



TOWN OF GROTON

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Select Board

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

Town Manager
Mark W. Haddad

To: *Select Board
Finance Committee
Groton Dunstable Regional School District Committee*

From: *Mark W. Haddad – Town Manager*

Subject: *Proposed Budget Amendments to Cover Revised Operating Assessment*

Date: *June 3, 2025*

The purpose of this memorandum is to provide the Select Board, Finance Committee and Groton Dunstable Regional School District Committee with a proposal to reduce Groton's approved Fiscal Year 2026 Municipal Budget and increase anticipated Fiscal Year 2026 revenues to cover a large portion of the revised Operating Assessment of the Groton Dunstable Regional School District.

With the defeat of the Override on May 20, 2025, the contingent appropriation (an additional \$673,250) to fund the original Assessment of the School District is no longer available. This means the set aside for the District in Groton's Balanced Fiscal Year 2026 Operating Budget is currently \$27,777,948. Thanks to a proposed increase in Chapter 70 Funding in the State's FY 2026 Budget as proposed by the House of Representatives and Senate, the Groton Dunstable Regional School District Committee was able to reduce the original Assessment to Groton by \$128,995 from \$28,451,198 to \$28,322,203, lowering the deficit to \$544,255.

As you are aware, the FY 2026 Balanced Municipal Budget was approved pursuant to the Guidance of the Finance Committee and Select Board keeping any increase in municipal spending to a total increase of \$518,204. To reduce the approved budget by \$544,255 would actually set the FY 2026 Budget below the approved FY 2025 Operating Budget. That said, the Select Board and Finance Committee have directed me to eliminate as much of the Assessment shortfall as possible. To do that, I have developed a plan that is a combination of Municipal Budget Reductions and increases in Revenue. Based on this, I am able to reduce the Deficit by \$469,684, leaving a shortfall of \$74,571. This would increase the amount of set aside for the Operational Assessment of the School District from \$27,777,948 to \$28,247,632.

The following is a summary of my proposed Budget amendments (first Budget Reductions, followed by increases in revenues):

Budget Amendments

The approved Fiscal Year 2026 Municipal Budget has two vacant positions budgeted. One of the positions is in the Highway Department. Please note that this ***is not*** a new position. It is currently budgeted in Fiscal Year 2025. There is an Equipment Operator position to replace Brian Callahan who will take over as DPW Director in November, 2025. I am proposing that we do not fill this vacancy at a savings of \$92,723 (salary and benefits). This will absolutely impact services as we will reduce the headcount within the Highway Department from 11 to 10. This will have an adverse impact on snow removal operations and field maintenance. However, by not filling this vacancy, we will not have to lay off any current employees, which will save unemployment expenses in FY 2026. The second vacant position was the proposed new COA Van Dispatch position. This position will be eliminated from the budget with a savings of \$17,226. With the COA providing an average of 400 rides per month, this position was important to maintain services within the COA. That said, filling this position at the expense of laying off a current employee does not make sense. The COA will have to reallocate current staff to provide van dispatch services. The total savings by not filling vacant positions will be \$109,949.

In addition, as you are aware, we have also budgeted for five months of the retiring DPW Director's Salary in the Highway Salary Line in FY 2026. Brian Callahan will begin the transition in July, with Tom Delaney retiring in November, 2025. I am recommending that we utilize Free Cash to cover Mr. Delaney's Salary (\$55,000). Since this is a one time expense, it will not recur in FY 2027 and will simply not be budgeted again. My original intention was to take this funding and use to add a full-time Park Department employee in FY 2027, to address a significant need with maintaining our parks and fields, but this will not be able to happen now.

I am also recommending that a majority of Minor Capital be removed from the Operating Budget and moved to the Capital Budget on a permanent basis. We will no longer fund minor capital in the Operating Budget. The total amount budgeted for Minor Capital in the approved FY 2026 Municipal Operating Budget is \$66,550. This will reduce what is available in future years for capital expenses, but I believe this is prudent action at this time. I have added an Article to the June 23, 2025 Special Town Meeting Warrant for this purpose. Currently, we have \$93,120 in the Capital Stabilization Fund, so we have a sufficient amount of money to cover this addition to the Capital Budget. Finally, I was informed on Monday of this week that the new Deputy Fire Chief will not be taking the Towns' Health Insurance. We had budgeted a vacancy for this position in the FY 2026 Health Insurance Budget, so we are able to reduce Health Insurance overall by \$52,763 (Highway vacancy and Deputy Fire Chief)

These proposed reductions will reduce the Municipal Operating Budget by \$201,184. For 17 years I have argued vociferously not to use one time revenues to fund operating expenses. It is one of the hallmarks for our AAA Bond Rating and I will not undue 17 years of solid financial management by recommending using one time revenues to fund recurring Operating Expenses.

Additional Revenues

As you know, when I propose the Town Manager's Operating Budget, the Finance Team and I conservatively develop revenue estimates based on the five year average of estimated receipts and our best estimate of new growth based on approved projects by the Planning Board and the first six months of building permits issued by the Building Department. With regards to Estimated Receipts, we revise this estimate after reviewing the current Fiscal Year's second quarter financial report usually issued in late February/early March. The way we budget Estimated Receipts is another hallmark of our AAA Bond Rating and solid financial planning over the last 17 years. On May 20, 2025, we met with Standard and Poor to review our Bond Rating and after reviewing our financials and budget process, they reaffirmed our AAA Bond Rating on May 27, 2025.

With regard to New Growth, for FY 2026 the Finance Team and I estimated that New Growth would come in at \$15 million and add \$228,750 to the anticipated FY 2026 Levy Limit. The new Growth number is based on construction (both new construction and renovations to current buildings) as of June 30th. We set this estimate in December, a full six months prior to the closing out of new Growth. The normal course of action by the Board of Assessors is to review this estimate over the summer months and then finalize New Growth in September, prior to the Fall Town Meeting and when the tax rate is set in November. The one thing the Finance Team and I never want to do is provide an estimate that will not be met, thereby setting the Town up for a revenue shortfall. All that said, given the budgetary issues the Town is facing in FY 2026, I asked the Board of Assessors to accelerate that process by three months and do a complete review of all building permits and completed work in advance of June 30th. Both our Principal Assessor Megan Foster and Assistant Assessor Tammi Mickel spent the last two weeks reviewing all building permits to determine if additional New Growth can be added to the anticipated Fiscal Year 2026 Levy Limit. The Town's consultant on Personal Property was also asked to accelerate their review and provide an estimate far in advance of when they normally complete this work. While this is very risky since the Department of Revenue will not certify New Growth until late September/early October, both Megan Foster and I believe we have no choice but to take this risk. Based on this accelerated review process, the Board of Assessors has estimated an additional \$10 million in New Growth (for a total of \$25 million) which will generate an additional \$152,500 in Levy Capacity. This will add \$0.06 to the anticipated tax rate, or \$42.47 to the average tax bill (a home valued at \$707,877). Please note that this anticipated tax rate increase is allowed under Proposition 2½. **This is not an override.** We conservatively estimate New Growth to avoid large increases in the tax rate; however, the current budget issues requires the Town to take this action. Please see attached memorandum from Megan Foster further explaining how the Assessors arrived at this number.

With regard to Estimated Receipts, after receiving the third quarter payment from the State on the Room Occupancy Tax and the third quarter review of the Motor Vehicle Excise Tax receipts, we believe we can increase the room tax estimate by \$35,000 and Motor Vehicle Excise Tax Receipts by \$26,000, for an increase of \$61,000 in Estimated Receipts. This, coupled with the additional new Growth and the use of Free Cash to fund the DPW Salary, will increase our estimated revenues by \$268,500.

Here is a summary of the proposed reductions/increased revenue:

Line Item/ Revenue Account	Original Appropriation		Proposed Appropriation		Difference
<u>Operating Budget Reductions</u>					
1305 - Police Department Minor Capital	\$	26,550	\$	-	\$ (26,550)
1501 - Highway Department Wages	\$	773,563	\$	708,918	\$ (64,645)
1504 - Highway Department Minor Capital	\$	15,000	\$	-	\$ (15,000)
1542 - Municipal Buildings Minor Capital	\$	15,000	\$	-	\$ (15,000)
1554 - Solid Waste Minor Capital	\$	5,000	\$	-	\$ (5,000)
1713 - Local Access Cable Minor Capital	\$	5,000	\$	-	\$ (5,000)
1610 - Senior Van Wages	\$	82,100	\$	64,874	\$ (17,226)
3010 - Health Insurance	\$	1,906,470	\$	1,853,707	\$ (52,763)
Total Reductions				\$	(201,184)
<u>Revenue Increases</u>					
New Growth	\$	228,750	\$	381,250	\$ 152,500
Motor Vehicle Excise	\$	1,860,000	\$	1,886,000	\$ 26,000
Free Cash	\$	603,855	\$	658,855	\$ 55,000
Local Room Occupancy Tax	\$	150,000	\$	185,000	\$ 35,000
Total Revenue Increases				\$	268,500
Total Needed for School District				\$	544,255
Difference				\$	74,571

Under this proposed Plan, the School District would need to cover \$74,571 (plus the proportionate Dunstable amount). The following is a comparison between the Fiscal Year 2025 and Fiscal Year 2026 proposed Operating Budgets should the Select Board and Finance Committee and ultimately Town Meeting, approve these recommendations:

<u>Category</u>	<u>FY 2025</u>		<u>FY 2026</u>		<u>Dollar Difference</u>	<u>Percentage Change</u>
Municipal Wages	\$	9,066,607	\$	9,464,498	\$ 397,891	4.39%
Employee Benefits	\$	5,199,336	\$	4,869,643	\$ (329,693)	-6.34%
Sub-Total - Wages and Benefits	\$	14,265,943	\$	14,334,141	\$ 68,198	0.48%
Municipal Expenses	\$	3,390,900	\$	3,282,042	\$ (108,858)	-3.21%
Sub-Total -	\$	17,656,843	\$	17,616,183	\$ (40,660)	-0.23%
Debt Service - In-Levy Only	\$	538,989	\$	406,680	\$ (132,309)	-24.55%
Total - All Municipal	\$	18,195,832	\$	18,022,863	\$ (172,969)	-0.95%
Nashoba Tech	\$	966,719	\$	908,490	\$ (58,229)	-6.02%
Groton-Dunstable Operating	\$	26,412,384	\$	28,247,632	\$ 1,835,248	6.95%
Groton Operating Grant	\$	619,000	\$	-	\$ (619,000)	-100.00%
Groton-Dunstable Debt	\$	60,534	\$	-	\$ (60,534)	-100.00%
Sub-Total - Education	\$	28,058,637	\$	29,156,122	\$ 1,097,485	3.91%
Grand Total - Town Budget	\$	46,254,469	\$	47,178,985	\$ 924,516	2.00%

The following is a comparison of the Fiscal Year 2025 versus the anticipated Fiscal Year 2026 Tax Bill:

	<u>Actual FY 2025</u>	<u>Proposed FY 2026</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Levy Capacity Used	\$ 38,052,807	\$ 39,469,997	\$ 1,417,190	3.72%
Tax Rate on Levy Capacity Used	\$ 13.55	\$ 13.98	\$ 0.43	3.17%
Average Tax Bill	\$ 9,592	\$ 9,896	\$ 304	3.17%
Excluded Debt	\$ 4,776,976	\$ 5,258,050	\$ 481,074	10.07%
Tax Rate on Excluded Debt	\$ 1.70	\$ 1.86	\$ 0.16	9.41%
Average Tax Bill	\$ 1,203	\$ 1,317	\$ 113	9.41%
Final Levy Used	\$ 42,829,783	\$ 44,728,047	\$ 1,898,264	4.43%
Final Tax Rate	\$ 15.25	\$ 15.84	\$ 0.59	3.87%
Average Tax Bill	\$ 10,795	\$ 11,213	\$ 418	3.87%

I look forward to discussing this with all of you in more detail at Wednesday's meeting.

MWH/rjb

cc: Patricia DuFresne – Assistant Finance Director/Town Accountant
Hannah Moller – Treasurer/Tax Collector
Megan Foster – Principal Assessor
Michael Hartnett – Assistant Treasurer/Tax Collector
Tammi Mickel – Assistant Assessor
Melisa Doig – Human Resources Director
Kara Cruikshank – Executive Assistant to the Town Manager
Dr. Geoff Bruno – Superintendent of the Groton Dunstable Regional School District
Sherry Kersey – Director of Business of the Groton Dunstable Regional School District
Jason Kauppi – Town Moderator
Dawn Dunbar – Town Clerk

TOWN OF GROTON
Office of the Board of
Assessors

173 Main Street
Groton, MA 01450
(978) 448-1127
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Board of Assessors

Donald R. Black
Garrett C. Boles
Jennifer N. Moore
Principal Assessor
Megan L. Foster
Assistant Assessor
Tammi Mickel

To the Members of the Groton Select Board and Groton Finance Committee:

I am writing to provide an update on the FY26 New Growth projection and to formally present a revision to the original estimate. Based on the most current and comprehensive data now available, I am recommending an upward adjustment of \$10 million to the FY26 New Growth figure.

The original growth forecast was prepared approximately six months ago, using the best information and trends available at that time. Out of an abundance of fiscal caution, that projection was intentionally conservative. This approach was taken to safeguard the community's financial stability and to avoid the risks associated with overestimating growth—namely, potential budget shortfalls, service disruptions, or unsustainable spending.

Since that initial forecast, several key developments have supported a more favorable outlook:

1. Construction Activity and Climate Conditions:

The region experienced an unusually mild winter, which created ideal conditions for uninterrupted construction activity. Many projects that would typically be delayed due to weather were able to proceed without interruption or even accelerate their timelines. This has resulted in more properties being completed and coming online sooner than expected, contributing directly to tax base growth.

2. Improved Clarity Due to Timing:

We are now just one month away from the June 30 statutory deadline to capture new growth. This timing affords us a highly reliable and accurate picture of where the numbers currently stand. Additionally, our contracted Personal Property vendor has completed their annual data collection and submitted growth figures, which have been incorporated into the revised estimate.

3. Sales Analysis and Table Stability:

I have also initiated my annual sales analysis and can confirm that assessed values are holding steady. As such, no downward table adjustments will be necessary. This ensures that the growth we are currently projecting will not be diminished as a result of any classification shifts or recalibrations.

Taken together, these developments provide a strong and data-supported basis for increasing the FY26 New Growth estimate by \$10 million. This adjustment is not speculative; it reflects measurable, real-time activity and finalized data. It also ensures that our revenue projections are aligned with actual economic performance, while continuing to uphold the Town's commitment to fiscal responsibility and stability.

Respectfully submitted,

Megan Foster
Town of Groton Principal Assessor
June 6, 2025

FISCAL YEAR 2026 LEVY LIMIT CALCULATION

Revised: 6/2/2025

I. 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	\$	381,883	
D.	ADD FY 2025 OVERRIDE	\$	-	
E.	FY 2025 SUBTOTAL	\$	38,135,363	\$ 38,135,363
F.	FY 2025 LEVY CEILING	\$	68,459,320	FY 2025 LEVY LIMIT

II. TO CALCULATE THE FY 2026 LEVY LIMIT

A.	FY 2025 LEVY LIMIT	\$	38,135,363	
A1.	ADD AMENDED FY 2025 NEW GROWTH	\$	-	
B.	ADD TWO AND ONE HALF PERCENT	\$	953,384	
C.	ADD FY 2026 NEW GROWTH	\$	381,250	Increased by \$152,500
D.	ADD FY 2026 OVERRIDE	\$	-	
E.	FY 2026 SUBTOTAL	\$	39,469,997	\$ 39,469,997
F.	FY 2026 LEVY CEILING	\$	68,459,320	FY 2026 LEVY LIMIT

TOWN OF GROTON, MASSACHUSETTS

FY 2026 TOTAL TAX LEVY CALCULATION

FY 2026 LEVY LIMIT	\$	39,469,997
CAPITAL EXCLUSION	\$	-
DEBT EXCLUSION - TOWN	\$	5,148,723
FY 2026 EXCLUDED BOND REDUCTION	\$	(1,062)
DEBT EXCLUSION - SEWER	\$	-
DEBT EXCLUSION - WATER	\$	-
DEBT EXCLUSION - GDRSD	\$	110,389
SUB-TOTAL - EXCLUSIONS	\$	5,258,050
TOTAL TAX LEVY	\$	44,728,047

TOWN OF GROTON
FISCAL YEAR 2026
REVENUE ESTIMATES

Revised: 6/2/2025

	BUDGETED FY 2025	ESTIMATED FY 2025	CHANGE
PROPERTY TAX REVENUE	\$ 38,052,807	\$ 39,469,997	\$ 1,417,190
DEBT EXCLUSIONS	\$ 4,773,475	\$ 5,258,050	\$ 484,575
CHERRY SHEET - STATE AID	\$ 1,152,082	\$ 1,192,704	\$ 40,622
UNEXPENDED TAX CAPACITY	\$ 82,556	\$ -	\$ (82,556)
LOCAL RECEIPTS:			
General Revenue:			
Motor Vehicle Excise Taxes	\$ 1,820,583	\$ 1,886,600	\$ 65,417
Meals Tax and Room Occupancy Tax	\$ 400,000	\$ 460,000	\$ 60,000
Marijuana Revenue	\$ 9,000	\$ 15,000	\$ 6,000
Penalties & Interest on Taxes	\$ 110,000	\$ 110,000	\$ -
Payments in Lieu of Taxes	\$ 395,443	\$ 415,156	\$ 19,713
Other Charges for Services	\$ 15,000	\$ 15,300	\$ 300
Fees	\$ 400,000	\$ 400,000	\$ -
Rentals	\$ 55,000	\$ 58,000	\$ 3,000
Library Revenues	\$ -	\$ -	\$ -
Other Departmental Revenue	\$ 854,063	\$ 582,372	\$ (271,691)
Licenses and Permits	\$ 429,300	\$ 450,000	\$ 20,700
Fines and Forfeits	\$ 10,000	\$ 10,000	\$ -
Investment Income	\$ 309,744	\$ 258,499	\$ (51,245)
Recreation Revenues	\$ 750,000	\$ 875,000	\$ 125,000
Miscellaneous Recurring	\$ 94,000	\$ 94,000	\$ -
Sub-total - General Revenue	\$ 5,652,133	\$ 5,629,327	\$ (22,806)
Other Revenue:			
Free Cash	\$ 655,733	\$ 658,855	\$ 3,122
Capital Stabilization Fund for GDRSD	\$ 295,767	\$ -	\$ (295,767)
Stabilization Fund for Tax Rate Relief	\$ -	\$ -	\$ -
Capital Asset Stabilization Fund	\$ 683,500	\$ 907,985	\$ 224,485
EMS/Conservation Fund Receipts Reserve	\$ 350,501	\$ 530,614	\$ 180,113
Community Preservation Funds	\$ -	\$ -	\$ -
Water Department Surplus	\$ -	\$ -	\$ -
Sewer Department Surplus	\$ -	\$ -	\$ -
Insurance Reimbursements	\$ -	\$ -	\$ -
Bond Surplus Transfer	\$ -	\$ -	\$ -
Local Access Cable Fund	\$ -	\$ 130,000	\$ 130,000
Sub-total - Other Revenue	\$ 1,985,501	\$ 2,227,454	\$ 241,953
WATER DEPARTMENT ENTERPRISE	\$ 2,310,266	\$ 2,050,485	\$ (259,781)
SEWER DEPARTMENT ENTERPRISE	\$ 1,250,475	\$ 976,475	\$ (274,000)
FOUR CORNER SEWER ENTERPRISE	\$ 98,040	\$ 310,812	\$ 212,772
STORMWATER UTILITY ENTERPRISE	\$ 247,851	\$ 249,890	\$ 2,040
TOTAL ESTIMATED REVENUE	\$ 55,605,186	\$ 57,365,194	\$ 1,760,008

Increased by
\$35,000

Increased by
\$26,000

Increased by
\$61,000

Increased by
\$55,000

Increased by
\$66,550

TOWN OF GROTON
FISCAL YEAR 2026
TAX LEVY CALCULATIONS

Revised: 6/2/2025

FY 2026 PROPOSED EXPENDITURES

TOWN MANAGER - Proposed Budget

General Government
Land Use Departments
Protection of Persons and Property
Regional School Districts
Department of Public Works
Library and Citizen Services
Debt Service
Employee Benefits

\$ 2,565,835
\$ 549,503
\$ 4,838,346
\$ 29,545,154
\$ 2,375,572
\$ 2,417,283
\$ 5,555,403
\$ 4,869,643

Reduced by \$26,550

Increased by
\$469,684

Reduced by \$99,645

Reduced by \$22,226

Sub-Total - Operating Budget

Reduced by \$52,763

\$ 52,716,740

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

\$ 52,716,740

Increased by \$66,550

\$ 987,985

\$ 3,373,660

OTHER AMOUNTS TO BE RAISED

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

\$ -
\$ -
\$ -
\$ -
\$ 32,311
\$ -
\$ -
\$ -
\$ -
\$ -

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

\$ 32,311
\$ 104,498
\$ 150,000

TOTAL PROPOSED EXPENDITURES

\$ 57,365,194

FY 2026 ESTIMATED RECEIPTS

ESTIMATED TAX LEVY

Levy Limit \$ 39,469,997
Debt Exclusion \$ 5,258,050

- A. ESTIMATED TAX LEVY \$ 44,728,047
B. CHERRY SHEET ESTIMATED RECEIPTS \$ 1,192,704
C. LOCAL RECEIPTS NOT ALLOCATED \$ 5,629,327
D. OFFSET RECEIPTS \$ -
E. ENTERPRISE FUNDS \$ 3,587,662
F. COMMUNITY PRESERVATION FUNDS \$ -
G. FREE CASH \$ 658,855

OTHER AVAILABLE FUNDS

1. Stabilization Fund \$ -
2. Capital Asset Fund \$ 907,985
3. GDRSD Capital Asset Fund \$ -
4. EMS/Conservation Fund \$ 530,614
5. Bond Surplus Transfer \$ -
6. Local Access Cable RRFA \$ 130,000

- H. OTHER AVAILABLE FUNDS \$ 1,568,599

TOTAL ESTIMATED RECEIPTS

\$ 57,365,194

FY 2026 SURPLUS/(DEFICIT)

\$ (0)

Revised: 6/2/2025

Operating Budget Comparison - Fiscal Year 2025 Vs. Fiscal Year 2026

<u>Category</u>	<u>FY 2025</u>		<u>FY 2026</u>		<u>Dollar Difference</u>	<u>Percentage Change</u>
Municipal Wages	\$	9,066,607	\$	9,464,498	\$ 397,891	4.39%
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Sub-Total - Wages and Benefits	\$	14,265,943	\$	14,334,141	\$ 68,198	0.48%
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Sub-Total -	\$	17,656,843	\$	17,616,183	\$ (40,660)	-0.23%
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Groton Operating Grant	\$	619,000	\$	-	\$ (619,000)	-100.00%
Groton-Dunstable Debt	\$	60,534	\$	-	\$ (60,534)	-100.00%
Sub-Total - Education	\$	28,058,637	\$	29,156,122	\$ 1,097,485	3.91%
Grand Total - Town Budget	\$	46,254,469	\$	47,178,985	\$ 924,516	2.00%

APPENDIX A

TOWN OF GROTON

FISCAL YEAR 2026

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
<u>GENERAL GOVERNMENT</u>							
MODERATOR							
1000	Salaries	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.21	0.00%
1001	Expenses	\$ -	\$ 80	\$ 80	\$ 80	0.02	0.00%
DEPARTMENTAL TOTAL		\$ 1,000	\$ 1,080	\$ 1,080	\$ 1,080	0.22	0.00%
BOARD OF SELECTMEN							
1020	Salaries	\$ -	\$ -	\$ -	\$ -	-	0.00%
1021	Wages	\$ -	\$ -	\$ -	\$ -	-	0.00%
1022	Expenses	\$ 3,109	\$ 35,300	\$ 4,750	\$ 4,750	0.99	0.01%
1023	Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	-	0.00%
1024	Minor Capital	\$ 24,054	\$ 24,054	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 27,163	\$ 59,354	\$ 4,750	\$ 4,750	0.99	0.01%
TOWN MANAGER							
1030	Salaries	\$ 252,037	\$ 258,863	\$ 295,327	\$ 295,327	61.33	0.55%
1031	Wages	\$ 111,472	\$ 141,837	\$ 107,625	\$ 107,625	22.35	0.20%
1032	Expenses	\$ 14,534	\$ 20,200	\$ 12,100	\$ 12,100	2.51	0.02%
1033	Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	-	0.00%
1034	Performance Evaluations	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 378,043	\$ 420,900	\$ 415,052	\$ 415,052	86.20	0.77%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
FINANCE COMMITTEE							
1040	Expenses	\$ -	\$ -	\$ -	\$ -	-	0.00%
1041	Reserve Fund	\$ 39,500	\$ 150,000	\$ 150,000	\$ 150,000	31.15	0.28%
DEPARTMENTAL TOTAL							
		\$ 39,500	\$ 150,000	\$ 150,000	\$ 150,000	31.15	0.28%
TOWN ACCOUNTANT							
1050	Salaries	\$ 115,615	\$ 118,163	\$ 125,885	\$ 125,885	26.14	0.23%
1051	Wages	\$ 54,285	\$ 56,679	\$ 79,344	\$ 79,344	16.48	0.15%
1052	Expenses	\$ 36,770	\$ 50,523	\$ 83,633	\$ 83,633	17.37	0.15%
DEPARTMENTAL TOTAL							
		\$ 206,670	\$ 225,365	\$ 288,862	\$ 288,862	59.99	0.54%
BOARD OF ASSESSORS							
1060	Salaries	\$ 94,300	\$ 96,186	\$ 105,500	\$ 105,500	21.91	0.20%
1061	Wages	\$ 66,873	\$ 75,272	\$ 80,460	\$ 80,460	16.71	0.15%
1062	Expenses	\$ 45,336	\$ 47,032	\$ 61,579	\$ 61,579	12.79	0.11%
1063	Legal Expense	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL							
		\$ 206,509	\$ 218,490	\$ 247,539	\$ 247,539	51.41	0.46%
TREASURER/TAX COLLECTOR							
1070	Salaries	\$ 150,769	\$ 153,977	\$ 166,060	\$ 166,060	34.49	0.31%
1071	Wages	\$ 79,296	\$ 82,940	\$ 81,418	\$ 81,418	16.91	0.15%
1072	Expenses	\$ 26,086	\$ 28,637	\$ 28,020	\$ 28,020	5.82	0.05%
1073	Tax Title	\$ 260	\$ 7,100	\$ 7,100	\$ 7,100	1.47	0.01%
1074	Bond Cost	\$ 500	\$ 2,300	\$ 2,300	\$ 2,300	0.48	0.00%
DEPARTMENTAL TOTAL							
		\$ 256,911	\$ 274,954	\$ 284,898	\$ 284,898	59.17	0.53%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
TOWN COUNSEL							
1080	Expenses	\$ 95,387	\$ 130,000	\$ 90,000	\$ 90,000	18.69	0.17%
DEPARTMENTAL TOTAL		\$ 95,387	\$ 130,000	\$ 90,000	\$ 90,000	18.69	0.17%
HUMAN RESOURCES							
1090	Salary	\$ 95,050	\$ 96,936	\$ 102,549	\$ 102,549	21.30	0.19%
1091	Expenses	\$ 18,674	\$ 12,400	\$ 14,400	\$ 14,400	2.99	0.03%
DEPARTMENTAL TOTAL		\$ 113,724	\$ 109,336	\$ 116,949	\$ 116,949	24.29	0.22%
INFORMATION TECHNOLOGY							
1100	Salary	\$ 121,627	\$ 124,810	\$ 131,977	\$ 131,977	27.41	0.24%
1101	Wages	\$ 70,342	\$ 73,459	\$ 77,173	\$ 77,173	16.03	0.14%
1102	Expenses	\$ 24,588	\$ 24,800	\$ 24,800	\$ 24,800	5.15	0.05%
DEPARTMENTAL TOTAL		\$ 216,557	\$ 223,069	\$ 233,950	\$ 233,950	48.59	0.43%
GIS STEERING COMMITTEE							
1120	Expenses	\$ 8,300	\$ 8,300	\$ 8,300	\$ 8,300	1.72	0.02%
DEPARTMENTAL TOTAL		\$ 8,300	\$ 8,300	\$ 8,300	\$ 8,300	1.72	0.02%
TOWN CLERK							
1130	Salaries	\$ 98,472	\$ 98,591	\$ 105,856	\$ 105,856	21.98	0.20%
1131	Wages	\$ 76,606	\$ 81,040	\$ 80,642	\$ 80,642	16.75	0.15%
1132	Expenses	\$ 11,860	\$ 13,900	\$ 13,200	\$ 13,200	2.74	0.02%
1135	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 186,938	\$ 193,531	\$ 199,698	\$ 199,698	41.47	0.37%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
ELECTIONS & BOARD OF REGISTRARS							
1140	Stipend	\$ 17,385	\$ 33,053	\$ 5,933	\$ 5,933	1.23	0.01%
1141	Expenses	\$ 23,119	\$ 21,088	\$ 16,124	\$ 16,124	3.35	0.03%
1142	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
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	DEPARTMENTAL TOTAL	\$ 40,504	\$ 54,141	\$ 22,057	\$ 22,057	4.58	0.04%
STREET LISTINGS							
1150	Expenses	\$ 5,698	\$ 5,950	\$ 7,200	\$ 7,200	1.50	0.01%
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	DEPARTMENTAL TOTAL	\$ 5,698	\$ 5,950	\$ 7,200	\$ 7,200	1.50	0.01%
INSURANCE & BONDING							
1160	Insurance & Bonding	\$ 310,032	\$ 350,000	\$ 350,000	\$ 350,000	72.69	0.65%
1161	Insurance Deductible Reserve - Liability	\$ 11,499	\$ 12,000	\$ 12,000	\$ 12,000	2.49	0.02%
1162	Insurance Deductible Reserve - 111F	\$ 1,238	\$ 25,000	\$ 25,000	\$ 25,000	5.19	0.05%
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	DEPARTMENTAL TOTAL	\$ 322,769	\$ 387,000	\$ 387,000	\$ 387,000	80.37	0.72%
TOWN REPORT							
1170	Expenses	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.31	0.00%
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	DEPARTMENTAL TOTAL	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.31	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
POSTAGE/TOWN HALL EXPENSES							
1180 Expenses		\$ 77,241	\$ 65,000	\$ 60,000	\$ 60,000	12.46	0.11%
1181 Telephone Expenses		\$ 23,494	\$ 30,000	\$ 30,000	\$ 30,000	6.23	0.06%
1182 Office Supplies		\$ 17,793	\$ 17,000	\$ 17,000	\$ 17,000	3.53	0.03%
<hr/>							
DEPARTMENTAL TOTAL		\$ 118,528	\$ 112,000	\$ 107,000	\$ 107,000	22.22	0.20%
TOTAL GENERAL GOVERNMENT		\$ 2,225,701	\$ 2,574,970	\$ 2,565,835	\$ 2,565,835	532.87	4.75%

LAND USE DEPARTMENTS

CONSERVATION COMMISSION							
1200 Salary		\$ 70,533	\$ 79,070	\$ 85,565	\$ 85,565	17.77	0.16%
1201 Wages		\$ -	\$ -	\$ -	\$ -	-	0.00%
1202 Expenses		\$ 8,749	\$ 8,270	\$ 8,270	\$ 8,270	1.72	0.02%
1203 Engineering & Legal		\$ -	\$ -	\$ -	\$ -	-	0.00%
1204 Minor Capital		\$ -	\$ -	\$ -	\$ -	-	0.00%
<hr/>							
DEPARTMENTAL TOTAL		\$ 79,282	\$ 87,340	\$ 93,835	\$ 93,835	19.49	0.17%
PLANNING BOARD							
1210 Salaries		\$ 95,171	\$ 97,696	\$ 103,222	\$ 103,222	21.44	0.19%
1211 Wages		\$ -	\$ -	\$ -	\$ -	-	0.00%
1212 Expenses		\$ 9,309	\$ 9,625	\$ 9,625	\$ 9,625	2.00	0.02%
1215 M.R.P.C. Assessment		\$ 3,942	\$ 4,041	\$ 4,142	\$ 4,142	0.86	0.01%
1216 Legal Budget		\$ -	\$ -	\$ -	\$ -	-	0.00%
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DEPARTMENTAL TOTAL		\$ 108,422	\$ 111,362	\$ 116,989	\$ 116,989	24.30	0.22%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
ZONING BOARD OF APPEALS							
1220 Wages		\$ -	\$ -	\$ -	\$ -	-	0.00%
1221 Expenses		\$ 558	\$ 1,335	\$ 1,335	\$ 1,335	0.28	0.00%
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DEPARTMENTAL TOTAL		\$ 558	\$ 1,335	\$ 1,335	\$ 1,335	0.28	0.00%
HISTORIC DISTRICT COMMISSION							
1230 Wages		\$ -	\$ -	\$ -	\$ -	-	0.00%
1231 Expenses		\$ -	\$ -	\$ -	\$ -	-	0.00%
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DEPARTMENTAL TOTAL		\$ -	\$ -	\$ -	\$ -	-	0.00%
BUILDING INSPECTOR							
1240 Salaries		\$ 105,059	\$ 107,030	\$ 113,370	\$ 113,370	23.54	0.21%
1241 Wages		\$ 62,238	\$ 63,935	\$ 67,500	\$ 67,500	14.02	0.13%
1242 Expenses		\$ 27,711	\$ 24,897	\$ 24,897	\$ 24,897	5.17	0.05%
1243 Minor Capital		\$ -	\$ -	\$ -	\$ -	-	0.00%
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DEPARTMENTAL TOTAL		\$ 195,008	\$ 195,862	\$ 205,767	\$ 205,767	42.73	0.38%
MECHANICAL INSPECTOR							
1250 Fee Salaries		\$ 43,360	\$ 39,000	\$ 39,000	\$ 39,000	8.10	0.07%
1251 Expenses		\$ 3,107	\$ 3,500	\$ 3,500	\$ 3,500	0.73	0.01%
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DEPARTMENTAL TOTAL		\$ 46,467	\$ 42,500	\$ 42,500	\$ 42,500	8.83	0.08%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
EARTH REMOVAL INSPECTOR							
1260	Stipend	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.52	0.00%
1261	Expenses	\$ -	\$ 300	\$ 300	\$ 300	0.06	0.00%
1262	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
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	DEPARTMENTAL TOTAL	\$ 2,500	\$ 2,800	\$ 2,800	\$ 2,800	0.58	0.01%
BOARD OF HEALTH							
1270	Wages	\$ -	\$ -	\$ -	\$ -	-	0.00%
1271	Expenses	\$ 877	\$ 1,575	\$ 1,575	\$ 1,575	0.33	0.00%
1272	Nursing Services	\$ -	\$ 17,798	\$ 21,047	\$ 21,047	4.37	0.04%
1273	Nashoba Health District	\$ 55,345	\$ 43,081	\$ 45,921	\$ 45,921	9.54	0.09%
1274	Herbert Lipton MH	\$ -	\$ -	\$ -	\$ -	-	0.00%
1275	Eng/Consult/Landfill Monitoring	\$ 9,433	\$ 13,834	\$ 13,834	\$ 13,834	2.87	0.03%
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	DEPARTMENTAL TOTAL	\$ 65,655	\$ 76,288	\$ 82,377	\$ 82,377	17.11	0.15%
SEALER OF WEIGHTS & MEASURES							
1280	Fee Salaries	\$ 300	\$ -	\$ -	\$ -	-	0.00%
1281	Expenses	\$ -	\$ 3,262	\$ 3,900	\$ 3,900	0.81	0.01%
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	DEPARTMENTAL TOTAL	\$ 300	\$ 3,262	\$ 3,900	\$ 3,900	0.81	0.01%
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	TOTAL LAND USE DEPARTMENTS	\$ 498,192	\$ 520,749	\$ 549,503	\$ 549,503	114.12	1.02%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
ANIMAL CONTROL OFFICER							
1340	Salary	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	0.43	0.00%
1341	Expenses	\$ 266	\$ 400	\$ 400	\$ 400	0.08	0.00%
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	DEPARTMENTAL TOTAL	\$ 2,348	\$ 2,482	\$ 2,482	\$ 2,482	0.52	0.00%
EMERGENCY MANAGEMENT AGENCY							
1350	Salary	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.83	0.01%
1351	Expenses	\$ 40,000	\$ 10,000	\$ 10,000	\$ 10,000	2.08	0.02%
1352	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
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	DEPARTMENTAL TOTAL	\$ 44,000	\$ 14,000	\$ 14,000	\$ 14,000	2.91	0.03%
DOG OFFICER							
1360	Salary	\$ 15,000	\$ 17,500	\$ 20,000	\$ 20,000	4.15	0.04%
1361	Expenses	\$ 2,929	\$ 3,000	\$ 3,000	\$ 3,000	0.62	0.01%
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	DEPARTMENTAL TOTAL	\$ 17,929	\$ 20,500	\$ 23,000	\$ 23,000	4.78	0.04%
POLICE & FIRE COMMUNICATIONS							
1370	Wages	\$ 455,726	\$ -	\$ -	\$ -	-	0.00%
1371	Expenses	\$ 14,018	\$ -	\$ -	\$ -	-	0.00%
1372	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
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	DEPARTMENTAL TOTAL	\$ 469,744	\$ -	\$ -	\$ -	-	0.00%
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	TOTAL PROTECTION OF PERSONS AND PROPERTY	\$ 4,642,321	\$ 4,683,315	\$ 4,838,346	\$ 4,838,346	1,004.83	8.96%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
<u>REGIONAL SCHOOL DISTRICT BUDGETS</u>							
NASHOBA VALLEY REGIONAL TECHNICAL HIGH SCHOOL							
1400	Operating Expenses	\$ 762,656	\$ 966,719	\$ 908,490	\$ 908,490	188.68	1.68%
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	DEPARTMENTAL TOTAL	\$ 762,656	\$ 966,719	\$ 908,490	\$ 908,490	188.68	1.68%
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GROTON-DUNSTABLE REGIONAL SCHOOL DISTRICT							
1410	Operating Expenses	\$ 25,937,716	\$ 26,412,384	\$ 28,247,632	\$ 28,247,632	5,866.49	52.32%
1411	Debt Service, Excluded	\$ 406,982	\$ 384,622	\$ 110,389	\$ 110,389	22.93	0.20%
1412	Debt Service, Unexcluded	\$ 58,814	\$ 60,534	\$ -	\$ -	-	0.00%
1413	Operating Grant	\$ -	\$ 619,000	\$ -	\$ -	-	0.00%
1414	Capital Assessment	\$ 552,203	\$ 295,767	\$ 278,643	\$ 278,643	57.87	0.52%
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	DEPARTMENTAL TOTAL	\$ 26,955,715	\$ 27,772,307	\$ 28,636,664	\$ 28,636,664	5,947.28	53.04%
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TOTAL SCHOOLS		\$ 27,718,371	\$ 28,739,026	\$ 29,545,154	\$ 29,545,154	6,135.96	54.72%

DEPARTMENT OF PUBLIC WORKS

HIGHWAY DEPARTMENT							
1500	Salaries	\$ 120,293	\$ 122,664	\$ 179,124	\$ 179,124	37.20	0.33%
1501	Wages	\$ 731,227	\$ 753,789	\$ 708,919	\$ 708,919	147.23	1.31%
1502	Expenses	\$ 129,073	\$ 136,900	\$ 147,900	\$ 147,900	30.72	0.27%
1503	Highway Maintenance	\$ 71,282	\$ 80,000	\$ 80,000	\$ 80,000	16.61	0.15%
1504	Minor Capital	\$ 15,000	\$ 15,000	\$ -	\$ -	-	0.00%
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	DEPARTMENTAL TOTAL	\$ 1,066,875	\$ 1,108,353	\$ 1,115,943	\$ 1,115,943	231.76	2.07%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
<u>PROTECTION OF PERSONS AND PROPERTY</u>							
POLICE DEPARTMENT							
1300	Salaries	\$ 291,224	\$ 305,889	\$ 342,265	\$ 342,265	71.08	0.63%
1301	Wages	\$ 1,957,470	\$ 2,222,071	\$ 2,305,558	\$ 2,305,558	478.82	4.27%
1302	Expenses	\$ 195,295	\$ 270,952	\$ 269,900	\$ 269,900	56.05	0.50%
1303	Lease or Purchase of Cruisers	\$ 5,000	\$ 5,000	\$ -	\$ -	-	0.00%
1304	PS Building (Expenses)	\$ -	\$ -	\$ -	\$ -	-	0.00%
1305	Minor Capital	\$ 6,420	\$ 12,984	\$ -	\$ -	-	0.00%
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	DEPARTMENTAL TOTAL	\$ 2,455,409	\$ 2,816,896	\$ 2,917,723	\$ 2,917,723	605.95	5.40%
FIRE DEPARTMENT							
1310	Salaries	\$ 290,302	\$ 292,712	\$ 285,544	\$ 285,544	59.30	0.53%
1311	Wages	\$ 1,150,339	\$ 1,314,672	\$ 1,367,470	\$ 1,367,470	284.00	2.53%
1312	Expenses	\$ 209,902	\$ 219,571	\$ 225,646	\$ 225,646	46.86	0.42%
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	DEPARTMENTAL TOTAL	\$ 1,650,543	\$ 1,826,955	\$ 1,878,659	\$ 1,878,659	390.16	3.48%
GROTON WATER FIRE PROTECTION							
1320	West Groton Water District	\$ -	\$ -	\$ -	\$ -	-	0.00%
1321	Groton Water Department	\$ -	\$ -	\$ -	\$ -	-	0.00%
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	DEPARTMENTAL TOTAL	\$ -	\$ -	\$ -	\$ -	-	0.00%
ANIMAL INSPECTOR							
1330	Salary	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	0.43	0.00%
1331	Expenses	\$ 266	\$ 400	\$ 400	\$ 400	0.08	0.00%
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	DEPARTMENTAL TOTAL	\$ 2,348	\$ 2,482	\$ 2,482	\$ 2,482	0.52	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
STREET LIGHTS							
1510 Expenses		\$ 14,598	\$ 15,000	\$ 15,000	\$ 15,000	3.12	0.03%
DEPARTMENTAL TOTAL		\$ 14,598	\$ 15,000	\$ 15,000	\$ 15,000	3.12	0.03%
SNOW AND ICE							
1520 Expenses		\$ 153,024	\$ 165,000	\$ 165,000	\$ 165,000	34.27	0.31%
1521 Overtime		\$ 228,416	\$ 140,000	\$ 140,000	\$ 140,000	29.08	0.26%
1522 Hired Equipment		\$ 45,400	\$ 35,000	\$ 35,000	\$ 35,000	7.27	0.06%
DEPARTMENTAL TOTAL		\$ 426,840	\$ 340,000	\$ 340,000	\$ 340,000	70.61	0.63%
TREE WARDEN BUDGET							
1530 Salary		\$ -	\$ -	\$ -	\$ -	-	0.00%
1531 Expenses		\$ 1,773	\$ 3,000	\$ 3,000	\$ 3,000	0.62	0.01%
1532 Trees		\$ -	\$ 1,500	\$ 1,500	\$ 1,500	0.31	0.00%
1533 Tree Work		\$ 31,370	\$ 30,000	\$ 30,000	\$ 30,000	6.23	0.06%
DEPARTMENTAL TOTAL		\$ 33,143	\$ 34,500	\$ 34,500	\$ 34,500	7.16	0.06%
MUNICIPAL BUILDING AND PROPERTY MAINTENANCE							
1540 Wages		\$ 138,182	\$ 162,845	\$ 170,064	\$ 170,064	35.32	0.31%
1541 Expenses		\$ 270,921	\$ 270,950	\$ 282,950	\$ 282,950	58.76	0.52%
1542 Minor Capital		\$ 25,000	\$ 25,000	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 434,103	\$ 458,795	\$ 453,014	\$ 453,014	94.08	0.84%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
SOLID WASTE DISPOSAL							
1550 Wages	\$	145,954	\$ 157,651	\$ 164,820	\$ 164,820	34.23	0.31%
1551 Expenses	\$	38,661	\$ 45,686	\$ 45,686	\$ 45,686	9.49	0.08%
1552 Tipping Fees	\$	139,668	\$ 145,000	\$ 145,000	\$ 145,000	30.11	0.27%
1553 North Central SW Coop	\$	5,850	\$ 5,850	\$ 5,850	\$ 5,850	1.21	0.01%
1554 Minor Capital	\$	4,717	\$ 5,000	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL	\$	334,850	\$ 359,187	\$ 361,356	\$ 361,356	75.05	0.67%
PARKS DEPARTMENT							
1560 Wages	\$	12,664	\$ 17,922	\$ -	\$ -	-	0.00%
1561 Expenses	\$	55,578	\$ 55,759	\$ 55,759	\$ 55,759	11.58	0.10%
DEPARTMENTAL TOTAL	\$	68,242	\$ 73,681	\$ 55,759	\$ 55,759	11.58	0.10%
TOTAL DEPARTMENT OF PUBLIC WORKS	\$	2,378,651	\$ 2,389,516	\$ 2,375,572	\$ 2,375,572	493.36	4.40%
LIBRARY AND CITIZEN'S SERVICES							
COUNCIL ON AGING							
1600 Salaries	\$	148,800	\$ 162,023	\$ 176,376	\$ 176,376	36.63	0.33%
1601 Wages	\$	45,585	\$ 55,733	\$ 70,526	\$ 70,526	14.65	0.13%
1602 Expenses	\$	11,417	\$ 20,200	\$ 20,200	\$ 20,200	4.20	0.04%
1603 Minor Capital	\$	-	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL	\$	205,802	\$ 237,956	\$ 267,102	\$ 267,102	55.47	0.49%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
SENIOR CENTER VAN							
1610	Wages	\$ 74,885	\$ 76,611	\$ 64,874	\$ 64,874	13.47	0.12%
1611	Expenses	\$ 15,488	\$ 21,023	\$ 21,023	\$ 21,023	4.37	0.04%
DEPARTMENTAL TOTAL		\$ 90,373	\$ 97,634	\$ 85,897	\$ 85,897	17.84	0.16%
VETERAN'S SERVICE OFFICER							
1620	Salary	\$ 6,120	\$ 6,242	\$ 6,429	\$ 6,429	1.34	0.01%
1621	Expenses	\$ 50	\$ 1,100	\$ 1,100	\$ 1,100	0.23	0.00%
1622	Veterans' Benefits	\$ 22,771	\$ 25,000	\$ 25,000	\$ 25,000	5.19	0.05%
1623	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENT TOTAL		\$ 28,941	\$ 32,342	\$ 32,529	\$ 32,529	6.76	0.06%
GRAVES REGISTRATION							
1630	Salary/Stipend	\$ 250	\$ 250	\$ 250	\$ 250	0.05	0.00%
1631	Expenses	\$ 750	\$ 760	\$ 1,060	\$ 1,060	0.22	0.00%
DEPARTMENTAL TOTAL		\$ 1,000	\$ 1,010	\$ 1,310	\$ 1,310	0.27	0.00%
CARE OF VETERAN GRAVES							
1640	Contract Expenses	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.31	0.00%
DEPARTMENTAL TOTAL		\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.31	0.00%
OLD BURYING GROUND COMMITTEE							
1650	Expenses	\$ -	\$ 800	\$ 800	\$ 800	0.17	0.00%
DEPARTMENTAL TOTAL		\$ -	\$ 800	\$ 800	\$ 800	0.17	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
LIBRARY							
1660	Salary	\$ 435,562	\$ 453,631	\$ 480,538	\$ 480,538	99.80	0.89%
1661	Wages	\$ 319,135	\$ 355,706	\$ 366,043	\$ 366,043	76.02	0.68%
1662	Expenses	\$ 225,435	\$ 219,966	\$ 230,546	\$ 230,546	47.88	0.43%
1663	Minor Capital		\$ -	\$ -	\$ -	-	0.00%
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	DEPARTMENTAL TOTAL	\$ 980,132	\$ 1,029,303	\$ 1,077,127	\$ 1,077,127	223.70	1.99%
COMMEMORATIONS & CELEBRATIONS							
1670	Expenses	\$ 253	\$ 500	\$ 500	\$ 500	0.10	0.00%
1671	Fireworks	\$ -	\$ -	\$ -	\$ -	-	0.00%
<hr/>							
	DEPARTMENTAL TOTAL	\$ 253	\$ 500	\$ 500	\$ 500	0.10	0.00%
WATER SAFETY							
1680	Wages	\$ 1,290	\$ 4,560	\$ 5,000	\$ 5,000	1.04	0.01%
1681	Expenses and Minor Capital	\$ -	\$ 4,683	\$ 3,950	\$ 3,950	0.82	0.01%
1682	Property Maint. & Improvements	\$ 7,108	\$ 10,900	\$ 2,400	\$ 2,400	0.50	0.00%
<hr/>							
	DEPARTMENTAL TOTAL	\$ 8,398	\$ 20,143	\$ 11,350	\$ 11,350	2.36	0.02%
WEED MANAGEMENT							
1690	Wages	\$ -	\$ -	\$ -	\$ -	-	0.00%
1691	Expenses: Weed Harvester	\$ 17,666	\$ 22,000	\$ 22,000	\$ 22,000	4.57	0.04%
1692	Expenses: Great Lakes	\$ 9,965	\$ 100,885	\$ 22,385	\$ 22,385	4.65	0.04%
<hr/>							
	DEPARTMENTAL TOTAL	\$ 27,631	\$ 122,885	\$ 44,385	\$ 44,385	9.22	0.08%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
GROTON COUNTRY CLUB							
1700	Salary	\$ 172,568	\$ 177,727	\$ 205,094	\$ 205,094	42.59	0.38%
1701	Wages	\$ 253,111	\$ 243,941	\$ 295,791	\$ 295,791	61.43	0.55%
1702	Expenses	\$ 223,824	\$ 167,774	\$ 235,885	\$ 235,885	48.99	0.44%
1703	Minor Capital	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL							
		\$ 649,503	\$ 589,442	\$ 736,770	\$ 736,770	153.01	1.36%
LOCAL ACCESS CABLE DEPARTMENT							
1710	Salaries	\$ -	\$ 71,048	\$ 75,511	\$ 75,511	15.68	0.14%
1711	Wages	\$ -	\$ 61,219	\$ 68,232	\$ 68,232	14.17	0.13%
1712	Expenses	\$ -	\$ 18,175	\$ 14,270	\$ 14,270	2.96	0.03%
1713	Minor Capital	\$ -	\$ 5,000	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL							
		\$ -	\$ 155,442	\$ 158,013	\$ 158,013	32.82	0.29%
TOTAL LIBRARY AND CITIZEN SERVICES		\$ 1,993,533	\$ 2,288,957	\$ 2,417,283	\$ 2,417,283	502.02	4.48%
DEBT SERVICE							
DEBT SERVICE							
2000	Long Term Debt - Principal Excluded	\$ 2,023,506	\$ 2,025,000	\$ 2,045,000	\$ 2,045,000	424.71	3.79%
2001	Long Term Debt - Principal Non-Excluded	\$ -	\$ 160,000	\$ 165,000	\$ 165,000	34.27	0.31%
2002	Long Term Debt - Interest - Excluded	\$ 1,493,326	\$ 1,340,252	\$ 1,258,527	\$ 1,258,527	261.37	2.33%
2003	Long Term Debt - Interest - Non-Excluded	\$ -	\$ 106,974	\$ 97,144	\$ 97,144	20.17	0.18%
		\$ -					
2004	Short Term Debt - Principal - Town	\$ -	\$ 247,532	\$ 122,685	\$ 122,685	25.48	0.23%
2005A	Short Term Debt - Interest - Non Excluded	\$ -	\$ 24,483	\$ 21,851	\$ 21,851	4.54	0.04%
2005B	Short Term Debt - Interest - Excluded	\$ 1,045,344	\$ 1,028,211	\$ 1,845,196	\$ 1,845,196	383.21	3.42%
DEPARTMENTAL TOTAL							
		\$ 4,562,176	\$ 4,932,452	\$ 5,555,403	\$ 5,555,403	1,153.75	10.29%
TOTAL DEBT SERVICE		\$ 4,562,176	\$ 4,932,452	\$ 5,555,403	\$ 5,555,403	1,153.75	10.29%

LINE	DEPARTMENT/DESCRIPTION	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 TOWN MANAGER BUDGET	FY 2026 FINCOM BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
<u>EMPLOYEE BENEFITS</u>							
EMPLOYEE BENEFITS							
GENERAL BENEFITS							
3000	County Retirement	\$ 2,494,280	\$ 2,653,019	\$ 2,640,116	\$ 2,640,116	\$ 548.30	4.89%
3001	State Retirement	\$ 185,000	\$ 190,000	\$ 200,000	\$ 200,000	\$ 41.54	0.37%
3002	Unemployment Compensation	\$ 678	\$ 10,000	\$ 10,000	\$ 10,000	\$ 2.08	0.02%
INSURANCE							
3010	Health Insurance/Employee Expenses	\$ 2,017,056	\$ 2,185,497	\$ 1,853,707	\$ 1,853,707	\$ 384.98	3.43%
3011	Life Insurance	\$ 3,627	\$ 3,820	\$ 3,820	\$ 3,820	\$ 0.79	0.01%
3012	Medicare/Social Security	\$ 154,288	\$ 157,000	\$ 162,000	\$ 162,000	\$ 33.64	0.30%
DEPARTMENTAL TOTAL							
		\$ 4,854,929	\$ 5,199,336	\$ 4,869,643	\$ 4,869,643	\$ 1,011.33	9.02%
TOTAL EMPLOYEE BENEFITS							
		\$ 4,854,929	\$ 5,199,336	\$ 4,869,643	\$ 4,869,643	\$ 1,011.33	9.02%
<u>ADDITIONAL APPROPRIATIONS</u>							
ADDITIONAL APPROPRIATIONS							
	Capital Budget Request	\$ 800,142	\$ 862,144	\$ 987,985	\$ 987,985	\$ 205.19	1.83%
	Offset Reciepts	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	Cherry Sheet Offsets	\$ 29,051	\$ 32,678	\$ 32,311	\$ 32,311	\$ 6.71	0.06%
	Snow and Ice Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
	State and County Charges	\$ 98,662	\$ 101,446	\$ 104,498	\$ 104,498	\$ 21.70	0.19%
	Allowance for Abatements/Exemptions	\$ 151,515	\$ 150,000	\$ 150,000	\$ 150,000	\$ 31.15	0.28%
DEPARTMENTAL TOTAL							
		\$ 1,079,370	\$ 1,146,268	\$ 1,274,794	\$ 1,274,794	\$ 264.75	2.36%
GRAND TOTAL - TOWN BUDGET							
		\$ 49,953,244	\$ 52,474,589	\$ 53,991,534	\$ 53,991,534	\$ 11,213	100.00%