ -	0.00%		$ 1,500.00		0.00%
Other: Vision Software License	$ 8,854.00	$ 10,625.00	$ 1,771.00	20.00%		$ 10,625.00		20.00%
Other: Clothing Allowance	$ 400.00	$ 400.00	$ -	0.00%		$ 400.00		0.00%
Other: Vision Revalue Support	$ 3,300.00	$ 5,000.00	$ 1,700.00	51.52%	With the changes to the Board, Vision will need to support interim revals.	$ 5,000.00		51.52%
Other: Vision Web Hosting/ GIS Module	$ 3,300.00	$ 4,357.00	$ 1,057.00	32.03%		$ 4,357.00		32.03%
TOTAL FUNDS REQUESTED	$ 47,374.00	$ 47,032.00	$ (342.00)	-0.72%		$ 47,032.00	$ -	-0.72%

Department	**Board of Assessors**
Org #	**141**
COLA %	**2.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024					**FISCAL YEAR 2025**								
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
Foster	Megan	Contract	Principal Assessor				$ 92,000.00			$ 93,840.00		2.5%		$ 93,840.00		$ 2,346.00	**$ 96,186.00**
Other Pay							$ 2,300.00										**$ -**
TOTAL SALARIES							**$ 94,300.00**										**$ 96,186.00**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024					**FISCAL YEAR 2025**								
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
Mickel	Tammi	THL	Assistant Assessor	9	$31.99	40	$ 66,795.12	$ 32.63	40	$ 68,131.44	2.0%	0.5%	$ 33.28	$ 69,488.64		$ 340.66	**$ 69,829.30**
Other Pay							$ 1,691.00		.								
TOTAL WAGES							**$ 68,486.12**										**$ 69,829.30**

TOWN OF GROTON

TREASURER/COLLECTOR
173 MAIN STREET
GROTON, MASSACHUSETTS 01450

11/20/2023

Dear Town Manager Haddad,

Thank you for allowing us, the department heads, the opportunity to speak on our own budgetary needs, especially when we are looking at potential cuts. As you are well aware upon my hiring there were some significant changes made to the Treasurer/Collectors office hours and staffing. This resulted in a decrease of hours to the Treasurer/Collectors Assistant position from 40 hours a week to 19 hours a week and the addition of a Treasurer/Collectors Clerk position of 15 hours a week. At the time that change was put in place it was decided it would not be a permanent change, but a change that would stay in effect until such time that Mr. Hartnett was ready to fully retire from his position. In July of 2022 the Treasurer/Collectors Clerk position became vacant. The Principal Assessor was gracious enough to share her current Assistant Assessor coupled with the Payroll Coordinator to pick up the work that would otherwise have been done by the Treasurer/Collector's Clerk. Again, this was never intended to be a permanent solution.
I bring these events up to ensure the public understands the sacrifices that have already made to decrease the impact to the tax payers.

As you have requested, I have listed the necessary cuts to achieve an 11% reduction or a $28,256 reduction to next year's Treasurer/Collector budget below.

-Travel and Conferences $850
-filing fees $250
-lockbox fees $300
-bond costs $2,300
-tax title – $4,100
-wages $17,922
-salary $2,456

Travel and conference fees are contractual obligations. Making this cut could still allow any conferences that are required to maintain certifications but not much more. If a conference or training were to arise that we felt was necessary we may require a reserve fund transfer.

Filing fees are most often paid for by the tax payer however on occasion there are things we may need to file ourselves. This line item can be eliminated however again we may require a reserve fund transfer or a line-item transfer if the need arises.
Lockbox fees have been trending down. I attribute this to an increase in online payments. I do believe this trend will continue however there is no guarantee and the fees for lockbox services are not likely to stay the same forever.

Bond costs are all dependent on the borrowing habits of the Town. We have kept this line item in the budget year over year because in the event we do not have a borrowing in any given year we will still be required to pay our financial advisors. This too could be a reserve fund transfer if needed.

Tax title budgets fluctuate depending on how many parcels we need to advertise. This reduction reduces the tax taking to 20 takings a year and leaves no room for any additional actions such as a land of low value procedure or any other representation at land court.

Wages, clearly this is the entire Treasurer/Collector Clerk position. The funds associated with this position are currently being paid to the Assistant Assessor and the Payroll Coordinator for the increase in work load they are taking on in the absence of another employee. If these funds were to dissolve that work would slow. I know my employees. They are good workers and they will do as much as they can but something will have to give. The phones and emails will not be answered as quickly. The payments will not be processed as quickly mean it will take longer to get the funds in the bank to begin accruing interest. The attention to delinquent property tax will decline. Our residents are accustomed to a certain level of service and unfortunately that level of service will not be the same.

Salaries would need to be cut by 1-2 hours a week. This would result in less work being processed on a weekly basis. The salaried employees of the Treasurer's office are responsible for payroll and expense funding, trust fund transfers, opening new accounts, tax takings, bank reconciliations, tax receivable reconciliations, sales tax payments, issuing tax bills, the list goes on. Any of the aforementioned functions could be and would pushed aside at one point or another when these employees have met their hours.

I truly hope these cuts are not necessary but again I thank you for the opportunity to speak on our own behalf. Working for the Town is a privilege I do not think any of us take for granted. I truly hope we can all continue together for years to come.

Sincerely,

Hannah Moller
Treasurer/Collector CMMT, CMMC
173 Man Street Groton, MA 01450
978-448-1103
treasurer@grotonma.gov

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	TREASURER/TAX COLLECTOR								
1120	Salaries	$ 93,976	$ 138,946	$ 141,733	$ 150,769	$ 153,977	$ 153,977	**2.13%**	**$ 32.15**
1121	Wages	$ 124,731	$ 74,924	$ 74,499	$ 80,256	$ 82,940	$ 82,940	**3.34%**	**$ 17.32**
1122	Expenses	$ 19,479	$ 19,909	$ 24,546	$ 26,253	$ 28,637	$ 28,637	**9.08%**	**$ 5.98**
1123	Tax Title	$ 2,416	$ 1,557	$ 500	$ 7,100	$ 7,100	$ 7,100	**0.00%**	**$ 1.48**
1126	Bond Cost	$ 3,100	$ 1,050	$ 500	$ 2,300	$ 2,300	$ 2,300	**0.00%**	**$ 0.48**
	DEPARTMENTAL TOTAL	**$ 243,702**	**$ 236,386**	**$ 241,778**	**$ 266,678**	**$ 274,954**	**$ 274,954**	**3.10%**	**$ 57.41**

TREASURER/TAX COLLECTOR
145

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Postage								
Office Supplies								
Dues & Memberships	$ 225.00	$ 225.00	$ -	0.00%		$ 225.00		0.00%
Travel and Conferences	$ 1,650.00	$ 1,650.00	$ -	0.00%		$ 1,650.00		0.00%
Equipment Maintenance								
Printing								
Software/Service Maintenance								
Other: Payroll Service- Harper's- T/C	$ 10,750.00	$ 10,750.00	$ -	0.00%		$ 10,750.00		0.00%
Other: Payroll Service- Harper's- ACA								
Other: Tax Software Service- QDS	$ 9,078.00	$ 11,462.00	$ 2,384.00	26.26%	includes mytaxbill.com for online tax payment viewing and vision data bridge	$ 11,462.00		26.26%
Other: Lock-Box Service- Century	$ 4,300.00	$ 4,300.00	$ -	0.00%		$ 4,300.00		0.00%
Other: Filing Fees - Release of Liens	$ 250.00	$ 250.00	$ -	0.00%		$ 250.00		0.00%
TOTAL FUNDS REQUESTED	$ 26,253.00	$ 28,637.00	$ 2,384.00	9.08%		$ 28,637.00	$ -	9.08%

Department	**Treasurer/Tax Collector**
Org #	**145**
COLA %	**2.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-22**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
Moller	Hannah	Contract	Treasurer/Collector	14		40	$ 93,840.00		40	$ 95,716.80		2.5%		$ 95,716.80	$ 7,971.00	$ 2,392.92	**$ 106,080.72**
Other Pay							$ 9,949.00										
Salaries																	
Hartnett	Michael	Contract	Asst. Treas/Coll	14		19	$ 45,812.00		19	$ 46,728.24		2.5%		$ 46,728.24		$ 1,168.21	**$ 47,896.45**
Other Pay							$ 1,168.21										
TOTAL SALARIES							**$ 150,769.21**										**$ 153,977.17**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-22**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
Amari	Nancy	THL	Payroll Coordinator	7	$31.37	35	$ 57,312.99	$ 32.00	35	$ 58,464.00	2.0%	0.5%	$ 32.64	$ 59,633.28	$ 5,092.00	$ 292.32	**$ 65,017.60**
		THL	Clerk	5	$22.44	15	$ 17,570.52	$ 22.89	15	$ 17,922.87			$ 22.89	$ 17,922.87		$ -	**$ 17,922.87**
Other Pay							$ 5,372.00										**$ -**
TOTAL WAGES							**$ 80,255.51**										**$ 82,940.47**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	TOWN COUNSEL								
1080	Expenses	$ 85,217	$ 60,496	$ 58,577	$ 90,000	$ 90,000	$ 90,000	**0.00%**	**$ 18.53**
	DEPARTMENTAL TOTAL	**$ 85,217**	**$ 60,496**	**$ 58,577**	**$ 90,000**	**$ 90,000**	**$ 90,000**	**0.00%**	**$ 18.53**

TOWN COUNSEL
151

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies								
Dues & Memberships								
Travel and Conferences								
Equipment Maintenance								
Printing								
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other: Town Counsel Fees	$ 90,000.00	$ 90,000.00	$ -	0.00%		$ 90,000.00		0.00%
Other:								
Other:								
Other:								
TOTAL FUNDS REQUESTED	$ 90,000.00	$ 90,000.00	$ -	0.00%		$ 90,000.00	$ -	0.00%

TOWN OF GROTON

173 Main Street
Groton, Massachusetts 01450-1237
Tel: (978) 448-1145
Fax: (978) 448-1115

Melisa Doig
Human Resources Director

mdoig@grotonma.gov

November 14, 2023

Mr. Mark W. Haddad
Town Manager
Town of Groton
173 Main Street
Groton, MA 01450

Dear Town Manager Haddad:

I am submitting my FY25 budget for the Human Resources Department. As requested in your November 2, 2023 memo you want a level service budget, 11% reduction in the budget, and the impact this reduction will have to the department.

Over the past several budgets I have either level serviced or increased the advertising/pre-employment budget in small increments. Over the past few years recruitment has been extremely busy and we have advertised many positions. On average recruitment costs have been over $15,000 per year. The past two years I have requested Reserve Fund transfers (FY22 $7,000 and FY23 $5,300) and received assistance from other departments to help with these costs. In the future, having the advertising line funded appropriately will help us track how much we are truly spending on recruitment and we will be able to track what departments are experiencing turn over.

The proposed budget for FY25 is $106,990. An 11% reduction would total $11,768.90. Where HR is a one-person operation servicing over 100 full and part-time employees, cutting hours does not make sense, especially if there is an increase in unemployment. All other aspects of the department will still need to be met. That leaves cuts in expenses as the only option. A reduction of $11,768.90 in expenses would leave my budget at $631.10. This would cover the cost of annual HR membership, one pre-employment physical, and one local job advertisement (based on today's cost).

The HR Department's budget really is a budget that assists all departments, primarily in advertising, pre-employment physicals, training, and open enrollment. All of these services require funding available in order to fill positions and for open enrollment for both the employees and retirees. Listed below are the line items and an explanation on the impact budget reductions would have:

Dues and Memberships - As a member of the Massachusetts Municipal Human Resources (MMHR), this organization provides information in all areas of HR. This membership gives you access to the listserv where all members exchange information on new laws, salaries, job descriptions etc. This is an amazing group to work with. The exchange of information and networking is a huge benefit. The annual membership is $275 and is worth it. This would be a detriment to the Town if we were not a part of this group.

Travel and Conferences – One benefit of MMHR membership is the ability to attend annual conferences; one is a two-day conference that consists of training and classes that all HR professionals can go to. The fall conference is about labor laws and seminars. To attend these conferences there is an additional cost, but as a member they are discounted. As I mentioned above, the information and resources the MMHR provides is invaluable and would be a loss to the Town if training was not being provided.

Printing/Compliance - Twice a year open enrollment packets are put together for our employees and retirees. These packets are necessary as they provide rate changes and plan information to everyone. This is not an option, especially for retirees. I am also required every year to purchase Labor Law posters and post them in every municipal building. This also is not an option as it's required by Law.

Pre-employment Physicals - When hiring new employees, part of the Town's process is to have a pre-employment physical conducted for all permanent positions. This is to ensure that they are physically able to meet the job requirements. This is most important for Police, Fire, and DPW positions, not only for the physical exam, but for a drug test as well. For Police, in addition to the physical exam and drug

testing, they are required to have psychological exams. These exams initially reduce workplace accidents and lower workers' comp/111F when a pre-existing condition is found. This protects the Town from any liability. In some instances, knowing that a new hire may need an accommodation under the Americans with Disabilities Act (ADA), the Town can make reasonable accommodations before they start.

Advertising - Costs for advertising positions are expensive, but important to any organization. Attracting the right candidate who has the skills, qualifications, and good fit is key. We could advertise only on the Town's website and Facebook for free, but that limits you to your pool of candidates and does not make us an Equal Opportunity Employer (EEO). Placing ads in more diverse areas shows that the Town of Groton takes anti-discrimination very seriously. Not funding this fully also means getting reserve fund transfers for each new position advertised.

In conclusion, I feel that the HR Budget is important to the Town of Groton. As I mentioned above, this department's funding plays an important role in our recruitment, training and benefits administration. I hope these factors will be considered during the budget process.

I look forward to meeting with you to discuss and answer any questions you may have.

Respectfully submitted,

Melisa Doig
HR Director

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	HUMAN RESOURCES								
1090	Salary	$ 84,313	$ 82,822	$ 87,983	$ 94,300	$ 96,936	$ 96,936	**2.80%**	**$ 20.24**
1091	Expenses	$ 9,107	$ 14,376	$ 14,927	$ 12,400	$ 12,400	$ 12,400	**0.00%**	**$ 2.59**
	DEPARTMENTAL TOTAL	**$ 93,420**	**$ 97,198**	**$ 102,910**	**$ 106,700**	**$ 109,336**	**$ 109,336**	**2.47%**	**$ 22.83**

HUMAN RESOURCES
152

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies								
Dues & Memberships	$ 400.00	$ 400.00	$ -	100.00%		$ 400.00		0.00%
Travel and Conferences	$ 600.00	$ 600.00	$ -	100.00%		$ 600.00		0.00%
Equipment Maintenance								
Printing	$ 300.00	$ 300.00	$ -	100.00%		$ 300.00		
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Wellness								
Other: Pre-Employment Physicals	$ 2,500.00	$ 2,500.00	$ -	0.00%		$ 2,500.00		0.00%
Other: Advertising	$ 6,500.00	$ 6,500.00	$ -	0.00%		$ 6,500.00		0.00%
Compliance	$ 600.00	$ 600.00	$ -	100.00%		$ 600.00		0.00%
Other: Employee Dev/Training	$ 1,000.00	$ 1,000.00	$ -	100.00%		$ 1,000.00		0.00%
Other: HR Director Training	$ 500.00	$ 500.00	$ -	0.00%		$ 500.00		0.00%
TOTAL FUNDS REQUESTED	$ 12,400.00	$ 12,400.00	$ -	0.00%		$ 12,400.00	$ -	0.00%

Department	**Human Resources**
Org #	**152**
COLA %	**2.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
Doig	Melisa	By-Law	HR Director	11		40	$ 92,000.00		40	$ 93,840.00		2.5%		$ 93,840.00	$ 750.00	$ 2,346.00	**$ 96,936.00**
Other Pay							$ 2,300.00										**$ -**
TOTAL SALARIES							**$ 94,300.00**										**$ 96,936.00**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
TOTAL WAGES							**$ -**										**$ -**

November 20th, 2023

Dear Town Manager Mark Haddad,

Per your request for a budget scenario that reduces our level service budget by 11%, I will present the below scenario. Due to the nature of our budget having a larger chunk in our capital budget, the only areas to remove from were our expense line items and salaries/wages.

Most of our expenses are required to continue to operate existing services and subscriptions. Although we could push off certain expense repairs and projects and save a small portion for this scenario, I think the most straight forward way tackle it is to reduce salary and wages.

An 11% reduction would effectively eliminate about 5 hours from each employee in the department. To accomplish this, I would make the recommendation to close the IT Office on Fridays.

This would leave the town without any IT support for that day as well as cause some delays to larger projects that wouldn't have as much time in the week to complete. In a larger department this may have been able to be achieved with a more evenly dispersed reduction, but to continue to keep staff morale up (best as can be with a reduction in annual pay), the forced three-day weekend could be a more acceptable trade off.

The department does receive a lot of requests on each day of the week, so I would absolutely expect there to be a noticeable change during the work week with no tech staff present on one day of the week. I would also forewarn of unexpected losses of off-hours support. The department does not have any budget for overtime but does frequently respond to weekend and late-night calls from our 24/7 departments. Those calls are usually answered to help keep things operational as a courtesy and loyalty to the town. I would expect that in tough times of a pay reduction the employees would not be so willing to continue to serve the town in that capacity without adjusting expectations for overtime wages.

Thank you for your attention to this matter. I look forward to working with you to help the town meet its' financial needs.

Sincerely,

Michael Chiasson
IT Director

FY 2025 Information Technology Budget

154-5400-000 - General Expenses			
Type	*Amount*	*Information*	*Why Needed*
High Speed Internet	$ 8,300.00	Recurring Verizon FIOS and Charter	These services allow the municipal buildings access to various other software resources used by each department and are critical to the department's functionality.
Software	$ 8,800.00	Website, Acrobat, Office, anti-virus, Zoom Licensing, Clou	There are consistently changing demands for working with different file formats and software suites as technology moves so fast. In addition we need to be protecting our information systems by utilizing supported versions of software and antivirus definitions.
Computer Supplies	$ 4,200.00	Drives, UPS devices, RAM, video cards, cables, monitors	General wear and tear on replaceables and consumables, we need these to repair equipment and upgrade hardware to extend the life of our technology investments.
Printers and parts	$ 1,500.00	Printers, drums, fusers and parts	Printers are still used frequently in most organizations, they take a lot of wear and tear and need replacement of various components and consumables like toner to continue using them.
Networking supplies	$ 2,000.00	Wiring, switch components, fiber optics	We are consistently supporting expanded computer usage in the town by expanding our network to department needs. We need to be able to continue to stay up to speed with a fast network and reliable connections to all of our users.
Total	**$ 24,800.00**		

154-5850-9XX - Capital Expenses			
Type	*Amount*	*Information*	*Why Needed*
Replacement Computers	$ 16,000.00	Ten new computers for Town Hall/PSB/Fire; 5 for Library	Computers do not have an unlimited life span and require replacing over time. It is important to have a replacement program in place so that you don't end up with an obsolete infrastructure.
Server Replacements and Upgrades	$ 13,000.00	Replace aging servers & storage arrays with newer equipr	Our computer servers provide the backbone to our computer usage in the town by hosting applications used in every department. Our investments in technology continue to drive increased productivity, efficiency, regulatory compliance,and increased services in the town.
Network Infrastructure Upgrades and Expansions	$ 5,000.00	Investment to expand our network and keep equipment and maintenance costs current	We are constantly looking to connect more buildings and services into our network. We've been using this money successfully to connect other areas to retain lower long term costs as well as higher efficiencies.
Network Infrastructure	$ 6,000.00	Network switch upgrades and increased wireless coverage	As network needs grow and expand we need to have resources available to continue to support computing demands. This includes adding additional wireless coverage and securing endpoint access at remote locations.
Door Lock & Security System Maintenance an	$ 10,000.00	Adding some better cameras at locations, getting maintenance contracts on the system, upgrading some door lock infrastructure through out town.	We made a large investment in many buildings over the last several years. The system has become outdated and needs some improvements and replacements. This could be a larger capital project down the road but there isn't any room in the budget currently allocated to focus on this project.
Total	**$ 50,000.00**		

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	INFORMATION TECHNOLOGY								
1100	Salary	$ 117,003	$ 115,193	$ 121,981	$ 121,627	$ 124,810	$ 124,810	**2.62%**	**$ 127.94**
1101	Wages	$ 61,116	$ 58,730	$ 61,194	$ 70,261	$ 73,459	$ 73,459	**4.55%**	**$ 75.76**
1102	Expenses	$ 20,592	$ 20,031	$ 21,455	$ 24,800	$ 24,800	$ 24,800	**0.00%**	**$ -**
	DEPARTMENTAL TOTAL	**$ 198,711**	**$ 193,954**	**$ 204,630**	**$ 216,688**	**$ 223,069**	**$ 223,069**	**2.94%**	**$ 203.70**

INFORMATION TECHNOLOGY
154

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies								
Dues & Memberships								
Travel and Conferences								
Equipment Maintenance								
Printing								
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other:	$ 24,800.00	$ 24,800.00	$ -	0.00%		$ 24,800.00		0.00%
Other:								
Other:								
Other:								
TOTAL FUNDS REQUESTED	$ 24,800.00	$ 24,800.00	$ -	0.00%		$ 24,800.00	$ -	0.00%

Department	**Information Technology**
Org #	**154**
COLA %	**2.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
Chiasson	Michael	By-Law	IT Director	17		40	$ 118,661.00			$ 121,034.22		2.5%		$ 121,034.22	$ 750.00	$ 3,025.86	**$ 124,810.08**
Other Pay							$ 2,966.00										**$ -**
TOTAL SALARIES							**$ 121,627.00**										**$ 124,810.08**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
Sisombath	Perry	THL	Desk Top Specialist	8	$33.65	40	$ 70,261.20	$ 34.32	40	$ 71,660.16	2.0%	0.5%	$ 35.01	$ 73,100.88		$ 358.30	**$ 73,459.18**
Other Pay																	**$ -**
TOTAL WAGES							**$ 70,261.20**										**$ 73,459.18**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	GIS STEERING COMMITTEE								
1120	Expenses	$ 16,000	$ 3,975	$ 3,000	$ 8,300	$ 8,300	$ 8,300	**0.00%**	**$ 1.73**
	DEPARTMENTAL TOTAL	**$ 16,000**	**$ 3,975**	**$ 3,000**	**$ 8,300**	**$ 8,300**	**$ 8,300**	**0.00%**	**$ 1.73**

GIS STEERING COMMITTEE
174

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies								
Dues & Memberships								
Travel and Conferences								
Equipment Maintenance								
Printing								
Software/Service Maintenance	$ 600.00	$ 600.00	$ -	0.00%		$ 600.00		0.00%
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other: Web Hosting	$ 3,000.00	$ 3,000.00	$ -	0.00%		$ 3,000.00		0.00%
Other: Building Layer								
Other: Technical Assistance								
Other: Managed Services - Building Tier								
Other: Assessors Maps	$ 4,700.00	$ 4,700.00	$ -			$ 4,700.00		
TOTAL FUNDS REQUESTED	$ 8,300.00	$ 8,300.00	$ -	0.00%		$ 8,300.00	$ -	0.00%

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To: ***Mark W. Haddad, Town Manager***

From: ***Dawn Dunbar, Town Clerk***

Date: ***November 15, 2023***

Subject: ***FY2025 Town Clerk, Elections, and Street Listings Department Budget Memo***

It is with pleasure that I submit to you my second budget as Town Clerk for the Town of Groton. The requested FY25 budgets for the Town Clerk, Elections and Street Listings is based off previous fiscal year's budget submissions with anticipated budgetary needs factored in, with guidance provided by the Town Manager in a memo dated November 1, 2023, in mind.

Town Clerk Salaries, Wages and Expenses

The Town Clerk's budget includes the salary, wages and expenses necessary to operate the Clerk's office on a daily basis. I offer the following explanations to requested increases within the Town Clerk's budget:

- **Salaries and Wages:** The Town Clerk's Office is staffed with a full-time Town Clerk and two (2) part-time Assistant Town Clerks. The proposed salaries and wages for the office staff include Cost of Living increases of 2%, as negotiated, as well as performance incentives, longevity, and additional contractual obligations.

  As you are aware, Town Meetings and Elections require additional hours from the Town Clerk Staff. Elections require the need for more coverage due to the Votes Act that was signed into law on June 22, 2022. While the office utilizes shift schedules to always ensure office coverage and to minimize wage impacts, additional hours for waged employees continue to be necessary for times like town meeting day preparation/coverage and election day coverage. With the implementation of the Votes Act, additional hours continue to be required for all elections to ensure adequate staff availability to handle and process Mail in Ballots and In Person Early Voting for all federal, state and local elections*. Unlike the Town Election in May 2023, I am recommending that the Select Board not opt out of Vote by Mail for the local election in May 2024 and have accounted for the extra Staff hours/wages in the requested budget to cover this requirement. I am happy to discuss my full rationale for this during future budget meetings.

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Changes in the Law also requires the Clerk's Office to be open 10 days before any election and town meetings, which in most cases falls on a Saturday, to process voter registrations on the last day to register to vote for the particular election/town meeting set to occur. These permanent, mostly unfunded changes are now required for all federal, state and local elections. The FY25 requested budget for the Town Clerk's Office is taking into account additional hours/wages necessary to provide coverage for the following events between July 1, 2024 and June 30, 2025, as well as additional hours required for Staff to process Mail in Ballots and administer In Person Early Voting:

- September 2024 State Primary
- 2024 Fall Town Meeting (historically held in October)
- November 2024 Presidential Election
- 2025 Spring Town Meeting (historically held in April)
- May 2025 Local Town Election

**I will discuss In Person Early Voting for local elections in more detail under the Elections Budget summary.*

- **Bylaw Updates:** The cost of bylaw updates is driven by town meeting activity in creating new or modifying existing bylaws. After approval by the Attorney General, Groton's Code is updated by our vendor, General Code. This expense line item covers the updating activity which generally occurs twice per year. The 7-year average is $6,996 with the last two large updates averaging $7,590. Based on past budget history and anticipated budgetary shortfalls, I have level funded this expense line item at $5,000. A line-item transfer or reserve fund transfer may be needed but we can cross that bridge if we need to.

- **Other Expenses:**
  - **Office Supplies (which includes Dog Tags):** I have level funded this request in FY25.
  - **Conferences:** I have level funded this request in FY25.
  - **Vital Records:** I have level funded this request in FY25.
  - **Poll Pad Maintenance:** I have increased this line item by $300 to account for maintenance on a 9th Poll Pad purchased during FY24 in advance of the Presidential Election year.

- **Minor Capital:** I am not requesting any minor capital expenses in FY25.

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Elections Wages and Expenses

This budget historically fluctuates depending on the number of town meetings and elections in a given fiscal year. As listed above, the FY2025 Elections Budget includes election worker coverage at two (2) annual Town Meetings (Fall 2024 and Spring 2025), a State Primary (September 2024), a Presidential Election (November 2024) and an Annual Town Election (May 2025). The Elections Budget accounts for coverage at elections, to include election day staff, early voting staff (either one week or two weeks prior to an election) and advanced ballot processing staff; coverage at town meetings to check in voters and some miscellaneous election related expenses.

I offer the following explanations to requested increases within the Elections budget:

- The minimum wage for election workers is expected to remain at $15.00 for FY25.

- Elections Wages will significantly increase by approximately $10,000 in FY25 primarily due to the Presidential Election in November 2024. Again, because of the adoption of the Votes Act in 2022, Election Workers are required to assist the Clerk's Office with In Person Early Voting, Vote by Mail Ballots and Advanced Processing of those early vote ballots. The turnout in Groton for a Presidential Election has historically been greater than 80%. The Town Currently has 8,873 registered voters and because of the upcoming presidential election, we expect that number of registered voters to only increase. That said, because we anticipate seeing an 80% plus turnout, the Clerk's Office Staff will not able to handle that volume alone. The need for Election Workers to assist the Staff is paramount in running an election of this magnitude.

- The largest increase requested in the Elections Budget Expenses for FY25 is for tabulator machine coding because of a third election. Every four years this expense line item jumps up to account for the additional election. The Elections Budget also includes a slight increase in expenses of $250 for maintenance on our voting machines which we have been notified by our vendor about.

- Groton has always generously supported its election day staff by purchasing coffee and pasty in the morning for the first shift of workers and a meal in the evening for those working the second shift. Since there are two (3) elections in FY25, I have budgeted a slight increase to $1,913 to cover the cost of these meals. This increase is also due to additional personnel needed for the anticipated busy Presidential Election. I have also slightly increased the cost to print ballots for the May 2024 Town Election based on the actual cost to print ballots for the 2023 Special Town Election.

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- The Votes Act of 2022 has permanently placed a mostly unfunded mandate on cities and towns across the Commonwealth when it comes to elections. This includes the permanent addition of Vote by Mail Ballots for all federal, state and local elections and In Person Early Voting for all federal and state elections. Local elections are a little different, in that, the Town has the option to offer In Person Early Voting one week in advance of the election and can opt out of Vote by Mail. The addition of In Person Early Voting for the Town Election in May would require a recommendation of at least two (2) Board of Registrars and a vote of the Select Board to opt in. The cost to add one (1) week of In Person Early Voting, utilizing Town Hall as the voting location, would be:

    - $2,070 for Election Workers
    - $663 in additional hours for the Assistant Town Clerks

    The total amount that would be required to offer In Person Early Voting for the May 2025 Town Election would be $2,733 in FY2025.

    I have not included In Person Early Voting in the Elections Budget but have shown the costs on the respective budget detail sheets. I look forward to discussing this option in more detail with you and the Select Board after the first of the year.

Street Listings

This budget is to fund the annual town census printing and mailing, and publication of the annual street listing book. The budget being requested for FY25 is $5,700 which is level funded.

Impact of an 11% Budget Reduction

An 11% reduction in the Town Clerk, Elections and Street Listing Budgets would be absolutely devastating to our operation. A reduction of this amount would significantly impact not only day-to-day operations but our ability to run elections.

- **Town Clerk's Budget** – an 11% reduction in this budget would be approximately $20,795 from the requested budget. Small cuts in expenses can be made but most reductions would need to come from wages as most of the expenses are related to equipment software and maintenance costs and updates to the Town's Code, which are required.

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Cuts of this scale will have a major impact on the services which we currently provide. The Clerk's Office is the front-line contact for most residents and visitors. Reductions in staff hours will significantly impact services currently provided such as notary requests (if we are able to keep providing this service), qualification of notary publics (two (2) Commissioners to Qualify are required to perform this service), turnaround time on dog licenses, vital records requests, census processing and transfer station bag and sticker sales (if we are even able to keep providing this service), voter registration and certification of voters received from various agencies, and because we are the main phone number and email contact in some cases for the Town, more phone calls will undoubtedly go to a voicemail for a return call at some point and emails will take longer to respond to. We are also required by the Public Records Law to respond to public records requests within 10 business days of receipt of the request. The amount of time some of these requests take already places somewhat of a hardship on the office staff. I am concerned that with any reduction in staff/hours that tasks like this that are required by Law, will begin to fall through the cracks and could cost the Town. Again, because this is a busy election year, the amount of voter related public records requests is expected to increase significantly.

A reduction in wages will also significantly impact elections and town meeting coverage. Election Laws enacted in 2022 require additional hours to manage In Person Early Voting and Mail in Ballots, as you are aware. A reduction in wages and staff hours will have a major impact on the administration of these important election related tasks. Anything less than the two (2) Full Time positions we currently have (1 Full Time Town Clerk and 2 Part Time Assistant Town Clerks whose hours together total 40 hours), will not allow us to keep up with the demand of these requirements, especially during a Presidential Election year, with an expected 80% plus voter turnout.

- **Elections Budget** – an 11% reduction in this budget would be approximately $5,965 from the requested budget. Like the Town Clerk's Budget, small cuts can be made in expenses but the majority of expenses in this budget are related to ballot tabulator coding and ballot printing which can't be reduced. The majority of this budget reduction would need to come from Election Worker wages which would have a detrimental effect on Elections. Election Workers are essential to our operation. A reduction in the number of workers and hours would be devastating to us given the amount of extra help we require during elections, especially a Presidential Election year where the demand for help is even greater.

- **Street Listing Budget** - an 11% reduction in this budget would be approximately $627 from the requested budget. The only way to reduce this budget would be to eliminate the dog registration insert that gets mailed out with the census. We would have to use other means and methods to get the word out about yearly dog registration. The rest of this relatively small budget includes things we are required to do and mail out by Law.

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I am not going to be alone when I say that a reduction of this magnitude will decimate this offices' budgets, operations and services provided. The Town Clerk and Elections budgets are developed using a mostly zero-based budget approach. Because of the fluctuation in the number of elections in any given year, there are certain items within each of the budgets that you start from scratch on when developing. There is not much of a cushion in any of these line items and in most cases I wonder if I will even have enough to cover some of the hours that I anticipate needing for Elections and Town Meeting preparation/coverage. I want to go on record by saying I do not support any of these proposed reductions. The services that this office provides will be significantly impacted by any cuts and I can't help but worry about how much election operations will be impacted, which happens to be the most vital service we provide of all.

I look forward to discussing these budgets in more detail during the budget meetings and throughout the budget process.

Respectfully submitted,

Dawn Dunbar
Town Clerk

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	TOWN CLERK								
1130	Salaries	$ 92,073	$ 90,853	$ 95,550	$ 98,472	$ 98,591	$ 98,591	**0.12%**	**$ 20.59**
1131	Wages	$ 69,491	$ 63,733	$ 81,648	$ 73,125	$ 81,040	$ 81,040	**10.82%**	**$ 16.92**
1132	Expenses	$ 9,951	$ 5,547	$ 9,539	$ 18,450	$ 13,900	$ 13,900	**-24.66%**	**$ 2.90**
1133	Minor Capital	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
	DEPARTMENTAL TOTAL	**$ 171,515**	**$ 160,133**	**$ 186,737**	**$ 190,047**	**$ 193,531**	**$ 193,531**	**1.83%**	**$ 40.41**

TOWN CLERK
161

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage (FEDEX)	$ 360.00	$ 360.00	$ -	0.00%		$ 360.00		0.00%
Office Supplies	$ 1,670.00	$ 1,670.00	$ -	0.00%		$ 1,670.00		0.00%
Dues & Memberships	$ 225.00	$ 225.00	$ -	0.00%		$ 225.00		0.00%
Travel and Conferences	$ 6,510.00	$ 1,660.00	$ (4,850.00)	-74.50%	Leadership class does not continue in FY25	$ 1,660.00		-74.50%
Equipment Maintenance								
Printing								
Software/Service Maintenance	$ 1,400.00	$ 1,400.00	$ -	0.00%		$ 1,400.00		0.00%
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other: Town Clerk Insurance Bond								
Other: Bylaw upates (General Code)	$ 5,000.00	$ 5,000.00	$ -	0.00%		$ 5,000.00		0.00%
Other: Vital Statistics	$ 885.00	$ 885.00	$ -	0.00%		$ 885.00		0.00%
Other: Poll Pad Maintenance	$ 2,400.00	$ 2,700.00	$ 300.00	100.00%	Annual maintenance on additional Poll Pad	$ 2,700.00		0.00%
TOTAL FUNDS REQUESTED	**$ 18,450.00**	**$ 13,900.00**	**$ (4,550.00)**	**-24.66%**		**$ 13,900.00**	**$ -**	**-24.66%**

Department	**Town Clerk**
Org #	**161**
COLA %	**2.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
Dunbar	Dawn	Contract	Town Clerk				$ 93,583.00			$ 95,454.66		2.5%		$ 95,454.66	$ 750.00	$ 2,386.37	**$ 98,591.03**
Other Pay							$ 4,889.00										**$ -**
TOTAL SALARIES							**$ 98,472.00**										**$ 98,591.03**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
Stanley	Fran	THL	Asst. Town Clerk	6	$31.86	15	$ 24,946.38	$ 32.50	15	$ 25,447.50	2.0%	0.5%	$ 33.15	$ 25,956.45		$ 127.24	**$ 26,083.69**
Pierce	Nancy Ellen	THL	Asst. Town Clerk	6	$31.83	25	$ 41,538.15	$ 32.47	25	$ 42,373.35	2.0%	0.5%	$ 33.12	$ 43,221.60	$ 687.50	$ 211.87	**$ 44,120.97**
Other Pay							$ 6,640.00										**$ -**
				Additional Hours (Town Meetings and Elections)													
							Nancy		164				$ 33.12				**$ 5,431.68**
							Fran		163				$ 33.15				**$ 5,403.45**
TOTAL WAGES							**73,124.53**										**$ 81,039.79**

FY2025 Town Clerk Additional Payroll Detail Sheet

Assistant Town Clerk Additional Hours Breakdown - 3 Elections and 2 Town Meetings				
Fran Stanley: Extra Hours for Town Meeting and Elections	**$ 33.15**	**163**	**$**	**5,403.45**
Nancy Pierce: Extra Hours for Town Meeting and Elections	**$ 33.12**	**164**	**$**	**5,431.68**

Town Meetings Calculation:

	Estimated Sessions	Nancy Hours	Fran Hours	Total hours
Fall 2024 Town Meeting	2	10	10	20
Spring 2025 Town Meeting	2	10	10	20
Total for Town Meetings		**20**	**20**	**40**

Estimate hours per Town Meeting Session plus setup: 5

Elections Calculation:

September 2024 State Primary

	Nancy Hours	Fran Hours	Total hours
Prep/setup	10	5	15
Execution	8	16	24
Vote by Mail/Advanced Processing	10	10	20
6 Days of Early Voting	20	15	35
Total for State Primary	**48**	**46**	**94**

November 2024 Presidential Election

	Nancy Hours	Fran Hours	Total hours
Prep/setup	10	5	15
Execution	8	16	24
Vote by Mail/Advanced Processing	20	20	40
12 Days of Early Voting	30	25	55
Total for Presidential Election	**68**	**66**	**134**

May 2025 Town Election

	Nancy Hours	Fran Hours	Total hours
Prep/setup	10	5	15
Execution	8	16	24
Vote by Mail	10	10	20
**6 Days of Early Vote*	*10*	*10*	*20*
Total for Town Election	**28**	**31**	**59**

**If it's decided that the Town wants to opt in to 6 days of in person early voting for the Town Election, the additional 20 hours that are not factored in right now will need to be added to employee hours.*

FY2025 Town Clerk Expenses Detail Sheet

Dues		
$	150.00	Mass City and Town Clerks Asssoc
$	75.00	Middlesex Town and City Clerks Assoc
$	**225.00**	**Total Dues**

Conferences		
$	540.00	(3) Mass Town Clerk Conferences/Average of 2 employees each conference@ $90 per person
$	120.00	(4) Middlesex Clerks Quarterly Meetings
$	200.00	Mileage
$	800.00	Hotel ($200/night x 2 night average x 2 rooms)
$	**1,660.00**	**Total Conference**

Office Supplies		
$	550.00	Dog tags
$	60.00	Notary renewal and supplies
$	100.00	Namestamps / address / function stamps
$	150.00	Time clock repair
$	60.00	Business stationary
$	50.00	HEPA air filters
$	300.00	Voter pens, red pencils, filing supplies, packing tape, bankers boxes, Govenrment appointment cards, etc
$	400.00	Miscellaneous / Contingency
$	**1,670.00**	**Total Office Supplies**

Update ByLaws		
$	5,000.00	Spring 2025 Town Meeting Bylaw Updates
$	3,500.00	Fall 2024 Town Meeting Bylaw updates
$	-	Charter Revisions
$	150.00	CD Copies, Supplements, shipping, etc
$	**8,650.00**	**Total Update Bylaws (Expected Budget Amount)**
$	**5,000.00**	**Low Budget Amount**
$	**7,500.00**	**Average annual spend**

Software/Service Maintenance		
$	1,400.00	General Code e360 Annual Maintenance
$	2,700.00	Poll Pad Annual Maintenance

Vital Records		
$	125.00	Security Paper (Vitals)
$	125.00	Acid free paper
$	275.00	Filing Sleeves ($63.75/50)
$	360.00	Vital Record Books (3 books)
$	**885.00**	**Total Vital Records**

By-Law Update Expense History

Date	Amount	Supplement #	FY	FY Total	
9/29/2023	$ 1,562.00	24	Fall22/Spr23	$ 1,562.00	
10/30/2022	$ 5,223.96	23	Spring 22		
11/2/2021	$ 2,275.00	22.1	Fall 21	$ 7,498.96	
4/8/2021	$ 7,681.27	22	Spring 21	$ 7,681.27	*$ 7,590.12*
6/4/2020	$ 2,129.00	21.1	FY20		
10/7/2019	$ 3,879.00	21		$ 6,008.00	
4/1/2019	$ 5,558.00	20	FY19		
10/16/2018	$ 1,808.66	19.1		$ 7,366.66	
3/27/2018	$ 1,416.18	19	FY18		
7/1/2017	$ 1,838.62	18.2			
1/30/2017	$ 505.52	18.1	FY17		*$ 6,996.31*
9/23/2016	$ 4,174.43	18		$ 6,518.57	
7/15/2016	$ 618.21	17.2			
4/28/2016	$ 781.64	17.1	FY16		
11/25/2015	$ 5,504.57	17		$ 6,904.42	
3/11/2015	$ 2,180.26	16.1	FY15		
9/26/2014	$ 2,722.43	16		$ 4,902.69	

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	ELECTIONS AND BOARD OF REGISTRARS								
1140	Stipend (Election & Town Meeting Wages)	$ 16,356	$ 6,065	$ 27,416	$ 22,930	$ 33,053	$ 33,053	**44.15%**	**$ 6.90**
1141	Expenses	$ 11,280	$ 6,700	$ 15,597	$ 22,927	$ 21,088	$ 21,088	**-8.02%**	**$ 4.40**
1142	Minor Capital	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
	DEPARTMENTAL TOTAL	**$ 27,636**	**$ 12,765**	**$ 43,013**	**$ 45,857**	**$ 54,141**	**$ 54,141**	**18.06%**	**$ 11.31**

ELECTIONS
162

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies								
Dues & Memberships								
Travel and Conferences								
Equipment Maintenance-Service Contract	$ 1,000	$ 1,250	$ 250.00	25.00%	$50 known increase per machine (5 machines) per vendor	$ 1,250		25.00%
Printing (Town Election Ballots)								
Software/Service Maintenance (Election programming)	$ 7,800	$ 12,200	$ 4,400.00	56.41%	Tabulator coding and ballot printing for 3 elections	$ 12,200		56.41%
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other: Election Worker Dinners	$ 1,592	$ 1,913	$ 321.00	20.16%	Increase based on # of elections	$ 1,913		20.16%
Board of Registrars Stipend	$ 450	$ 450	$ -	0.00%		$ 450		0.00%
Other: Board of Registrars expenses	$ 225	$ 225	$ -	0.00%		$ 225		0.00%
Other: Election Miscellaneous	$ 3,150	$ 3,850	$ 700.00	22.22%	Increase based on # of elections	$ 3,850		22.22%
Other: Signs to direct voters at precinct								
Other: Change Polling Locations								
Other: Election Compact Flash Cards	$ 1,200	$ 1,200	$ -	0.00%	Extra set will be needed for Presidential Election	$ 1,200		0.00%
Other: Election	$ 7,510	$ -	$ (7,510.00)	-100.00%	This was for 2023 Special Election	$ -		-100.00%
TOTAL FUNDS REQUESTED	$ 22,927	$ 21,088	$ (1,839.00)	-8.02%		$ 21,088.00	$ -	100.00%

FY2025 Elections Budget Detail Sheet

Elections Payroll

Election		Number of workers*	X	Number of Precincts	X	Hourly rate**	X	Hours	=	Election Payroll
September, 2024 State Primary Election										
Inspectors and ballot box attendent		4		3		$ 15.00		15.5		$ 2,790.00
Clerks and Wardens		2		3		$ 15.00		17		$ 1,530.00
								Total		**$ 4,320.00**
November, 2024 Presidential Election										
Inspectors and ballot box attendent		6		3		$ 15.00		17		$ 4,590.00
Clerks and Wardens		2		3		$ 15.00		18		$ 1,620.00
								Total		**$ 6,210.00**
May, 2025 Town Election										
Inspectors and ballot box attendent		3		3		$ 15.00		15.5		$ 2,092.50
Clerks and Wardens		2		3		$ 15.00		16		$ 1,440.00
								Total		**$ 3,532.50**
								Budget Total		**$ 14,062.50**

***Number of Workers:** *State Primary: Precinct workers (2 workers per table X 1 table plus 1 ballot box attendant plus 1 floater plus 1 Warden and 1 Clerk) plus 3 Police Officers*
Presidential Election: Precinct Workers (3 workers per table X 1 table plus 1 ballot box attendant plus 2 floaters plus 1 Warden and 1 Clerk) plus 5 Police Officers
Town Election: Precinct workers (2 workers per table X 1 table plus 1 ballot box attendant plus 1 Warden and 1 Clerk) plus 2 Police Officers
****Hourly Rate:** January 2023 Minimum Wage: $15.00

Police Details (Informational Only - Not included in Elections Budget)							
September, 2024 State Primary Election*		*3*	*1*	*$ 60.00*	*8*	*$ 1,440.00*
	OT	*1*	*2*	*$ 90.00*	*2*	*$ 360.00*
					Total	***$ 1,800.00***
November, 2024 Presidential Election*		*5*	*1*	*$ 60.00*	*8*	*$ 2,400.00*
	OT	*1*	*2*	*$ 90.00*	*2*	*$ 360.00*
					Total	***$ 2,760.00***
May, 2025 Town Election*		*2*	*1*	*$ 60.00*	*8*	*$ 960.00*
	OT	*1*	*2*	*$ 90.00*	*2*	*$ 360.00*
					Total	***$ 1,320.00***
**Costs are approximate and for informational purposes only. This assumes each officers detail shift is 8 hours*					***Budget Total***	***$ 5,880.00***

Early Voting Payroll

Election	Number of Workers	X	Number of Shifts	X	Total Hours*	X	Pay Rate	=	Early Voting Payroll
September, 2024 State Primary Election* (1 week required)									
Wages: Staffing at Early Voting Location	3		1		46		$ 15.00		$2,070.00
Wages: Processing EV ballots on Election Day	0		1		14		$ 15.00		$0.00
Wages: Advanced Processing	8		1		25		$ 15.00		$3,000.00
							Total		**$5,070.00**
November, 2024 Presidential Election* (2 weeks required)									
Wages: Staffing at Early Voting Location	4		1		92		$ 15.00		$5,520.00
Wages: Processing EV ballots on Election Day	0		1		14		$ 15.00		$0.00
Wages: Advanced Processing	8		1		50		$ 15.00		$6,000.00
							Total		**$11,520.00**
May, 2025 Town Election* (1 week optional by recommendation of BOR and vote of SB)									
Wages: Staffing at Early Voting Location	*3*		*1*		*46*		*$ 15.00*		*$2,070.00*
Wages: Processing EV ballots on Election Day	*0*		*1*		*14*		*$ 15.00*		*$0.00*
Wages: Advanced Processing	*0*		*1*		*0*		*$ 15.00*		*$0.00*
							Total		***$2,070.00***
							Budget Total		**$16,590.00**

***Hours Req'd for one week of early voting**	Sat	Mon	Tue	Wed	Thurs	Fri	**Total Hours**
Week 1:	6	11	8	8	8	5	**46**

***Hours Req'd for two weeks of early voting**	Sat	Mon	Tue	Wed	Thurs	Fri	**Total Hours**
Week 1:	6	11	8	8	8	5	**46**
Week 2:	6	11	8	8	8	5	**46**
				Total Hours for 2 Required Weeks			**92**

Early Voting Costs Include: Cost of Election Workers one week prior to town election, state primaries and presidential primaries and cost of Election Workers two weeks prior to a General Election and Presidential Election.

Town Meeting Payroll

Town Meetings	Number of workers	X	Number of Sessions	X	Hourly rate	X	Hours	=	Town Meeting Payroll
Fall, 2024, including 1 adjourned session	8		2		$ 15.00		5		$ 1,200.00
Spring 2025, including 1 adjourned session	8		2		$ 15.00		5		$ 1,200.00
Additional Adjourned Sessions	*8*		*1*		*$ 15.00*		*4*		*$ 480.00*
Special Town Meeting (if called)	*8*		*1*		*$ 15.00*		*4*		*$ 480.00*
							Total*		**$ 3,360.00**
							Budget Total		**$ 2,400.00**

**Total includes potential budget should there be additional adjourned sessions or a special town meeting called.*

Elections Meals

Election	Number of Meals	X	Number of Precincts	X	Avg. Meal Cost	=	Total	+	Coffee	=	Meals Budget
September, 2024 State Primary Election											
Election Workers*	6		3		$ 19.00		$ 342.00		$ 150.00		$ 492.00
Clerk, (2) Asst Clerks, (3) Police Officers	6		1		$ 19.00		$ 114.00		$ -		$ 114.00
									Total		**$ 606.00**
November, 2024 Presidential Election											
Election Workers*	8		3		$ 19.00		$ 456.00		$ 150.00		$ 606.00
Clerk, (2) Asst Clerks, (5) Police Officers	8		1		$ 19.00		$ 152.00		$ -		$ 152.00
									Total		**$ 758.00**
May, 2025 Town Election											
Election Workers*	5		3		$ 19.00		$ 285.00		$ 150.00		$ 435.00
Clerk, (2) Asst Clerks, (2) Police Officers	6		1		$ 19.00		$ 114.00		$ -		$ 114.00
									Total		**$ 549.00**
									Budget Total		**$ 1,913.00**

**Election Workers are broken out under Elections Payroll*

Miscellaneous Expenses

Misc. Election Expenses	Number	X	Approx Cost	=	Total Cost	Description
Voting Machine Maintenance	5		$ 250.00		$ 1,250.00	Annual Voting Machine Testing
FedEx	6		$ 75.00		$ 450.00	Voting Machine Memory Card Shipments to 2 Vendors
Misc Election Supplies					$ 1,750.00	Covers ballot marking pens, storage bins, "I Voted" stickers, tabulator paper, AutoMark ink, Poll Pad printing supplies
Banner (Date Changes)	6		$ 200.00		$ 1,200.00	Banners - (3) Elections and (2) Town Meetings and (1) Extra Currently $180/banner
Toner for VRIS (state) printer CE390A (HP 90A) Toner Cartridge, 10,000 Page-Yield, Black	2		$ 225.00		$ 450.00	Currently $225 per cartridge
			Total		**$ 5,100.00**	

Elections Coding and Printing

	Number	X	Approx Cost	=	Total Cost	
September, 2024 State Primary Election						
Voting Machine Memory Card Coding - LHS	1		$ 3,000.00		$ 3,000.00	**based on September 2022 Primary cost plus estimated 10% increase*
Voting Machine Memory Card Coding - AutoMark	1		$ 900.00		$ 900.00	
			Total		**$ 3,900.00**	
November, 2024 Presidential Election						
Voting Machine Memory Card Coding - LHS	1		$ 3,000.00		$ 3,000.00	**based on November 2022 Election cost plus estimated 10% increase*
Voting Machine Memory Card Coding - AutoMark	1		$ 900.00		$ 900.00	
			Total		**$ 3,900.00**	
May, 2025 Town Election						
Voting Machine Memory Card Coding and Ballot Printing - LHS	1		$ 3,500.00		$ 3,500.00	**based on 2023 Town Meeting cost plus 10% anticipated increase*
Voting Machine Memory Card Coding - AutoMark	1		$ 900.00		$ 900.00	
			Total		**$ 4,400.00**	
			Budget Total		**$ 12,200.00**	

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	STREET LISTINGS								
1150	Expenses	$ 3,900	$ 4,706	$ 4,818	$ 5,700	$ 5,950	$ 5,950	**4.39%**	**$ 1.17**
	DEPARTMENTAL TOTAL	**$ 3,900**	**$ 4,706**	**$ 4,818**	**$ 5,700**	**$ 5,950**	**$ 5,950**	**4.39%**	**$ 1.17**

STREET LISTINGS
164

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage	$ 2,400.00	$ 2,400.00	$ -	0.00%		$ 2,400.00		0.00%
Printing (Census and Dog Forms)	$ 2,750.00	$ 3,000.00	$ 250.00	9.09%	Increase based on quote received	$ 3,000.00		9.09%
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other: Street List Books and CDs	$ 400.00	$ 400.00	$ -	0.00%		$ 400.00		0.00%
Other: Contingency	$ 150.00	$ 150.00	$ -	0.00%		$ 150.00		0.00%
Other: Non-Respondent Cards								
Other:								
TOTAL FUNDS REQUESTED	$ 5,700.00	$ 5,950.00	$ 250.00	4.39%		$ 5,950.00	$ -	4.39%

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	INSURANCE & BONDING								
1160	Insurance & Bonding	$ 243,885	$ 282,024	$ 286,667	$ 320,000	$ 330,000	$ 330,000	**3.13%**	**$ 68.91**
1161	Insurance Deductible Reserve - Liability	$ 12,000	$ 3,089	$ 10,060	$ 12,000	$ 12,000	$ 12,000	**0.00%**	**$ 2.51**
1162	Insurance Deductible Reserve - 111F	$ -	$ 6,449	$ 3,744	$ 25,000	$ 25,000	$ 25,000	**0.00%**	**$ 5.22**
	DEPARTMENTAL TOTAL	**$ 255,885**	**$ 291,562**	**$ 300,471**	**$ 357,000**	**$ 367,000**	**$ 367,000**	**2.80%**	**$ 76.63**

INSURANCE & BONDING
193

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Insurance & Bonding	$ 320,000.00	$ 330,000.00	$ 10,000.00	3.13%		$ 330,000.00		3.13%
Insurance Deductible Reserve - Liability	$ 12,000.00	$ 12,000.00	$ -	0.00%		$ 12,000.00		0.00%
Insurance Deductible Reserve - 111F	$ 25,000.00	$ 25,000.00	$ -	0.00%		$ 25,000.00		0.00%
TOTAL FUNDS REQUESTED	$ 357,000.00	$ 367,000.00	$ 10,000.00	2.80%		$ 367,000.00	$ -	2.80%

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	TOWN REPORT								
1170	Expenses	$ 1,416	$ 1,364	$ 1,472	$ 1,500	$ 1,500	$ 1,500	**0.00%**	**$ 0.31**
	DEPARTMENTAL TOTAL	**$ 1,416**	**$ 1,364**	**$ 1,472**	**$ 1,500**	**$ 1,500**	**$ 1,500**	**0.00%**	**$ 0.31**

TOWN REPORT
194

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies								
Dues & Memberships								
Travel and Conferences								
Equipment Maintenance								
Printing								
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other: Printing Costs	$ 1,500.00	$ 1,500.00	$ -	0.00%		$ 1,500.00		0.00%
Other:						.		
Other:								
Other:								
TOTAL FUNDS REQUESTED	$ 1,500.00	$ 1,500.00	$ -	0.00%		$ 1,500.00	$ -	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	POSTAGE/TOWN HALL EXPENSES								
1180	Expenses	$ 53,942	$ 55,011	$ 68,297	$ 65,000	$ 65,000	$ 65,000	**0.00%**	**$ 13.57**
1181	Telephone Expenses	$ 24,034	$ 13,043	$ 15,954	$ 30,000	$ 30,000	$ 30,000	**0.00%**	**$ 6.26**
1182	Office Supplies	$ 12,837	$ 24,835	$ 25,433	$ 17,000	$ 17,000	$ 17,000	**0.00%**	**$ 3.55**
	DEPARTMENTAL TOTAL	**$ 90,813**	**$ 92,889**	**$ 109,684**	**$ 112,000**	**$ 112,000**	**$ 112,000**	**0.00%**	**$ 23.39**

POSTAGE/TOWN HALL EXPENSES
156

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage	$ 42,000.00	$ 42,000.00	$ -	0.00%		$ 42,000.00		-100.00%
Office Supplies								
Dues & Memberships								
Travel and Conferences								
Equipment Maintenance								
Printing								
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other: Printing - Town Meeting	$ 10,000.00	$ 10,000.00	$ -	0.00%		$ 10,000.00		-100.00%
Other: Copier	$ 6,000.00	$ 6,000.00	$ -	0.00%		$ 6,000.00		-100.00%
Other: MGL Update	$ 2,000.00	$ 2,000.00	$ -	0.00%		$ 2,000.00		-100.00%
Other: Envelopes/Paper	$ 5,000.00	$ 5,000.00	$ -	0.00%		$ 5,000.00		-100.00%
TOTAL FUNDS REQUESTED	$ 65,000.00	$ 65,000.00	$ -	0.00%		$ 65,000.00	$ -	0.00%

LAND USE DEPARTMENTS

TOWN OF GROTON

173 Main Street
Groton, Massachusetts 01450-1237
Tel: (978) 448-1105

Land Use Director/Town Planner
Takashi Tada

DATE: November 16, 2023

TO: Mark Haddad, Town Manager

FROM: Takashi Tada, Land Use Director, Robert Garside, Building Commissioner and Charlotte Steeves, Conservation Administrator

RE: Land Use Departmental Budgets – FY 2025 Impact of Potential 11% Reduction

In consideration of a potential eleven percent (11%) reduction in departmental budgets in FY25, we anticipate the following impacts to services and operations of the Land Use Department.

Conservation Commission

The Conservation Commission budget includes the Conservation Administrator's full-time salary and various expense items. The approximate breakdown of the FY24 Conservation Commission budget is:

- Salary $ 73,351 (89%)
- Expenses $ 8,770 (11%)
- Total $ 82,121

The Conservation Administrator works directly with the Conservation Commission, the Sargisson Beach Committee, the Stewardship Committee, and other organizations to carry out the work of wetlands protection and open space preservation/management in Groton. Management of Sargisson Beach and its associated Water Safety Budget is included among the Conservation Administrator's responsibilities.

The Advertising expense line in the Conservation budget has been funded below the minimum level in recent years and results in the need for accounting relief (e.g., Line-Item Transfers) at the end of the fiscal year to compensate. Other expense items are required for MACC Membership dues, Equipment Maintenance (brush hog mower), and Clothing Allowance. These are funded at the minimum level necessary. The potential availability of a pool car for Town Hall employees would eliminate the need for the Vehicle Costs line item ($500 for mileage reimbursement). To reduce the Conservation Commission budget by 11% (or $9,033), most of this amount would have to come out of the Conservation Administrator's salary. Such a reduction would significantly reduce the level of service provided.

Water Safety

The Water Safety budget supports the extremely popular Sargisson Beach property and consists of Wages for the Park Ranger, Expenses and Minor Capital for routine operations, and Property Maintenance and Improvements for upkeep. The approximate breakdown of the FY24 Water Safety budget is:

- Wages $ 4,560 (25%)
- Expenses/Minor Capital $ 4,683 (26%)
- Maintenance/Improvements $ 9,000 (49%)
- Total $ 18,243

Wages are required to hire a seasonal, part-time (19 hours per week) Park Ranger who performs general cleanup and maintenance at the well-used property. Expenses/Minor Capital covers the daily operations of the public beach, including essential safety equipment and the portable toilet. Maintenance/Improvements expenses are expected to be higher next year because the docks are now unsafe and in need of repairs (damaged decking). Any cuts to the Water Safety budget would result in substandard conditions at Sargisson Beach.

Building Inspector

The Building Inspector budget includes salary for the Building Commissioner/Zoning Enforcement Officer, wages for the Land Use Administrative Assistant and the Local Inspector, and various expense items. The approximate breakdown of the FY24 Building Inspector budget is:

- Salary $ 104,904 (56%)
- Wages $ 61,453 (33%)
- Expenses $ 21,750 (12%)
- Total $ 188,107

The Building Commissioner is a full-time, salaried position with the additional responsibility of Zoning Enforcement officer, while the Local Inspector is an hourly wage position providing backup coverage for building inspections. The Land Use Administrative Assistant is a full-time

hourly wage position providing support to the Building Department, HDC, ZBA and Passports. Most of the Building Department Expenses budget is for the permitting software subscription with OpenGov (a.k.a. ViewPoint). The annual subscription cost is slated to increase approximately 6% each year over the next three years. The Building Department services over 1,500 permits per year. Reducing the Building Inspector budget by 11% (or $20,692) would require cutting staff salaries and wages, which would significantly reduce the level of service provided to the community (residents, property owners, builders/contractors, etc.). It pays to note that currently the Building Department has taken in $467,000 in fees so far in 2023 which again exceeds the projected income in the Town Budget.

Mechanical Inspectors

The Mechanical Inspectors budget includes fee salaries for the Electrical Inspector and the Gas/Plumbing Inspector, and three Expenses line items. The approximate breakdown of the FY24 Mechanical Inspectors budget is:

- Salary $ 39,000 (91%)
- Expenses $ 4,000 (9%)
- Total $ 43,000

The salaries of the Mechanical Inspectors are paid on a per inspection basis, which is directly correlated to the number of building-related permits we receive. We are required by law to inspect on a permit. Therefore, cutting out the salaries is not an option. Vehicle Costs (mileage reimbursement) comprise 87.5% of the Expenses budget for the Mechanical Inspectors, who should be compensated for mileage incurred while using their personal vehicles to conduct inspections for the Town. The other expense items are Printing and Seminars. We propose eliminating the Printing and Seminars lines in FY25, reducing the budget by $500 with minimal impact on services. However, it would be irresponsible to make further cuts.

Zoning Board of Appeals (ZBA)

The ZBA budget consists of two expense line items: Travel/Conferences and Advertising. The ZBA is supported by the Land Use Administrative Assistant whose wages are paid out of the Building Inspector budget. The FY24 ZBA budget amounts to $ 1,500. Advertising for public hearing legal notices accounts for $1,100, while the Travel/Conferences amount is $400. The number of applications submitted to the ZBA in the last three fiscal years is less than previous years. If this remains the case going forward, a budget reduction of 11% is possible and would have minimal impact on the ZBA's ability to conduct its public hearings. It is important to maintain some of the expense line for Travel/Conferences, as the Land Use Administrative Assistant and several members are new and would benefit from training opportunities.

The proposed ZBA budget for FY25 includes an overall reduction of 11%.

Sealer of Weights & Measures

The Sealer of Weights & Measures budget consists of one Fee Salaries item and one Expenses item. The FY24 Fee Salaries amount is $3,200 and is used to compensate the Sealer of Weights & Measures for certifying fuel pumps and scales. The Expenses item, for Office Supplies, is only $100.00 and should be maintained for the occasional need that arises, such as ordering new certification stickers or printing new invoice forms. With the closure of several retailers in recent years (Donelan's, The Natural Market, Fantasy Acres Farm), it is anticipated that a budget reduction of 11% would have minimal impact on the ability of the current Sealer of Weights & Measures to fulfill his responsibilities in FY25. However, any future change in personnel is likely to come at a higher cost and would require an increase in the budget. The proposed Sealer of Weights & Measures budget for FY25 includes an overall reduction of 11% taken out of the Fee Salaries line.

Earth Removal Inspector

The FY24 Earth Removal Inspector budget consists of a $2,500 stipend and $200 for advertising expenses, for a total of $2,700. The Earth Removal Inspector is responsible for enforcing Groton's earth removal and stormwater management regulations and facilitating the Earth Removal Stormwater Advisory Committee. As such, the Earth Removal Inspector's stipend represents tremendous value for the Town and reducing it would be a travesty. The proposed FY25 Earth Removal Inspector budget proposal seeks to maintain the existing stipend, and to increase the advertising by $100 to account for the increased cost of advertising. Public hearing legal notices are required for any proposed amendments to the earth removal and stormwater management regulations.

GIS Steering Committee

The GIS Steering Committee budget consists of three Expense line items that cover the Town's online GIS maps and the required updates to the Assessors' Maps. The FY24 amounts are $600 for Software Maintenance, $3,000 for Web Hosting (online GIS maps), and $4,700 for Assessors' Maps. Maintaining the online GIS maps and updating the Assessors' Maps are essential to Land Use Department operations, which often rely heavily upon accurate, up-to-date mapping of parcel boundaries, topography, wetlands and other natural features, existing roads/structures, etc. Any cuts to the GIS budget would severely disrupt our ability to provide reliable information and customer service.

Planning Board

The Planning Board budget contains the Land Use Director/Town Planner salary and various line items that encompass a range of functions and services within the Land Use Department, not just the Planning Board. The approximate breakdown of the FY24 Planning Board budget is:

• Salary	$ 95,922	(87%)
• Expenses	$ 9,950	(9%)
• MRPC Assessment	$ 4,200	(4%)
• Total	$110,072	

The Land Use Director/Town Planner is a full-time position that provides general supervision of all the Land Use Departments, as well as direct support to the Planning Board. Several expense line items are mandatory and are funded at the minimum level necessary to cover the costs, such as Dues & Memberships, PB Advertising, Land Use Legal Advertising (HDC and Sign Committee), Land Use Banners, and Clothing Allowance. Reducing the Planning Board budget by 11% (or $12,108) would inevitably result in cutting the Land Use Director's salary, which has not kept pace with inflation over the last several years.

Respectfully submitted by:

Charlotte Steeves, Conservation Administrator
Robert Garside, Building Commissioner / Zoning Enforcement Officer
Takashi Tada, Land Use Director / Town Planner

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	CONSERVATION COMMISSION								
1320	Salary	$ 70,278	$ 69,481	$ 73,972	$ 73,351	$ 79,070	$ 79,070	**7.80%**	**$ 16.51**
1321	Wages	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
1322	Expenses	$ 7,196	$ 6,260	$ 4,597	$ 8,770	$ 8,270	$ 8,270	**-5.70%**	**$ 1.73**
1323	Engineering & Legal	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
1324	Minor Capital	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
	DEPARTMENTAL TOTAL	**$ 77,474**	**$ 75,741**	**$ 78,569**	**$ 82,121**	**$ 87,340**	**$ 87,340**	**6.36%**	**$ 18.24**

CONSERVATION COMMISSION
171

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE/NARRATIVE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies								
Dues & Memberships	$ 820.00	$ 820.00	$ -	0.00%		$ 820.00		0.00%
Travel and Conferences	$ 550.00	$ 550.00	$ -	0.00%		$ 550.00		0.00%
Equipment Maintenance	$ 250.00	$ 250.00	$ -	0.00%		$ 250.00		0.00%
Printing								
Software/Service Maintenance	$ 700.00	$ 700.00	$ -	100.00%		$ 700.00		0.00%
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs	$ 500.00	$ -	$ (500.00)	100.00%		$ -		0.00%
Other: Land Maintenance	$ 2,650.00	$ 2,650.00	$ -	0.00%		$ 2,650.00		0.00%
Other: Advertising	$ 2,500.00	$ 2,500.00	$ -	0.00%		$ 2,500.00		0.00%
Other: Appraisals								
Other: Clothing Allowance	$ 800.00	$ 800.00	$ -	0.00%		$ 800.00		100.00%
TOTAL FUNDS REQUESTED	$ 8,770.00	$ 8,270.00	$ (500.00)	-5.70%		$ 8,270.00	$ -	-5.70%

Department	**Conservation Commission**
Org #	**171**
COLA %	**2.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
Steeves	Charlotte	THL	Conservation Admi	10		40	$ 77,520.00			$ 79,070.40				$ 79,070.40		$ -	**$ 79,070.40**
Other Pay							$ (4,169.00)										**$ -**
TOTAL SALARIES							**$ 73,351.00**										**$ 79,070.40**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
TOTAL WAGES							**$ -**										**$ -**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	PLANNING BOARD								
1210	Salaries	$ 85,519	$ 84,016	$ 89,237	$ 95,922	$ 97,696	$ 97,696	**1.85%**	**$ 20.40**
1211	Wages	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
1212	Expenses	$ 5,540	$ 9,877	$ 8,844	$ 9,950	$ 9,950	$ 9,950	**0.00%**	**$ 2.08**
1213	M.R.P.C. Assessment	$ 3,755	$ 3,849	$ 3,846	$ 4,200	$ 4,041	$ 4,041	**-3.79%**	**$ 0.84**
1214	Legal Budget	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
	DEPARTMENTAL TOTAL	**$ 94,814**	**$ 97,742**	**$ 101,927**	**$ 110,072**	**$ 111,687**	**$ 111,687**	**1.47%**	**$ 23.32**

PLANNING BOARD
175

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies								
Dues & Memberships	$ 650.00	$ 650.00	$ -	0.00%	No change. Covers annual membership dues for Land Use Director (AICP and APA).	$ 650.00		100.00%
Travel and Conferences	$ 900.00	$ 900.00	$ -	0.00%	No change. For trainings and professional development required for maintenance of AICP certification.	$ 900.00		0.00%
Equipment Maintenance								
Printing	$ 100.00	$ 100.00	$ -	0.00%	No change. For copying and printing, nameplates, etc.	$ 100.00		0.00%
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
PB Advertising	$ 3,000.00	$ 3,000.00	$ -	0.00%	No change. PB legal expenses in FY23 = $2282.10. Anticipate higher total in FY24 and FY25 for Master Plan Update advertising.	$ 3,000.00		0.00%
Land Use Legal (HDC/Sign Comm)	$ 2,000.00	$ 2,000.00	$ -	0.00%	No change. HDC legal expenses in Q1 FY25 = $941.57	$ 2,000.00		0.00%
Land Use Banners	$ 1,500.00	$ 1,500.00	$ -	0.00%	No change. FY23 total for Land Use Banners = $1600.00	$ 1,500.00		0.00%
Engineering								
Consultant								
Other: ADA/SLI	$ 1,000.00	$ 1,000.00	$ -	0.00%	No change.	$ 1,000.00		0.00%
Other: Clothing allowance	$ 800.00	$ 800.00	$ -	0.00%	No change. Per union contract.	$ 800.00		0.00%
TOTAL FUNDS REQUESTED	$ 9,950.00	$ 9,950.00	$ -	0.00%		$ 9,950.00	$ -	0.00%

Department	**Planning Board**
Org #	**175**
COLA %	**2.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
Tada	Takashi	Supervisors	Land Use Director	14		40	$ 86,540.00			$ 88,270.80		2.5%		$ 88,270.80	$ 7,218.00	$ 2,206.77	**$ 97,695.57**
Other Pay							$ 9,382.00										**$ -**
TOTAL SALARIES							**$ 95,922.00**										**$ 97,695.57**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
TOTAL WAGES							**$ -**										**$ -**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	ZONING BOARD OF APPEALS								
1220	Wages	$ 20,524	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
1221	Expenses	$ 484	$ 666	$ 50	$ 1,500	$ 1,335	$ 1,335	**-11.00%**	**$ 0.28**
	DEPARTMENTAL TOTAL	**$ 21,008**	**$ 666**	**$ 50**	**$ 1,500**	**$ 1,335**	**$ 1,335**	**-11.00%**	**$ 0.28**

ZONING BOARD OF APPEALS
176

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies								
Dues & Memberships								
Travel and Conferences	$ 400.00	$ 400.00	$ -	0.00%	No change. This expense line allows for ZBA members and support staff to attend trainings.	$ 400.00		0.00%
Equipment Maintenance								
Printing								
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other: Clerical Support								
Other: Advertising	$ 1,100.00	$ 935.00	$ (165.00)	-15.00%	Proposed change to achieve 11% reduction. Advertising budget is required for public hearing legal notices. Spent 21% in Q1 of FY24.	$ 935.00		-15.00%
Other:								
Other:								
TOTAL FUNDS REQUESTED	$ 1,500.00	$ 1,335.00	$ (165.00)	-11.00%	11% reduction overall.	$ 1,335.00	$ -	-11.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	BUILDING INSPECTOR								
1240	Salaries	$ 118,522	$ 94,254	$ 104,758	$ 104,904	$ 107,030	$ 107,030	**2.03%**	**$ 22.35**
1241	Wages	$ 55,788	$ 57,054	$ 55,067	$ 61,453	$ 63,935	$ 63,935	**4.04%**	**$ 13.35**
1242	Expenses	$ 3,700	$ 6,334	$ 23,257	$ 21,750	$ 24,897	$ 24,897	**14.47%**	**$ 5.20**
1243	Minor Capital	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
	DEPARTMENTAL TOTAL	**$ 178,010**	**$ 157,642**	**$ 183,082**	**$ 188,107**	**$ 195,862**	**$ 195,862**	**4.12%**	**$ 40.90**

BUILDING INSPECTOR
241

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies								
Dues & Memberships	$ 2,600.00	$ 2,000.00	$ (600.00)	-23.08%	Cut Budget	$ 2,000.00		-23.08%
Travel and Conferences								
Equipment Maintenance								
Printing	$ 50.00	$ -	$ (50.00)	-100.00%	Don't need	$ -		-100.00%
Software/Service Maintenance	$ 14,300.00	$ 18,097.00	$ 3,797.00	26.55%	Price increase for OpenGov permitting software.	$ 18,097.00		26.55%
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs	$ 4,000.00	$ 4,000.00	$ -	0.00%	No change	$ 4,000.00		0.00%
Other: Seminars								
Other: Clothing & boots	$ 800.00	$ 800.00	$ -	0.00%	Per union contract	$ 800.00		0.00%
Other:								
TOTAL FUNDS REQUESTED	$ 21,750.00	$ 24,897.00	$ 3,147.00	14.47%	Increase due to cost of permitting software	$ 24,897.00	$ -	14.47%

Department	**Building Inspector**
Org #	**241**
COLA %	**2.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
Garside	Robert	Supervisors	Building Comm.	14		40	$ 96,186.00			$ 98,109.72		2.5%		$ 98,109.72	$ 6,468.00	$ 2,452.74	**$ 107,030.46**
Additional Appropriation							$ 8,718.00										**$ -**
TOTAL SALARIES							**$ 104,904.00**										**$ 107,030.46**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
Urmann	Amanda	THL	Administrative Asst.	7	$29.43	40	$ 61,449.84	$ 30.02	40	$ 62,681.76	2.0%		$ 30.62	$ 63,934.56		$ -	**$ 63,934.56**
Britko	Daniel	THL	Local Inspector	6	$26.25	0		$ 26.25	Varies				$ 26.25			$ -	**$ -**
Additional Appropriation							$ 3.00										**$ -**
TOTAL WAGES							**$ 61,452.84**										**$ 63,934.56**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	MECHANICAL INSPECTOR								
1250	Fee Salaries	$ 38,620	$ 41,430	$ 54,800	$ 39,000	$ 39,000	$ 39,000	**0.00%**	**$ 8.14**
1251	Expenses	$ 2,838	$ 2,774	$ 4,876	$ 4,000	$ 3,500	$ 3,500	**-12.50%**	**$ 0.73**
	DEPARTMENTAL TOTAL	**$ 41,458**	**$ 44,204**	**$ 59,676**	**$ 43,000**	**$ 42,500**	**$ 42,500**	**-1.16%**	**$ 0.73**

MECHANICAL INSPECTOR
242

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies								
Dues & Memberships								
Travel and Conferences								
Equipment Maintenance								
Printing	$ 100.00	$ -	$ (100.00)	-100.00%	Don't Need	$ -		-100.00%
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs	$ 3,500.00	$ 3,500.00	$ -	0.00%		$ 3,500.00		0.00%
Other: Seminars	$ 400.00	$ -	$ (400.00)	-100.00%	Don't Need	$ -		-100.00%
Other:								
Other:								
Other:								
TOTAL FUNDS REQUESTED	$ 4,000.00	$ 3,500.00	$ (500.00)	-12.50%		$ 3,500.00	$ -	-12.50%

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	EARTH REMOVAL INSPECTOR								
1260	Stipend	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	**0.00%**	**$ 0.52**
1261	Expenses	$ -	$ -	$ -	$ 200	$ 300	$ 300	**50.00%**	**$ 0.06**
1262	Minor Capital	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
	DEPARTMENTAL TOTAL	**$ 2,500**	**$ 2,500**	**$ 2,500**	**$ 2,700**	**$ 2,800**	**$ 2,800**	**3.70%**	**$ 0.58**

EARTH REMOVAL INSPECTOR
249

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies								
Dues & Memberships								
Travel and Conferences								
Equipment Maintenance								
Printing								
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other: Public Hearing notices	$ 200.00	$ 300.00		50.00%	Public hearings are required for any proposed amendment to the Earth Removal and/or Stormwater Management regulations. The cost of advertising public hearings has increased over the past few years.	$ 300.00		50.00%
Other:								
Other:								
Other:								
TOTAL FUNDS REQUESTED	$ 200.00	$ 300.00	$ -	50.00%		$ 300.00	$ -	50.00%

TOWN OF GROTON
BOARD OF HEALTH
Town Hall
1st Floor Meeting Room

BOARD OF HEALTH
Michelle Collette, Chair
Robert J. Fleischer, Member
Evan Thackaberry, Member

November 15, 2023

Mark Haddad
Town Manager
173 Main St
Groton, MA 01450

RE: Memorandum of FY25 Board of Health Budget

Dear Mr. Haddad,
Please find attached the FY25 Groton Board of Health budget. While the request was made for the Board to present a level services budget, as well as a budget showing an 11% decrease in funding, this task became impossible for the following reasons.

The Board of Health would be unable to function without funding the executed 3-year contract with Geological Field Services Inc. for monitoring of the Cow Pond Brook Landfill. The cost for FY25 being $13,833.33.

The Board of Health would be unable to function without funding the Nashoba Associated Boards of Health agreement, which includes Nursing and Health Agent services. The cost for FY24 being $56,631.

The expense line however, could be level funded at $1575.00 or presented with an 11% reduction, removing the travel/conferences line, for a reduced total expenses line of $1400.00.

Sincerely,

Michelle Collette, Chair
Groton Board of Health

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	BOARD OF HEALTH								
1270	Wages	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
1271	Expenses	$ 830	$ 308	$ 983	$ 1,575	$ 1,575	$ 1,575	**0.00%**	**$ 0.33**
1272	Nursing Services	$ -	$ -	$ -	$ 17,798	$ 17,798	$ 17,798	**0.00%**	**$ 3.72**
1273	Nashoba Health District	$ 41,841	$ 61,933	$ 51,483	$ 38,833	$ 38,833	$ 38,833	**0.00%**	**$ 8.11**
1274	Mental Health Services	$ 8,000	$ 8,000	$ 8,000	$ -	$ -	$ -	**100.00%**	**$ -**
1275	Eng/Consult/Landfill Monitoring	$ 11,233	$ 9,133	$ 9,133	$ 10,600	$ 13,834	$ 13,834	**30.51%**	**$ 2.89**
							$ -		
	DEPARTMENTAL TOTAL	**$ 61,904**	**$ 79,374**	**$ 69,599**	**$ 68,806**	**$ 72,040**	**$ 72,040**	**4.70%**	**$ 15.04**

BOARD OF HEALTH
510

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Bulk mailing	$ 300.00	$ 300.00	$ -	0.00%		$ 300.00		0.00%
Dues & Memberships								
Advertising public hearings	$ 300.00	$ 300.00	$ -	0.00%		$ 300.00		0.00%
Travel/Conferences	$ 175.00	$ 175.00	$ -	0.00%		$ 175.00		0.00%
Other: Rabies Control	$ 800.00	$ 800.00	$ -	0.00%		$ 800.00		0.00%
TOTAL FUNDS REQUESTED	$ 1,575.00	$ 1,575.00	$ -	0.00%		$ 1,575.00		0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	SEALER OF WEIGHTS & MEASURES								
1280	Fee Salaries	$ 300	$ 1,090	$ 680	$ 3,200	$ 2,837	$ 2,837	**-11.34%**	**$ 0.59**
1281	Expenses	$ -	$ 440	$ -	$ 100	$ 100	$ 100	**0.00%**	**$ 0.02**
	DEPARTMENTAL TOTAL	**$ 300**	**$ 1,530**	**$ 680**	**$ 3,300**	**$ 2,937**	**$ 2,937**	**-11.00%**	**$ 0.61**

SEALER OF WEIGHTS & MEASURES
244

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies	$ 100.00	$ 100.00	$ -	0.00%	No change. For supplies such as inspection stickers.	$ 100.00		0.00%
Dues & Memberships								
Travel and Conferences								
Equipment Maintenance								
Printing								
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other:								
Other:								
Other:								
Other:								
TOTAL FUNDS REQUESTED	$ 100.00	$ 100.00	$ -	0.00%		$ 100.00	$ -	0.00%

PROTECTION OF PERSONS AND PROPERTY

Michael F. Luth
Chief of Police

GROTON POLICE DEPARTMENT

99 Pleasant Street
Groton, MA 01450
Tel: (978) 448-5555
Fax: (978) 448-5603

Rachael E. Bielecki
Deputy Chief of Police

November 20, 2023

Mark Haddad
Town Manager
173 Main Street
Groton, MA 01450

RE: **FY2025 Budget**

I respectfully submit the attached level service budgets for the Groton Police Department and the Groton Communication Department.

Salary & Wages
I have included the contractual obligations in Salary & Wages:

<u>Police</u>

Adjustments were based on contract changes.

Salary:
Other Pay: Chief Holiday Pay $7048 new line item
Vacation Buy Back for Chief and Deputy Chief increase due to salary increases.
Longevity increase Deputy Chief to length of service

Wages:
Quinn Bill decrease as one Officer no longer employed
Education Incentive increase due to two officers received Master's Degree which increase the % paid.
Also, the Town share to pay increased to 50% from 25%

2% increase on wages.
On page two all line items with * were increased by 2% on wages
Stipends increase $3750. = 750 for K9, 750 for Accreditation Manager, 750 *3= 2250 for fitness (as more are participating).
Longevity had increase related to length of service, one additional officer eligible and one Officer no longer employed.
Health Insurance Opt. Out had additional officers participate.

Communications

Adjustments were based on contract changes.

2% increase on wages.
Longevity increase relates to length of service.
Uniform Cleaning Allowance decrease as new hire not budgeted as planned
Other Pay decrease as only CJIS stipend (FY24 had one time payout)

General Expenses

Lease or Purchase of Cruisers (Motorcycle)
One year of lease of Motorcycle.

Minor Capital
I am requesting the following:
Police
Soft body armor – Replacement of expiring vests

Heavy Vest – New employees

Building

Training room/ EOC, Audio Visual equipment replacement.

Door Lock replacement and upgrades

Capital Plan

I am requesting the following:

I have made the request for the following:

Purchase of two (2) police cruisers as part of the ongoing maintenance replacement program and the addition of a pickup truck for use with equipment
and trailer deployment and snow management.

Replacement of Electronic Control Device (ECD) Tasers. The current devices are considered “legacy” and unable to be serviced. We have a received a JAG grant in the amount of $45,000 to help defer the cost of the replacement program.

I am available to discuss any you may have related to the attached budgets.

Sincerely,

Michael F. Luth
Chief of Police

GROTON POLICE DEPARTMENT
99 Pleasant Street
Groton, MA 01450
Tel: (978) 448-5555
Fax: (978) 448-5603

Michael F. Luth
Chief of Police

Rachael E. Bielecki
Deputy Chief of Police

November 20, 2023

Mark Haddad
Town Manager
173 Main Street
Groton, MA 01450

RE: **FY2025 11% reduction budget**

An 11% reduction in the operating budget of the Police Department is $293,562.17. In order to achieve the reduction, four officer positions would be eliminated amounting to $279,445.80. The balance of $14,116.37 would be removed from the expenses in the budget in the categories of training, in-service, ammunition, mileage, and physical/medical.

The impact to the operation of the department would include running shift coverage at minimum staffing levels, the re-assignment of the two School Resource Officers as well as the Accreditation Manager/Training to patrol. Having shift coverage at minimum level would create an overtime increase for all benefit time use will need to be filled by overtime. The SROs would be responsible for patrol duties and would respond to the schools only as needed.

The reassignment of the Accreditation Manager to patrol would likely result in overtime in order to complete required standards set forth by the Massachusetts Police Accreditation Commission and Massachusetts Police Training Committee.

The reduction in staffing, the Department will not be able support several special events that require extra staffing, examples: Memorial Day Parade, GD Graduation etc.

An 11% decrease in the Communications Department budget will be $50,078.05. The result would the reduction of one full-time Dispatcher position. The reduction in staffing in the Communications Department would cause an increase in the need for overtime due to filling open shifts. This would also require many shifts to be covered by a single Communications Dispatcher, causing a delay in call taking, and

ultimately a delay in call response. Currently, Groton Communications Department answers the phone lines for various town departments during non-business hours. Due to the reduction in staffing, we would no longer be able to provide this service to the town and its departments. The reduction of staffing will also create a condition of “burn-out” for the dispatchers and ultimately inefficiency due not properly rested dispatchers.

I am available to discuss any you may have related to the attached budgets.

Sincerely,

Michael F. Luth
Chief of Police

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	POLICE DEPARTMENT								
1300	Salaries	$ 200,207	$ 291,262	$ 283,207	$ 286,466	$ 305,889	$ 305,889	**6.78%**	**$ 63.87**
1301	Wages	$ 1,952,786	$ 1,956,346	$ 2,067,435	$ 2,116,748	$ 2,222,071	$ 2,222,071	**4.98%**	**$ 464.00**
1302	Expenses	$ 177,093	$ 185,392	$ 207,915	$ 215,370	$ 264,552	$ 264,552	**22.84%**	**$ 55.24**
1303	Lease or Purchase of Cruisers	$ 4,920	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	**0.00%**	**$ 1.04**
1304	PS Building (Expenses)	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
1305	Minor Capital	$ 19,966	$ 11,000	$ 7,588	$ 6,420	$ 12,984	$ 12,984	**102.24%**	**$ 2.71**
	DEPARTMENTAL TOTAL	**$ 2,354,972**	**$ 2,449,000**	**$ 2,571,145**	**$ 2,630,004**	**$ 2,810,496**	**$ 2,810,496**	**6.86%**	**$ 586.87**

POLICE DEPARTMENT									
210									
			FY 2025				FY 2025	FY 2025	
		FY 2024	DEPARTMENT		PERCENT		TOWN MANAGER	FINCOM	PERCENT
LINE ITEM		APPROPRIATION	REQUEST	DIFFERENCE	CHANGE	REASON FOR CHANGE:	APPROVED	BUDGET	CHANGE
						see "Footnote" below			
Advertising									
Ammunition		$ 21,040.00	$ 21,040.00	$ -	0.00%		$ 21,040.00		0.00%
K 9 (change line item) *		$ 2,000.00	$ 2,000.00	$ -	100.00%		$ 2,000.00		
Cruiser Maintenance		$ 36,720.00	$ 36,720.00	$ -	0.00%		$ 36,720.00		0.00%
Dues & Memberships		$ 20,000.00	$ 20,000.00	$ -	0.00%		$ 20,000.00		0.00%
Equipment Maintenance		$ 3,000.00	$ 2,280.00	$ (720.00)	-24.00%		$ 2,280.00		-24.00%
Fuel		$ 43,000.00	$ 49,000.00	$ 6,000.00	13.95%		$ 49,000.00		13.95%
Investigation Fund		$ 1,500.00	$ 1,500.00	$ -	0.00%		$ 1,500.00		0.00%
Mileage		$ 2,000.00	$ 3,000.00	$ 1,000.00	50.00%		$ 3,000.00		50.00%
Physicals/Medical		$ 1,500.00	$ 2,200.00	$ 700.00	46.67%		$ 2,200.00		46.67%
Printing/Printed Forms		$ 1,000.00	$ 1,000.00	$ -	0.00%		$ 1,000.00		0.00%
Prisoner Meals		$ 400.00	$ 400.00	$ -	0.00%		$ 400.00		0.00%
Professional Development		$ 6,000.00	$ 6,000.00	$ -	0.00%		$ 6,000.00		0.00%
Public Safety Supplies		$ 6,200.00	$ 3,200.00	$ (3,000.00)	-48.39%		$ 3,200.00		-48.39%
Software/Service Maintenance		$ 6,000.00	$ 2,000.00	$ (4,000.00)	-66.67%		$ 2,000.00		-66.67%
Communications Annual Costs		$ -	$ 49,182.00	$ 49,182.00	100.00%		$ 49,182.00		100.00%
Training		$ 18,940.00	$ 18,960.00	$ 20.00	0.11%		$ 18,960.00		0.11%
Lowell Seat		$ 2,750.00	$ 2,750.00	$ -	0.00%		$ 2,750.00		0.00%
Uniforms		$ 43,320.00	$ 43,320.00	$ -	0.00%		$ 43,320.00		0.00%
TOTAL FUNDS REQUESTED		$ 215,370.00	$ 264,552.00	$ 49,182.00	22.84%		$ 264,552.00	$ -	22.84%
Footnote:									
The budget adjustments reflect									
activity based on actual history									
								$ -	

Department	**Police**
Org #	**210**
COLA %	**2.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024						**FISCAL YEAR 2025**							
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
Luth	Michael	Contract	Police Chief			40	$ 149,722.00			$ 152,716.44				$ 152,716.44	$ 17,391.00	$ -	**$ 170,107.44**
Bielecki	Rachael	Contract	Deputy Police Chief			40	$ 125,460.00			$ 127,969.20				$ 127,969.20	$ 7,812.00	$ -	**$ 135,781.20**
Other Pay							$ 11,284.00									$ -	**$ -**
TOTAL SALARIES							**$ 286,466.00**	Chief UA 1060 1wk VBB 3039 Holiday Pay 7293 = 11045 Dep Chief UA 1060 2wk VBB 4922 Fitness 750 Longevity 1080 = 7812									**$ 305,888.64**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024						**FISCAL YEAR 2025**							
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
Quinn Bill - State							$ -			$ -						$ -	**$ -**
Quinn Bill - Town							$ 50,147.00			$ 42,582.67				$ 42,582.67		$ -	**$ 42,582.67**
Education Incentive							$ 52,346.00			$ 60,864.16				$ 60,864.16		$ -	**$ 60,864.16**
Masterson	Michael	GPA	Patrolman		$32.73	40	$ 68,340.24	$ 33.38	40	$ 69,707.04			$ 33.38	$ 69,707.04		$ -	**$ 69,707.04**
Open		Superior	Sergeant		$41.94	40	$ 87,570.72	$ 42.78	40	$ 89,322.13			$ 42.78	$ 89,322.13		$ -	**$ 89,322.13**
Breslin	Peter	GPA	Patrolman		$36.00	40	$ 75,168.00	$ 36.72	40	$ 76,671.36			$ 36.72	$ 76,671.36		$ -	**$ 76,671.36**
Candow	Gordon	GPA	Patrolman		$36.00	40	$ 75,168.00	$ 36.72	40	$ 76,671.36			$ 36.72	$ 76,671.36		$ -	**$ 76,671.36**
Connell	Paul	GPA	Patrolman		$36.00	40	$ 75,168.00	$ 36.72	40	$ 76,671.36			$ 36.72	$ 76,671.36		$ -	**$ 76,671.36**
Connor	Omar	GPA	Patrolman		$36.00	40	$ 75,168.00	$ 36.72	40	$ 76,671.36			$ 36.72	$ 76,671.36		$ -	**$ 76,671.36**
Davis	Andrew	GPA	Patrolman		$36.00	40	$ 75,168.00	$ 36.72	40	$ 76,671.36			$ 36.72	$ 76,671.36		$ -	**$ 76,671.36**
Gemos	Derrick	Superior	Sergeant		$41.94	40	$ 87,570.72	$ 42.78	40	$ 89,322.13			$ 42.78	$ 89,322.13		$ -	**$ 89,322.13**
Henehan	Kevin	Superior	Sergeant		$41.94	40	$ 87,570.72	$ 42.78	40	$ 89,322.13			$ 42.78	$ 89,322.13		$ -	**$ 89,322.13**
Lynn	Michael	GPA	Patrolman		$36.00	40	$ 75,168.00	$ 36.72	40	$ 76,671.36			$ 36.72	$ 76,671.36		$ -	**$ 76,671.36**
Wayne	Robert	GPA	Patrolman		$36.00	40	$ 75,168.00	$ 36.72	40	$ 76,671.36			$ 36.72	$ 76,671.36		$ -	**$ 76,671.36**
Steward	Gregory	GPA	Patrolman		$36.00	40	$ 75,168.00	$ 36.72	40	$ 76,671.36			$ 36.72	$ 76,671.36		$ -	**$ 76,671.36**
Rose	Dale	GPA	Patrolman		$36.00	40	$ 75,168.00	$ 36.72	40	$ 76,671.36			$ 36.72	$ 76,671.36		$ -	**$ 76,671.36**
Hyde	Adam	GPA	Patrolman		$32.73	40	$ 68,340.24	$ 33.38	40	$ 69,707.04			$ 33.38	$ 69,707.04		$ -	**$ 69,707.04**
Underhill	Brian	GPA	Patrolman		$29.75	40	$ 62,118.00	$ 33.38	40	$ 69,697.44			$ 33.38	$ 69,697.44		$ -	**$ 69,697.44**
Violette	Peter	GPA	Patrolman		$36.00	40	$ 75,168.00	$ 36.72	40	$ 76,671.36			$ 36.72	$ 76,671.36		$ -	**$ 76,671.36**
Timmins	Patrick	Superior	Sergeant		$41.94	40	$ 87,570.72	$ 42.78	40	$ 89,322.13			$ 42.78	$ 89,322.13		$ -	**$ 89,322.13**
Watson	Jessica	THL	Senior Admin Asst		$30.08	40	$ 62,807.04	$ 30.68	40	$ 64,063.18	2.0%	0.5%	$ 31.30	$ 65,344.44		$ 320.32	**$ 65,664.76**
Tallent	Joan	THL	Administrative Asst.		$33.30	15	$ 26,073.90	$ 33.97	15	$ 26,595.38	2.0%	0.5%	$ 34.65	$ 27,127.29		$ 132.98	**$ 27,260.26**
New Position			Administrative Asst.		$28.00	0	$ -	$ 28.56	40	$ 59,633.28			$ 28.56	$ 59,633.28		$ -	**$ 59,633.28**
O'Connor	Casey	GPA	Patrolman		$36.00	40	$ 75,168.00	$ 36.72	40	$ 76,671.36			$ 36.72	$ 76,671.36		$ -	**$ 76,671.36**
Sub-total							**$ 1,567,303.30**								$ -		**$ 1,665,790.16**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024						FISCAL YEAR 2025							
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-22	Rate	Hours	Proposed Increase 1-Jul-23	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2024	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2024
Stipends							$ 37,000.00			$ 40,750.00				$ 40,750.00		$ -	**$ 40,750.00**
Shift Differential *							$ 52,020.00			$ 53,060.40				$ 53,060.40		$ -	**$ 53,060.40**
Holiday Pay and Prem Holiday Pay							$ 78,209.00			$ 79,511.04				$ 79,511.04		$ -	**$ 79,511.04**
Shift Coverage - Vacation Leave *							$ 79,111.00			$ 80,693.22				$ 80,693.22		$ -	**$ 80,693.22**
Shift Coverage - Personal Leave *							$ 31,865.00			$ 32,502.30				$ 32,502.30		$ -	**$ 32,502.30**
Shift Coverage- Sick Leave *							$ 42,004.00			$ 42,844.08				$ 42,844.08		$ -	**$ 42,844.08**
Shift Coverage Traffic/Train/Range/(includes Reserves) *							$ 72,930.00			$ 74,388.60				$ 74,388.60		$ -	**$ 74,388.60**
Shift Coverage Town Major Events (includes Reserves) *							$ 21,420.00			$ 21,848.40				$ 21,848.40		$ -	**$ 21,848.40**
Shift Coverage Unplanned Events *							$ 52,529.00			$ 53,375.58				$ 53,375.58		$ -	**$ 53,375.58**
Shift Coverage K-9 *							$ 5,100.00			$ 5,202.00				$ 5,202.00		$ -	**$ 5,202.00**
Longevity							$ 14,312.00			$ 14,312.50				$ 14,312.50		$ -	**$ 14,312.50**
Health Insurance Buyback							$ 15,602.00			$ 16,801.72				$ 16,801.72		$ -	**$ 16,801.72**
FLSA Adjustments *							$ 9,180.00			$ 9,363.60				$ 9,363.60		$ -	**$ 9,363.60**
Uniform Cleaning Allowance							$ 19,080.00			$ 19,080.00				$ 19,080.00		$ -	**$ 19,080.00**
Office in Charge stipend							$ 9,367.50			$ 9,367.50				$ 9,367.50		$ -	**$ 9,367.50**
Vacation Buy Back *							$ 3,090.00			$ 3,180.00				$ 3,180.00		$ -	**$ 3,180.00**
Other Pay							$ 6,625.00									$ -	**$ -**
Sub-total							**$ 549,444.50**			**$ 556,280.94**					**$ -**		**$ 556,280.94**
TOTAL WAGES							**$ 2,116,747.80**			**$ 556,280.94**					**$ -**		**$ 2,222,071.10**

*** inc by 2%**

Quinn Payments (Town Share)

FY25 Name	%	Rate 1 Prior Yr 24	Rate 2 Prior Year	Date of Chg to Rate 2	# Days at Rate 1	# Days at Rate 2	Compensation Rate 1	Rate 2	Comp. ALL	Quinn Due (% x Tot. Comp)	Town Share at 50% Total	Educational Incentive only
Breslin	25%	$75,168.00			365		$75,168.00	$0.00	$75,168.00	$18,792.00	**$9,396.00**	
Candow	10%	$75,168.00			365		$75,168.00	$0.00	$75,168.00	$7,516.80	**$3,758.40**	
Connell	25%	$75,168.00			365		$75,168.00	$0.00	$75,168.00	$18,792.00	**$9,396.00**	
Connor	20%	$75,168.00			365		$75,168.00	$0.00	$75,168.00	$15,033.60	**$7,516.80**	
Gemos	20%	$87,570.72			365		$87,570.72	$0.00	$87,570.72	$17,514.14	**$8,757.07**	
Lynn	10%	$75,168.00			365		$75,168.00	$0.00	$75,168.00	$7,516.80	**$3,758.40**	
										Totals:	**$42,582.67**	**$0.00**
											Total All	**$42,582.67**

Sheet for Career Incentive Payments

FY25 Name	Degree	%	Rate 1 Prior Yr 24	Rate 2 Prior Year	Date of Chg to Rate 2	# Days at Rate 1	# Days at Rate 2	Compensation Rate 1	Rate 2	Comp. ALL	Quinn Due (% x Tot. Comp)	Town Share at 50% Total	Educational Incentive only
C Oconner	Bachelors	20%	$68,340.24			365		$68,340.24	$0.00	$68,340.24	$13,668.05	**$6,834.02**	
Davis	Bachelors	20%	$75,168.00			365		$75,168.00	$0.00	$75,168.00	$15,033.60	**$7,516.80**	
Henehan	Bachelors	20%	$87,570.72			365		$87,570.72	$0.00	$87,570.72	$17,514.14	**$8,757.07**	
Hyde	Masters	25%	$68,340.24			365		$68,340.24	$0.00	$68,340.24	$17,085.06	**$8,542.53**	
Masterson	Masters	25%	$68,340.24			365		$68,340.24	$0.00	$68,340.24	$17,085.06	**$8,542.53**	
Steward	Bachelors	20%	$75,168.00			365		$75,168.00	$0.00	$75,168.00	$15,033.60	**$7,516.80**	
Violette	Associates	10%	$75,168.00			365		$75,168.00	$0.00	$75,168.00	$7,516.80	**$3,758.40**	
Wayne	Masters	25%	$75,168.00			365		$75,168.00	$0.00	$75,168.00	$18,792.00	**$9,396.00**	
											Totals:	**$60,864.16**	**$0.00**
												Total All	**$60,864.16**

FY25 Uniform Allowance: EXPENSE LINE ITEM

Chief		$1,500.00
Dept Chief		$1,800.00
Sgts 4	$1,800.00	$7,200.00
Patrol 14	$1,800.00	$25,200.00
Dept UA		$7,620.00
TOTAL		**$43,320.00**

Sgt Prof Devel

500 *4 **$2,000.00**

FY25 Budget Items **WAGES & SALARY**
Police Department

FY25 Cleaning Allowance:

$40 PP * (4+14)*26.5	$19,080.00 **wages**	ok	1060 each
$40 PP * (2)*26.5	$2,120.00 **salary**	ok	

FY25 Health Insurance Opt Out:

	PP	Annual	
Breslin	92.32	2400.32	
Connell	92.32	2400.32	
Connor	92.32	2400.32	
Davis	92.32	2400.32	
Henehan	92.32	2400.32	
Masterson	46.15	1199.90	
Timmins	92.32	2400.32	
Underhill	46.15	1199.90	
Total	**646.22**	**16801.72**	ok

FY25 Stipend Payout

Base Patrol	$9,250.00	ok		
FT Decetive (1)	$3,000.00	ok		
J1 and J2	$1,500.00	ok		
K9 officer	$750.00	ok		
Accrediation mgr	$750.00	ok		
Fitness Std 18@750	$13,500.00	ok		
Sgt spec assignments	$6,000.00	ok		
1500*4				
Sgt Prof Devel				
1500 *4	$6,000.00	ok		in November
500 *4			**$2,000.00 ok**	**THIS IS AN EXPENSE**

Stipend TOTALS **$40,750.00** ok

FY25 Holiday Payout

includes Juneteeth

	#	# days	rate	Payout	**New rates OK**
Sgts	4	12	$42.78	$16,427.52	
Patrol 5 yr	11	12	$36.72	$35,251.20	
Patrol 3 yr	3	12	$32.73	$12,568.32	
TOTAL				**$64,247.04** ok	

FY25 Premium Holiday Pay

	#	# days	rate	Payout
Sgts	4	12	$42.78	$8,213.76
Patrol	4	12	$36.72	$7,050.24
Total				**$15,264.00** ok

TOTAL HOLIDAY AND PREM **$79,511.04** ok

FY25 Vacation Buy Back

Chief	1 week	$2,936.86	
Deputy Chief	2 weeks	$4,921.89	
		$7,858.75 Total Salary	ok
Sgt (1)	1 week	$1,711.20	
Patrolman (1)	1 week	$1,468.80	
		$3,180.00 Total Wages	ok

SALARIED HOLIDAY PAYOUT

Chief 12*8hr*73.42 **7048.32** ok

FY25 Expense Items Narrative	
POLICE	
Ammunition	
$21,040.00	Ammo used for training, on duty and cruiser outfitted
	Magazines, batons, tazer cartridges batteries, radar configuration
K9	
$2,000.00	Food,minimum equipment that is required
Cruiser Maintenance	
$36,720.00	Inspections, oil changes, annual maintenance, tires, repairs
Dues and Memberships	
$20,000.00	MA Chief of Police, Greater Boston Police Council, Middlesec County Chiefs
	PMAM, NASRO, NELMEC, IACP, RAD,
Equipment Maintenence	
$2,280.00	Mobile radio repairs, generator upkeep,portable repairs,activation keys
Fuel	
$49,000.00	For all cruisers and motorcycle
Investigation Fund	
$1,500.00	Trail cameras, tripods, night vision glasses, batteries
Mileage	
$3,000.00	Reimburse for using personal vehicles when attending classes, events etc
Physical/Medical	
$2,200.00	When not covered by Human Resources
Printing/Printed Forms	
$1,000.00	Motor vehicle citations, parking citations,property receipts, motor vehicle inventory forms
Prisoner Meals	
$400.00	When person is held over and meal is trwiotrf
Professional Development	
$6,000.00	Chief and Sgts per contract
Public Safety Supplies	
$3,200.00	Minimum repairs, copiers thru RICOH
Software/Service Maintenance	
$2,000.00	All Traffic Solution trailer
Training	
$18,960.00	Classes, seminars necessary to maintain public safety and accreditation standards
Lowell Seat	
$2,750.00	In Service Training for officers
Uniforms	
$43,320.00	Per contract and Community Policing such as t shirts for students for events
$215,370.00	

FY 2025 Minor Capital

Soft Body Armor	$970 x 3	$2910
Heavy Vests	$1400 x 2	$2800
Digital Camera for Cruisers		$2795
Booking Camera		$479
AV Upgrade for Training Room		$4000
Total		$12,984

Groton Fire Department

Fire ~ EMS ~ Rescue

"Together We Serve the Community"

45 Farmers Row
Groton, Massachusetts 01450
Tel: (978) 448-6333
Fax: (978) 448-1116

Fiscal Year 2025 Budget Narrative

Fiscal year 2025 focuses on the current needs of the department to maintain services and restore those that have eroded over time. The Town of Groton is fortunate to have a strong call department that is able to help the community at a moment's notice. That said, the slow erosion of on-call and volunteer firefighters seen across the state and country is also being experienced in Groton. Even with annual training and recruitment of on-call personnel, the attrition is slowly outpacing recruitment. Currently the department employs 30 on-call personnel, however this number is somewhat deceiving with typically 5-10 members being "inactive" at any given time. This inactivity is often based on their commitments in their personal lives that prevents participation in the department responses or activities.

In Fiscal year 2024, I had requested 2 additional daytime positions that would have bolstered the staffing 7 days per week. These positions were designed to work a 12-hour shift allowing us to maintain a more consistent level of daytime staffing 365 days per year. This effort was designed to reinforce our high call volume days so that on-call personnel can focus their efforts to the overnight hours when our staffing levels halve.

As we look to the future, the growth of the community will require one more significant change to staffing. This change will increase the total number of personnel on each shift and transform the community from a Basic Life Support EMS system to an Advanced Life Support system. This will require the hiring of additional firefighter/paramedics to bring staffing ultimately to 16. The current plan should be to apply for a staffing grant to create some relief for the community by having 3 years of the staffing paid for upfront. At the end of the 3-year timeframe, the Town however would have to absorb these positions. Simultaneously, ALS services will also generate a higher level of revenue from insurance charges that will help offset wages. It should however be noted that ambulance revenue, even with a higher billing rate, will not completely pay for these services.

It should be understood, at no point is the anticipation to replace the call department. That effort would require significantly more career personnel than we are currently targeting. Our call department will remain a relevant and important part of a multi-tiered emergency response system in the Town of Groton for many years. The risks presented by the impacts of climate change will ultimately cause larger multi-day, personnel intensive emergencies. Having the depth to deal with normal daily responsibilities along with impactful events is paramount for the safety and wellbeing of our community.

Payroll

Payroll changes are required in order to meet contractual obligations as well as provide a 2% increase to on-call staff. This is a net change of $36,667 from FY24 to FY25. The need for additional staffing to maintain services today and into the future is reaching a critical point. With additional mandates and needs for services, we have been incrementally siphoning some services piece by piece for several years. An adjustment is needed to close and stop these small losses before they pile up.

In order to combat the current challenges, the addition of one firefighter/EMT increases the payroll by $66,826. This coupled with the $36,667 in obligations results in a total payroll change of $103,493. This single position should however not be seen as a replacement for the two positions last year rather a stop gap solution to slow the burden of growth.

Overtime has, for several years, exceeded the budget appropriation for various reasons. In FY 24, we moved to close the gap between appropriated verses actual usage which has helped to ensure coverage. With longer tenured employees, a significant adjustment again needs to occur with 5 more weeks of vacation being accrued in FY 25. The 5 weeks of coverage has been accounted for to meet the anticipated future use.

The call department remains a critical part of the department providing first and second levels of coverage for the town. Without call firefighters, the fire department would need to continue to grow the career staff at an extraordinary pace with an ultimate FTE in the mid-twenties. The department continually recruits, trains, and hires new on-call firefighters to fill in holes created by attrition. While a seemingly simple task, call firefighters are becoming more difficult to find and keep. Many of our younger call firefighters leave the services of the Groton Fire Department to pursue career opportunities in other towns. These opportunities simply cannot be matched locally forcing career oriented young adults to look elsewhere.

While we as an organization strives for a high level of competence, I would be remiss in mentioning that we are to an extent, a victim of having and keeping high standards. With successful training and development programs comes the potential of larger departments hiring our on-call and per-diem employees. This issue results in very quick turnover of young firefighters. While frustrating, they do still provide a vital role to the department for a period of time prior to departing for permanent jobs. Unfortunately, when hired away, we have seen that these firefighters move out of Groton to more affordable communities. This most often results in their departure from the Groton Fire Department to either focus on their careers, families, or join their new local department.

We are fortunate to find very dedicated individuals in town that are willing to become firefighters on the department, however often this is simply filling gaps that are vacated by personnel leaving our ranks. As our experienced personnel leave our department, we lose the institutional knowledge in training and more importantly real emergencies. Simply put, a new recruit does not have the natural decision-making ability that a

more seasoned firefighter does. It should not take away from the value of new recruits, but it must be understood that it takes time to season firefighters into their roles within the department.

Expenses

FY 25 expenses reflects a small increase to address software needs and the addition of one firefighter/EMT. It should be understood that inflation has created much tighter expenses and could result in a need for additional funds to finish out the year.

Postage unchanged. Postage is utilized for delivery of letters of violation or other certified mailing needs.

Office Supplies unchanged to support office product needs.

Dues and Memberships unchanged. The Groton Fire Department maintains memberships to the National Fire Protection Association, International Fire Chiefs, Massachusetts Fire Chiefs and District 6 Fire Mutual Aid. These entities provide extensive resources such as continuing education, access to fire codes and standards and resources from other communities.

Travel and Conferences unchanged and is used to pay for members to attend classes and conferences.

Equipment Maintenance unchanged. Used to provide maintenance and testing on our SCBA (breathing air), hoses, and ladders. These tests are required to adhere to NFPA guidelines.

Software increases to $21,900 and is used for maintenance of EMS reporting software, as well as fire reporting and tracking software.

Training unchanged. The account is used for training of new members to the department, leadership training, on-line education, National Core EMS training, and supplies for training of department members. The driver of the increase is contractual obligations for the career firefighters.

Vehicle Cost is unchanged and is used for fuel. This line is often found to be short and has been addressed by transfers later in the year.

Other Expenses Unchanged. The account provides for items not classified under other lines such as incident rehab materials, drinking water, and decontamination supplies. This line could sustain a small decrease however could become detrimental to the wellbeing of personnel if it compromises our ability to provide decontamination and rehabilitation at fires.

Vehicle Maintenance is unchanged. Vehicle maintenance covers cost to keep EMS and Fire vehicles in service and safe for operations. We typically range between $40,000 and $46,000 for yearly maintenance.

Medical Supplies is unchanged. Medical supplies are the costs associated with keeping the ambulances stocked with oxygen, bandages, and medications needed for patient care.

Uniforms increase to $25,050 to meet the needs of the additional career personnel. A majority of this money is contractually obligated. The remaining will be used to supply on-call staff with uniforms.

Books and Periodicals is unchanged and is used to maintain trade journals and purchase books needed for classes attended by personnel.

Parts and Equipment remains unchanged. This line maintains the non-motorized equipment such as hoses, nozzles, hand tools, fire extinguishers and ladders.

Minor Capital

Minor capital is an annual appropriation for the replacement of firefighter gear. We have seen an increase of over 30% in recent years, however with the call department shrinking the amount allocated can remain unchanged.

Capital

In FY 24 we were due to purchase interface engine, however this purchase was delayed for various reasons. The multirole capabilities of an interface engine will better serve the unique challenges when it comes to brush fires in Groton. For decades Groton has maintained 3 forestry trucks that are utilized for brush fires. While this an omnipresent threat to Groton, these trucks are at times grossly underutilized when brush fires threats are low. In 2017 we addressed this issue for the first time by incorporating a swap loader in the fleet to serve as a brush truck, lighting unit, flatbed, and plow truck. This concept of multiple roles has been the primary focus of the capital program since arriving in 2014.

An interface engine again fills the void of a mid-sized fire engine that can bridge the gap between a full-sized engine and a brush truck. This new vehicle will be highly capable in attacking a building fire as well as a brush fire. This ability coupled with a short wheel base and four-wheel-drive allows the department flexibility that was previously only achieved by utilizing two vehicles at the same time.

The Groton Fire Department realizes that the results of climate change will require us to adapt to the environment. This will come in the forms of larger and more aggressive wildland fires, damaging storms, and periodic flooding. While the technology isn’t yet ready to build this vehicle with electric or hybrid technology, the need to prepare for climate change doesn’t stop.

Also, in FY 25 the department is due to replace our Self-Contained Breathing Apparatus (SCBA). This project would replace our 13+ year old SCBA’s with new, compliant, apparatus. The SCBA is necessary for providing clean breathing air to firefighters during fire incidents as well as hazardous materials operations. The replacement of these units will also require an upgrade to their filling station which will come at an additional cost over the previous $500,000. While the need for these units is justified, the replacement of all the components makes it a desirable award for federal grants.

It is suggested that the SCBA be run through the grant one more cycle because of the new information on the filling station. This grant would cover most of the upgrade costs with the town being responsible for a small percentage.

The final piece for capital requests is updating of our auto extrication tools. (Jaws of Life). The current battery powered units are at the end of life with parts now becoming less available. The new tools are better suited to handle the cars that are built today, with new, stronger materials requiring added power and designs. An added value of the tools is that their battery packs will be compatible with many of our current cordless tools which will enable us to purchase and maintain fewer. The cost to replace the current tools is at $92,500.

The Future

Nationally, the number of call and volunteer firefighters has been on a steady decline since the National Fire Protection Association started tracking it in 1986. In fact, the number of call and volunteer firefighters has had a more drastic reduction since 2010 than ever before. This trend has very rapidly impacted the ability of communities to staff and field a cohesive emergency response with on-call or volunteer firefighters. Massachusetts and specifically Groton are not immune to this trend. We as community leaders must recognize that this reduction in on-call staffing will ultimately have to be addressed through the hiring of more career personnel. We all too often jump to a simple conclusion that the solution to staffing the fire department is to add call firefighters. The simple fact is that finding, training, and retaining call firefighters is the hardest it has ever been. With the growth that continues to occur in the community and specifically the housing project at 500 Main St, planning for the future of the department needs to be done on a proactive basis rather than a reactive one.

Effects of cuts

The effect of an 11% cut or $180,471 would decimate fire department services for years to come. The long reaching impacts would reduce staffing significantly during all hours of the day through cuts to career wages, call wages and salaries. Additional cuts would also be made in expenses further impacting the ability of the department to answer the basic needs of the community and department. In a time when the department needs additional staffing to maintain current services, the effect of the cut would have long term negative implications.

Cutting of wages and salaries would include elements such as the reduction in overtime, leaving open shifts unfilled, cutting parts of the on-call department, training, or even layoffs. Specifically, the cuts to the call department and department training would lead the fire department into an unrecoverable tailspin. This penny-wise pound-foolish cut would require the department to look at the potential of a total replacement of the call department with 20-25 career employees in a very short timeframe.

When looking at the major cuts coming from the career staff, our ability to respond to emergency calls and conduct many required pieces of business would be drastically impacted. These cuts would place the citizens in town under immediate threat of not having an ambulance or fire truck available at different times. To further complicate the situation, episodes of multiple calls would rarely, if ever, be covered by the Groton

Fire Department, disproportionally leveraging our mutual aid partners. The overuse of other communities' resources would inevitably be met with strained relationships with these other communities.

Some cuts from the 11% would come from expenses, however these cuts would be trivial in comparison to the cuts from wages and salaries. Larger cuts from expenses would adversely have an impact on the personnel due to apparatus being removed from service, equipment going unrepaired and safety equipment purchases having to be limited.

Any significant cuts to the fire department would strike a devastating blow. These cuts will place the residents of Groton and firefighters at risk. With an understaffed department, personnel cannot safely conduct operations that the community would expect of us.

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	FIRE DEPARTMENT								
1310	Salaries	$ 235,000	$ 235,000	$ 256,900	$ 281,595	$ 292,712	$ 292,712	**3.95%**	**$ 61.12**
1311	Wages	$ 929,402	$ 1,035,806	$ 1,165,166	$ 1,112,490	$ 1,160,261	$ 1,160,261	**4.29%**	**$ 242.28**
1312	Expenses	$ 174,567	$ 124,201	$ 202,231	$ 207,096	$ 212,146	$ 212,146	**2.44%**	**$ 44.30**
	DEPARTMENTAL TOTAL	**$ 1,338,969**	**$ 1,395,007**	**$ 1,624,297**	**$ 1,601,181**	**$ 1,665,119**	**$ 1,665,119**	**3.99%**	**$ 347.70**

Fire Department
220

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage	$ 100.00	$ 100.00	$ -	0.00%		$ 100.00		0.00%
Office Supplies	$ 500.00	$ 500.00	$ -	0.00%		$ 500.00		0.00%
Dues & Memberships	$ 4,000.00	$ 4,000.00	$ -	0.00%		$ 4,000.00		0.00%
Travel/Conferences	$ 750.00	$ 750.00	$ -	0.00%		$ 750.00		0.00%
Equipment Maintenance	$ 10,996.00	$ 10,996.00	$ -	0.00%		$ 10,996.00		0.00%
Water - Sprinklers								
Software/Service Maintenance	$ 19,100.00	$ 21,900.00	$ 2,800.00	14.66%	Anticipated increase	$ 21,900.00		14.66%
Training	$ 31,300.00	$ 31,300.00	$ -	0.00%		$ 31,300.00		0.00%
Heating Costs			$ -					
Electricity			$ -					
Vehicle Costs	$ 20,000.00	$ 20,000.00	$ -	0.00%	Adjustment to better meet usage	$ 20,000.00		0.00%
Other Expenses	$ 9,800.00	$ 9,800.00	$ -	0.00%		$ 9,800.00		0.00%
Repair & Maintenance of Vehicles	$ 36,000.00	$ 36,000.00	$ -	0.00%	Actual usage is higher than budget	$ 36,000.00		0.00%
Medical Supplies	$ 17,500.00	$ 17,500.00	$ -	0.00%		$ 17,500.00		0.00%
Uniforms & Gear	$ 22,800.00	$ 25,050.00	$ 2,250.00	9.87%	new uniform allowance	$ 25,050.00		9.87%
Books & Periodicals	$ 1,250.00	$ 1,250.00	$ -	0.00%		$ 1,250.00		0.00%
Parts/Equipment	$ 10,000.00	$ 10,000.00	$ -	0.00%		$ 10,000.00		0.00%
Building Maintenance								
Minor Capital	$ 23,000.00	$ 23,000.00	$ -	0.00%		$ 23,000.00		0.00%
TOTAL FUNDS REQUESTED	$ 207,096.00	$ 212,146.00	$ 5,050.00	2.44%		$ 212,146.00	$ -	2.44%

Department	**Fire Department**
Org #	**220**
COLA %	**2.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
McCurdy	Steele		Fire Chief				$ 145,000.00			$ 147,900.00	2.0%			$ 150,858.00	$ 13,884.76	$ -	**$ 164,742.76**
Cheeks	Arthur		Deputy Fire Chief				$ 125,460.00			$ 127,969.20				$ 127,969.20		$ -	**$ 127,969.20**
Other Pay							$ 11,135.00										**$ -**
TOTAL SALARIES							**$ 281,595.00**										**$ 292,711.96**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
Aiello	Diane	THL	Office Assistant	8	$34.33	40	$ 71,681.04	$ 35.02	40	$ 73,114.66	2.0%	0.5%	$ 35.72	$ 74,576.95	$ 1,250.00	$ 365.57	**$ 76,192.53**
Crocker	James	IAFF	Lieutenant/EMT		$37.51	42	$ 82,236.92	$ 38.26	42	$ 83,881.66			$ 38.26	$ 83,881.66	$ 2,200.00	$ -	**$ 86,081.66**
Lundgren	Karl	IAFF	Lieutenant/EMT		$37.51	42	$ 82,236.92	$ 38.26	42	$ 83,881.66			$ 38.26	$ 83,881.66	$ 2,250.00	$ -	**$ 86,131.66**
McBrearty	Paul	IAFF	Firefighter/EMT		$33.80	42	$ 74,103.12	$ 34.48	42	$ 75,585.18			$ 34.48	$ 75,585.18	$ 1,700.00	$ -	**$ 77,285.18**
Shute	Tyler	IAFF	Lieutenant/EMT		$37.51	42	$ 82,236.92	$ 38.26	42	$ 83,881.66			$ 38.26	$ 83,881.66	$ 2,700.00	$ -	**$ 86,581.66**
McNayr	Cody	IAFF	Firefighter/EMT		$31.00	42	$ 67,964.40	$ 34.48	42	$ 75,593.95			$ 34.48	$ 75,593.95	$ 1,250.00	$ -	**$ 76,843.95**
Gardner	Bryan	IAFF	Firefighter/EMT		$31.00	42	$ 67,964.40	$ 31.62	42	$ 69,323.69			$ 31.62	$ 69,323.69		$ -	**$ 69,323.69**
Shaw	Walter	IAFF	Firefighter/EMT		$31.00	42	$ 67,964.40	$ 34.48	42	$ 75,593.95			$ 34.48	$ 75,593.95	$ 1,750.00	$ -	**$ 77,343.95**
Maskalenko	Derek	IAFF	Lieutenant/EMT		$37.51	42	$ 82,236.92	$ 38.26	42	$ 83,881.66			$ 38.26	$ 83,881.66	$ 1,750.00	$ -	**$ 85,631.66**
New FF/EMT								$ 28.75	0	$ -			$ 28.75	$ -			**$ -**
								$ -		$ -			$ -	$ -			**$ -**
Overtime for Shift Coverage			Overtime				$ 135,000.00			$ 167,000.00				$ 167,000.00		$ -	**$ 167,000.00**
Call Firefighters/EMTs							$ 200,000.00			$ 204,000.00				$ 204,000.00		$ -	**$ 204,000.00**
Other Pay/Standyby/ Holiday/EMS							$ 64,553.00			$ 67,845.00				$ 67,845.00		$ -	**$ 67,845.00**
Other Pay							$ 34,312.00							$ -		$ -	**$ -**
TOTAL WAGES							**$1,112,490.06**										**$ 1,160,260.95**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	GROTON WATER FIRE PROTECTION								
1320	West Groton Water District	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
1321	Groton Water Department	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
	DEPARTMENTAL TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ -**

GROTON WATER FIRE PROTECTION
221

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Hydrant Charges - West Groton	$ -	$ -	$ -	0.00%				0.00%
Hydrant Charges - Groton	$ -	$ -	$ -	0.00%				0.00%
								%
TOTAL FUNDS REQUESTED	$ -	$ -	$ -	0.00%		$ -	$ -	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	ANIMAL INSPECTOR								
1330	Salary	$ 2,082	$ 2,082	$ 2,082	$ 2,082	$ 2,082	$ 2,082	**0.00%**	**$ 0.43**
1331	Expenses	$ 125	$ 20	$ 270	$ 400	$ 400	$ 400	**0.00%**	**$ 0.08**
	DEPARTMENTAL TOTAL	**$ 2,207**	**$ 2,102**	**$ 2,352**	**$ 2,482**	**$ 2,482**	**$ 2,482**	**0.00%**	**$ 0.52**

ANIMAL INSPECTOR
248

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies	$ 400.00	$ 400.00	$ -	0.00%		$ 400.00		0.00%
Dues & Memberships								
Travel and Conferences								
Equipment Maintenance								
Printing								
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other:								
Other:								
Other:								
Other:								
TOTAL FUNDS REQUESTED	$ 400.00	$ 400.00	$ -	0.00%		$ 400.00	$ -	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	ANIMAL CONTROL OFFICER								
1340	Salary	$ 2,082	$ 2,082	$ 2,082	$ 2,082	$ 2,082	$ 2,082	**0.00%**	**$ 0.43**
1341	Expenses	$ 125	$ 40	$ 270	$ 400	$ 400	$ 400	**0.00%**	**$ 0.08**
	DEPARTMENTAL TOTAL	**$ 2,207**	**$ 2,122**	**$ 2,352**	**$ 2,482**	**$ 2,482**	**$ 2,482**	**0.00%**	**$ 0.52**

ANIMAL CONTROL OFFICER
248

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies	$ 400.00	$ 400.00	$ -	0.00%				-100.00%
Dues & Memberships								
Travel and Conferences								
Equipment Maintenance								
Printing								
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other:								
Other:								
Other:								
Other:								
TOTAL FUNDS REQUESTED	$ 400.00	$ 400.00	$ -	0.00%		$ -	$ -	-100.00%

Town of Groton Massachusetts
EMERGENCY MANAGEMENT AGENCY
45 Farmers Row ● Groton, MA 01450
Tel: (978) 448-6333 ● Fax: (978) 448-1116

A. Steele McCurdy
EMA Director

Emergency Management Budget Narrative- Fiscal Year 2025

The Emergency Management Budget for FY 25 reflects no change. Every year, the infrastructure that supports the radio communications needs to be maintained in order to guarantee its efficiency. This system is the pipeline for police, fire, highway and GELD radio communications. Without this pipeline, the radio capabilities of these departments would be greatly reduced.

Effect of Cut

An 11% or $1,250 cut to the budget jeopardizes the continuity of the communications system but cutting our ability to preform preventative maintenance.

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	EMERGENCY MANAGEMENT AGENCY								
1350	Salary	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000	**0.00%**	**$ 0.84**
1351	Expenses	$ 12,500	$ 9,998	$ 10,000	$ 40,000	$ 10,000	$ 10,000	**-75.00%**	**$ 2.09**
1352	Minor Capital	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
	DEPARTMENTAL TOTAL	**$ 16,500**	**$ 13,998**	**$ 14,000**	**$ 44,000**	**$ 14,000**	**$ 14,000**	**-68.18%**	**$ 2.92**

EMERGENCY MANAGEMENT AGENCY
291

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies								
Dues & Memberships								
Travel and Conferences								
Equipment Maintenance	$ 40,000.00	$ 10,000.00	$ (30,000.00)	-75.00%		$ 10,000.00		-75.00%
Meals								
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other: Training								
Other: Fire Arms								
Other: Equipment								
Other: Community Notification								
TOTAL FUNDS REQUESTED	$ 40,000.00	$ 10,000.00	$ (30,000.00)	-75.00%		$ 10,000.00	$ -	-75.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 APPROPRIATED	FY 2024 DEPARTMENT REQUEST	FY 2024 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2024 IMPACT ON AVERAGE TAX BILL
	DOG OFFICER								
1360	Salary	$ 14,503	$ 15,000	$ 15,000	$ 17,500	$ 17,500	$ 17,500	**0.00%**	**$ 3.65**
1361	Expenses	$ 3,997	$ 2,356	$ 2,929	$ 3,000	$ 3,000	$ 3,000	**0.00%**	**$ 0.63**
	DEPARTMENTAL TOTAL	**$ 18,500**	**$ 17,356**	**$ 17,929**	**$ 20,500**	**$ 20,500**	**$ 20,500**	**0.00%**	**$ 4.28**

DOG OFFICER
292

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies								
Dues & Memberships								
Travel and Conferences								
Equipment Maintenance								
Printing								
Software/Service Maintenance								
Space Rental								
Heating Costs	$ 2,000.00	$ 2,000.00	$ -	0.00%		$ 2,000.00		0.00%
Electricity	$ 500.00	$ 500.00	$ -	0.00%		$ 500.00		0.00%
Vehicle Costs			$ -					
Other: Care of Dogs	$ 500.00	$ 500.00	$ -	0.00%		$ 500.00		0.00%
Other: Seminars								
Other:								
Other:								
TOTAL FUNDS REQUESTED	$ 3,000.00	$ 3,000.00	$ -	0.00%		$ 3,000.00	$ -	0.00%

Department	**Dog Officer**
Org #	**292**
COLA %	**0.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13		14	15	16
				FISCAL YEAR 2024					**FISCAL YEAR 2025**							
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
Delaney	Robert T.		Animal Control				$ 7,500.00			$ 7,500.00				$ 7,500.00		$ -	**$ 7,500.00**
Greenhalgh	John		Animal Control				$ 10,000.00			$ 10,000.00				$ 10,000.00		$ -	**$ 10,000.00**
TOTAL SALARIES							**$ 17,500.00**										**$ 17,500.00**

1	2	3	4	5	6	7	8	9	10	11	12	13		15	15	16
				FISCAL YEAR 2024					**FISCAL YEAR 2025**							
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
TOTAL WAGES							**$ -**										**$ -**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	POLICE & FIRE COMMUNICATIONS								
1370	Wages	$ 409,095	$ 453,495	$ 444,288	$ 448,073	$ -	$ -	**-100.00%**	**$ -**
1371	Expenses	$ 9,364	$ 10,826	$ 20,382	$ 23,875	$ -	$ -	**-100.00%**	**$ -**
1372	Minor Capital	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
	DEPARTMENTAL TOTAL	**$ 418,459**	**$ 464,321**	**$ 464,670**	**$ 471,948**	**$ -**	**$ -**	**-100.00%**	**$ -**

POLICE & FIRE COMMUNICATIONS
235

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies	$ 4,000.00		$ (4,000.00)	-100.00%				-100.00%
Dues & Memberships								
Travel and Conferences								
Equipment Maintenance	$ 2,100.00		$ (2,100.00)	-100.00%				-100.00%
Printing								
Software/Service Maintenance	$ 4,775.00		$ (4,775.00)	-100.00%				-100.00%
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Radio System Maintennance/Repairs	$ 5,000.00		$ (5,000.00)	-100.00%				-100.00%
Other: Equipment Repairs/Purchase	$ 4,000.00		$ (4,000.00)	-100.00%				-100.00%
Other: Uniforms	$ 4,000.00		$ (4,000.00)	-100.00%				-100.00%
Other: Radio Loops								
Other: Wellness Fitness Reimburse								
TOTAL FUNDS REQUESTED	$ 23,875.00	$ -	$ (23,875.00)	-100.00%		$ -	$ -	-100.00%

Department	**Police & Fire Communications**
Org #	**235**
COLA %	**2.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
TOTAL SALARIES																	

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	16
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
Bushnoe	Edward	Comm. Union	Comm. Officer		$29.85	24	$ 37,396.08	$ 30.45		$ -			$ 30.45	$ -		$ -	$ -
Gibson	Warren	Comm. Union	Supervisor		$32.99	40	$ 68,883.12	$ 33.65	0	$ -			$ 33.65	$ -		$ -	$ -
Gaughan	Devon	Comm. Union	Comm. Officer		$24.89	40	$ 51,970.32	$ 25.39	0	$ -			$ 25.39	$ -		$ -	$ -
Savage	Kayla	Comm. Union	Comm. Officer		$24.89	40	$ 51,970.32	$ 25.39	0	$ -			$ 25.39	$ -		$ -	$ -
Cotter	Christopher	Comm. Union	Comm. Officer		$27.38	40	$ 57,169.44	$ 27.93	0	$ -			$ 27.93	$ -		$ -	$ -
Welch	Samuel	Comm. Union	Comm. Officer		$29.85	40	$ 62,326.80	$ 30.45	0	$ -			$ 30.45	$ -		$ -	$ -
Myers	Catherine	Comm. Union	Comm. Officer		$29.85	40	$ 62,326.80	$ 30.45	0	$ -			$ 30.45	$ -		$ -	$ -
New Hire		Comm. Union	Comm. Officer		$24.89	0	$ -	$ 25.39	0	$ -			$ 25.39	$ -		$ -	$ -
Relief Dispatchers							$ 39,011.00							$ -		$ -	$ -
Shift Differential							$ 26,499.00							$ -		$ -	$ -
EMT/FR/EMD							$ 18,368.00							$ -		$ -	$ -
Vacations							$ 41,092.00							$ -		$ -	$ -
Holidays							$ 33,291.00							$ -		$ -	$ -
Training							$ 1,200.00							$ -		$ -	$ -
Longevity							$ 2,850.00							$ -		$ -	$ -
Uniform Cleaning Allowance							$ 1,050.00							$ -		$ -	$ -
Other Pay							$ 12,669.00							$ -		$ -	$ -
GRANT INCOME OFFSET							**$(120,000.00)**										
TOTAL WAGES							**$ 448,072.88**								**$ -**	**$ -**	**$ -**

REGIONAL SCHOOLS

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	NASHOBA VALLEY REGIONAL TECHNICAL HIGH SCHOOL								
1400	Operating Expenses	$ 728,802	$ 807,474	$ 810,037	$ 762,656	$ 962,656	$ 962,656	**26.22%**	**$ 201.01**
	DEPARTMENTAL TOTAL	**$ 728,802**	**$ 807,474**	**$ 810,037**	**$ 762,656**	**$ 962,656**	**$ 962,656**	**26.22%**	**$ 201.01**
	GROTON-DUNSTABLE REGIONAL SCHOOL DISTRICT								
1410	Operating Expenses	$ 22,727,239	$ 24,023,134	$ 24,802,222	$ 25,937,716	$ 29,392,165	$ 29,392,165	**13.32%**	**$ 6,137.45**
1411	Debt Service, Excluded	$ -	$ -	$ -	$ 406,982	$ 384,622	$ 384,622	**-5.49%**	**$ 80.31**
1412	Debt Service, Unexcluded	$ -	$ -	$ -	$ 58,814	$ 60,534	$ 60,534	**2.92%**	**$ 12.64**
1413	Out of District Placement	$ -	$ -	$ -	$ -		$ -	**0.00%**	**$ -**
1413	Capital Assessment	$ 265,172	$ 217,298	$ 577,026	$ 552,203	$ 550,000	$ 550,000	**-0.40%**	**$ 114.85**
	DEPARTMENTAL TOTAL	**$ 22,992,411**	**$ 24,240,432**	**$ 25,379,248**	**$ 26,955,715**	**$ 30,387,321**	**$ 30,387,321**	**12.73%**	**$ 6,345.25**
	TOTAL SCHOOLS	**$ 23,721,213**	**$ 25,047,906**	**$ 26,189,285**	**$ 27,718,371**	**$ 31,349,977**	**$ 31,349,977**	**13.10%**	**$ 6,546.27**

DEPARTMENT OF PUBLIC WORKS

Mark Haddad
Town Manager

Budget for FY25

Dear Mark

I am submitting to you my operating budget for the FY25 operating year.

This year, I am submitting, as requested, 2 budgets, one level service and one with 11% reduction. I was able to make the 11% for all budgets, as required with the following adjustments.

DPW 11.10% was made with the following reductions:

Not filling two positions due to retire in October and November savings 96k

NOTE next year, fy26 total savings will be $145k, I will use this credit next year.

15k minor capital

Additional cuts were also made to DPW for the Transfer station, see details in the next budget. The loss of these two positions will bring us back to a lower number of employees than we had back in the late 80's. The cut in people is going to affect our department by returning us to a reactive state, we will not be able to as many cost-saving projects, like we do know. This year alone we did work at Woitowitz field as well as removing the deck from the country club pool. These two projects alone saved the town over 60k.

Deductions in DPW and Tree were made to obtain the numbers for the Transfer station. The transfer station is too lean to remove any dollars to make the 11% on its own. We made it to 11.14% and was obtained with the following reductions:
$5000 in OT
$20,000 reducing Tree Budget cooperation with GELD
$5600 summer help in DPW
$3400 in road Maint DPW

These cuts will affect us in unusual ways. OT will be absorbed through DPW. Working with GELD will be there still but less advantageous to us in terms of the amount of work they will do for us. Summer helper in DPW will be cut to 2 days per week, May to October. This will need to be supplemented with DPW workers. And with not filling the position of two workers, it will impact mowing and other normal projects we do. A big example of this is we do not allow major vacations in the winter, for obvious reasons, for more than one person at a time, so most vacations happen in summer. You get 3 people out along with 2 gone, that leaves a crew of 5 in the field. You cannot make any progress and barely make a dent on a need to do list.

The Municipal building budget number was reduced by 11.66% with the following:

The only way to reach the goal here was by reduction of an employee. There are not many ways to deal with this decision. This budget has been lean since the increase of electric rates and other utility costs. About 2/3 of the municipal budget is utilities. You cannot just close a building to save costs, you still must heat it. Electric bills are going to be going down 3% but that is only 4-5k, which is not enough to make a difference. I will request that the fire department pick up the cleaning of their building. This will enable the transfer station clerk/ custodian to pick up one building instead of two, the police station. The reason for this is that

when the clerk is not at the transfer station, one of the operators must stay in the shed to check stickers as well as collect fees. If one of those two are out, we must supplement with a regular DPW employee so there is always a minimum of two people on site for safety. There is a trickle-down effect with every act along multiple departments.

Outlook

As you know, we are now back to the staffing level we had in the 80's, and this has enabled us to really catch up on projects and made some great improvements last year. If we have to make the cuts proposed, there will be an impact in or services and response including snow events. We will set what our priorities are and will have a delay when it comes to putting out fires that pop up. I hope this level can be maintained.

Below is a snapshot of where we are now in this cycle.

MUNICIPAL BUILDINGS

Building envelopes are in good shape. Future green community funding will be sought for public safety improvements in their HVAC system and internal components. Custodial challenges have been balanced at the moment due to retirement of long-term employee last year. Utility costs are of great concern and are unpredictable. Electric may be down 3% this year but natural gas is up which is our main source of heat in out larger buildings. I am looking for grants to see where we are so we can stay ahead of the curve on the buildings.

The **Fire Station** lighting project that was completed and has made things much safer and functional in the building. Small issues still arize in the building with the automated controls but overall it is in great shape

Town Hall still has some carpet and painting to do to up date inside so minor touch ups are needed here and there and that's all that's needed. Applying for more money from the green communities program for the boilers is a need but not critical at the moment, we will pursue the grant or change direction if needed.

The **Police Station** roof is done and good for 10+ years. The rest of the building is in good shape and with cement siding and composite trim installed it will require minimal outdoor maintenance in the future. Although this took a few years to complete, I believe the inconvenience of this was worth the 100k or more in savings. With this completed, I see no outside repairs for years. Interior still needs carpet replacement as well as painting in various areas.

The other smaller buildings will need attention here and there as well as minor maintenance issues dealt with as they come up but mothing drastic in sight.

A continued request for 20k in minor capital remains to do longer term projects.

DPW

General Highway Department budget general expenses are right on track for the year and with the new building I am not seeing any foreseeable issues except general road maintenance. Overall, the capital program is keeping up with our replacement schedule so our equipment is in good shape. We are keeping up with our maintenance, so I do not anticipate any major issues, although they do happen. Our new mechanic has started a new maintenance program that will help track expenses, repairs and schedules that should gain us efficiencies over time. Wage line is higher for contractual obligations but not by much because of personnel changes. CH90 continues to be steady for road maintenance and hopefully more state revenue will come our way like last year. We also have a road maintenance program online to help us make sure we have a good plan for road dollars. We have contracts expiring this year and our outlook is not great. Our asphalt prices are likely to increase by 20% this next round and will likely impact the miles of roads we are to pave in the future. This will **NEED** to be watched and look to see if additional funding may be required.

The Transfer Station budget is on track as of now but this budget ends every year on a thin line. Tipping fees are ok at this time and finished very good last year. The construction dumpster fees were getting out of control but I am now working with a new vendor which I hope will leverage our position. Our solid waste contract is expiring in June so I hope to renew early to obtain a favorable rate. Other fees are creeping up to nickel and dime us but we are looking for outlets to keep prices low. These include batteries, electronics, fluorescent bulbs and other regulated non-recyclable items. As for income, right now we are around $242k including all sales of stickers, bags and marketed material. This is up from the same as this time last year, but market trends are going down as of now. Paper, and some plastics are again worthless and steel and aluminum are keeping us whole. As of now I would estimate income for FY25 at $230,000.00 to be conservative. If something would happen in the recycling markets this would change, but I don't see it right now as the trend is not in our favor. I **will have up to date revenue numbers for the budget hearings.**

Storm Water

The **Storm Water budget** seems to be at a good level right now and do not see any need to increase. The line items may need to be adjusted within the budget to cover the employee increases but I see no need to increase fees at this time.

The following other budgets are submitted with no request for additional funding, The Snow and Ice budget, Animal Inspector, Animal Control.

Respectfully submitted and available for discussion

R Thomas Delaney Jr

DPW Director

Budget overview

Transfer Station

Level funding except for wage increase

Highway Department

Level funded in expenses, changes in wage lines to support training and GELD opportunity.

Building Maintenance

20k in minor capital.

STORMWATER ENTERPRISE

No Change

Tree Warden

Increase in tree work line by 20K to come from DPW wages and road maintenance!

Animal Control

2500 increase in wage line

Snow and Ice, Animal inspector

Level funding request.

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	HIGHWAY DEPARTMENT								
1500	Salaries	$ 115,659	$ 113,785	$ 120,670	$ 120,293	$ 122,664	$ 122,664	**1.97%**	**$ 25.61**
1501	Wages	$ 646,439	$ 685,051	$ 750,224	$ 743,323	$ 753,789	$ 753,789	**1.41%**	**$ 157.40**
1502	Expenses	$ 125,643	$ 138,154	$ 136,529	$ 136,900	$ 136,900	$ 136,900	**0.00%**	**$ 28.59**
1503	Highway Maintenance	$ 54,076	$ 73,852	$ 81,712	$ 80,000	$ 80,000	$ 80,000	**0.00%**	**$ 16.71**
1504	Minor Capital	$ -	$ -	$ 5,526	$ 15,000	$ 15,000	$ 15,000	**0.00%**	**$ 3.13**
	DEPARTMENTAL TOTAL	**$ 941,817**	**$ 1,010,842**	**$ 1,094,661**	**$ 1,095,516**	**$ 1,108,353**	**$ 1,108,353**	**1.17%**	**$ 231.44**

HIGHWAY DEPARTMENT
420

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies								
Dues & Memberships	$ 200.00	$ 200.00	$ -	0.00%		$ 200.00		0.00%
Travel/Conferences								
Equipment Maintenance	$ 34,100.00	$ 34,100.00	$ -	0.00%		$ 34,100.00		0.00%
Printing/Printed Forms								
Software/education	$ 3,500.00	$ 3,500.00	$ -	0.00%		$ 3,500.00		0.00%
Space Rental								
Heating Costs	$ 11,000.00	$ 11,000.00	$ -	0.00%		$ 11,000.00		0.00%
Electricity	$ 10,000.00	$ 10,000.00	$ -	0.00%		$ 10,000.00		0.00%
Vehicle Costs/Gas Diesel	$ 32,500.00	$ 32,500.00	$ -	0.00%		$ 32,500.00		0.00%
Employee and Union	$ 17,600.00	$ 17,600.00	$ -	0.00%		$ 17,600.00		0.00%
Consulting and Engineering	$ 10,000.00	$ 10,000.00	$ -	0.00%		$ 10,000.00		0.00%
Misc Minor Equipment								
Building Maintenance	$ 13,000.00	$ 13,000.00	$ -	0.00%		$ 13,000.00		0.00%
Dam Inspections	$ 5,000.00	$ 5,000.00	$ -	0.00%		$ 5,000.00		0.00%
TOTAL FUNDS REQUESTED	$ 136,900.00	$ 136,900.00	$ -	0.00%		$ 136,900.00	$ -	0.00%

Department	**Highway Department**
Org #	**420**
COLA %	**2.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
Delaney	Robert	Supervisors	DPW Director			40	$ 115,652.00			$ 117,965.04		2.5%		$ 117,965.04	$ 1,750.00	$ 2,949.13	**$ 122,664.17**
Other Pay							$ 4,641.00										**$ -**
TOTAL SALARIES							**$ 120,293.00**										**$ 122,664.17**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
Kern	Jeffrey	Highway	Equipment Operator	8	$27.00	40	$ 56,376.00	$ 27.54	40	$ 57,503.52	1.5%		$ 27.95	$ 58,359.60		$ -	**$ 58,359.60**
Conley	Troy	Highway	Foreman	11	$39.64	40	$ 82,768.32	$ 40.43	40	$ 84,417.84		1.5%	$ 40.43	$ 84,417.84	$ 1,250.00	$ 1,266.27	**$ 86,934.11**
Callahan	Brian	Highway	Equipment Operator	8	$29.33	40	$ 61,241.04	$ 29.92	40	$ 62,472.96	2.0%		$ 30.52	$ 63,725.76	$ 275.00	$ -	**$ 64,000.76**
Emslie	James	Highway	Equipment Operator	8	$29.04	40	$ 60,635.52	$ 29.62	40	$ 61,846.56	1.5%		$ 30.06	$ 62,765.28	$ 750.00	$ -	**$ 63,515.28**
Hall	Brian	Highway	Mechanic	10	$30.01	40	$ 62,660.88	$ 30.61	40	$ 63,913.68	1.0%		$ 30.92	$ 64,560.96	$ 500.00	$ -	**$ 65,060.96**
Morris	William	Highway	Equipment Operator	8	$28.91	40	$ 60,364.08	$ 29.49	40	$ 61,575.12	2.0%		$ 30.08	$ 62,807.04	$ 275.00	$ -	**$ 63,082.04**
Johnson	Jesse	Highway	Mechanic	5	$33.29	40	$ 69,509.52	$ 33.96	40	$ 70,908.48	2.0%		$ 34.64	$ 72,328.32		$ -	**$ 72,328.32**
Bobaci	Ndricim	Highway	Heavy Equip Oper	9	$26.52	40	$ 55,373.76	$ 27.05	40	$ 56,480.40	1.5%		$ 27.46	$ 57,336.48		$ -	**$ 57,336.48**
Shea	Quintin	Highway	Foreman	11	$33.32	40	$ 69,572.16	$ 33.99	40	$ 70,971.12	2.0%		$ 34.67	$ 72,390.96	$ 750.00	$ -	**$ 73,140.96**
Richard	Donald	Highway	Truck Driver/Laborer	5	$27.73	40	$ 57,900.24	$ 28.28	40	$ 59,048.64	1.5%		$ 28.70	$ 59,925.60		$ -	**$ 59,925.60**
Fuller	Kevin	Highway	Equipment Operator	8	$30.35	40	$ 63,370.80	$ 30.96	40	$ 64,644.48	1.5%		$ 31.42	$ 65,604.96	$ 500.00	$ -	**$ 66,104.96**
Summer Help							$ 12,000.00			$ 12,000.00						$ 12,000.00	**$ 12,000.00**
Non-Emergency Overtime							$ 5,000.00			$ 5,000.00						$ 5,000.00	**$ 5,000.00**
Director In-Training Stipend							$ 7,000.00			$ 7,000.00						$ 7,000.00	**$ 7,000.00**
Other Pay							$ 19,551.00			$ -						$ -	**$ -**
TOTAL WAGES							**$ 743,323.32**								**$ 4,300.00**		**$ 753,789.07**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	SNOW AND ICE								
1520	Expenses	$ 137,133	$ 154,236	$ 171,937	$ 165,000	$ 165,000	$ 165,000	**0.00%**	**$ 34.45**
1521	Overtime	$ 195,333	$ 291,882	$ 268,100	$ 140,000	$ 140,000	$ 140,000	**0.00%**	**$ 29.23**
1522	Hired Equipment	$ 82,973	$ 55,369	$ 45,349	$ 35,000	$ 35,000	$ 35,000	**0.00%**	**$ 7.31**
	DEPARTMENTAL TOTAL	**$ 415,439**	**$ 501,487**	**$ 485,386**	**$ 340,000**	**$ 340,000**	**$ 340,000**	**0.00%**	**$ 71.00**

SNOW AND ICE
423

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies								
Dues & Memberships								
Travel and Conferences								
Equipment Maintenance	$ 10,000.00	$ 10,000.00	$ -	0.00%		$ 10,000.00		0.00%
Printing								
Software/Service Maintenance								
Space Rental								
Heating Costs	$ 8,000.00	$ 8,000.00	$ -	0.00%		$ 8,000.00		0.00%
Electricity								
Vehicle Costs	$ 12,000.00	$ 12,000.00	$ -	0.00%		$ 12,000.00		0.00%
Salt	$ 110,000.00	$ 110,000.00	$ -	0.00%		$ 110,000.00		0.00%
Sand	$ 25,000.00	$ 25,000.00	$ -	0.00%		$ 25,000.00		0.00%
TOTAL FUNDS REQUESTED	$ 165,000.00	$ 165,000.00	$ -	0.00%		$ 165,000.00	$ -	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	TREE WARDEN BUDGET								
1530	Salary	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
1531	Expenses	$ 613	$ 2,499	$ 3,000	$ 3,000	$ 3,000	$ 3,000	**0.00%**	**$ 0.63**
1532	Trees	$ -	$ -	$ -	$ 1,500	$ 1,500	$ 1,500	**0.00%**	**$ 0.31**
1533	Tree Work	$ 8,800	$ 8,322	$ 9,515	$ 30,000	$ 30,000	$ 30,000	**0.00%**	**$ 6.26**
	DEPARTMENTAL TOTAL	**$ 9,413**	**$ 10,821**	**$ 12,515**	**$ 34,500**	**$ 34,500**	**$ 34,500**	**0.00%**	**$ 7.20**

TREE WARDEN
492

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies								
Dues & Memberships								
Travel/Conferences								
Equipment Maintenance	$ 2,000.00	$ 2,000.00	$ -	0.00%		$ 2,000.00		0.00%
Printing/Printed Forms								
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Uniform Cleaning								
Trash Bags								
New Trees	$ 1,000.00	$ 1,000.00	$ -	0.00%		$ 1,000.00		0.00%
Other:								
Other:								
TOTAL FUNDS REQUESTED	$ 3,000.00	$ 3,000.00	$ -	0.00%		$ 3,000.00	$ -	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	MUNICIPAL BUILDING AND PROPERTY MAINTENANCE								
1540	Wages	$ 150,647	$ 150,671	$ 156,174	$ 166,348	$ 162,845	$ 162,845	**-2.11%**	**$ 34.00**
1541	Expenses	$ 275,040	$ 263,725	$ 257,888	$ 270,950	$ 270,950	$ 270,950	**0.00%**	**$ 56.58**
1542	Minor Capital	$ 19,856	$ 9,941	$ 9,849	$ -	$ 25,000	$ 25,000	**100.00%**	**$ 5.22**
	DEPARTMENTAL TOTAL	**$ 445,543**	**$ 424,337**	**$ 423,911**	**$ 437,298**	**$ 458,795**	**$ 458,795**	**4.92%**	**$ 95.80**

MUNICIPAL BUILDING AND PROPERTY MAINTENANCE
192

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Town Hall	$ 69,175.00	$ 69,175.00	$ -	0.00%		$ 69,175.00		0.00%
Public Safety Building	$ 65,175.00	$ 65,175.00	$ -	0.00%		$ 65,175.00		0.00%
Legion Hall	$ 10,250.00	$ 10,250.00	$ -	0.00%		$ 10,250.00		0.00%
Misc Buildings Maint/Repair/Emerg.	$ 22,850.00	$ 22,850.00	$ -	0.00%		$ 22,850.00		0.00%
Senior Center	$ 32,500.00	$ 32,500.00	$ -	0.00%		$ 32,500.00		0.00%
Fire Department	$ 67,000.00	$ 67,000.00	$ -	0.00%		$ 67,000.00		0.00%
Country Club	$ 4,000.00	$ 4,000.00	$ -	0.00%		$ 4,000.00		0.00%
TOTAL FUNDS REQUESTED	$ 270,950.00	$ 270,950.00	$ -	0.00%		$ 270,950.00	$ -	0.00%

Department	**Municipal Buildings & Property Maintenance**
Org #	**192**
COLA %	**2.00%**

1	2	3	4	5	6	7	8	9	10	11	12		13		14	15	16
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
TOTAL SALARIES							**$ -**										**$ -**

1	2	3	4	5	6	7	8	9	10	11	12		13		15	15	16
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
Risdon	Gail	THL	Custodian II	4	$23.92	40	$ 49,944.96	$ 24.40	40	$ 50,947.20	2.0%	0.5%	$ 24.89	$ 51,970.32		$ 254.74	**$ 52,225.06**
Dixon	Robert	THL	Custodian II	4	$23.92	40	$ 49,944.96	$ 24.40	40	$ 50,947.20	2.0%	0.5%	$ 24.89	$ 51,970.32		$ 254.74	**$ 52,225.06**
Wade	Jennifer	THL	Custodian II	4	$26.01	40	$ 54,308.88	$ 26.53	40	$ 55,394.64			$ 26.53	$ 55,394.64		$ -	**$ 55,394.64**
Other Pay							$ 9,149.00										**$ -**
Overtime							$ 3,000.00									$ 3,000.00	**$ 3,000.00**
TOTAL WAGES							**$ 166,347.80**										**$ 162,844.76**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	SOLID WASTE DISPOSAL								
1550	Wages	$ 138,484	$ 140,322	$ 145,954	$ 154,315	$ 157,651	$ 157,651	**2.16%**	**$ 32.92**
1551	Expenses	$ 40,596	$ 45,741	$ 38,661	$ 45,686	$ 45,686	$ 45,686	**0.00%**	**$ 9.54**
1552	Tipping Fees	$ 155,101	$ 133,758	$ 139,668	$ 145,000	$ 145,000	$ 145,000	**0.00%**	**$ 30.28**
1553	North Central SW Coop	$ 5,850	$ 3,088	$ 5,850	$ 5,850	$ 5,850	$ 5,850	**0.00%**	**$ 1.22**
1542	Minor Capital	$ 6,775	$ 4,312	$ 4,717	$ 5,000	$ 5,000	$ 5,000	**0.00%**	**$ 1.04**
	DEPARTMENTAL TOTAL	**$ 346,806**	**$ 327,221**	**$ 334,850**	**$ 355,851**	**$ 359,187**	**$ 359,187**	**0.94%**	**$ 75.00**

SOLID WASTE DISPOSAL
430

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies								
Dues & Memberships								
Travel/Conferences								
Equipment Maintenance	$ 7,000.00	$ 7,000.00	$ -	0.00%		$ 7,000.00		0.00%
Printing/Printed Forms	$ 600.00	$ 600.00	$ -	0.00%		$ 600.00		0.00%
Software/Service Maintenance								
Space Rental								
Heating Costs	$ 3,000.00	$ 3,000.00	$ -	0.00%		$ 3,000.00		0.00%
Electricity	$ 3,000.00	$ 3,000.00	$ -	0.00%		$ 3,000.00		0.00%
Vehicle Costs	$ 7,000.00	$ 7,000.00	$ -	0.00%		$ 7,000.00		0.00%
Safety equipment	$ 400.00	$ 400.00	$ -	0.00%		$ 400.00		0.00%
Trash Bags	$ 16,500.00	$ 16,500.00	$ -	0.00%		$ 16,500.00		0.00%
Paint Disposal	$ 4,500.00	$ 4,500.00	$ -	0.00%		$ 4,500.00		0.00%
Hazardous Waste Regional	$ 3,686.00	$ 3,686.00	$ -	0.00%		$ 3,686.00		0.00%
Other:								
TOTAL FUNDS REQUESTED	$ 45,686.00	$ 45,686.00	$ -	0.00%		$ 45,686.00	$ -	0.00%

Department	**Solid Waste Disposal**
Org #	**430**
COLA %	**2.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
TOTAL SALARIES							**$ -**										**$ -**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
Burchett	Keith	Highway	Foreman	8	$39.64	40	$ 82,768.32	$ 40.43	40	$ 84,417.84	2.0%		$ 41.24	$ 86,109.12	$ 1,000.00	$ -	**$ 87,109.12**
Bernhardt	Andrew	Highway	Heavy Equip Oper.	4	$30.17	40	$ 62,994.96	$ 30.77	40	$ 64,247.76	2.0%		$ 31.39	$ 65,542.32		$ -	**$ 65,542.32**
Overtime							$ 5,000.00			$ 5,000.00						$ 5,000.00	**$ 5,000.00**
Other Pay							$ 3,552.00										
TOTAL WAGES							**$ 154,315.28**										**$ 157,651.44**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	STREET LIGHTS								
1510	Expenses	$ 12,204	$ 12,209	$ 12,202	$ 15,000	$ 15,000	$ 15,000	**0.00%**	**$ 3.13**
	DEPARTMENTAL TOTAL	**$ 12,204**	**$ 12,209**	**$ 12,202**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**0.00%**	**$ 3.13**

TOWN OF GROTON
Park Commission
Town Hall
173 Main St
Groton, MA 01450

PARK COMMISSION
Brenden Mahoney, Chair
Anna Eliot, Vice Chair
Mary Jennings, Member
Jeffrey Ohringer, Member
Gail Chalmers, Member

November 17, 2023

Mark Haddad
Town Manager
173 Main St
Groton, MA 01450

RE: Memorandum of FY25 Park Commission Budget

Dear Mr. Haddad,

Please find attached the FY25 Park Commission budget. The Park Commission is presenting a level services budget. It should be noted that the commission has seen a decrease or level expense budget since FY23, despite increases in service contracts as well as electricity rates.

In order for the Park Commission to reduce its budget by 11%, there would be a significant reduction in lawn care services as well as staff hours. The fields would not be as well maintained or monitored for the public.

Sincerely,

Brenden Mahoney, Chair
Groton Park Commission

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	PARKS DEPARTMENT								
1560	Wages	$ -	$ 15,817	$ 13,804	$ 17,571	$ 17,922	$ 17,922	**100.00%**	**$ 3.74**
1561	Expenses	$ 42,793	$ 57,700	$ 55,272	$ 55,759	$ 55,759	$ 55,759	**0.00%**	**$ 11.64**
	DEPARTMENTAL TOTAL	**$ 42,793**	**$ 73,517**	**$ 69,076**	**$ 73,330**	**$ 73,681**	**$ 73,681**	**0.48%**	**$ 15.39**

PARKS DEPARTMENT
650

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Field Maintenance	$ 29,927.00	$ 29,927.00	$ -	0.00%		$ 29,927.00		0.00%
Waste Management	$ 7,822.00	$ 7,822.00	$ -	0.00%		$ 7,822.00		0.00%
Commemorations/Celebrations								
Safety	$ 6,584.00	$ 6,584.00	$ -	0.00%		$ 6,584.00		0.00%
Electricity	$ 11,426.00	$ 11,426.00	$ -	0.00%		$ 11,426.00		0.00%
TOTAL FUNDS REQUESTED	$ 55,759.00	$ 55,759.00	$ -	0.00%		$ 55,759.00	$ -	0.00%

Department	**Parks Department**
Org #	**493**
COLA %	**2.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	$ -
TOTAL SALARIES							**$ -**										**$ -**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
Vacant		THL	Office Assistant	5	$22.44	15	$ 17,570.52	$ 22.89	15	$ 17,921.93			$ 22.89	$ 17,921.93		$ -	**$ 17,921.93**
Other Pay																	
TOTAL WAGES							**$ 17,570.52**										**$ 17,921.93**

LIBRARY AND CITIZENS' SERVICES

The Groton Center
163 West Main Street
Groton, MA 01450
978-448-1170

11/17/2023

To: Mark Haddad, Town Manager

From: Ashley Shaheen, Council on Aging Director

Memo: COA Department and COA Van Budget Requests for FY25

The mission of the Groton Council on Aging is to serve as the community focal point promoting the independence of older adults through information and referral, support, health and wellness, socialization and education. We provide opportunities for all individuals as they age by leveraging resources, developing a sustainable future and engaging in strong partnerships and collaborations.

On behalf of the Groton Council on Aging, I am pleased to present our FY25 COA Department and Senior Van Budget Requests. As we continue to expand our services to reach more of the 3,073 residents over the age of 60, we strive to make our services and programs more accessible and appealing to all. Recently, we have even had an increased level of participation among those ages 50 to 59.

The COA Department is funded through taxpayer funds, state grants, local grants, and private contributions. The daily offerings of the COA include social services, transportation, fitness programs, volunteer opportunities, social activities, educational classes and lectures, and recreational activities. The COA Department's Staff consists of a 40-hour/week Director, a 40-hour/week Community Engagement Specialist, a 40-hour/week Outreach Coordinator/Van Dispatch, a 15-hour/week Departmental Assistant, and 8 Bus Drivers who work on a per diem basis.

HIGHLIGHTS FROM THIS PAST YEAR

Seniors Served

I am pleased to say that FY23 was the first year of being operational in The Groton Center (opened in the fall of 2019), and we surpassed our growth projections. In FY23, we served 1,160 unique individuals, which is close to 40% of the Town's population. In looking back over the past five years, this is the highest percentage of seniors served: FY19, we served 18,426 duplicated users and 1,021 unduplicated users; in FY20, we served 17,015 duplicated users and 890 unduplicated users; in FY21, we served 15,214 duplicated users and 865 unduplicated users; in FY22, we served 13,053 duplicated users and 730 unduplicated users; and in FY23, we served 22,368 duplicated users and 1,160 unduplicated users.

National Council on Aging Re-accreditation

In June 2023, we completed and submitted the National Council on Aging Re-Accreditation Application by engaging more than 60 municipal employees, volunteers, board members, and staff members. The dedicated teams worked countless hours for the better part of the year to review the COA's mission, strategic plan, community collaboration, governance, administration and human resources, program planning and execution, evaluations, fiscal and asset responsibility, records and reports, and facility and operations. In October 2023, the National Council on Aging's Primary Reviewer traveled to Groton from Illinois to evaluate our center in person, meet with the members of the self-assessment teams (including municipal employees, volunteers and staff), observe our programs and interview volunteers and staff over the course of 1.5 days.

The NCOA Reviewer was impressed with the following:

- Our methodical approach to the application process
- The involvement and number of community partners with respect to the application process and the operations of the COA
- Our intergenerational programs
- The depth and breadth of our Volunteer Manual
- Our wide range of programs and activities
- The sound Policy and Procedures of our organization
- The light and unique features of The Groton Center Building, including the Veteran's Wall and the Art Wall

Her initial recommendations include:

- Building our capacity by partnering with universities for student interns studying nursing, art therapy, or social work
- Supporting those with cognitive decline
- Enhancing the number of lifelong learning programs
- Increasing the frequency of the outcome measures survey and connecting to the mission of the organization

In conclusion, the reviewers are recommending a full re-accreditation to the NCOA Accreditation Board when they present our application. We should hear the final results by the end of this year.

Strategic Plan and Building Use Policy

Through the NCOA Re-Accreditation process, we developed a rolling Three-Year Strategic Plan.

We recently approved a new Rental Application and Building Use Policy for use of The Groton Center during non-COA hours (November 2023).

UPCOMING YEAR GOALS/INITIATIVES

- Ensure that all funding avenues and funding outreach efforts are maximized to fulfill our mission statement
- Provide affordable, safe, and timely transportation for Groton seniors who are unable to meet their own transportation needs
- Meet the diverse and identified needs to energize and engage our community's growing over 60 population through accessible and innovative programs and services
- Continuously assess and build on The Groton Center's physical resources to ensure the grounds are being optimized to support the COA's mission and long-range plans
- Operationalize the newly adapted Building Use Policy for rentals of The Groton Center for non-COA programs
- Ensure that the COA is a community resource for understanding and improving local, state, and national public policy affecting people 60 years of age and older

LONG-TERM GOALS/INITIATIVES

- Continue to work on strategic goals and initiatives
- Focus attention on key areas of social services to all residents (especially with the emotional trauma and financial upheaval some people are experiencing due to the continuing effects of the pandemic and inflation)
- Expand on programming beyond our regular operating hours
- Continue to assess our current COA operation and resources, and how we can expand programs and services in the future

TWO PROPOSED BUDGETS FOR COA DEPARTMENT

At your request, I am submitting two proposed budgets for the COA Department. The first is a level-services budget that would enable the COA Department to continue providing our high level of social services and programs for the Groton senior population. The second budget below includes an 11% cut to our current budget. As you will see, this would have a devasting effect on our operations and would reverse the growing trajectory we have seen at the COA since the end of the pandemic.

Level-services Budget

The Council on Aging's proposed level-services FY25 budget is $226,506.78, which includes $12,700 for expenses and $213,806.78 for payroll ($158,419.26 + $50,045.18 + $20,342.34 – $15,000 offset from the MA Formula Grant = $213,806.78).

Expenses:

Below are the proposed expenses for a level-services budget. The total would be $12,700.

Line Item	Department Request	Rationale
Assessments	$2,600	The "assessments" cover our annual MCOA dues, Montachusett's Opportunity Council assessment (supporting meals on wheels), North Central Aging Services assessment, National Institute of Senior Center dues, and our motion picture licensing agreement.
Printing/Copying	$900	The printing/copying request is for the annual submission of the Emergency Preparedness Form (a life-saving resource for the Town) that is included in the

		Town's Census and flyers/registration checklists which are included in our newsletters to promote our programs and services. This request is compliment to an off-set from the MA Formula Grant.
Programs/Lectures	$7,000	In order to meet our mission by providing opportunities for seniors to learn, connect, and engage, we offer programs throughout our hours of operation. This request is to compliment other funding sources such as The Groton Lecture Fund, the Friends of the Groton Elders, the Groton Cultural Fund, and the MA Formula Grant. The Groton Center is rich with opportunity.
Building Supplies	$1,000	Building supplies include but not limited to storage and organizational materials.
Travel/Conferences	$1,200	The Town of Groton promotes professional development for all employees. My goal is to send (if interested) the office team to the annual MA Council on Aging conference and other workshops/training opportunities offered throughout the year. Travel expense covers mileage reimbursement for home visits, shopping for program purposes, and more.

Payroll:

All staff positions are essential for the COA operations. The payroll for a level-services budget would be $213,806.78.

Budget with 11% deduction

An FY25 budget with an 11% reduction would be $201,591.03, which is $24,915.75 less than the proposed level-services budget of $226,506.78. This reduction in the Council on Aging budget would be detrimental to our current operation.

Expenses ($12,700 - $8,890 = $3,810)*:*

If forced to reduce the overall budget by 11%, we would have to cut 70% from the $12,700 expense budget. The remaining expense budget would be $3,810 to cover the assessments ($2,600), programming/printing ($1,000) and travel ($210). This would vastly decrease the number and quality of the programs and services we provide to our residents. We would be forced to limit the printing and outreach materials that educate our residents on the programs and services we provide, and we would have to eliminate the opportunities for professional development for our staff members.

Payroll ($24,915.75 total deduction required - $8,890 proposed deduction in expenses above = $16,025.75 payroll deduction required):

In order to meet the COA's Misson, every current staff position is required. Any cut to a particular position would result in the COA not being able to provide the volume, quality and high-level of customer service for social services, programming, and/or transportation needed by the Groton senior population. Hence, to reach the remaining $16,025.75 deduction required, we would have to condense operational hours for the COA as a whole to shorten the hours for all full-time staff members on an equal basis. Therefore, we would operate 35 hours per week instead of our current 40 hours per week. (To maintain our Nationally Accredited Council on Aging status, which we worked so hard to get, we would be required to operate for a minimum of 35 hours per week.)

Summary:

Reducing the COA Budget by 11% would have a detrimental impact on our participants, our well-qualified and team-centered employees, the programs and services we are able to offer, and the growth trajectory of the Groton COA. This would be a risk for the Town, especially after the investment in the Groton Center Building and the work to build a fully staffed and flourishing COA Department just as it has rebounded from the devasting effects of the pandemic.

PROPOSED BUDGET FOR COA VAN

The Groton COA provides transportation service to seniors 60 and above and to the disabled community. The service provides trips to medical appointments, grocery shopping, trips to The Groton Center, and library events, just to name a few.

Expense Line Increase:

- $1,000 to the Vehicle Cost Line Item
- $2,000 to the Gas/Oil Line Item

FY24 is the first year the transportation budget is anticipated to expend the annual state assessment. I am anticipating a potential subsidy in FY25 for transportation (if our COA budget is not cut) and will use the formula grant to support those additional transportation expenses.

CONCLUSION

In summary, the projected growth of the aging population and the trajectory of continued success of the Groton Council on Aging is evident, and with the proposed level-services budget we will sustain participant satisfaction by providing the programs and services that Groton's seniors currently rely on. Thank you for your consideration of these requests.

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	COUNCIL ON AGING								
1600	Salary	$ 88,447	$ 73,786	$ 87,986	$ 87,446	$ 162,023	$ 162,023	**85.28%**	**$ 33.83**
1601	Wages	$ 72,037	$ 57,873	$ 116,035	$ 103,143	$ 55,733	$ 55,733	**-45.97%**	**$ 11.64**
1601	Expenses	$ 8,656	$ 15,517	$ 12,384	$ 12,254	$ 12,700	$ 12,700	**3.64%**	**$ 2.65**
1602	Minor Capital	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
	DEPARTMENTAL TOTAL	**$ 169,140**	**$ 147,176**	**$ 216,405**	**$ 202,843**	**$ 230,456**	**$ 230,456**	**13.61%**	**$ 48.12**

COUNCIL ON AGING
541

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Building Maintenance								
Maintenance/Repair Equipment								
Maintenance Agreements								
Assessments	$ 2,600.00	$ 2,600.00	$ -	0.00%		$ 2,600.00		0.00%
Advertising								
Printing/Copying	$ 794.00	$ 900.00	$ 106.00	13.35%		$ 900.00		13.35%
Telephone								
Postage								
NISC Re-Accreditation Jan 2013								
Programs/Lectures	$ 6,210.00	$ 7,000.00	$ 790.00	12.72%		$ 7,000.00		12.72%
Contracted Services								
Office Supplies								
Books/Periodicals								
Drop-In Center Supplies								
Meals Delivery								
Building Supplies	$ 1,450.00	$ 1,000.00	$ (450.00)	-31.03%		$ 1,000.00		-31.03%
Travel/Conferences	$ 1,200.00	$ 1,200.00	$ -	0.00%		$ 1,200.00		0.00%
Dues/Meetings								
New Employee Physical								
TOTAL FUNDS REQUESTED	$ 12,254.00	$ 12,700.00	$ 446.00	3.64%		$ 12,700.00	$ -	3.64%

Department	**Council On Aging**
Org #	**541**
COLA %	**2.00%**

1	2	3	4	5	$ 6.00	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
Shaheen	Ashley	Supervisors	Director			40	$ 85,313.00		40	$ 87,019.26		2.5%		$ 87,019.26		$ 2,175.48	**$ 89,194.74**
Munson	Nandi	THL	Com. Engagement	8			$ 70,000.00		40	$ 71,400.00	2.0%			$ 72,828.00		$ -	**$ 72,828.00**
Other Pay							$ (67,867.00)										**$ -**
TOTAL SALARIES							**$ 87,446.00**										**$ 162,022.74**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
Boardman	Nikole	THL	Outreach Coord.	6	$28.79	32	$ 48,090.82	$ 29.37	32	$ 49,059.65	2.0%	0.5%	$ 29.96	$ 50,045.18		$ 245.30	**$ 50,290.48**
Munson	Nandi	THL	Com. Engagement	8	$33.55	40	$ 70,052.40										
Pierpont	Hannah	THL	Department Asst.	5	$24.97	15	$ 19,551.51	$ 25.47	15	$ 19,943.01	2.0%	0.5%	$ 25.98	$ 20,342.34		$ 99.72	**$ 20,442.06**
Other Pay							**$ (19,551.51)**										**$ -**
Grant Offset							**$ (15,000.00)**										**$ (15,000.00)**
TOTAL WAGES							**$ 103,143.22**										**$ 55,732.54**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	SENIOR CENTER VAN								
1610	Wages	$ 37,842	$ 42,865	$ 62,342	$ 74,808	$ 76,611	$ 76,611	**2.41%**	**$ 16.00**
1611	Expenses	$ 5,126	$ 12,865	$ 16,823	$ 18,023	$ 21,023	$ 21,023	**16.65%**	**$ 4.39**
	DEPARTMENTAL TOTAL	**$ 42,968**	**$ 55,730**	**$ 79,165**	**$ 92,831**	**$ 97,634**	**$ 97,634**	**5.17%**	**$ 20.39**

SENIOR CENTER VAN
542

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone	$ 820.00	$ 820.00	$ -	0.00%		$ 820.00		0.00%
Postage								
Office Supplies								
Dues & Memberships								
Travel/Conferences								
Equipment Maintenance								
Printing/Advertisemnt	$ 1,250.00	$ 1,250.00	$ -	100.00%		$ 1,250.00		0.00%
Safety Training	$ 100.00	$ 100.00	$ -	0.00%		$ 100.00		0.00%
Annual Physical Exam	$ 250.00	$ 250.00	$ -	0.00%		$ 250.00		0.00%
Testing and Licenses	$ 400.00	$ 400.00	$ -	0.00%		$ 400.00		0.00%
Electricity								
Vehicle Costs	$ 6,000.00	$ 7,000.00	$ 1,000.00	16.67%		$ 7,000.00		16.67%
Employee and Union								
Consulting and Engineering								
Building Upgrades								
Other: Gas/Oil	$ 8,000.00	$ 10,000.00	$ 2,000.00	25.00%		$ 10,000.00		25.00%
Other: Insurance	$ 1,203.00	$ 1,203.00	$ -	0.00%		$ 1,203.00		0.00%
TOTAL FUNDS REQUESTED	$ 18,023.00	$ 21,023.00	$ 3,000.00	16.65%		$ 21,023.00	$ -	16.65%

Department	**Senior Center Van**
Org #	**542**
COLA %	**2.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
TOTAL SALARIES							**$ -**										**$ -**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
Per Diem Drivers		THL	Van Driver	4	$19.72	61	$ 62,785.53	$ 20.11	61	$ 64,041.24			$ 20.11	$ 64,041.24		$ -	**$ 64,041.24**
Boardman	Nikole	THL	Dispatcher	6	$28.79	8	$ 12,022.70	$ 29.37	8	$ 12,263.16	2.0%	0.5%	$ 29.95	$ 12,508.42		$ 61.32	**$ 12,569.74**
Other Pay																	
TOTAL WAGES							**$ 74,808.23**										**$ 76,610.97**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	VETERAN'S SERVICE OFFICER								
1620	Salary	$ 5,000	$ 5,192	$ 6,000	$ 6,120	$ 6,242	$ 6,242	**2.00%**	**$ 1.30**
1621	Expenses	$ -	$ 25	$ -	$ 1,100	$ 1,100	$ 1,100	**0.00%**	**$ 0.23**
1622	Veterans' Benefits	$ 24,009	$ 17,062	$ 18,919	$ 25,000	$ 25,000	$ 25,000	**0.00%**	**$ 5.22**
1623	Minor Capital	$ -	$ -	$ -	$ -			**0.00%**	**$ -**
	DEPARTMENTAL TOTAL	**$ 29,009**	**$ 22,279**	**$ 24,919**	**$ 32,220**	**$ 32,342**	**$ 32,342**	**0.38%**	**$ 6.75**

VETERAN'S SERVICE OFFICER
543

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies	$ 400.00	$ 400.00	$ -	0.00%		$ 400.00		0.00%
Dues & Memberships								
Travel/Conferences	$ 200.00	$ 200.00	$ -	0.00%		$ 200.00		0.00%
Equipment Maintenance								
Printing/Printed Forms								
Software/Service Maintenance	$ 500.00	$ 500.00	$ -	100.00%		$ 500.00		100.00%
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Employee and Union								
Consulting and Engineering								
Misc Minor Equipment								
Building Upgrades								
Other:								
TOTAL FUNDS REQUESTED	$ 1,100.00	$ 1,100.00	$ -	0.00%		$ 1,100.00	$ -	0.00%

Department	**Veteran's Service Officer**
Org #	**543**
COLA %	**2.00%**

1	2	3	4	5	6	7	8	9	10	11	12		13		14	15	16
				FISCAL YEAR 2024					FISCAL YEAR 2025								
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
TOTAL SALARIES							**$ -**										**$ -**

1	2	3	4	5	6	7	8	9	10	11	12		13		15	15	16
				FISCAL YEAR 2024					FISCAL YEAR 2025								
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
Heard	Maureen	By-Law	Veteran's Agent				$ 6,120.00			$ 6,242.40				$ 6,242.40		$ -	**$ 6,242.40**
Other Pay																	
TOTAL WAGES							**$ 6,120.00**										**$ 6,242.40**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	GRAVES REGISTRATION								
1630	Salary/Stipend	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	**0.00%**	**$ 0.05**
1631	Expenses	$ 760	$ 760	$ 750	$ 760	$ 760	$ 760	**0.00%**	**$ 0.16**
	DEPARTMENTAL TOTAL	**$ 1,010**	**$ 1,010**	**$ 1,000**	**$ 1,010**	**$ 1,010**	**$ 1,010**	**0.00%**	**$ 0.21**

GRAVES REGISTRATION
493

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies								
Dues & Memberships								
Travel/Conferences								
Equipment Maintenance								
Printing/Printed Forms								
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Uniform Cleaning								
Trash Bags								
Other: Flags	$ 760.00	$ 760.00	$ -	0.00%		$ 760.00		0.00%
Other:								
Other:								
TOTAL FUNDS REQUESTED	$ 760.00	$ 760.00	$ -	0.00%		$ 760.00	$ -	0.00%

Department	**Graves Registration**
Org #	**493**
COLA %	**0.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024					FISCAL YEAR 2025								
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
Normandin	Deborah		Graves Registrar				$ 250.00			$ 250.00				$ 250.00		$ -	**$ 250.00**
TOTAL SALARIES							**$ 250.00**										**$ 250.00**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024					FISCAL YEAR 2025								
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
TOTAL WAGES							**$ -**										**$ -**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	CARE OF VETERAN GRAVES								
1640	Contract Expenses	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500	$ 1,500	**0.00%**	**$ 0.31**
	DEPARTMENTAL TOTAL	**$ 1,500**	**$ 1,500**	**$ 1,500**	**$ 1,500**	**$ 1,500**	**$ 1,500**	**0.00%**	**$ 0.31**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	OLD BURYING GROUND COMMITTEE								
1650	Expenses	$ -	$ -	$ -	$ 800	$ 800	$ 800	**0.00%**	**$ 0.17**
	DEPARTMENTAL TOTAL	**$ -**	**$ -**	**$ -**	**$ 800**	**$ 800**	**$ 800**	**0.00%**	**$ 0.17**

GROTON PUBLIC LIBRARY
99 Main Street
Groton, Massachusetts 01450
(978) 448-1167, gpl.org
info@gpl.org
Vanessa Abraham, Director

Library Board of Trustees
Chair Kate Bettencourt
Vice-Chair Kristen von Campe
Clerk Helena Altsman
Member Mark Gerath
Member Jennifer Petersen
Member David Zeiler

To: Mark Haddad, Town Manager

From: The Board of Library Trustees and Library Director Vanessa Abraham

Date: November 20, 2023

Subject: FY 2025 Library Budget Memo: State Certification, Level Services Budget, and Impact of an 11% Cut

We submit the Library's budget request for Fiscal Year 2025. While specific line items are detailed on the accompanying budget spreadsheet, this memo serves to provide a budgetary overview.

STATE CERTIFICATION

Being certified by the Massachusetts Board of Library Commissioners (MBLC) every year is essential. Certification is required to:

- Maintain Groton citizens' rights to use other public libraries in Massachusetts
- Maintain reciprocal borrowing privileges with other libraries and the regional consortium
- Continue to receive aid from the state
- Maintain eligibility to receive state and federal grants

Residents of towns with decertified libraries are allowed only walk-in use of the Boston Public Library, as the statewide "Library of the Commonwealth." Additionally, once a municipality has lost certification, it cannot be recertified until the municipality's library has been meeting the standards for one complete fiscal year.

To be certified each fiscal year, a municipality and its library must meet its Municipal Appropriation Requirement (or be granted a waiver) and meet the Minimum Standards of Free Public Library Service.

STATE CERTIFICATION REQUIREMENTS

1. Meet the **Municipal Appropriation Requirement (MAR)**, calculated from the average of the three previous fiscal year municipal appropriations increased by 2.5%.
2. Meet the Population-based **Minimum Hours Open Standard** – Groton's is 40 hours/week, 5 days/week, evening hours.
3. Meet the **Materials Expenditure Requirement**, calculated as a percentage of total municipal appropriation to the Library. Groton's requirement is 16% (unless we meet a higher service threshold, and then we can flex it down to 15%.)
4. Meet All Other Standards and Regulations – These are not a challenge for the Groton Public Library.

MUNICIPAL APPROPRIATION REQUIREMENT (MAR)

The Municipal Appropriation Requirement is the most important consideration in every budget because 100% of it must come from the town. No other funding source can be used to meet the MAR. The MAR is the most critical component to remaining certified. A municipality must meet the MAR or apply for and receive a waiver in order to remain certified by the state.

Massachusetts General Law (M.G.L., c.78, s.19A) states that a municipality must appropriate a figure of at least the average of the last 3 years' municipal appropriations to the library for operations, increased by 2.5%, in order to be certified for State Aid to Public Libraries. This figure is known as the Municipal Appropriation Requirement (MAR).

The MAR is calculated using the prior 3 years' Total Municipal Appropriated Income (TAMI) for operating expenses or the MAR figure, whichever is higher. The average of the 3 years' figures is increased by 2.5% to determine the MAR figure for the current fiscal year.

MAR Formula: [(FY 2022 + FY 2023 + FY 2024) / 3] x 1.025 = FY 2025 MAR.

MAR CALCULATION		
FY 2024 TAMI	$ 985,784	
FY 2023 TAMI	$ 988,296	
FY 2022 TAMI	$ 952,286	
Total 3 years:	$2,926,366	
Divided by 3:	$ 975,455	
Multiplied by 1.025:	**$ 999,842**	**FY2025 MAR**
FY 2025 Level Services Budget Request	**$1,029,302**	
Amount Above MAR	$ 29,460	

GPL's FY 2025 MAR is $ 999,842.

FY 2025 LEVEL SERVICES BUDGET

The Level Service Budget, outlined below, will ensure the Gorton Public Library will be certified by the Massachusetts Board of Library Commissioners (MBLC) for FY 2025. It also provides the level of service that our citizens expect. Reducing hours not only limits access to students and working families, but it places constraints on the library's ability to offer programs, particularly important as program attendance continues to grow very rapidly.

Salaries
The six salaried librarians form the essential foundation for the entire library: the full-time Director, Assistant Director, Head of Children's Services, Head of Adult & Circulation Services, Reference/Technical Services Librarian, and the half-time Teen Services Librarian.

We are grateful to the Town Manager, Human Resources Director, IT Director, Union, Library Staff, and Town for their collaboration and support to reclassify the full-time position Technology Librarian position into an Assistant Director position. This organizational change has long been needed, and it was achieved at only an additional cost of $5,000 to the Town (because of the higher pay grade.)

FY 2025 Salary Increases: COLA, Merit, and Longevity, per Union contracts.

Wages
A level services budget for FY 2025 restores Sunday staffing for 9 months and Summer Reading Assistant for 10 weeks that were cut out of the FY 2024 library budget. The Library Trustees only preserved these services through the voted application of state aid grant funds for FY 2024. Note: Sunday wages are straight pay; there is no differential.

FY 2025 Wage Increases: COLA, Merit, and Longevity, per Union contracts.

General Operating
GPL is under the custody and oversight of the Library Board of Trustees; we manage our building, building systems, grounds, equipment, contracts, and operations, all of which is included in our operational budget. The Library Trustees take their fiscal responsibility very seriously, actively participate in the budgetary process, capital planning, building projects, and scrutinize bills paid in every expense warrant.

Changes to FY 2025 Expenses

- (-$7,000): 28% Decrease in Electricity. Costs are down substantially, thanks the green lighting grant completed last December. With more data, we may be able to drop this further in future fiscal years, depending on rates.
- $500: Water and Sewer increase, projected
- $100: Insurance increase, projected
- (-$507): Books/Materials decrease (state formula for materials expenditure requirements*) and offset by outside financial support:
    - The total amount for books and materials at 15% is $154,395, but the Town Trust Commissioners have generously offset ~50% of this with the approval of $75,000 for books and materials for FY 2025.

- The GPL Endowment Trust provides an additional $10,000 for circulating museum passes.
- With 9 months of Sunday hours, GPL hits a higher hours service threshold and can flex its materials expenditure* from 16% down to 15% of the municipal appropriation. 16% is $79,688, but 15% is $69,395. The difference ($10,293) offsets the cost of approximately 5 months (55%) of Sunday Wages to permit this flexibility. Four months of Sunday hours (Jan-Apr) have been in the budget since 2003.

Groton's (Population 10,000-14,999) Materials Expenditure Requirement is **16% of municipal appropriation, with minimum of **40** hours per week. Population 15,000-24,999 Towns' Materials Expenditure Requirement is **15%** of municipal appropriation with a minimum of **50** per week, which GPL hits when open 9 months of Sundays, Sept-May. This allows us to flex our materials expenditure requirement down to 15%. The 50+ hours have to be sustained for 38 consecutive weeks (9 months) to be eligible for the materials flexibility accommodation.*

IMPACT OF 11% CUT ($113,222)

Per the Town's budget guidelines, we include the impact of an 11% cut in the FY 2025 library budget. This budget would require a waiver from the Massachusetts Board of Library Commissioners to remain certified.

Cutting 11% would reduce the Summer Reading program, cut all Sunday hours, cut books and materials, cut staff members, cut weekly hours open, cut programming, cut staff meetings and training, threaten minimum staffing safety standards, cut grounds maintenance and equipment from expenses, and reduce books and materials budget again.

Cuts in Reverse Priority Order:

1. **Cut Summer Reading Program Assistant Hours - $9,653**

   IMPACT:

   a. **Reduced Children's Summer Reading Program**, duration, programs, and support.
   b. Children who don't read books over the summer lose ground academically and start behind their peers when school resumes.

2. **Cut Sunday Hours: $19,415 from Wages, but net only $12,698**

   By cutting Sunday hours, the library will no longer meet the higher hours service threshold for flexing material expenditures to 15%, so an increase to books/materials to 16% is necessary and increases this line item by $6,717.

   IMPACT:

   a. **No Sunday hours.** Loss for many students, workers, and families for whom it of the only free time they have all week to visit the library. We see different patrons and families on Sundays than we do during the week. Every Sunday staff hear from patrons how happy they are that we are open and usage is high. No Sunday hours would be a substantial loss to the community.
   b. **No Sunday programs.** Lose ability to serve the community with programs that nearly everyone can attend (kids, teens, adults). Reduces ability to maximize non-Town Endowment and Lecture Fund resources for programming.

3. **Cut Books/Materials - $22,480**

   IMPACT:

   a. Due to the proposed overall budget cuts to the municipal appropriation to the library, GPL will no longer meet the MAR. Below the MAR, we must apply for a waiver and we are also no longer able to flex materials for wages, even if the higher service threshold is met. The third component of the certification formula after MAR and Hours is meeting the Books and Materials expenditure requirement of 16% OR no less than a 90% compliance level of 14.4%. Below a 90% expenditure and the library will be decertified.
   b. In this scenario, the Library's overall budget is reduced to $916,086 (11% cut) and at least a $131,916 Books and Materials expenditure is needed to meet state requirements. Again, the Town Trust Commissioners have generously offset $75,000 for books and materials for FY 2025 and the GPL Endowment Trust provides an additional $10,000 in circulating materials. With this generous support plus the municipal contribution, we will still need to apply for a waiver, but if granted, GPL will be certified and receive 87.5% of annual state aid funding if we meet the minimum 14.4% expenditure.
   c. Our books and materials are used at a very high rate by our patrons compared to other towns. This is particularly true for new, popular books that circulate often and typically have waiting lists. In the event that books and materials funding is cut, fewer materials will be available and wait times will increase. This occurred during Covid budget freeze when the library fell behind in its acquisitions.

4. **Cut Four (4) Part-Time, Non-Benefitted Library Assistants** (**in reverse order of hire), or 41 staff hours/week - $44,217**

   This represents 8.8% cut in staffing hours per week, or 4.25 hours per week.

   IMPACT:

   a. To evenly distribute staffing cuts, and redistribute staff to cover these personnel losses, GPL would shorten service hours each day:
      i. Close one (1) hour early on Tue., Wed., and Thu. at 8 pm
      ii. Close one (1) hour early on Fri. at 5 pm
   b. In FY 2020/2021 with frozen wages and hiring, and in FY 2022, when Wages were cut by $55K (until restored at Fall Town Meeting Oct. 2022) GPL closed one hour early each weekday, Tue-Fri, and it was very painful for the community. People were very upset. It disrupted all evening library use. It forced programs to start at the inconvenient time of 6 or 6:30 pm instead of the usual 7 pm so they would be done before 8 pm. It interfered with evening meeting room use by the community, was a source of constant confusion for patrons (and staff), and people working and studying had to be kicked out early every night. This budget cut would cause a similar disruption for library staff, patrons, services, and programs.
   c. Cutting 4 permanent staff members would also severely harm staff morale as well as the ability to retain staff members.
   d. Customer service would suffer – and it is our friendly, helpful, and welcoming service that made us the top-rated town department in the last town-wide assessment survey.

5. **Cut Wages Other Pay - $10,000**

   Other Pay covers the most minimal level of part-time hours to cover for contractually obligated paid time off for benefitted staff -- 85% of the time we can shift existing staff around, but not 100% of the sick/vac/per/hol etc. time off owed to benefitted staff. It also covers costs to pay hourly staff for minimal training time each year: to attend one team meeting per month and one workshop per year.

IMPACT:

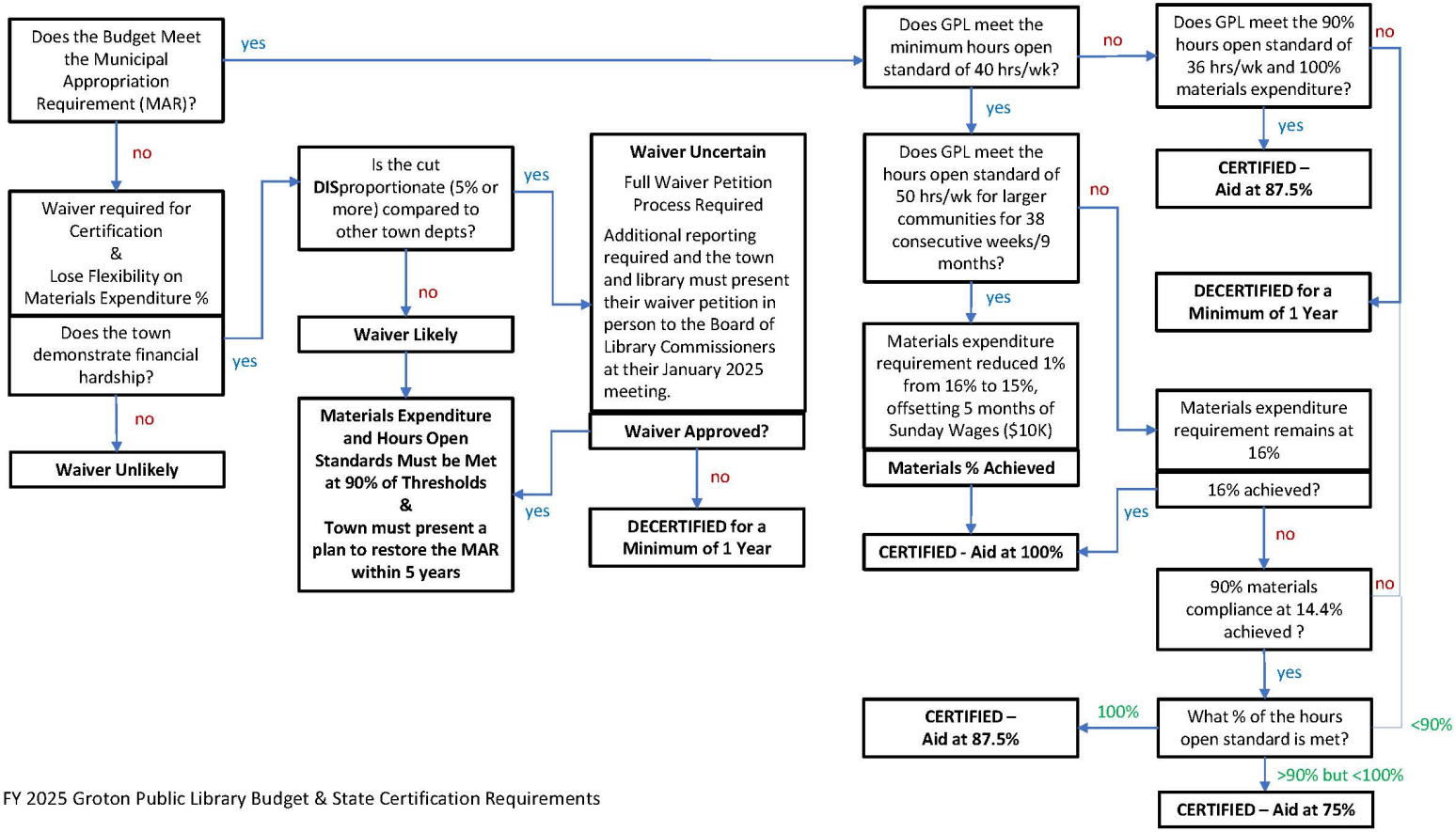
a. There would be times when minimum safety staffing standards would drop below 4. In a 3-story building, staff would be alone on each floor and not have any staff backup available in a situation, emergency, basic need, or help during a high demand period. It's conceivable that there might be times when the library would have to open late or close early due to insufficient staffing.
b. GPL runs on a large number of part-time staff members, who represent some of the most cost-effective employees in the town. They are only paid when they work, they do not earn a higher hourly rate on Sundays, and they receive no benefits. To not even be able to assemble once a month for a staff meeting or once a year for a training workshop would have an outsized negative impact on staff while saving only a small amount of money.

6. Cut Expenses until reach 11% budget
    a. Cut Grounds Maintenance ($3,400)
    b. Cut Furniture & Equipment ($4,000)
    c. Reduce Dues & Memberships ($57)

SUMMARY TABLE OF CUTS TO 11% IN REVERSE PRIORITY ORDER				
Memo #	**Budget Cuts (per memo above)**	**Wages**	**Expenses**	**Total**
1	Summer Reading Program Assistants	$ 9,653		$ 9,653
2	Sunday Hours	$ 19,415		$ 19,415
3	Books/Materials		$ 22,480	$ 22,480
5	4 Part-time Library Assistants	$ 44,217		$ 44,217
6	Other Pay	$ 10,000		$ 10,000
7	Grounds Maintenance		$ 3,400	$ 3,400
	Furniture & Equipment		$ 4,000	$ 4,000
	Dues & Memberships		$ 57	$ 57
	Total	**$ 83,285**	**$ 29,937**	**$ 113,222**

STATE CERTIFICATION FLOWCHART

Because state certification waiver considerations, hours standards, materials expenditure requirements, and corresponding impacts on state aid funding is a bit confusing, we created the flowchart below with the hope of making it clearer.



FY 2025 Groton Public Library Budget & State Certification Requirements

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	LIBRARY								
1660	Salary	$ 418,095	$ 411,697	$ 426,346	$ 441,807	$ 453,630	$ 453,630	**2.68%**	**$ 94.72**
1661	Wages	$ 267,060	$ 290,240	$ 331,618	$ 317,104	$ 355,706	$ 355,706	**12.17%**	**$ 74.28**
1662	Expenses	$ 123,040	$ 199,361	$ 214,238	$ 226,873	$ 219,966	$ 219,966	**-3.04%**	**$ 45.93**
									.
	DEPARTMENTAL TOTAL	**$ 808,195**	**$ 901,298**	**$ 972,202**	**$ 985,784**	**$ 1,029,302**	**$ 1,029,302**	**4.41%**	**$ 214.93**

LIBRARY
610

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Advertising	$ 500.00	$ 500.00	$ -	0.00%		$ 500.00		0.00%
Books/Materials	$ 69,902.00	$ 69,395.00	$ (507.00)	-0.73%	15% Mats Req. w/ 9 mos add'l Sun Hrs (else 16%). $85K off town from Trusts & Endowment	$ 69,395.00		-0.73%
Computer	$ 5,650.00	$ 5,650.00	$ -	0.00%		$ 5,650.00		0.00%
Contracted Services	$ 5,300.00	$ 5,300.00	$ -	0.00%		$ 5,300.00		0.00%
Dues and Meetings	$ 1,000.00	$ 1,000.00	$ -	0.00%		$ 1,000.00		0.00%
Electric	$ 25,000.00	$ 18,000.00	$ (7,000.00)	-28.00%	Reduced thanks to the Lighting Green Grant!	$ 18,000.00		-28.00%
Furniture and Equipment	$ 4,000.00	$ 4,000.00	$ -	0.00%		$ 4,000.00		0.00%
Grounds Maintenance	$ 3,400.00	$ 3,400.00	$ -	0.00%		$ 3,400.00		0.00%
Heating	$ 10,000.00	$ 10,000.00	$ -	0.00%		$ 10,000.00		0.00%
Insurance	$ 900.00	$ 1,000.00	$ 100.00	11.11%	Projected cost	$ 1,000.00		11.11%
Maintenance Agreements - Bldg.	$ 10,300.00	$ 10,300.00	$ -	0.00%		$ 10,300.00		0.00%
Membership Agreements - MVLC	$ 51,771.00	$ 51,771.00	$ -	0.00%		$ 51,771.00		0.00%
Maintenance and Repairs	$ 15,300.00	$ 15,300.00	$ -	0.00%		$ 15,300.00		0.00%
Postage and Delivery	$ 1,400.00	$ 1,400.00	$ -	0.00%		$ 1,400.00		0.00%
Printing and Copying	$ 1,250.00	$ 1,250.00	$ -	0.00%		$ 1,250.00		0.00%
Programs and Lectures								
Supplies	$ 13,700.00	$ 13,700.00	$ -	0.00%		$ 13,700.00		0.00%
Trash Removal	$ 3,000.00	$ 3,000.00	$ -	0.00%		$ 3,000.00		0.00%
Travel	$ 1,000.00	$ 1,000.00	$ -	0.00%		$ 1,000.00		0.00%
Water and Sewer	$ 3,500.00	$ 4,000.00	$ 500.00	14.29%	Projection from Groton Water Dept.	$ 4,000.00		14.29%
Other:								
TOTAL FUNDS REQUESTED	$ 226,873.00	$ 219,966.00	$ (6,907.00)	-3.04%		$ 219,966.00	$ -	-3.04%

Department	**Library**
Org #	**610**
COLA %	**2.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
Abraham	Vanessa	Contract	Library Director			40	$ 97,169.00			$ 99,112.38		2.5%		$ 99,112.38	$ 750.00	$ 2,477.81	**$ 102,340.19**
Irvin	Nicole	THL	Head of Circulation	7		37	$ 62,214.00			$ 63,458.28	2.0%			$ 64,727.45		$ -	**$ 64,727.45**
Dowson	Deborah	THL	YA/Teen Librarian	8		20	$ 39,051.00			$ 39,832.02	2.0%	0.5%		$ 40,628.66	$ 375.00	$ 199.16	**$ 41,202.82**
Sanchez	Lauren	THL	Head of Childrens	8		40	$ 74,979.00			$ 76,478.58	2.0%	0.5%		$ 78,008.15	$ 1,100.00	$ 382.39	**$ 79,490.54**
Olson	Susanne	THL	Reference Librarian	8		40	$ 77,245.00			$ 78,789.90	2.0%			$ 80,365.70	$ 1,100.00	$ -	**$ 81,465.70**
Breen	Sarah	Contract	Asst. Library Dir.	12		40	$ 80,730.00			$ 82,344.60		2.5%		$ 82,344.60		$ 2,058.62	**$ 84,403.22**
Other Pay							**$ 10,419.00**										**$ -**
TOTAL SALARIES							**$ 441,807.00**								**$ 3,325.00**		**$ 453,629.92**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
Summer Reading Help: Lib. Asst. I (3)				3	$ 19.68	0	$ -	$ 20.07	481	$ 9,653.67				$ 9,653.67		$ -	**$ 9,653.67**
Winter (Jan-Apr) Sundays: Custodian II (1)				4	$ 20.81	0	$ -	$ 21.23	48	$ 1,019.04				$ 1,019.04		$ -	**$ 1,019.04**
Winter (Jan-Apr) Sundays: Ref. Librarian (1)				8	$ 28.91	0	$ -	$ 29.49	68	$ 2,005.32				$ 2,005.32		$ -	**$ 2,005.32**
Winter (Jan-Apr) Sundays: Lib. Asst. II (4)				4	$ 20.81	0	$ -	$ 21.23	264	$ 5,604.72				$ 5,604.72		$ -	**$ 5,604.72**
Fall & May Sunday Hours (with Jan-Apr: 9 months of Sundays)																$ -	**$ -**
	Custodian II for Sept-Dec & May Sundays				$ 20.81	0	$ -	$ 21.23	60	$ 1,273.80				$ 1,273.80		$ -	**$ 1,273.80**
	Reference Librarian for Sept-Dec & May Sundays				$ 28.91	0	$ -	$ 29.49	85	$ 2,506.65				$ 2,506.65		$ -	**$ 2,506.65**
	Library Assistants (4) for Sept-Dec & May Sundays				$ 20.81	0	$ -	$ 21.23	330	$ 7,005.90				$ 7,005.90		$ -	**$ 7,005.90**
Aiello	Phillip	THL	Custodian II	4	$ 22.54	6	$ 7,059.53	$ 22.99	6	$ 7,200.47	2.0%		$ 23.45	$ 7,344.54	$ 52.50	$ -	**$ 7,397.04**
Belanger	Erica	THL	Library Assistant II	4	$ 26.37	23	$ 31,659.82	$ 26.90	23	$ 32,296.14	1.0%		$ 27.17	$ 32,620.30	$ 718.75	$ -	**$ 33,339.05**
Bolton	Carrie	THL	Library Asst. II	3	$ 21.65	12	$ 13,561.56	$ 22.08	12	$ 13,830.91	2.0%	0.5%	$ 22.52	$ 14,106.53		$ 69.15	**$ 14,175.68**
Gibbons	Sanna	THL	Shelver	1	$ 15.30	4	$ 3,194.64	$ 15.61	4	$ 3,259.37			$ 15.61	$ 3,259.37		$ -	**$ 3,259.37**
Dalal	Elizabeth	THL	Library Asst. I	3	$ 22.73	22	$ 26,103.13	$ 23.18	22	$ 26,619.91	2.0%	0.5%	$ 23.64	$ 27,148.18		$ 133.10	**$ 27,281.28**
Danti	Samantha	THL	Library Asst. II	4	$ 23.53	37	$ 45,445.84	$ 24.00	37	$ 46,353.60	2.0%	0.5%	$ 24.48	$ 47,280.67	$ 323.75	$ 231.77	**$ 47,836.19**
Dumont	Nancy	THL	Library Asst. II	4	$ 23.44	30	$ 36,707.04	$ 23.91	30	$ 37,443.06	2.0%	0.5%	$ 24.39	$ 38,194.74	$ 192.50	$ 187.22	**$ 38,574.46**
Fleischman	Deborah	THL	Asst. To Libr. Dir.	6	$ 29.41	25	$ 38,380.05	$ 30.00	25	$ 39,150.00	2.0%	0.5%	$ 30.60	$ 39,933.00		$ 195.75	**$ 40,128.75**
Bechara	Kelsey	THL	Library Asst. I	3	$ 20.27	10	$ 10,580.94	$ 20.68	10	$ 10,794.96	2.0%		$ 21.09	$ 11,008.98		$ -	**$ 11,008.98**
Engstrom	Katherine	THL	Library Asst. I	3	$ 20.07	9	$ 9,428.89	$ 20.47	9	$ 9,616.81	2.0%		$ 20.88	$ 9,809.42		$ -	**$ 9,809.42**
Ladue	Debra	THL	Custodian II	3	$ 26.63	27	$ 37,532.32	$ 27.16	27	$ 38,279.30	2.0%		$ 27.70	$ 39,040.38	$ 843.75	$ -	**$ 39,884.13**
Misner	Benjamin	THL	Shelver	1	$ 15.30	5	$ 3,993.30	$ 15.61	5	$ 4,074.21			$ 15.61	$ 4,074.21		$ -	**$ 4,074.21**
Morrow	Victoria	THL	Library Asst. I	3	$ 20.27	11	$ 11,639.03	$ 20.68	11	$ 11,874.46			$ 20.68	$ 11,874.46		$ -	**$ 11,874.46**
Webb	Christine	THL	Shelver	1	$ 15.30	4	$ 3,194.64	$ 15.61	4	$ 3,259.37			$ 15.61	$ 3,259.37		$ -	**$ 3,259.37**
Reiff	Marianne	THL	Library Asst. I	3	$ 20.27	12	$ 12,697.13	$ 20.68	12	$ 12,953.95	2.0%		$ 21.09	$ 13,210.78		$ -	**$ 13,210.78**
Maguire	Eleanor	THL	Library Asst. I	3	$ 19.68	11	$ 11,300.26	$ 20.07	11	$ 11,524.19			$ 20.07	$ 11,524.19		$ -	**$ 11,524.19**
Other Pay							$ 14,625.88								$ 10,000.00		**$ 10,000.00**
TOTAL WAGES							**$ 317,104.00**								**$ 12,131.25**		**$ 355,706.46**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	COMMEMORATIONS & CELEBRATIONS								
1670	Expenses	$ 86	$ 50	$ 263	$ 500	$ 500.00	$ 500.00	**0.00%**	**$ 0.10**
1671	Fireworks	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
	DEPARTMENTAL TOTAL	**$ 86**	**$ 50**	**$ 263**	**$ 500**	**$ 500**	**$ 500**	**0.00%**	**$ 0.10**

COMMEMORATIONS AND CELEBRATIONS
692

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone								
Postage								
Office Supplies								
Dues & Memberships								
Travel/Conferences								
Equipment Maintenance								
Printing/Printed Forms								
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other: Memorial Day Parade	$ 500.00	$ 500.00	$ -	0.00%		$ 500.00		0.00%
Other:								
Other:								
TOTAL FUNDS REQUESTED	$ 500.00	$ 500.00	$ -	0.00%		$ 500.00	$ -	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	WATER SAFETY								
1680	Wages	$ 932	$ 3,927	$ 2,520	$ 4,560	$ 4,560	$ 4,560	**0.00%**	**$ 0.95**
1681	Expenses and Minor Capital	$ 5,304	$ -	$ 2,887	$ 4,683	$ 4,683	$ 4,683	**0.00%**	**$ 0.98**
1682	Property Maint & Improvements	$ 2,900	$ 1,323	$ 9,000	$ 9,000	$ 10,900	$ 10,900	**21.11%**	**$ 2.28**
	DEPARTMENTAL TOTAL	**$ 9,136**	**$ 5,250**	**$ 14,407**	**$ 18,243**	**$ 20,143**	**$ 20,143**	**10.41%**	**$ 4.21**

WATER SAFETY
699
1681 - Expenses

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Lifeguard Management								
Lifeguard Chairs								
Rescue Equipment								
Swim Area Protection/Markers	$ 400.00	$ 400.00	$ -	0.00%		$ 400.00		0.00%
Gear Storage and Transport	$ 1,000.00	$ 1,000.00	$ -	0.00%		$ 1,000.00		0.00%
Emergency Medical Supplies	$ 150.00	$ 150.00	$ -	0.00%		$ 150.00		0.00%
Rescue Boat, LifeJackets, Radio								
Toilet Rental	$ 2,983.00	$ 2,983.00	$ -	0.00%		$ 2,983.00		0.00%
Advertising	$ 150.00	$ 150.00	$ -	0.00%		$ 150.00		0.00%
Programs								
TOTAL FUNDS REQUESTED	$ 4,683.00	$ 4,683.00	$ -	0.00%		$ 4,683.00	$ -	0.00%

WATER SAFETY
699
1682 - Property Maintenance and Improvements

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Chipping and Tree Service	$ 2,400.00	$ 2,400.00	$ -	0.00%		$ 2,400.00		0.00%
Materials	$ 6,600.00	$ 8,500.00	$ 1,900.00	28.79%	This is an estimate for the cost of materials for re-decking of damaged docks at Sargisson Beach. The cost will go 100% towards materials. All labor will be volunteer. Estimated range was $8,500-$10,000, per Larry Hurley.	$ 8,500.00		28.79%
TOTAL FUNDS REQUESTED	$ 9,000.00	$ 10,900.00	$ 1,900.00	21.11%		$ 10,900.00	$ -	21.11%

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	WEED MANAGEMENT								
1690	Wages	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
1691	Expenses: Weed Harvester	$ 17,566	$ 12,562	$ 22,000	$ 22,000	$ 22,000	$ 22,000	**0.00%**	**$ 4.59**
1692	Expenses: Great Lakes	$ 50	$ 2,385	$ 12,001	$ 12,385	$ 12,385	$ 12,385	**0.00%**	**$ 2.59**
	DEPARTMENTAL TOTAL	**$ 17,616**	**$ 14,947**	**$ 34,001**	**$ 34,385**	**$ 34,385**	**$ 34,385**	**0.00%**	**$ 7.18**

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	COUNTRY CLUB								
1700	Salary	$ 161,609	$ 162,122	$ 170,866	$ 172,675	$ 177,727	$ 177,727	**2.93%**	**$ 37.11**
1701	Wages	$ 118,025	$ 176,746	$ 234,595	$ 237,305	$ 243,941	$ 243,941	**2.80%**	**$ 50.94**
1702	Expenses	$ 163,421	$ 180,650	$ 193,969	$ 167,774	$ 167,774	$ 167,774	**0.00%**	**$ 35.03**
1703	Minor Capital	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**	**$ -**
	DEPARTMENTAL TOTAL	**$ 443,055**	**$ 519,518**	**$ 599,430**	**$ 577,754**	**$ 589,442**	**$ 589,442**	**2.02%**	**$ 123.08**

COUNTRY CLUB

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Golf Expenses	$ 22,464	$ 22,464	$ -	0.00%		$ 22,464		0.00%
Pool Expenses	$ 22,434	$ 22,434	$ -	0.00%		$ 22,434		0.00%
Camp Expenses	$ 16,791	$ 16,791	$ -	0.00%		$ 16,791		0.00%
Raquet Expenses	$ 2,500	$ 2,500	$ -	0.00%		$ 2,500		0.00%
Building and Grounds	$ 40,000	$ 40,000	$ -	0.00%		$ 40,000		0.00%
General Expenses	$ 26,085	$ 26,085	$ -	0.00%		$ 26,085		0.00%
Small Capital	$ 37,500	$ 37,500	$ -	0.00%		$ 37,500		0.00%
TOTAL FUNDS REQUESTED	$ 167,774	$ 167,774	$ -	0.00%		$ 167,774	$ -	0.00%

Department Country Club
Org #
COLA % 2.00%

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024					FISCAL YEAR 2025								
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-23	Rate	Hours	Proposed Increase 1-Jul-24	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2025	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2025
Salaries																	
Campbell	Shawn	Supervisors	GM/Golf Pro	16		40	$ 88,272.00			$ 90,037.44		2.5%		$ 90,037.44	$ 1,608.62	$ 2,250.94	**$ 93,897.00**
Colby	William	THL	Grounds Supt	10		40	$ 78,986.00			$ 80,565.72	2.0%	0.5%		$ 82,177.03	$ 1,250.00	$ 402.83	**$ 83,829.86**
Other Pay							$ 5,417.00										**$ -**
TOTAL SALARIES							**$ 172,675.00**										**$ 177,726.86**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024					FISCAL YEAR 2025								
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-23	Rate	Hours	Proposed Increase 1-Jul-24	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2025	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2025
Wages																	
Building and Grounds							$ 68,544.00			$ 69,914.88				$ 69,914.88		$ -	**$ 69,914.88**
Pool							$ 89,515.00			$ 91,305.30				$ 91,305.30		$ -	**$ 91,305.30**
Golf							$ 48,315.00			$ 49,281.30				$ 49,281.30		$ -	**$ 49,281.30**
Snack Bar							$ -			$ -				$ -		$ -	**$ -**
Function Hall							$ -			$ -				$ -		$ -	**$ -**
Camp							$ 30,931.00			$ 33,440.00				$ 33,440.00		$ -	**$ 33,440.00**
TOTAL WAGES							**$ 237,305.00**										**$ 243,941.48**

		FY 2024		FY 2025
Full Memberships	$	41,000	$	41,000
Golf Memberships	$	135,000	$	135,000
Swim Memberships	$	150,000	$	150,000
Raquet Memberships	$	20,000	$	20,000
Summer Camp Revenues	$	112,068	$	112,068
Daily Pool Revenues	$	34,000	$	34,000
Swim Team	$	20,000	$	20,000
Swim Lessons	$	25,600	$	25,600
Golf Green Fees	$	170,000	$	170,000
Driving Range Fees	$	12,000	$	12,000
GHIN	$	1,000	$	1,000
Cart Fees	$	100,000	$	100,000
Pull Carts	$	700	$	700
Golf Shop Sales	$	15,000	$	15,000
Liquor License	$	6,000	$	6,000
Tavern Lease	$	3,600	$	3,600
Credit Card Fees	$	(25,000)	$	(25,000)
Total Income	$	820,968	$	820,968

Country Club Salaries	**177727**
Country Club Wages	**243941**
Country Club Expenses	**167774**
Capital Purchases	**165971**
Health Insurance	**23000**
Payroll Taxes (Medicare 1.45%)	**6114**
Insurance	**23000**
Building Cost	**10000**
Miscellaneous/Unanticipated	**3323**
Sub-Total Expense	**820851**
Anticipated Revenue	820968
Profit	117

November 17th, 2023

Dear Mark,

Thank you for working with myself and the Cable Advisory Committee on this FY 25 budget.
We especially appreciate all of the extra time and effort you have put in to helping us determine the future of the Cable Enterprise Fund and our continued presence within the Town.

On November 15th, 2023, the Cable Advisory Committee recommended to dissolve the Enterprise Fund and become a Town department with funding offset by Receipts Reserved for Appropriation whose funding comes from the two cable companies.
Though this is pending approval, the budget I am submitting for FY 25 reflects this change and does not include any intergovernmental reimbursement costs.

In the creation of this budget, I went back to look closely at previous years actual vs. projected numbers to analyze where improvements could be made. In doing so, I was able to keep projected expenses close to our FY 24 numbers - which I think is important to note given expected cost increases to almost all products and services.

As asked, I also created a second budget with an 11% reduction to our usual level services. As we are usually very careful with spending due to our financial situation, there were not many places where cuts could be made without significantly impacting our staffing and services. I first looked at cutting freelance costs drastically and returning to almost entirely staff covered meetings, cutting out our summer internship program, and removing minor capital set aside for desperately needed equipment upgrades. This would help free up some funding but not is not enough to get us to the 11% goal. Therefore, after careful consideration, the only option would be to lose our part-time (15 hr/wk) position. This, plus the loss of minor capital, would meet the necessary budget cut but would dramatically alter the way that we operate. Having experienced difficult times without that position being filled, with volunteer numbers at an all time low, with content output having increased significantly, and after watching our current part-time staff member grow within his role and in the community, this will not be an easy adjustment. Without that role, we will have to let go of a lot of the content that our community has come to love and rely on.

While I do hope that we are able to continue operating at our current level of staffing and services, I understand that we will all need to make sacrifices across the board and will do what needs to be done.

Thank you again for your time, effort, and assistance in the creation of this budget.

Ashley Doucette
Program Director - The Groton Channel

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	LOCAL ACCESS CABLE DEPARTMENT								
1710	Salaries	$ -	$ -	$ -	$ -	$ 71,048	$ 71,048	**100.00%**	**$ 14.84**
1711	Wages	$ -	$ -	$ -	$ -	$ 61,219	$ 61,219	**100.00%**	**$ 12.78**
1712	Expenses	$ -	$ -	$ -	$ -	$ 18,175	$ 18,175	**0.00%**	**$ 3.80**
1713	Minor Capital	$ -	$ -	$ -	$ -	$ 5,000	$ 5,000	**0.00%**	**$ 1.04**
	DEPARTMENTAL TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ 155,442**	**$ 155,442**	**100.00%**	**$ 32.46**

Local Access Cable Department
400

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Telephone/Internet	$ 3,400.00	$ 3,400.00	$ -	0.00%		$ 3,400.00		0.00%
Office Supplies	$ 1,000.00	$ 2,000.00	$ 1,000.00	100.00%	Office supply costs have increased	$ 2,000.00		100.00%
Dues & Memberships	$ 175.00	$ 175.00	$ -	0.00%		$ 175.00		0.00%
Travel and Conferences	$ 500.00	$ 500.00	$ -	0.00%		$ 500.00		0.00%
Equipment Maintenance	$ 500.00	$ 500.00	$ -	0.00%		$ 500.00		0.00%
Software/Service Maintenance	$ 500.00	$ 500.00	$ -	0.00%		$ 500.00		0.00%
Worker's Comp Reimbursement	$ 100.00	$ 100.00	$ -	0.00%		$ 100.00		0.00%
Other:Benefits	$ 63,184.00	$ -	$ (63,184.00)	-100.00%	No longer an Enterprise	$ -		-100.00%
Other:Legal	$ 10,000.00	$ 500.00	$ (9,500.00)	-95.00%	Negotiations will be completed	$ 500.00		-95.00%
Other: Freelance Meeting Coverage	$ 7,000.00	$ 7,000.00	$ -	0.00%		$ 7,000.00		0.00%
Other: Shared Employee Expense	$ 2,112.00		$ (2,112.00)	-100.00%				-100.00%
Other: Advertising/Marketing	$ 500.00	$ 500.00	$ -	0.00%		$ 500.00		0.00%
Other:Summer Interns	$ 3,000.00	$ 3,000.00	$ -	0.00%		$ 3,000.00		0.00%
TOTAL FUNDS REQUESTED	$ 91,971.00	$ 18,175.00	$ (73,796.00)	-80.24%		$ 18,175.00	$ -	-80.24%

Department	**Local Acccess Cable Department**
Org #	**400**
COLA %	**2.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
Doucette	Ashley	Supervisors	Manager	11		40	$ 67,956.00			$ 69,315.12		2.5%		$ 69,315.12		$ 1,732.88	**$ 71,048.00**
Additional Appropriation																	**$ -**
TOTAL SALARIES							**$ 67,956.00**										**$ 71,048.00**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
Paulajka	Noah	THL	Production Tech	4	$21.65	40	$ 45,205.20	$ 22.08	40	$ 46,103.04	2.0%	0.5%	$ 22.52	$ 47,021.76		$ 230.52	**$ 47,252.28**
Germain	David	THL	Production Asst.	6	$17.06	15	$ 13,357.98	$ 17.40	15	$ 13,624.20	2.0%	0.5%	$ 17.75	$ 13,898.25		$ 68.12	**$ 13,966.37**
							$ (53.00)										**$ -**
TOTAL WAGES							**$ 58,510.18**										**$ 61,218.65**

Cable Access Budget Breakdown

(Level Services)

Expenses:
Telephone/Internet — $3,400
Office Supplies — $2,000 (reason for change: office supply costs have increased)
Dues & Memberships — $175
Travel & Conference — $500
Equipment Maintenance — $500
Software/Service Maintenance — $500
Freelance Meeting Coverage — $7,000
Advertising/Marketing — $500
Summer Internships — $3,000
Worker's Comp Reimbursement — $100
Legal — $500 (negotiations will be completed)

Total Expenses: $18,175
- with $800 clothing allowance: $18,975

===

Total Projected Budget:
$155,451

($156,251 - w/ clothing)

Salaries: $71,048
2% COLA , 2.5% Performance One-Time
Wages: $61,228
2% COLA, 2.5% Performance Increase to Base

Total Payroll: $132,276

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Minor Capital: $5,000

DEBT SERVICE

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	DEBT SERVICE								
2000	Long Term Debt - Principal Excluded	$ 1,154,393	$ 1,229,153	$ 2,267,786	$ 1,870,000	$ 2,025,000	$ 2,025,000	**8.29%**	**$ 422.85**
2001	Long Term Debt - Principal Non-Excluded	$ -	$ -	$ -	$ 153,506	$ 165,000	$ 165,000	**7.49%**	**$ 34.45**
2002	Long Term Debt - Interest - Excluded	$ 598,828	$ 674,914	$ 1,332,573	$ 1,418,852	$ 1,340,252	$ 1,340,252	**-5.54%**	**$ 279.86**
2003	Long Term Debt - Interest - Non-Excluded	$ -	$ -	$ -	$ 77,474	$ 110,364	$ 110,364	**42.45%**	**$ 23.05**
2004	Short Term Debt - Principal - Town - Non Excluded	$ -	$ -	$ -	$ 212,949	$ 123,526	$ 123,526	**-41.99%**	**$ 25.79**
2005A	Short Term Debt - Interest - Town - Non Excluded	$ 8,958	$ 3,740	$ 13,803	$ 30,676	$ 8,644	$ 8,644	**-71.82%**	**$ 1.80**
2005B	Short Term Debt - Interest - Town - Excluded	$ -	$ -	$ -	$ 1,038,105	$ 1,283,825	$ 1,283,825	**100.00%**	**$ 268.08**
	DEPARTMENTAL TOTAL	**$ 1,762,179**	**$ 1,907,807**	**$ 3,614,162**	**$ 4,801,562**	**$ 5,056,611**	**$ 5,056,611**	**165.05%**	**$ 1,055.88**

	FY 2023	FY 2024	FY 2025
Long Term Debt - Principal Non-Excluded	$ 158,786	$ 153,506	$ 165,000
Long Term Debt - Interest - Non-Excluded	$ 82,021	$ 77,474	$ 110,364
Short Term Debt - Principal	$ 85,174	$ 212,949	$ 123,526
Short Term Debt - Interest	$ 5,075	$ 30,676	$ 8,644
Total	**$ 331,056**	**$ 474,605**	**$ 407,534**
Less Free Cash Offset	$ 90,249	$ 243,625	$ 132,170
Total In-Levy Taxation for Debt Service	**$ 240,807**	**$ 230,980**	**$ 275,364**

Long Term Debt | **Fiscal 2025** | **T:\Private\Collector_Treasurer\Treasurer's Files\Debt**

Access - Debt by Issue All Years

Access - Payment Detail by Record

General Fund

ID	Name	Issued	Matures	Orig Amt	Exempt/ Non-Exempt	Principal	Interest	Total
2912	Center Fire Station	4/18/2013	6/30/2035	$7,730,000	Exempt	$385,000.00	$103,312.52	$488,312.52
2913	DPW Garage- FY21	2/20/2020	2/15/2040	$4,307,000	Exempt	$217,000.00	$102,344.50	$319,344.50
2914	Library Roof- FY21	2/20/2020	2/15/2040	$1,055,000	Exempt	$53,000.00	$25,057.00	$78,057.00
2980	Florence Roche #1- FY22	8/17/2021	8/15/2041	$7,330,000	Exempt	$270,000.00	$200,900.00	$470,900.00
2916	Florence Roche #2 - FY23	6/21/2022	4/1/2047	$18,655,000.00	Exempt	$750,000.00	$753,450.00	$1,503,450.00
2991	Lost Lake Fire Station	11/15/2003	11/15/2022	$1,450,000	Exempt	$0.00	$0.00	$0.00
2992	Gibbet Hill	11/15/2003	11/15/2022	$3,000,000	Exempt	$0.00	$0.00	$0.00
2999	Senior Center	11/27/2018	6/30/2039	$5,130,000	Exempt	$350,000.00	$155,187.50	$505,187.50
					Total Exempt	**$2,025,000.00**	**$1,340,251.52**	**$3,365,251.52**
2915	Fire Truck 2020- New in FY21	02/20/2020	2/15/2039	$473,000	Non-Exempt	$25,000.00	$11,276.00	$36,276.00
2978	Fire Ladder Truck	11/27/2018	11/15/2037	$875,000	Non-Exempt	$45,000.00	$23,231.26	$68,231.26
2979	Lost Lake Fire Protection	11/27/2018	11/15/2038	$1,375,000	Non-Exempt	$70,000.00	$37,856.26	$107,856.26
####	Fire Truck Est. level Debt 4.75% int FY24	02/##/2024	2/1/2044	$800,000	Non-Exempt	$25,000.00	$38,000.00	$63,000.00
					Total Non-Exempt	**$165,000.00**	**$110,363.52**	**$275,363.52**
Summary	**for General Fund**				**Total for General Fund**	**$2,190,000.00**	**$1,450,615.04**	**$3,640,615.04**
					crossfoot	*$25,000.00*	*$38,000.00*	*$63,000.00*

GELD

2998	GELD- Headqtrs.	8/1/2014	11/1/2033	$2,000,000	Non-Exempt	$105,000.00	$35,425.00	$140,425.00
Summary	**for GELD**				**Total Non-Exempt for GELD**	**$105,000.00**	**$35,425.00**	**$140,425.00**
					crossfoot	*$0.00*	*$0.00*	

CPC

012	Surrenden Farm (final year)	7/6/2007	12/15/2021	$5,015,000	Non-Exempt	$0.00	$0.00	$0.00
Summary	**for CPC**				**Total Non-Exempt for CPC**	**$0.00**	**$0.00**	**$0.00**
					crossfoot	*$0.00*	*$0.00*	*$0.00*

Sewer

ID	Name	Issued	Matures	Orig Amt	Exempt/ Non-Exempt	Principal	Interest	Total
2910	Boston Road	10/26/2007	10/1/2025	$310,940	Non-Exempt	$16,647.50	$1,092.50	$17,740.00
2911	Old Ayer Rd	10/26/2007	10/1/2025	$155,960	Non-Exempt	$8,352.50	$548.13	$8,900.63
Summary	**for Sewer**				**Total Non-Exempt for Sewer**	**$25,000.00**	**$1,640.63**	**$26,640.63**
					crossfoot	*$0.00*	*$0.00*	*$0.00*
Water								
####	Place Holder Fall Town Meeting Article 10-11	2/18/2023	##/##/####	$0.00	Non-Exempt	$0.00	$0.00	$0.00
2997	Water SRF Loan 2	12/14/2006	7/15/2026	$1,234,434	Non-Exempt	$71,358.00	$3,929.08	$75,287.08
2909	Water System	11/23/2004	8/1/2024	$4,417,366	Non-Exempt	$279,170.13	$225.00	$279,395.13
####	Whitney Pond Well #3 Construction	02/##/2024	##/##/####	$850,000	Non-Exempt	$20,000.00	$38,143.75	$58,143.75
####	Manganese Water Treatment Plant Construction	02/##/2024	##/##/####	$10,082,000	Non-Exempt	$192,000.00	$452,429.75	$644,429.75
Summary	**for Water**				**Total Non-Exempt for Water**	**$562,528.13**	**$494,727.58**	**$1,057,255.71**
					crossfoot	*$217,969.99*	*$482,277.93*	
					FY24 Totals-	**$2,882,528.13**	**$1,982,408.25**	**$4,864,936.38**
					crossfoot	*$0.00*	*$0.00*	*$0.00*

FY25 Short Term Debt Estimates

FUND	GGT	Project Description	Amounts To Be Borrowed February 2024	% of total BAN	Interest	Premium	Interest after premium	principal pay down	
6103	000	Whitney Pond Well (2016) - assumes $39,292 for paydown for FY24 - Water E&D	$91,129	5.77%	$4,100.81	$0	$4,101	39,292.00	$43,392.81
3202	118	Middles School Track (renewal) - first principal pay down due FY25 - CPC	$1,405,374	88.95%	$63,241.83	$0	$63,242	175,671.75	$238,913.58
3220	157	Police Radios - assumes $85,174 for paydown for FY24 - Free Cash	$83,416	5.28%	$3,753.72	$0	$3,754	$83,416	$87,169.72
					$71,096.36	**$0**	**$71,096**		**$369,476.11**

February 2024 to be BAN Total		**$1,579,919**
interest estimated at 4.5% due Feb 2025	$	**71,096.36**
actual premium receieved February 2024	$	-
underwriters discount decreases premium before the town receieves the funds	$	-
vendor fees - to be paid out of premium 0100-4930	$	-
premium less underwriting and vendor fees - to be stored in each capital project and later be applied to interest	$	-
interest less remaining premium		**$71,096**
Water		**$43,392.81**
CPC		$238,913.58
General Fund - Free Cash		$87,170
Payment Principal and Int Due February FY25		**$369,476.11**

June BAN A - borrowed FY24 interest for 12 months

FUND	GGT	Project Description	Amounts To Be Borrowed June FY24	% of total BAN	Interest	Premium after fees	Interest after premium paid June FY25	min. principal pay down paid June FY25	
3202	118	Middles School Track 2 first pincipal payment FY26	$120,000	0.42%	$5,400.00	$0	$5,400	$120,000	$125,400.00
####	###	Whiteny Well #3 Enineering (first principal pay FY24- over 10 years) 300000	$262,500	0.93%	$11,812.50	$0	$11,813	$37,500	$49,312.50
	###	Manganese Treatment Facility Engineering (first principal pay down FY24 - over 30 years) 722500	$696,504	2.47%	$31,342.66	$0	$31,343	$25,804	$57,146.23
####	###	Ambulance Capital Budget Authorized Spring TM FY23 to be borrowed June 2023 (first principal pay down FY26)442,900	$0	0.00%	$0.00	$0	$0	$0	$0.00
		Dump Truck (108,661 renewal) first principal pay down made FY24	$108,661	0.38%	$4,889.73	$0	$4,890	$40,110	$45,000.00
3905	122	Flo Ro 3 Place Holder - first principal pay down due FY26 (Excluded debt)	$27,050,000	95.79%	$1,217,250.00	$0	$1,217,250	$0	$1,217,250.00
			$28,237,664		**$1,270,694.89**	**$0**	**$1,270,695**	**$223,414**	**$1,494,108.73**
								variance	*$0.00*

June BAN B - borrowed FY24 over 6 months

		PFAS GD Highschool - funds potentially needed to fund project before SRF Loan begins reimbursements (Excluded Debt)	$3,000,000	100%	$66,575.34	$0	$66,575	$3,000,000	$3,066,575.34

June BAN Total		**$28,237,664**
BAN A 4.5% estimated interest over 12 months		**$1,270,695**
BAN B 4.5% estimated interest over 6 months		**$66,575**
actual premium received June 2024	$	-
underwriters discount decreases premium before the town receieves the funds	$	-
vendor fees - to be paid out of premium 0100-4930	$	-
premium less underwriting and vendor fees - to be stored in each capital project and later be applied to interest	$	-
interest less remaining premium		**$1,337,270.23**
General Fund		$1,283,825.34
SRF Loan Reimbursement		$3,000,000.00
General Fund Free Cash		$45,000
Water		$106,459
CPC		$125,400
Payment Principal and Int Due June FY25		**$4,560,684**

General Fund Excluded Debt	**$2,567,650.68**
General Fund Free Cash - In Levy	**$132,169.72**
CPC	**$364,313.58**
Water	**$149,851.54**
Total Estimated FY25 Short Term Borrowing Expenses	**$3,213,985.52**

With Fire Truck Borrowed over 20 years level debt

Summary of L-T Debt Service Through FY2047

General Fund: Excluded and Non-Excluded

TM Date and Article	GL	Issued	Matures	ID- / Name	Orig. Amount	Fiscal 2025	Fiscal 2026	Fiscal 2027	Fiscal 2028	Fiscal 2029	Fiscal 2030	Fiscal 2031	Fiscal 2032	Fiscal 2033	Fiscal 2034	Fiscal 2035	Fiscal 2036	Fiscal 2037	Fiscal 2038	Fiscal 2039	Fiscal 2040	Fiscal 2041	Fiscal 2042	Fiscal 2043	Fiscal 2044	Fiscal 2045	Fiscal 2046	Fiscal 2047	Fiscal 2048	Fiscal 2049	Fiscal 2050	Fiscal 2051	Fiscal 2052
				General Fund- EXEMPT																													
	2999	11/27/2018	6/30/2039	2999- New Senior Center	5,130,000	505,188	477,937	568,188	545,688	378,438	367,938	358,938	251,313	244,938	238,313	231,438	224,438	217,313	209,938	168,094	-	-	-	-	-	-	-	-	-	-	-	-	-
	2912	4/18/2013	6/1/2035	2912- Ctr. Fire Station	7,730,000	488,313	495,613	497,613	498,900	499,450	499,238	498,238	496,988	499,931	206,850	206,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2913	2/20/2020	2/15/2040	2913- Highway Garage	4,307,000	319,345	315,005	304,155	293,305	282,455	271,605	260,755	256,415	247,075	242,835	238,595	235,355	231,095	227,835	223,287	217,686	-	-	-	-	-	-	-	-	-	-	-	-
	2914	2/20/2020	2/15/2040	NEW- Library Roof- actual	1,055,000	78,057	76,997	73,347	71,697	69,047	66,397	63,747	62,687	61,627	60,567	59,507	57,447	56,407	55,367	54,262	53,144	-	-	-	-	-	-	-	-	-	-	-	-
	2980	8/17/2021	8/15/2041	2980- Florence Roche 8/21	7,330,000	470,900	472,025	472,400	472,025	470,900	474,200	473,650	469,250	471,250	469,700	472,755	472,550	474,150	470,600	471,900	473,000	473,900	469,650	-	-	-	-	-	-	-	-	-	-
	2991	11/15/2003	11/15/2022	2991- Lost Lake Fire St. *	1,450,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2992	11/15/2003	11/15/2022	2992- Gibbett Hill *	3,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2916	6/21/2022	4/1/2047	2916 - Flo Ro School 6/22	18,655,000	1,503,450	1,465,950	1,428,450	1,390,950	1,348,450	1,311,200	1,273,950	1,236,700	1,199,450	1,162,200	1,132,400	1,102,600	1,072,800	1,043,000	1,013,200	983,400	953,600	923,800	894,000	864,200	834,400	804,600	774,800	-	-	-	-	-
				Total GF Exempt		3,365,253	3,303,527	3,344,153	3,272,565	3,048,740	2,990,578	2,929,278	2,773,353	2,724,271	2,380,465	2,340,695	2,092,390	2,051,765	2,006,740	1,930,743	1,727,230	1,427,500	1,393,450	894,000	864,200	834,400	804,600	774,800					
				Excluded debt service change from prior year		*76,400*	*(61,726)*	*40,626*	*(71,588)*	*(223,825)*	*(58,162)*	*(61,300)*	*(155,925)*	*(49,082)*	*(343,806)*	*(39,770)*	*(248,305)*	*(40,625)*	*(45,025)*	*(75,997)*	*(203,513)*	*(299,730)*	*(34,050)*	*(499,450)*	*(29,800)*	*(29,800)*	*(29,800)*	*(29,800)*	*(774,800)*	-	-	-	-
				General Fund- NON-EXEMPT																													
	2915	2/20/2020	2/15/2039	2915 - Fire Truck Engine	473,000	36,276	35,776	34,526	33,276	32,026	30,776	29,526	29,026	28,526	28,026	27,526	27,026	26,526	25,026	24,516	-	-	-	-	-	-	-	-	-	-	-	-	-
	2978	11/27/2018	11/15/2037	2978 - Fire Ladder Truck	875,000	68,231	65,981	63,731	61,481	59,456	57,881	56,531	55,153	53,719	52,228	50,681	49,106	47,503	45,844	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	2979	11/27/2018	11/15/2038	Lost Lake Fire Protection	1,375,000	107,856	104,356	100,856	97,356	94,206	91,756	89,656	87,513	85,281	82,963	75,644	73,369	71,053	68,656	66,218	-	-	-	-	-	-	-	-	-	-	-	-	-
	####	02/##/2024	2/1/2044	Estimated 20 year level debt 4.75% Int Fire Truck	800,000	63,000	61,813	60,625	64,438	62,013	61,588	65,163	63,500	61,838	65,175	63,275	61,375	64,475	62,338	65,200	62,825	60,450	63,075	60,463	62,850	-	-	-	-	-	-	-	-
				Total GF Non Exempt		275,363	267,926	259,738	256,551	247,701	242,001	240,876	235,192	229,364	228,392	217,126	210,876	209,557	201,864	155,934	62,825	60,450	63,075	60,463	62,850								
				Non - Excluded debt service change from prior yea		*30,866*	*(7,438)*	*(8,188)*	*(3,188)*	*(8,850)*	*(5,700)*	*(1,125)*	*(5,684)*	*(5,829)*	*(972)*	*(11,266)*	*(6,250)*	*(1,319)*	*(7,694)*	*(45,930)*	*(93,109)*	*(2,375)*	*2,625*	*(2,613)*	*2,388*	*(62,850)*	-	-	-	-	-	-	-
				Total GF LT Debt		**3,640,616**	**3,571,453**	**3,603,891**	**3,529,116**	**3,296,441**	**3,232,579**	**3,170,154**	**3,008,545**	**2,953,635**	**2,608,857**	**2,557,821**	**2,303,266**	**2,261,322**	**2,208,604**	**2,086,677**	**1,790,055**	**1,487,950**	**1,456,525**	**954,463**	**927,050**	**834,400**	**804,600**	**774,800**	-	-	-	-	-

TM Date and Article	GL	Issued	Matures	ID- / Name	Orig. Amount	Fiscal 2025	Fiscal 2026	Fiscal 2027	Fiscal 2028	Fiscal 2029	Fiscal 2030	Fiscal 2031	Fiscal 2032	Fiscal 2033	Fiscal 2034	Fiscal 2035	Fiscal 2036	Fiscal 2037	Fiscal 2038	Fiscal 2039	Fiscal 2040	Fiscal 2041	Fiscal 2042	Fiscal 2043	Fiscal 2044	Fiscal 2045	Fiscal 2046	Fiscal 2047	Fiscal 2048	Fiscal 2049	Fiscal 2050	Fiscal 2051	Fiscal 2052
				CPC- GELD- Sewer; Title V: Water- shown for informational purpose)																													
				CPC- NON-EXEMPT)																													
	012	7/6/2007	12/15/2021	012- Surrenden Farm- final year	5,015,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
				Total CPC Non Exempt		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				GELD- NON-EXEMPT)																													
	2998	8/1/2014	11/1/2033	2998- Headquarters	2,000,000	140,425	137,275	139,050	140,675	137,225	138,700	139,869	140,725	136,500	137,194	-	-	-	-	-	-												
		7/15/2001	7/15/2019	2995- Transformer	750,000	-	-	-	-	-	-																						
				Total GELD Non Exempt		140,425	137,275	139,050	140,675	137,225	138,700	139,869	140,725	136,500	137,194	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				SEWER- NON-EXEMPT																													
	2910	10/26/2007	10/1/2025	2910- Boston Rd.	310,940	17,740	17,043	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
	2911	10/26/2007	10/1/2025	2911- Old Ayer Rd.	155,960	8,901	8,504	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
	9994	11/1/2003	2/1/2024	9994- Project Eval. Share	330,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
				Total Sewer Non Exempt		26,641	25,547	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				TITLE V- NON-EXEMPT																													
		8/1/2002	8/1/2021	2993- Title V (interest exempt)	197,403	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				Total Title V Non Exempt		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				WATER- NON-EXEMPT																													
	2909	11/23/2004	8/1/2024	2909- Water Upgrade	4,417,366	279,395	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
	2997	12/14/2006	7/15/2026	2997- Water SRF Loan	1,234,434	75,287	75,178	75,068	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
	TBD	02/##/2024	2/15/2052	####- Place Holder- Whitney Well #3	850,000	58,144	57,350	56,450	55,500	54,650	53,750	52,850	56,950	55,825	54,700	53,575	52,450	51,325	55,200	53,850	52,500	51,150	49,800	53,450	51,875	50,300	53,725	51,925	50,125	48,325	51,525	54,500	52,250
	TBD	02/##/2024	2/15/2052	####- Place Holder- Manganese Plant	10,082,000	644,430	640,050	641,275	642,050	642,375	642,250	641,675	640,650	639,175	637,250	639,875	641,825	638,100	638,925	639,075	638,550	637,350	640,475	637,700	639,250	639,900	639,650	638,500	641,450	638,275	639,200	639,000	642,675
						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				Total Water Non Exempt		1,057,256	772,578	772,793	697,550	697,025	696,000	694,525	697,600	695,000	691,950	693,450	694,275	689,425	694,125	692,925	691,050	688,500	690,275	691,150	691,125	690,200	693,375	690,425	691,575	686,600	690,725	693,500	694,925
				Total LT Debt By Fiscal Year		**4,864,938**	**4,506,853**	**4,515,734**	**4,367,341**	**4,130,691**	**4,067,279**	**4,004,548**	**3,846,870**	**3,785,135**	**3,438,001**	**3,251,271**	**2,997,541**	**2,950,747**	**2,902,729**	**2,779,602**	**2,481,105**	**2,176,450**	**2,146,800**	**1,645,613**	**1,618,175**	**1,524,600**	**1,497,975**	**1,465,225**	**691,575**	**686,600**	**690,725**	**693,500**	**694,925**

EMPLOYEE BENEFITS

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2025 IMPACT ON AVERAGE TAX BILL
	EMPLOYEE BENEFITS								
	GENERAL BENEFITS								
3000	County Retirement	$ 2,090,289	$ 2,385,255	$ 2,538,910	$ 2,494,280	$ 2,653,019	$ 2,653,019	**6.36%**	**$ 553.98**
3001	OPEB Unfunded Liabiltiy	$ 177,094	$ 177,094	$ 177,094	$ 185,000	$ 190,000	$ 190,000	**2.70%**	**$ 39.67**
3002	Unemployment Compensation	$ 10,008	$ 9,891	$ 195,465	$ 10,000	$ 10,000	$ 10,000	**0.00%**	**$ 2.09**
	INSURANCE								
3010	Health Insurance	$ 1,723,423	$ 1,749,313	$ 1,811,069	$ 2,090,563	$ 2,161,151	$ 2,161,151	**3.38%**	**$ 451.28**
3011	Life Insurance	$ 3,598	$ 3,549	$ 3,642	$ 3,820	$ 3,820	$ 3,820	**0.00%**	**$ 0.80**
3012	Medicare/Social Security	$ 132,408	$ 142,291	$ 153,710	$ 147,000	$ 157,000	$ 157,000	**6.80%**	**$ 32.78**
	DEPARTMENTAL TOTAL	**$ 4,136,820**	**$ 4,467,393**	**$ 4,879,890**	**$ 4,930,663**	**$ 5,174,990**	**$ 5,174,990**	**4.96%**	**$ 1,080.60**

Budget Summary

as of 11/30/2023

	FY24 Budget	FY25 Budget **MIIA Rates**
Grand Total Active EE's	1,633,693	1,681,728
Retirees	401,780	367,108
HSAQ Obligation	8,000	8,000
Benefit Strategies/Health Equity Fees	2,100	2,100
Potential Retirements for FY25 (3 Family 3 Ind Medex)		77,715
Subtotal Projected Costs	2,045,573	2,136,651
Adjustments:		

Original Voted Budget FY24	2,090,563	Projected for FY25 11/2023	2,136,651	2.20%
		Proposed on 12/31/23	2,136,651	
Projection thru 6/30/24		Projected Surplus (Deficit)	0	6/30/2025

Surplus/(Deficit) projected 6/2024	44,990
10% increment approx=	169,830
5% increment approx =	84,915
1% increment approx =	16,983

ENTERPRISE FUNDS

MEMORANDUM

To: **Mark W. Haddad, Town Manager**

From: **Thomas D. Orcutt, Water Superintendent**

Subject: **Fiscal Year 2025 Budget**

Date: **November 17, 2023**

The Water Department, through its Board of Water Commissioners, is pleased to submit its budget request for the Fiscal Year 2025 in the amount of $2,360,266.00 for your review and approval. Please consider this a "draft" Operating Budget for the Fiscal Year 2025 Operations. The Board Water Commissioners may make minor adjustments prior to Town Meeting. The Water Department's Fiscal Year 2025 Operating Budget is a very difficult one to compile. The new Water Treatment Facility debt will be fully bonded in February of 2024 and therefore is estimated at 4.5% and the new treatment plant costs will be fully expensed with no historical data in the development of this operating budget.

The Fiscal Year 2025 Operating Budget highlights are as follows:

- Salaries and Wages- $ 67,313.00
- Propane Heat $ 1,000.00
- Electricity $ 1,400.00
- Maintenance Agreements $ 2,000.00
- Insurance $ 3,000.00
- Telephones $ 4,000.00
- Chemicals $ 2,000.00
- Indirect Costs $ 20,000.00
- Debt – $1,196,241.00

Salaries & Wage Line Items have increased for Fiscal Year 2025 due to the respective Collective Bargain Agreements for all three Labor Unions. Overtime has been increased due to anticipated mandatory minimum staffing levels by MA-DEP in the new water treatment facility.

Electricity and propane gas have all been adjusted due to anticipated energy cost increases associated with inflation and the addition of our new water treatment facility. Chemicals treatment expenses also increased due to the new water treatment facility being placed into operation. Intergovernmental costs have increased for Direct and Indirect costs. Insurance was also increased for the new water treatment facility.

The Estimated Debt Payments in the Fiscal Year 2025 Operating Budget is $1,196,241.00 based on a permanent bonding level of 4.5%.

The Water Department's Capital Plan that I developed describes potential projects and/or improvements that will be under taken over the next 1-5 Years. All anticipated capital expenditures will utilize Water Enterprise Funds as its source of funding.

The Board of Water Commissioners will be holding its annual Water Rate Hearing on December 12th, 2023. Water rates and fees will be adjusted accordingly in order to meet operational obligations for the Fiscal Year 2024 and Fiscal Year 2025 Budget.

The Water Enterprise Reserve Fund balance is $803,005.00. The Reserve Fund is broken into two distinct funds, $420,141.00 which is set aside for our Manganese Debt Payments and $382,864.00 for general operating expenses. At the Fall 2023 Town Meeting, $150,000.00 was transferred for SCADA improvements related to the water treatment facilities and can either return to our reserve funds in July or be repurposed at the Spring Town Meeting.

In closing, I look forward to meeting with you on Wednesday, November 29, 2023, to discuss the Water Department's Fiscal Year 2025 Operating Budget and answer any of your questions to the best of my ability.

Respectfully,

Thomas D. Orcutt
Water Superintendent

FY 2025 ENTERPRISE FUND BUDGETS

LINE	DEPARTMENT/DESCRIPTION	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 APPROPRIATED	FY 2025 DEPARTMENT REQUEST	FY 2025 TOWN MANAGER BUDGET	PERCENT CHANGE
	WATER DEPARTMENT							
	WD Salaries	$ 151,444	$ 152,121	$ 163,248	$ 166,505	$ 176,650	$ 176,650	**6.09%**
	WD Wages	$ 186,050	$ 255,303	$ 269,339	$ 278,587	$ 300,075	$ 300,075	**7.71%**
	WD Expenses	$ 499,510	$ 526,019	$ 573,697	$ 737,900	$ 637,300	$ 637,300	**-13.63%**
	WD Debt Service	$ 361,977	$ 369,185	$ 478,239	$ 907,830	$ 1,196,241	$ 1,196,241	**31.77%**
100	**DEPARTMENTAL TOTAL**	**$ 1,198,981**	**$ 1,302,628**	**$ 1,484,523**	**$ 2,090,822**	**$ 2,310,267**	**$ 2,310,267**	**10.50%**
	SEWER DEPARTMENT							
	Sewer Salaries	$ 20,488	$ 21,579	$ 23,104	$ 22,623	$ 24,300	$ 24,300	**7.41%**
	Sewer Wages	$ 50,727	$ 51,737	$ 45,907	$ 49,872	$ 57,195	$ 57,195	**14.68%**
	Sewer Expense	$ 534,552	$ 683,919	$ 781,027	$ 783,578	$ 1,142,338	$ 1,142,338	**45.78%**
	Sewer Debt Service	$ 5,504	$ 5,316	$ 5,099	$ 33,426	$ 26,642	$ 26,642	**-20.30%**
200	**DEPARTMENTAL TOTAL**	**$ 611,271**	**$ 762,551**	**$ 855,137**	**$ 889,499**	**$ 1,250,475**	**$ 1,250,475**	**40.58%**
	FOUR CORNERS SEWER DEPARTMENT							
	Four Corners Sewer Salaries	$ -	$ -	$ -	$ 2,361	$ 2,700	$ 2,700	**100.00%**
	Four Corners Sewer Wages	$ -	$ -	$ 7,683	$ 5,541	$ 6,355	$ 6,355	**14.68%**
	Four Corners Sewer Expense	$ 37,903	$ 54,555	$ 128,224	$ 69,909	$ 88,985	$ 88,985	**27.29%**
	Four Corners Sewer Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	**0.00%**
300	**DEPARTMENTAL TOTAL**	**$ 37,903**	**$ 54,555**	**$ 135,907**	**$ 77,811**	**$ 98,040**	**$ 98,040**	**26.00%**
	LOCAL ACCESS CABLE DEPARTMENT							
	Cable Salaries	$ 93,104	$ 69,975	$ 69,290	$ 69,656	$ -	$ -	**-100.00%**
	Cable Wages	$ 55,272	$ 55,827	$ 62,574	$ 58,510	$ -	$ -	**-100.00%**
	Cable Expenses	$ 58,737	$ 52,535	$ 85,774	$ 91,971	$ -	$ -	**-100.00%**
	Cable Minor Capital	$ 2,357	$ 5,000	$ -	$ 10,000	$ -	$ -	**-100.00%**
400	**DEPARTMENTAL TOTAL**	**$ 209,470**	**$ 183,337**	**$ 217,638**	**$ 230,137**	**$ -**	**$ -**	**-100.00%**
	STORMWATER UTILITY							
	Stormwater Wages/Benefits	$ 31,330	$ 74,091	$ 77,629	$ 79,520	$ 84,851	$ 84,851	**6.70%**
	Stormwater Expenses	$ 27,537	$ 57,416	$ 81,441	$ 112,000	$ 112,000	$ 112,000	**0.00%**
	Stormwater Capital Outlay	$ -	$ 42,201	$ 51,000	$ 51,000	$ 51,000	$ 51,000	**0.00%**
500	**DEPARTMENTAL TOTAL**	**$ 58,867**	**$ 173,708**	**$ 210,070**	**$ 242,520**	**$ 247,851**	**$ 247,851**	**2.20%**
	TOTAL ENTERPRISE FUNDS	**$ 2,116,492**	**$ 2,476,779**	**$ 2,903,275**	**$ 3,530,790**	**$ 3,906,632**	**$ 3,906,632**	**10.64%**

WATER DEPARTMENT ENTERPRISE FUND
100

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Propane Heat	$ 9,000.00	$ 10,000.00	$ 1,000.00	11.11%	New Treatment Plant	$ 10,000.00		11.11%
Electricity	$ 55,900.00	$ 70,000.00	$ 14,100.00	25.22%	New Treatment Plant	$ 70,000.00		25.22%
Building Maintenance	$ 1,000.00	$ 1,000.00	$ -	0.00%		$ 1,000.00		0.00%
Equipment Maintenance	$ 5,000.00	$ 5,000.00	$ -	0.00%		$ 5,000.00		0.00%
Vehicle Maintenance	$ 3,500.00	$ 4,000.00	$ 500.00	14.29%		$ 4,000.00		14.29%
Maintenance Agreements	$ 6,000.00	$ 8,000.00	$ 2,000.00	33.33%	New Work Order Software	$ 8,000.00		33.33%
Well Maintenance	$ 35,000.00	$ 35,000.00	$ -	0.00%		$ 35,000.00		0.00%
Well Testing	$ 8,000.00	$ 8,000.00	$ -	0.00%		$ 8,000.00		0.00%
DEP Assessment	$ 1,500.00	$ 1,500.00	$ -	0.00%		$ 1,500.00		0.00%
Meters	$ 50,000.00	$ 50,000.00	$ -	0.00%		$ 50,000.00		0.00%
Cable	$ 1,200.00	$ 1,200.00	$ -	0.00%		$ 1,200.00		0.00%
Engineering	$ 5,000.00	$ 5,000.00	$ -	0.00%		$ 5,000.00		0.00%
Legal	$ 500.00	$ 500.00	$ -	0.00%		$ 500.00		0.00%
TrafficControl	$ 500.00	$ 500.00	$ -	0.00%		$ 500.00		0.00%
Advertising	$ 600.00	$ 600.00	$ -	0.00%		$ 600.00		0.00%
Printing/Copying	$ 8,000.00	$ 8,000.00	$ -	0.00%		$ 8,000.00		0.00%
Insurance	$ 22,000.00	$ 25,000.00	$ 3,000.00	13.64%		$ 25,000.00		13.64%
Telephone	$ 3,000.00	$ 4,000.00	$ 1,000.00	33.33%	Tablets	$ 4,000.00		33.33%
Contracted Services	$ 30,000.00	$ 30,000.00	$ -	0.00%		$ 30,000.00		0.00%
Office Supplies/Equipment	$ 3,000.00	$ 3,000.00	$ -	0.00%		$ 3,000.00		0.00%
Parts/Equipment (System)	$ 31,500.00	$ 31,500.00	$ -	0.00%		$ 31,500.00		0.00%
Gas and Oil	$ 14,000.00	$ 14,000.00	$ -	0.00%		$ 14,000.00		0.00%
Chemicals	$ 37,500.00	$ 40,000.00	$ 2,500.00	6.67%	New Treatment Plant	$ 40,000.00		6.67%
Uniforms	$ 3,200.00	$ 4,000.00	$ 800.00	25.00%		$ 4,000.00		25.00%
Intergovernmental	$ 210,000.00	$ 224,500.00	$ 14,500.00	6.90%	Increased Rates	$ 224,500.00		6.90%
Licensing/Dues/Training	$ 3,000.00	$ 3,000.00	$ -	0.00%		$ 3,000.00		0.00%
Capital Fund	$ 40,000.00	$ 50,000.00	$ 10,000.00	0.00%	Remove Temporarily	$ 50,000.00		25.00%
2023 Fall Town Meeting Transfer	$ 150,000.00	$ -	$ (150,000.00)	0.00%		$ -		-100.00%
Portable PFAS Treatment Unit	$ -	$ -	$ -	100.00%	NEW Depeding on New Well PFAS results	$ -		100.00%
TOTAL FUNDS REQUESTED	$ 737,900.00	$ 637,300.00	$ (100,600.00)	-13.63%		$ 637,300.00	$ -	-13.63%

Department	**Water Department Enterprise Fund**
Org #	**100**
COLA %	**2.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
Orcutt	Thomas	Supervisors	Superintendent	14		40	$ 107,100.00			$ 109,242.00		2.5%		$ 109,242.00	$ 10,677.00	$ 2,731.05	**$ 122,650.05**
Crory	Lauren	THL	Business Manager	9		40	$ 49,019.00			$ 49,999.38	2.0%	0.5%		$ 50,999.37	$ 2,751.00	$ 250.00	**$ 54,000.36**
Other Pay							$ 10,386.00										**$ -**
TOTAL SALARIES							**$ 166,505.00**										**$ 176,650.41**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
Knox	Steven	Highway	Sr. Technician	11	$40.02	40	$ 83,561.76	$ 40.82	40	$ 85,233.00	2.0%		$ 41.64	$ 86,937.66	$ 20,884.00	$ -	**$ 107,821.66**
MacEachern	Michael	Highway	Technician	10	$35.35	40	$ 73,810.80	$ 36.06	40	$ 75,287.02	2.0%		$ 36.78	$ 76,792.76	$ 16,934.00	$ -	**$ 93,726.76**
Maloney	Robert	Highway	Technician	10	$35.35	40	$ 73,810.80	$ 36.06	40	$ 75,287.02	2.0%		$ 36.78	$ 76,792.76	$ 21,734.00	$ -	**$ 98,526.76**
Summer Help		n/a	Temporary		$15.00	0	$ -										
Other Pay							$ 47,404.00										**$ -**
TOTAL WAGES							**$ 278,587.36**										**$ 300,075.17**

Revenue Projections :

	FY 2024	FY2025
Rates	$ 910,000	$ 1,012,000
Other Non-Rate Fees	$ 18,000	$ 25,000
Private Hydrants	$ 31,485	$ 33,000
Fire Sprinklers	$ 34,625	$ 34,625
Public Fire Protection	$ 36,068	$ 36,684
Service Charge	$ 100,000	$ 104,000
Deficit Fee (temporary)		$ 50,000
Interest Income	$ 1,000	$ 6,500
Water Rate Increase	$ 103,077	$ -
Construction	$ 151,700	$ 34,000
Groton Farms Year 1/5		$ 144,816
Town Paid Fire Protection	$ 2,500	$ 2,500
Backflows	$ 27,000	$ 27,000
WEF Transfer		
WEF Transfer (Mang Debt)	$ 175,368	**$ 420,141**
Manganese Fee	$ 280,000	**$ 280,000**
Whitney Well III Fee	$ 70,000	$ 100,000
FY24 Fall Transfer SCADA	$ 150,000	
Total Revenue	$ 2,090,823	$ 2,310,266
Total Expenses	$ 1,940,823	$ 2,310,266
Projected Surplus (Deficit)	$ 150,000.00	$ 0

Water Income - 8 Year Analysis

RATES	2018	2019	2020	2021	2022	2023 Budget	2023 Actual	Avg.	FY2024 Budget	FY2025 Budget
			10% rate increase except tier 1 $68,000 increase	5% rate increase tier 1 dom, 10% other dom, 15% irr, $83,000 increase)						
Use Chgs/Rates	$ 802,000.00	$ 819,928.00	$ 804,643.00	$ 843,613.00	$ 874,000.00	$ 893,000.00	$ 989,329.00	$ 818,808.50	$910,000.00	$ 1,025,000.00
Other Fees/Late/Finals/Misc	$ 21,748.00	$ 21,039.00	$ 17,992.00	$ 22,761.00	$ 18,000.00	$ 18,000.00	$ 24,945.00	$ 17,249.36	$18,000.00	$ 25,000.00
Hydrants	$ 26,797.00	$ 29,511.00	$ 29,949.00	$ 31,485.00	$ 30,000.00	$ 31,485.00	$ 32,875.00	$ 26,192.99	$31,485.00	$ 33,000.00
Sprinklers	$ 23,991.00	$ 32,455.00	$ 34,770.00	$ 34,625.00	$ 34,000.00	$ 34,625.00	$ 34,094.00	$ 27,049.80	$34,625.00	$ 34,625.00
Public Fire Protection	$ 35,214.00	$ 35,370.00	$ 35,646.00	$ 36,068.00	$ 35,000.00	$ 36,068.00	$ 36,772.00	$ 32,442.47	$36,068.00	$ 36,722.00
Service Charge	$ 102,276.00	$ 98,630.00	$ 99,684.00	$ 101,256.00	$ 100,000.00	$ 100,000.00	$ 103,805.00	$ 85,796.89	$100,000.00	$ 104,000.00
										$ 92,000.00
Manganese Fee			$ 50,530.00	$ 137,020.00	$ 140,000.00	$ 280,000.00	$ 288,997.00	$ 179,309.40	$280,000.00	$ 280,000.00
Whitney Fee							$ 36,883.00		$70,000.00	$ 100,000.00
Water Rate Increase									$103,077.00	
Transfer from Manganese Fund for Debt									$175,368.00	$ 420,141.00
Totals	***$1,012,026.00***	***$1,036,933.00***	***$1,073,214.00***	***$1,206,828.00***	***$1,231,000.00***	***$1,393,178.00***	***$1,547,700.00***	**$ 1,065,879.38**	***$1,583,255.00***	***$2,150,488.00***
CONSTRUCTION										
Groton Farms Year 1/5										$ 144,816.00
System Development	$ 123,250.00	$ 111,750.00	$ 142,750.00	$ 80,750.00	$ 55,625.00	$ 84,050.00		$ 89,095.00	$113,746.00	$ -
Service Install/Repairs	$ 70,000.00	$ 46,000.00	$ 40,932.00	$ 51,165.00	$ 47,750.00	$ 50,000.00		$ 39,087.84	$37,954.00	$ 34,500.00
Totals	***$ 193,250.00***	***$ 157,750.00***	***$ 183,682.00***	***$ 131,915.00***	***$ 103,375.00***	***$ 134,050.00***	***$ 170,752.00***	$ 130,843.41	***$151,700.00***	**$ 179,316.00**
MISCELLANEOUS										
Fire Protection					$2,500.00	$2,500.00	$2,000.00	$ 2,000.00	$2,500.00	$2,500.00
Backflows	$ 17,600.00	$ 27,000.00	$ 9,300.00	$ 25,400.00	$ 27,000.00	$ 27,000.00	$ 23,125.00	$ 16,745.31	$27,000.00	$ 27,000.00
Other (Finance Chrg) Reimb Expenses	$ -	$ -	$ -	$ -	$ 1,000.00			$ 3,039.82	$1,000.00	
Interest Income							$ 6,500.00	$ 6,500.00		$ 6,500.00
Totals	***$ 17,600.00***	***$ 27,000.00***	***$ 9,300.00***	***$ 25,400.00***	***$30,500.00***	***$29,500.00***	***$25,125.00***	$ 20,780.16	***$30,500.00***	***$36,000.00***
Whitney Well Upgrades Debt Transfer						42575		**$ 42,575.00**		
Meters- WEF Transfers					50000	50000		**$ 50,000.00**		
	$1,222,876.00	**$1,221,683.00**	**$1,266,196.00**	**$1,364,143.00**	**$1,414,875.00**	**$1,649,303.00**	**$1,743,577.00**	**$ 1,226,413.89**	**$1,940,823.00**	**$2,365,804.00**

Description	FY24	FY25	FY26	FY27	FY28
Water System Upgrade	$ 279,893.15	$ 279,395.13	$ -	-	$ -
Water SRF Loan 2	$ 75,393.09	$ 75,287.08	$ 75,178.39	75,068.40	$ -
Total	**$ 355,286.24**	**$ 354,682.21**	**$ 75,178.39**	**75,068.40**	**$ -**
Whitney Well Upgrades (based on borrowing $400K)	$ 41,175.00	$ 39,775.00	$ 38,375.00	36,400.00	$ -
Total Per Fiscal Year	$ 396,461.24	$ 394,457.21	$ 113,553.39	111,468.40	$ -

Whitney #3 Engineering $300,000 June	$ 22,000.00	43500		
Whitney #3 Construction $700,000 Feb	$ 28,000.00	58143	combined	
Whitney#3 Construction $150,000 Feb	$ 6,000.00		combined	
	$ 56,000.00	$ 101,643.00		*SHOULD BE LESS TBD FEB

Manganese Treatment Plant Engineering $722,300 June	$ 52,968.67	55712		
Manganese Treatment Plant Construction $5.6 million Feb	$ 222,400.00	644429	combined	
Manganese Treatment Plant Construction $4.5 million Feb	$ 180,000.00		combined	
	$ 455,368.67	$ 700,141.00		$280,000 Incoming Mang Fee and $420,000 Reserved/Remaining Mang Fee *SHOULD BE LESS TBD FEB

Total FY24 Debt	$ 907,829.91	$ 1,196,241

Fiscal Year 2025 Budget

Overtime Calculations & Stipends

	HOURLY RATE	OVERTIME	DOUBLE TIME	SATURDAYS	SUNDAYS	4 HOLIDAYS	2 HOLIDAYS	EMERGENCY Call-OUTS	ON CALL PAY	LONGEVITY & CROSS CONN. STIPEND	Ins. Opt Out	
Robert Maloney	$36.06	$54.09	$72.12	$1,947.24	$1,947.24	$649.08	$216.36	$973.62	$10,800.00	$4,350.00	$0.00	$20,883.54
Mike MacEachern	$36.06	$54.09	$72.12	$1,947.24	$1,947.24	$649.08	$216.36	$973.62	$10,200.00	$1,000.00	$0.00	$16,933.54
Stephen Knox	$40.82	$61.23	$81.64	$2,204.28	$3,122.73	$734.76	$244.92	$1,102.14	$10,200.00	$4,125.00	$0.00	$21,733.83
Thomas Orcutt	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$3,950.00	$6,728.00	$10,678.00
Lauren Crory	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$4,127.00	$4,127.00
				$6,098.76	$7,017.21	$2,032.92	$677.64	$3,049.38	$31,200.00	$13,425.00	$10,855.00	$74,355.91

Total Scheduled & Unscheduled OT	$ 18,875.91
On-Call Compensation	$ 31,200.00
Insurance Opt. Out	$ 10,855.00
Longevity & Cross Connection Stipend	$13,425.00
GRAND TOTAL	**$ 74,355.91**

Stipends	Longevity	Water License	X Connection	Totals
Knox, S	$500.00	$2,500.00	$1,350.00	$4,350.00
MacEachern		$0.00	$1,000.00	$1,000.00
Maloney		$2,500.00	$1,350.00	$4,125.00
Orcutt	$1,450.00	$2,500.00		$3,950.00
				$13,425.00

$74,355.91

FY 2025 Budget	**$74,356.00**	**$74,355.91**

Pay to: Town of Groton

Interdepartmental Reimbursement
FY2025 Budget Projection

Note: Overhead factors recalc'd based on 1) salaries for labor G&A; 2) Sq ft for utilities/maint

Water Department

Health rates change July 1

Active Employees		**Technician**	**Technician**	**Technician**	**Bus. Mgr.**	**Superintendent**	**Totals**	
Direct Costs:		RM	MM	SK	(at 67%)			
Health Insurance (w/MIIA proposed rates)		$24,449.00	$9,156.00	$24,449.00			$58,054.00	
Life Insurance		$37.20	$37.20	$37.20	$24.92	$37.20	$173.72	
Town Share: Medicare (see detail below)							$6,524.25	
HRA Cash Payments						$0.00	$0.00	
Retired Employees								
S. Collette	**Health Ins**	$3,202.00					$3,202.00	
	Life Ins	$7.44					$7.44	
G. Brackett	**Health Ins**	$22,703.00					$22,703.00	
	Life Ins	$7.44					$7.44	
	FY25 Budget Factor =	4.23%						
Indirect Costs:								
Electricity/Heat/Maint (.98% of 115,952)		$1,136.33					$1,136.33	
Town Share: Retirement (see detail below)							$111,730.00	
Town Accountant 4.23% of		$112,200.00		$4,746.06			$4,746.06	
Town Treasurer 4.23% of		$95,717.00		$4,048.83			$4,048.83	
Town Manager 4.23% of		$170,000.00		$7,191.00			$7,191.00	
I.T. Director 4.23% of		$121,028.00		$5,119.48			$5,119.48	$133,971.70
Total All Charges		---------->					**$224,643.55**	

Medicare Matching:

Est = $1,631 per Quarter = $6,524.25
($1599.08 1st Qtr FY24 x 1.02 x 4)

Retirement Assessment:Based on Treasurer's Report

Total due for FY 25 $111,730.00

SEWER DEPARTMENT ENTERPRISE FUND
200

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Treatment	$ 504,000.00	$ 600,000.00	$ 96,000.00	19.05%		$ 600,000.00		19.05%
System Maintenance								
Pepperell True-Up	$ 50,400.00	$ 60,000.00	$ 9,600.00	100.00%		$ 60,000.00		19.05%
Gas	$ 500.00	$ 700.00	$ 200.00	40.00%		$ 700.00		40.00%
Electricity	$ 15,000.00	$ 15,000.00	$ -	0.00%		$ 15,000.00		0.00%
Telemetry	$ 3,500.00	$ 3,500.00	$ -	0.00%		$ 3,500.00		0.00%
Water Meter Repairs	$ 30,000.00	$ 30,000.00	$ -	0.00%		$ 30,000.00		0.00%
Postage/Printing	$ 4,000.00	$ 5,000.00	$ 1,000.00	25.00%		$ 5,000.00		25.00%
Office Supplies	$ 500.00	$ 500.00	$ -	0.00%		$ 500.00		0.00%
Overhead/Intergovernmental/Benefits	$ 31,094.00	$ 32,333.00	$ 1,239.00	3.98%		$ 32,333.00		3.98%
Legal Expenses	$ 2,000.00	$ 2,000.00	$ -	0.00%		$ 2,000.00		0.00%
Easements/Surveying	$ 1,500.00	$ 1,500.00	$ -	0.00%		$ 1,500.00		0.00%
Miscellaneous - manhole maintenance	$ 1,500.00	$ 1,500.00	$ -	0.00%		$ 1,500.00		0.00%
Phase I Pepperell Plant - Expansion	$ 27,060.00	$ 26,986.00	$ (74.00)	-0.27%		$ 26,986.00		-0.27%
Phase 1 Pepperell Plant - Upgrade	$ 24,054.00	$ 23,987.00	$ (67.00)	-0.28%		$ 23,987.00		-0.28%
Phase 2 Pepperell Plant - Upgrade	$ 71,120.00	$ 71,132.00	$ 12.00	0.02%		$ 71,132.00		0.02%
Other:MIIA	$ 950.00	$ 1,200.00	$ 250.00	26.32%		$ 1,200.00		26.32%
Software Support	$ 1,400.00	$ 2,000.00	$ 600.00	42.86%	New Work Order Software	$ 2,000.00		42.86%
Engineering	$ 15,000.00	$ 15,000.00	$ -	0.00%		$ 15,000.00		0.00%
Pump Station Upgrades	$ -	$ 250,000.00	$ 250,000.00	100.00%		$ 250,000.00		100.00%
TOTAL FUNDS REQUESTED	$ 783,578.00	$ 1,142,338.00	$ 358,760.00	45.78%		$ 1,142,338.00	$ -	45.78%
Additional Funding								
SRF Funding	$ 4,999.00	$ -	$ (4,999.00)	-100.00%	PAID OFF SRF	$ -		-100.00%
Other Debt	$ 28,427.00	$ 26,642.00	$ (1,785.00)	-6.28%		$ 26,642.00		-6.28%
Total	$ 33,426.00	$ 26,642.00	$ (6,784.00)	-20.30%		$ 26,642.00	$ -	-20.30%

Department	**Sewer Department Enterprise Fund**
Org #	**200**
COLA %	**2.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
Crory	Lauren	THL	Business Manager	9		13	$ 22,058.00		13	$ 22,499.16	2.0%	0.5%		$ 22,949.14	$ 1,237.93	$ 112.50	**$ 24,299.57**
Other Pay							$ 565.00										**$ -**
TOTAL SALARIES							**$ 22,623.00**										**$ 24,299.57**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	**$ -**
Livezey	Ann	THL	Office Assistant	5	$33.27	30	$ 52,100.82	$ 33.94	31.5	$ 55,799.98	2.0%	0.5%	$ 34.61	$ 56,915.98		$ 279.00	**$ 57,194.98**
Other Pay							$ (2,229.00)										**$ -**
TOTAL WAGES							**$ 49,871.82**										**$ 57,194.98**

Center District Sewer Full Budget FY2025							
	Budget	Actual	Budget	Actual FY23	Budget	Budget	
	FY22	FY22	FY23		FY24	FY25	
INCOME:							
Rates	644311.00	599743.00	644428	688009	653494	700,000	FY23 $688,000
Capital Charge	35000.00	38000.00	64000	69182	72400	72,000	
Sewer Rate Relief							
Perm. Priv. Asses./GBF							
Capacity							
Connection Fee (New FY20)	12000.00	155451.00	12000	59631	52500	15,000	2 CX Fees
Inspec/Appl. Fees/Drainlayer Fees & Other Miscellaneous							
GDRHS O & M Charge (ps & system)	25000.00	26556.00	25000	65464	65464	72,000	added 10% was $5455 pe
GDRHS Admin Fee	3750.00	3750.00	3000	0			
GDRHS Debt Fee					2512	2,512	
Four Corners Wages Overhead	7072.00	7072.00					
Four Corners Intergovernmental Overhead			5476	5476			
Reimbursement							
Interest - MMDT & General Fund	600.00	1200.00	2500	2500	2500	2,500	
Boston Rd. - Debt	9757.00	9458.00	9757	9757	9757	7,963	
Boston Rd. - GBF	5525.00	4316.00	5525	5525	5525	3,575	
Boston Rd. - Capacity	3149.00	2620.00	3149	3149	3149	2,241	
Boston Rd. - Interest	3811.00	3772.00	3175	3175	3175	1,555	
Old Ayer Rd. - Debt	1242.00	1242.00	1242	1242	1242	1,241	
Old Ayer Rd. - GBF	650.00	650.00	650	650	650	650	
Old Ayer Rd. - Capacity	290.00	290.00	290	290	290	289	
Old Ayer Rd. - Interest	485.00	485.01	404	404	404	242	
Interest - General Fund	900.00	900.00	900	900	900	900	
Hollis Street Construction & Interest Payments							
GBF/Capacity - Old Ayer & Boston Betterments							
Reserve Transfer - Pump Station Upgrades							
Reserved for excess debt Boston	0.00		6234	6234	6234	8,223	
Reserved for excess debt Old Ayer	8244.00	8244.00	7969	7969	7969	6,649	
Reserve Transfer from E&D	35837.00	35837.00	39495.00	39495.00		352,935	
Prior Year Encumbrance							
TOTAL INCOME	**797623.00**	**899586.01**	**835194.00**	**969052.00**	**888165.00**	**1,250,475**	
EXPENSES							
OPERATING EXPENSE							
Treatment	347000.00	365191.00	381700	481405	504000	600,000	est $50K / month
System Maintenance (PS & System) - Pepperell	117612.00	102119.00	129373	0	0		
Previous Year Pepperell True Up 10%				tbd	50400	60,000	10% true up
Fuel (Gas/ Propane)	500.00	347.00	500	700	500	700	
Electric	10000.00	10700.00	11000	10826	15000	15,000	
Telemetry	3500.00	3223.00	3500	3300	3500	3,500	
Pepperell Upgrade - Phase 1	25839.00	25886.00	24248	25648	24054	23,987	split with town ends FY25 (f
Pepperell Expansion - Phase 1	29070.00	29070.00	27279	29955	27060	26,986	Final Year
Pepperell Upgrade - Phase 2	71674.00	62054.00	71110	69878	71120	71,132	paid for with capital fee
Pepperell Engineering							
Pepperell Upgrade Evaluation '17							
Nod Rd/PB Woods Pump Station Upgrades						250,000	
Environmental Partners / Engineering	15000.00	18243.00	15000	10154	15000	15,000	
OFFICE EXPENSE							
Wages	50989.00	51737.00	44322	49498	49871	57,195	
1/3 of Bus. Mgr.	20179.00	21526.00	22486	22227	21600	24,300	
Intergovernmental	28000.00	31707.00	32684	33085	30784	32,333	
Postage/Printing	4000.00	3191.00	4000	4807	4000	5,000	
Office Supplies	500.00	196.00	500	232	500	500	
Legal/ Advertising Expenses	2500.00	1165.00	2500	1884	2000	2,000	
Easements/Surveying	1500.00	0.00	1500	0	1500	1,500	
Misc.-repair, infiltr, manholes, etc.	7500.00	8464.00	2500		1500	1,500	
Software Service Contract	1400.00	1072.00	1400	0	1400	2,000	
Meters	25000.00	28176.00	25000	32865	30000	30,000	
MIIA	700.00	951.00	700	1066	950	1,200	
Other Misc Expenses		709.00					
Refunds							
Other Financing Uses (Hollis St payoff)							
DEBT SERVICE							
Boston Road - Principal	16648.00	16648.00	16648	16648	16648	16,648	
Boston Road - Interest	3225.00	3225.00	2518	2518	2518	1,093	
Old Ayer Road - Principal	8352.00	8352.00	8352	8352	8352	8,352	
Old Ayer Road Interest	1619.00	1619.00	1263	1263	909	549	
SRF Funding - $330,000							
Principal	5235.00	5235.00	5099	5099	4995	0	paid off
Interest	81.00	81.00	12	12	4	0	paid off
TOTAL EXPENSES	**797623.00**	**800887.00**	**835194.00**	**811422.00**	**888165.00**	**1,250,475**	
Balance							
Enterprise Fund Beg Balance	FY24 Beg Balance		$ 658,747.00				

Pay to: Town of Groton

Interdepartmental
Reimbursement
FY2025 Budget Projection

Note: Overhead factors recalc'd based on 1) salaries for labor G&A; 2) Sq ft for utilities/maint

Sewer Department

Health ins rates change July 1

Active Employees			**Totals**	
Direct Costs:				
Health Insurance Office Assistant		$0.00	$0.00	
Life Insurance Office Assistant		$33.48	$33.48	
Life Insurance (Business Mgr. at 23%)		$8.56	$8.56	
Health Insurance (Business Mgr. at 23%)			$0.00	
Town Share: Medicare (see detail below)			$1,225.55	
Retired Employees		**Retiree/SS**	**Totals**	
Health Insurance (est 5% rate inc for FY25 6 mos)		$3,202.00	$3,202.00	(Medicare rates change in Jan)
Life Insurance		$0.00	$0.00	
Indirect Costs:		***1.80%***		
Electricity/Heat/Maint (.41% of 115,952)		$475.40	$475.40	
Town Share: Retirement (see detail below)			$18,935.00	
Town Accountant 1.80% of	112,200	$1,907.40	$1,907.40	
Town Treasurer 1.80% of	95,717	$1,627.19	$1,627.19	
Town Manager 1.80% of	168,300	$2,861.10	$2,861.10	
I.T. Director 1.80% of	121,028	$2,057.48	$2,057.48	
Total All Charges		---------->	**$32,333.16**	

Medicare Matching:

EST! 1st Qtr FY24 = 300.38
$300.38 x 2% increment x 4 — $1,225.55
$1,225.55

Retirement Assessment: Per Treasurer's Report

Total Retirement Assmt due for FY 2025 — *$18,935.00*

FOUR CORNERS SEWER DISTRICT

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Ayer CX Charge	$ 21,150.00	$ 21,150.00	$ -	0.00%		$ 21,150.00		0.00%
New CX Fee Paid to Ayer	$ 10,800.00	$ 10,800.00	$ -	0.00%		$ 10,800.00		0.00%
Treatment	$ 27,500.00	$ 40,000.00	$ 12,500.00	45.45%		$ 40,000.00		45.45%
System Maintenance	$ 5,000.00	$ 5,000.00	$ -	0.00%		$ 5,000.00		0.00%
Gas								
Electricity								
Telemetry								
Water Meter Repairs								
Postage/Printing								
Office Supplies	$ 25.00	$ 25.00	$ -	0.00%		$ 25.00		0.00%
Overhead/Office Assistant								
Four Corners Intergovernmental	$ 2,934.00	$ 3,110.00	$ 176.00	100.00%		$ 3,110.00		6.00%
Legal Expenses								
Easements/Surveying								
Engineering	$ 500.00	$ 500.00	$ -	0.00%		$ 500.00		0.00%
Inspections	$ 1,000.00	$ 1,000.00	$ -	0.00%		$ 1,000.00		0.00%
DigSafe	$ 1,000.00	$ 1,000.00	$ -	0.00%		$ 1,000.00		0.00%
Capital Projects Fund	$ -	$ 6,400.00		100.00%		$ 6,400.00		100.00%
TOTAL FUNDS REQUESTED	$ 69,909.00	$ 88,985.00	$ 19,076.00	27.29%		$ 88,985.00	$ -	27.29%

Department	**Four Corners Department Enterprise Fund**
Org #	**200**
COLA %	**2.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13		14	15	16
				FISCAL YEAR 2024				**FISCAL YEAR 2025**								
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																	
Crory	Lauren	THL	Business Manager	9			$ 2,451.00			$ 2,500.02	2.0%	0.5%		$ 2,550.02	$ 137.55	$ 12.50	**$ 2,700.07**
Other Pay							$ (90.00)										
TOTAL SALARIES							**$ 2,361.00**										**$ 2,700.07**

1	2	3	4	5	6	7	8	9	10	11	12	13		15	15	16
				FISCAL YEAR 2024				**FISCAL YEAR 2025**								
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
Livezey	Ann	THL	Office Assistant	5	$33.27	3.5	$ 6,078.43	$ 33.94	3.5	$ 6,200.00	2.0%	0.5%	$ 34.61	$ 6,324.00		$ 31.00	**$ 6,355.00**
Other Pay							$ (537.00)										
TOTAL WAGES							**$ 5,541.43**										**$ 6,355.00**

Four Corners Sewer Budget - FY2025				
	Budget	**Budget**	**Budget**	**Budget**
	FY 2022	**FY 2023**	**FY 2024**	**FY 2025**
INCOME:				
Rates	22,000.00	27,000.00	38,012.00	58,240.00
Connection Fees	19,000.00	17,200.00	17,200.00	17,200.00
Capacity				
Appl. Fees/Drainlayer Fees & Other Miscellaneous	450.00	450.00	450.00	450.00
Inspections	1,000.00	1,000.00	1,000.00	1,000.00
Interest - MMDT				
Interest - General Fund				
Transfer from Reserve	26,319.00	12,038.00		
Transfer				
Transfer for Ayer Cx Charge Obligation 10 Yrs (YR4)		21,150.00	21,150.00	21,150.00
Prior Year Encumbrance				
TOTAL INCOME	**68,769.00**	**78,838.00**	**77,812.00**	**98,040.00**
EXPENSES				
OPERATING EXPENSE				
Wages		7,387.00	5,541.00	6,355.00
Salaries			2,400.00	2,700.00
Ayer Connection Charge Obligation (10yrs-YR4)	21,150.00	21,150.00	21,150.00	21,150.00
New Connection Fees to Ayer	10,800.00	10,800.00	10,800.00	10,800.00
Treatment	20,722.00	25,000.00	27,500.00	40,000.00
System Maintenance (PS & System) - Ayer	5,000.00	5,000.00	5,000.00	5,000.00
Engineering	500.00	500.00	500.00	500.00
Four Corners Wages Overhead	7,072.00			
Four Corners Intergovernmental Overhead		5476.00	2896.00	3,110.00
Overhead				
Business Manager Services				
Postage/Printing				
Office Supplies	25.00	25.00	25.00	25.00
Capital Fund				6,400.00
Telephone				
Legal/ Advertising Expenses				
Easements/Surveying				
Misc.-repair, infiltr, manholes, etc.				
Other Misc Expenses				
Inspections	1,000.00	1,000.00	1,000.00	1,000.00
Digsafes	2,500.00	2,500.00	1,000.00	1,000.00
TOTAL EXPENSES	**68,769.00**	**78,838.00**	**77,812.00**	**98,040.00**

FY24 Reserve Balance	422351
Owed to Ayer For Initial CX	148050 7 years reserved for Ayer
Remaining	274301

Pay to: Town of Groton

Interdepartmental
Reimbursement
FY2025 Budget Projection

Note: Overhead factors recalc'd based on 1) salaries for labor G&A; 2) Sq ft for utilities/maint

4 Corners Sewer Department

Health ins rates change July 1

Active Employees			**Totals**
Direct Costs:			
Health Insurance Office Assistant		$0.00	$0.00
Life Insurance Office Assistant (10%)		$3.72	$3.72
Life Insurance Business Manager(10%)		$3.72	$3.72
Health Insurance			$0.00
Town Share: Medicare (see detail below)			$122.77
Retired Employees		**Retiree/SS**	**Totals**
Health Insurance		$0.00	$0.00 (Medicare rates change in Jan)
Life Insurance		$0.00	$0.00
Indirect Costs:		***0.16%***	
Electricity/Heat/Maint (.07% of 115,952)		$81.17	$81.17
Town Share: Retirement (see detail below)			$2,103.90
Town Accountant .16% of	112,200	$179.52	$179.52
Town Treasurer .16% of	95,717	$153.15	$153.15
Town Manager .16% of	168,300	$269.28	$269.28
I.T. Director .16% of	121,028	$193.64	$193.64
Total All Charges		---------->	**$3,110.87**

Medicare Matching:
EST! 1st Qtr FY24 = 30.09
$30.09 x 2% increment x 4 $122.77
Medicare Est $122.77

Retirement Assessment: Per Treasurer's Report

Total Retirement Assmt due for FY 2025 *$2,103.90*

STORMWATER UTILITY
500

LINE ITEM	FY 2024 APPROPRIATION	FY 2025 DEPARTMENT REQUEST	DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE:	FY 2025 TOWN MANAGER APPROVED	FY 2025 FINCOM APPROVED	PERCENT CHANGE
Stormwater Expenses	$ 112,000.00	$ 112,000.00	$ -	0.00%		$ 112,000.00		0.00%
Stormwater Capital Outlay	$ 51,000.00	$ 51,000.00	$ -	0.00%		$ 51,000.00		0.00%
TOTAL FUNDS REQUESTED	$ 163,000.00	$ 163,000.00	$ -	0.00%		$ 163,000.00	$ -	0.00%

Department	**Stormwater Utility**
Org #	**500**
COLA %	**2.00%**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Salaries																$ -	
TOTAL SALARIES							**$ -**										**$ -**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				FISCAL YEAR 2024				**FISCAL YEAR 2025**									
Last Name	**First Name**	**Bargaining Unit**	**Position**	**Pay Grade**	**Rate**	**Hours**	**Annual Salary 1-Jul-23**	**Rate**	**Hours**	**Proposed Increase 1-Jul-24**	**Proposed Performance Increase To Base**	**Proposed Performance Increase One-Time**	**Final Base Rate**	**Projected Salary FY 2025**	**Other Pay (Longevity) (Insurance) (etc)**	**One-Time Payments**	**Projected Budget Fiscal 2025**
Wages																	
Zimmer	Benjamin	DPW	Stormwater	7	$35.62	40	$ 74,374.56	$ 36.33	40	$ 75,862.05	2.0%		$ 37.06	$ 77,379.29	$ 1,000.00	$ -	**$ 78,379.29**
Hommel	Jean	Town Hall	DPW Admin Asst.	6	$1.09	40	$ 2,275.92	$ 30.24	4	$ 6,314.11	2.0%	0.5%	$ 30.84	$ 6,440.39		$ 31.57	**$ 6,471.96**
Other Pay							$ 2,870.00										**$ -**
TOTAL WAGES							**$ 79,520.48**										**$ 84,851.26**

Stormwater Enterprise

Note health ins premiums adjust in July!

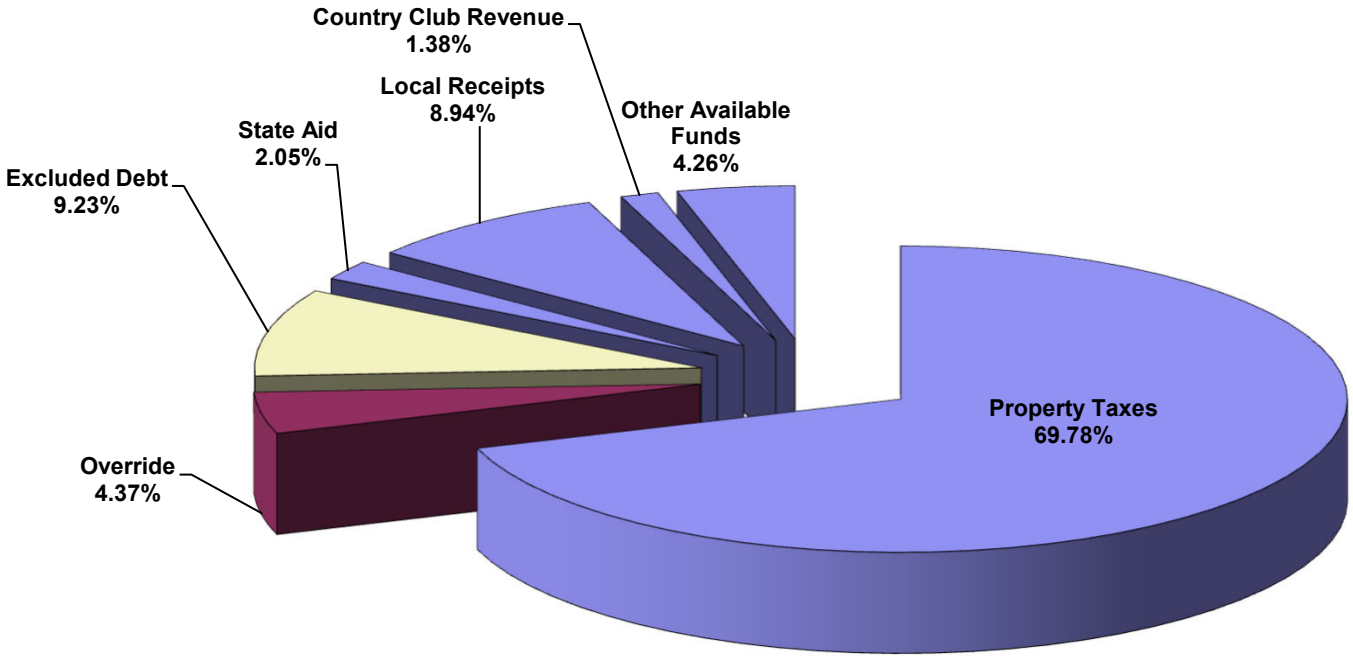
FY2025 Budget Projection

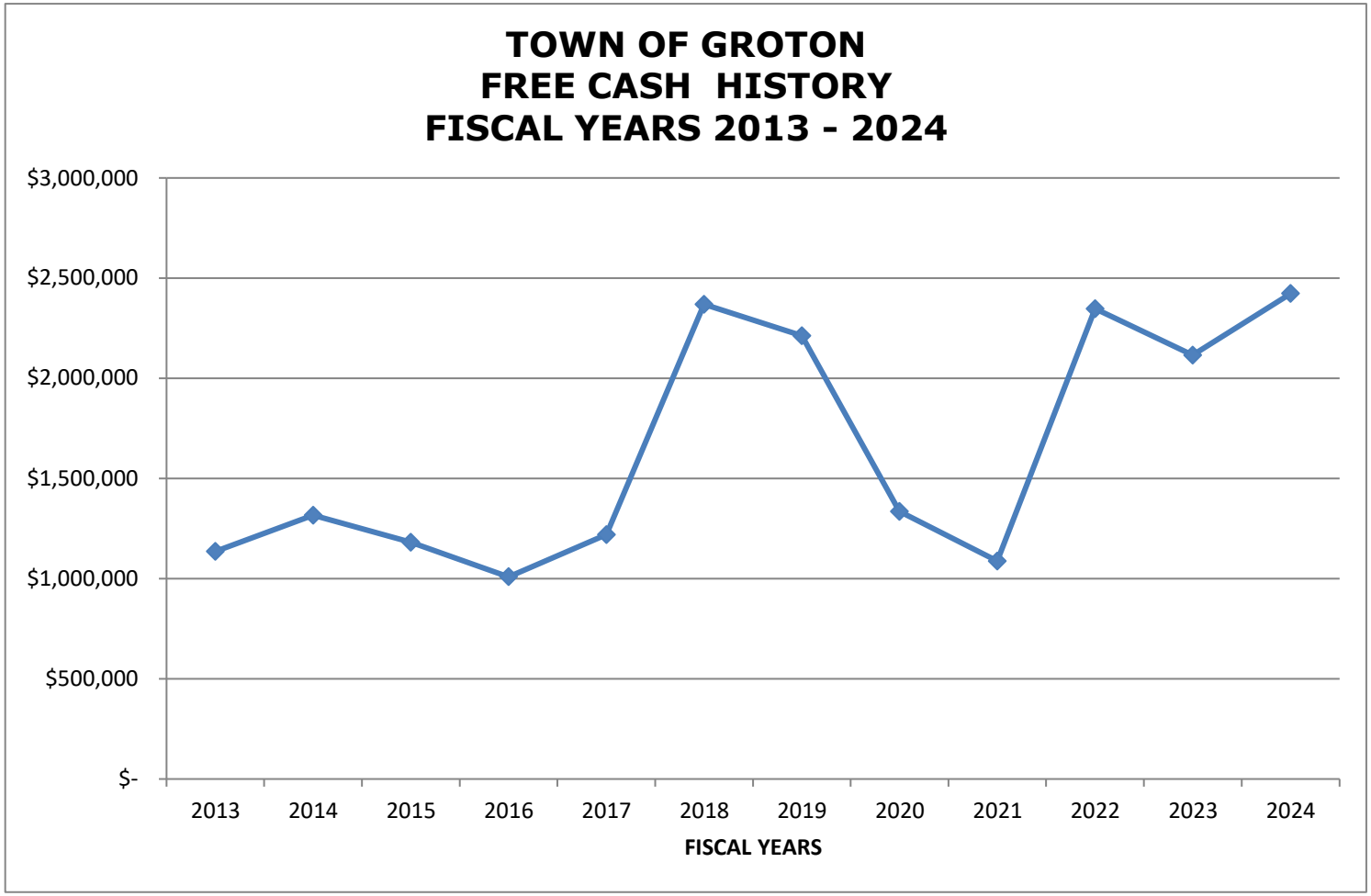
Active Employees		Annual	Totals
Health Insurance Tech		21,271.00	21,271.00
Health Insurance Office Asst (at 3.67% alloc.)		24,449.00	897.28
Life Insurance		0.00	0.00
Town Share: Medicare (estimate)		FY24 1st Qtr = 260 x 1.02 x 4	1,060.80
Town Share: Retirement Per Town Treasurer			22,470.00
Retired Employees		(None)	
Health Insurance			0.00
Indirect Costs:	***0.49%***		
Electricity/Heat/Maint (.02% of 115,952)		$23.19	23.19
Town Accountant	0.49%	$112,200.00	$549.78
Town Treasurer	0.49%	$95,717.00	$469.01
Town Manager	0.49%	$168,300.00	$824.67
I.T. Director	0.49%	$121,028.00	$593.04
DPW Director 5%	5.00%	$117,965.04	$5,898.25
Overhead total		8,357.94	
Total All Charges		**----------->**	**54,057.02**

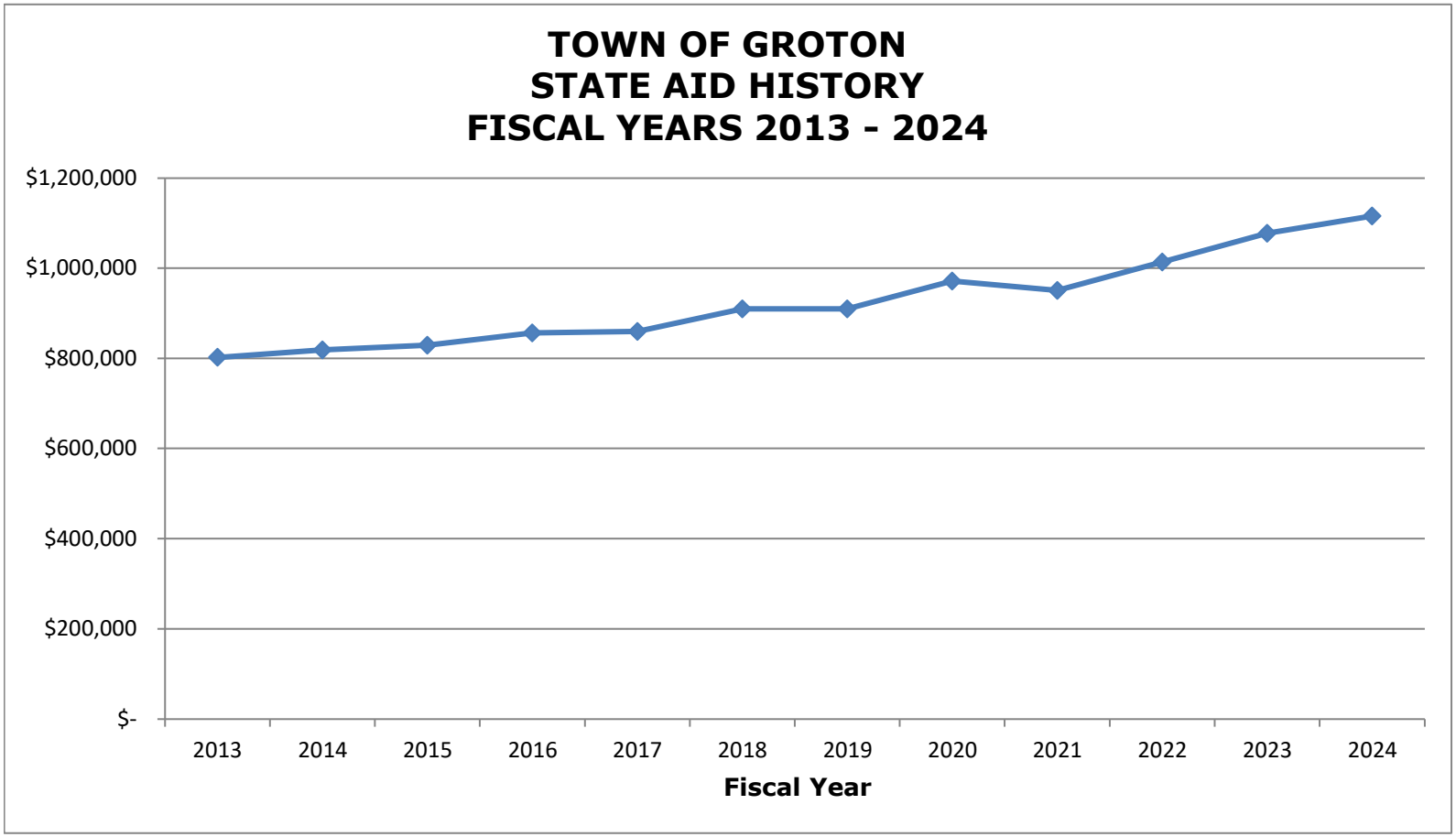
Transfer of Funds to General Fund Approved:

CHARTS AND GRAPHS

Sources of Revenue
Fiscal Year 2025

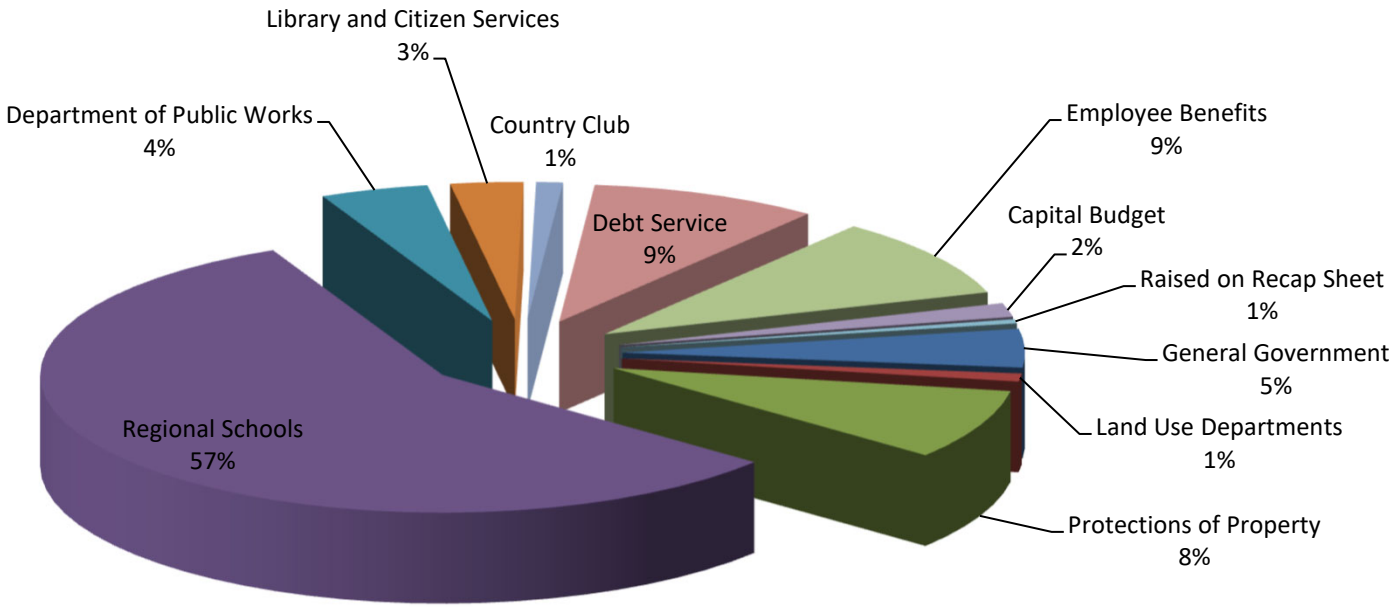



TOWN OF GROTON
FREE CASH HISTORY
FISCAL YEARS 2013 - 2024
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
FISCAL YEARS


TOWN OF GROTON
STATE AID HISTORY
FISCAL YEARS 2013 - 2024
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
$-
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
Fiscal Year

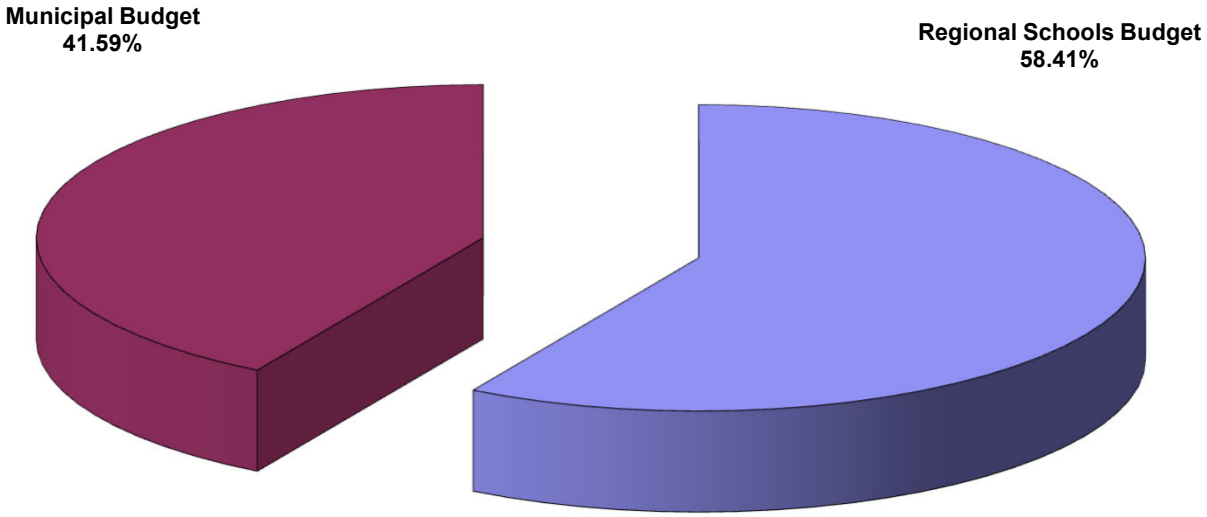
"Where Your Tax Dollars Go"

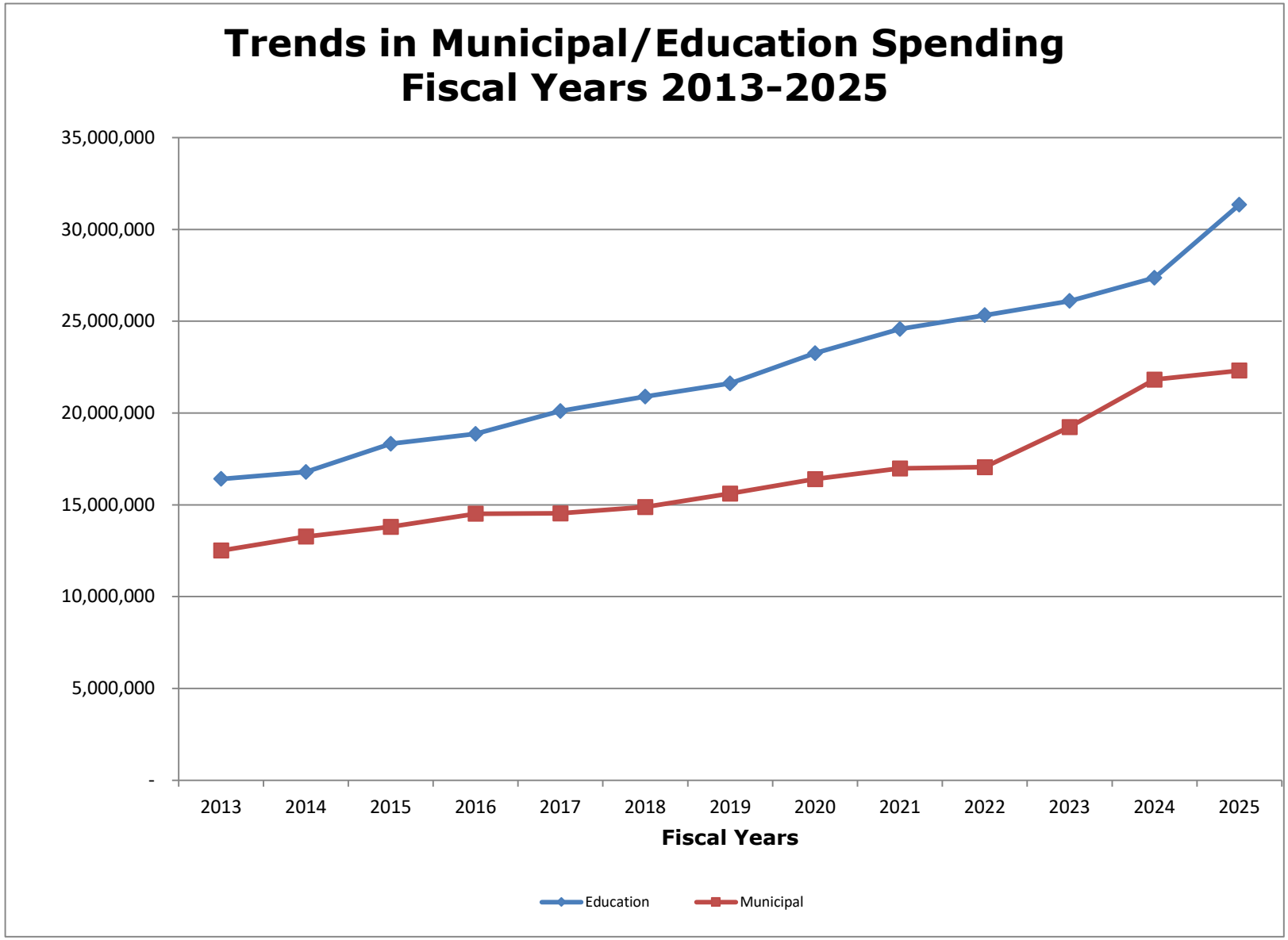
Fiscal Year 2025 Expenditure Analysis

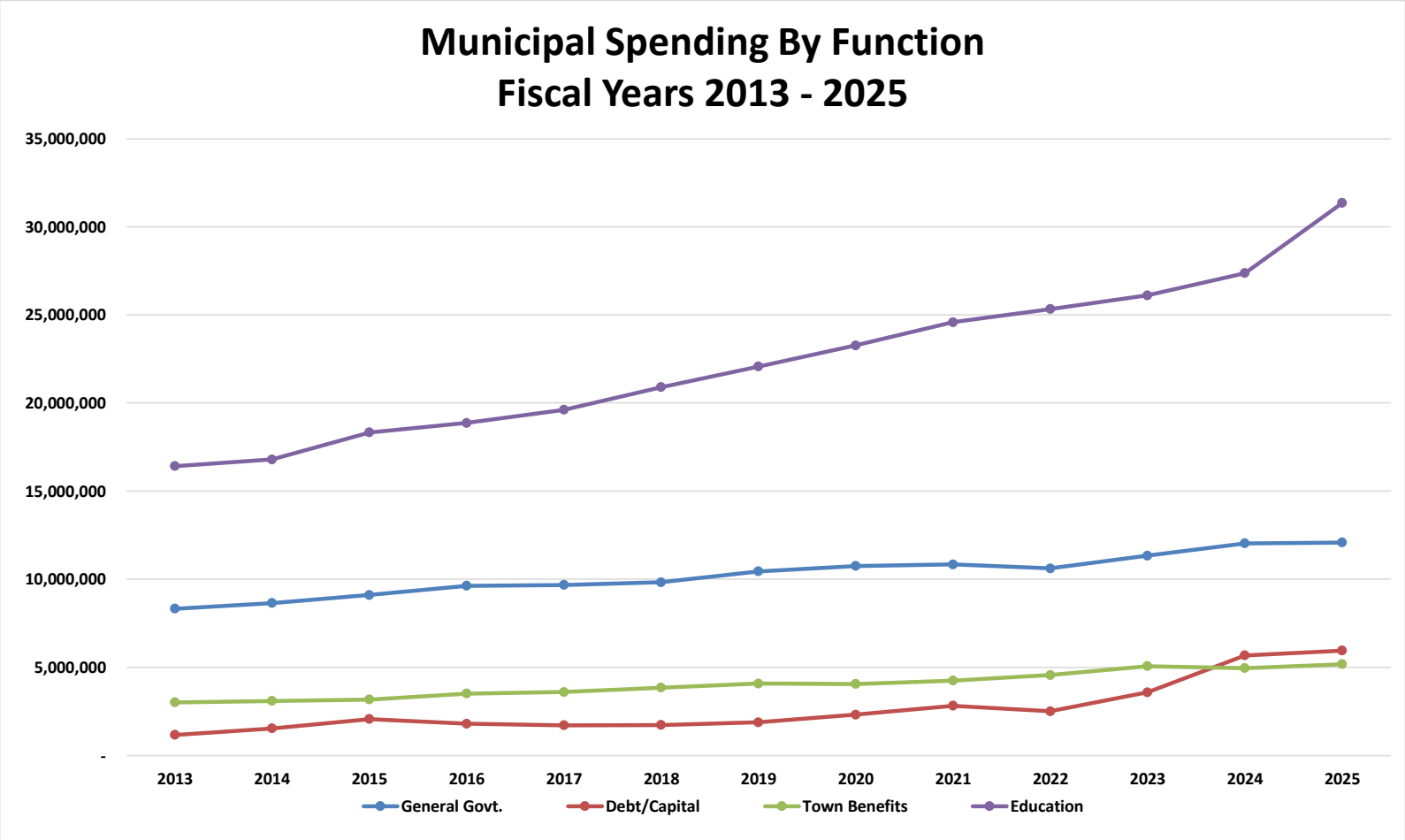


*Percentage total may not equal 100% due to rounding.

PROPERTY TAX IMPACT
Fiscal Year 2025




Trends in Municipal/Education Spending
Fiscal Years 2013-2025
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
Fiscal Years
Education
Municipal


Municipal Spending By Function
Fiscal Years 2013 - 2025
35,000,000
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
General Govt.
Debt/Capital
Town Benefits
Education