

Town of Groton, Massachusetts



Fiscal Year 2026 Town Manager's Proposed Operating Budget

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BUDGET EXPLANATION



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Select Board

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Peter S. Cunningham, *Clerk*
John F. Reilly, *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 2026 – Proposed Town of Groton Operating Budget*

Date: *January 31, 2025*

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 2026 Operating Budget for the Town of Groton. This is the Seventeenth 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, Human Resources Director Melisa Doig and Executive Assistant Kara Cruikshank have worked tirelessly in creating the Proposed Operating Budget.

This budget reflects our ongoing commitment to transparency, fiscal responsibility, and the well-being of Groton. As we navigate the complexities of budgeting in this challenging time, it is important to acknowledge the reduced revenues we are currently facing. The defeat of the proposed Proposition 2½ override last year has had a significant impact on the Groton Dunstable Regional School District which limited their ability to fund essential services and programs to continue to provide the quality education our children deserve. This situation requires us to be more strategic and innovative in our approach to budgeting, ensuring that we prioritize the needs of Groton while remaining within our financial constraints. In light of these challenges, I am proud of our continued collaboration with the Groton Dunstable Regional School District.

In accordance with the Groton Charter and the Town’s Financial Policies, the Fiscal Year 2026 Budget Process is the tenth 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 2026 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:

- A. The Town Manager shall keep any increase in Municipal Spending in Fiscal Year 2026 to a total increase of \$475,000.
- B. Any remaining new revenues in Fiscal Year 2026 shall be used to cover the Proposed FY 2026 Operating Assessment of the Groton Dunstable Regional School District.

On November 14, 2024, the Town Manager released the budgetary preparation instructions to all Departments, Boards, Committees and Commissions outlining the guidance provided to the Town Manager. As part of the guidance, Departments were asked to provide a level services budget that maintains services at current levels. Budgets were due on December 2, 2024 and review meetings with the Finance Team took place between December 9 and December 11, 2024. During these meetings, the Finance Team focused on maintaining services, while staying within the Guidance.

The Finance Team and I spent a great deal of time reviewing and developing Revenue Estimates for Fiscal Year 2026. In accordance with the Finance Team's custom, revenue estimates were developed to be consistent with the five-year average in the various categories. Due to the change in the due date of the Budget (from December 31st to January 31st), this is the first year that we are able to include the Governor's proposed Budget in our revenue estimates. The Governor has proposed increasing Groton's Unrestricted Local Aid by \$40,621, from \$1,152,082 to \$1,192,703. With regard to New Growth, Principal Assessor Megan Foster is estimating \$15 million in Growth, which will generate an additional \$228,750 in tax revenues in Fiscal Year 2026. We have level funded Ambulance Receipts at \$350,000 in Fiscal Year 2026. Following last year's practice, the Finance Team and I took a conservative approach in developing Estimated Receipts in FY 2026. Due to a change in the way the Town Budgets benefit reimbursement by the various Enterprise Funds (explained below), we are estimating a decrease in local receipts of \$125,757 from \$5,652,133 to \$5,526,376, or a reduction of 2.2%. Please note that there will be a reduction in the Employee Benefits Budget for Health Insurance to reflect this decrease. The following is a summary of changes in some of the Estimated Receipt Categories:

- 1. **Motor Vehicle Excise Taxes** – The five-year average is \$1,823,309. In Fiscal Year 2024, the Town collected \$2,058,767 in Motor Vehicle Excise Taxes. Based on this, at this time, we are slightly increasing Motor Vehicle Excise Taxes by \$29,417 to \$1,850,000 in FY 2026. We will revisit this estimate once the FY 2025 First Commitment is released in February, 2025.
- 2. **Meals Tax/Room Occupancy Tax** – This continues to be an excellent revenue source for Groton. Based on current year collections, we are increasing this estimate by \$15,000 in Fiscal Year 2026 to \$415,000.
- 3. **Payments in Lieu of Taxes (PILOTs)** – The Select Board set a goal in Fiscal Year 2025 to work with the Town's Non-Profit Partners to increase PILOTs. The Town Manager, working with the Town Manager's PILOT Working Group, developed a plan to increase PILOTs and presented that Plan to the Select Board in January, 2025. It is unclear if this will have any impact on Fiscal Year 2026 Revenues. That said, we are expecting a slight increase in PILOTs in FY 2026 of \$11,261 from \$395,443 to \$406,704 based on the success of the ticket surcharge agreed to by Groton Hill Music. It is the Finance Team's intent to continue to refine this estimate over the next several months as we implement the Town Manager's Proposed Plan to increase PILOTs should it be approved by the Select Board.

4. **Other Departmental Revenue** – As stated above, in Fiscal Year 2026, the Town will change the way it receives reimbursement from the various Enterprises. Instead of appropriating the total amount of health insurance benefits in the Town Budget and then collecting the revenue from the Enterprises, the Enterprises will pay their share directly to our Health Insurance Carrier. To this end, this category was decreased by \$271,691 from \$854,063 to \$582,372 to reflect the new process.
5. **Recreation Revenues** – Based on the last five years of outstanding success of the Groton Country Club, we are increasing this estimate by \$125,000 in FY 2026.

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

<u>Revenue Source</u>	<u>Budgeted FY 2025</u>	<u>Proposed FY 2026</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Property Tax*	\$ 38,052,807	\$ 39,317,497	\$ 1,264,690	3.32%
State Aid	\$ 1,152,082	\$ 1,192,703	\$ 40,621	3.53%
Local Receipts - Excluding Country Clu	\$ 4,902,133	\$ 4,651,376	\$ (250,757)	-5.12%
Country Club Revenue	\$ 750,000	\$ 875,000	\$ 125,000	16.67%
Other Available Funds	\$ 350,000	\$ 350,000	\$ -	0.00%
TOTAL	\$ 45,207,022	\$ 46,386,576	\$ 1,179,554	2.61%

***Includes 2½ percent increase allowed by law and \$15 million in new growth.**

Prior to presenting 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 2026 will decrease by 0.49%, or by \$12,903 from \$2,653,019 to \$2,640,116.

With regard to Health Insurance, as you will recall, we left the Minuteman Nashoba Health Group (MNHG) last year and joined the Massachusetts Interlocal Insurance Association (MIIA). This was very beneficial for the Town in Fiscal Year 2025 as our Health Insurance Budget increased by less than five (5%) percent. Unfortunately, due to an unstable health insurance market, the rates have increased by twelve (12%) percent in Fiscal Year 2026. While we had hoped for a larger reduction in the Health Insurance Budget as explained earlier, the Health Insurance Line Item will still decrease by 4.48%, or \$97,986 from \$2,185,497 to 2,087,511.

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 has six (6) Collective Bargaining Units. All contracts are up for renegotiation in Fiscal Year 2026. As of the writing of this Budget Message, the Town has settled with three of the Unions on three (3) year contracts. Specifically, the Town has settled with the Town and Library Employees, SEIU 888; Professional Firefighters of Groton, IAFF, Local 4879; and the Groton Police Superior Officers Association, NEPBA, Local 53. Each of these agreements are for three (3) years and provide a Cost of Living Adjustment (COLA) of three (3%) percent per year. These agreements are in line with the recent Agreement between the Groton Dunstable Regional School District Committee and the Groton Dunstable Educators Association. We are still in negotiations with the three other Unions (Groton Police Patrolmen’s Association; Highway/Transfer/Water Employees, SEIU 888; and Town Supervisory Employees, AFSCME, Council 93, Local 1703). Funding has been set aside in the budget to fund both settled and pending Agreements. The total cost of all the contracts and the impact on the Proposed Operating Budget will be provided when collective bargaining is completed, including other contractual employees and Bylaw employees.

Debt Service

Fiscal Year 2026 will see a significant increase in Excluded Debt 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). In Fiscal Year 2026, we will need to either permanently finance the remaining \$27 million, or pay a mandatory principal pay down. The Town Treasurer, Assistant Finance Director and Town Manager will monitor the market and make a recommendation to the Select Board on a financing plan later this Spring. That said, for now, we are estimating that Municipal Excluded Debt will increase by \$755,260, or 17.2% from \$4,393,463 to \$5,148,723. Excluded Debt from the Groton Dunstable Regional School District will decrease by \$274,233, or 71.3% from \$384,622 to \$110,389. Overall, Excluded Debt will increase in Fiscal Year 2025 by \$481,074, or 10.1% from \$4,776,976 to \$5,258,050. 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 and Emergency Medical Services Fund to pay down the Principal and Interest on various items, such as the Dump Truck for the Highway Department and Ambulance for the Fire Department. The following chart shows a comparison between FY 2025 and FY 2026:

	<u>FY 2025</u>	<u>FY 2026</u>
Long Term Debt - Principal Non-Excluded	\$ 165,000	\$ 165,000
Long Term Debt - Interest - Non-Excluded	\$ 110,364	\$ 97,144
Short Term Debt - Principal	\$ 123,526	\$ 122,685
Short Term Debt - Interest	\$ 8,644	\$ 21,851
Total	\$ 407,534	\$ 406,680
Less Free Cash Offset	\$ 132,170	\$ 43,922
Less EMS Fund Offset	\$ -	\$ 100,614
Total In-Levy Taxation for Debt Service	\$ 275,364	\$ 262,144

Country Club

The Country Club continues to perform very well. Fiscal Year 2024 was another successful year for the Groton Country Club. It was a record year for revenue. The Club generated \$867,331 in revenue for FY 2024, which is \$72,962 more than FY 23 (another record year in which the Club generated \$794,369 in revenues). Based on the final expenditure total of \$854,972 (\$172,568 in salaries; \$253,111 in wages; \$223,824 in expenses; and \$205,469 in capital expenditures) the club made a slight profit of \$12,359. However, when you factor in overhead (health insurance, etc.), there was a taxpayer subsidy of \$49,016. That said, however, in FY 2023, the Club generated a profit of \$119,713, so over a two-year period, the Club has returned \$70,697 to the General Fund.

TOWN MANAGER'S PROPOSED FISCAL YEAR 2026 MUNICIPAL BUDGET

As stated earlier in this Budget Message, the Select Board and Finance Committee directed the Town Manager to provide a Municipal Budget for Fiscal Year 2026 that did not increase by more than \$475,000. In order to calculate the increase year over year, a review of the Final Approved Fiscal Year 2025 Budget is required. The 2024 Fall Town Meeting added several one-time expenses from Free Cash to the Budget. These expenses are not expected to re-occur in Fiscal Year 2026, and, therefore, need to be removed from the Fiscal Year 2025 Budget when calculating any increase in the Proposed Budget. The Final Proposed Fiscal Year 2026 Proposed Operating Budget by Function (not including Debt Service) is as follows:

Proposed Fiscal Year 2026 Municipal Budget

General Government	\$	2,525,489
Land Use Departments	\$	533,584
Protection of Persons and Property	\$	4,750,194
Department of Public Works	\$	2,430,707
Library and Citizen Services	\$	2,429,877
Employee Benefits	\$	5,103,447
Total	\$	17,773,298

The following Chart shows how the Budget Guidance was met by comparing it to the Budget that was approved at the 2024 Spring Town Meeting, keeping the Municipal Increase to no more than \$475,000 (actual increase of \$474,137):

	<u>FY 2025 Original Appropriation</u>	<u>FY 2025 Fall Town Meeting Adjustments</u>	<u>FY 2026 Proposed</u>	<u>Difference From Original</u>	<u>Difference From Fall TM</u>
General Government	\$ 2,498,370	\$ 2,574,970	\$ 2,525,489	\$ 27,119	\$ (49,481)
Land Use	\$ 520,749	\$ 520,749	\$ 533,584	\$ 12,835	\$ 12,835
Protection of Persons DPW	\$ 4,515,079	\$ 4,683,315	\$ 4,750,194	\$ 235,115	\$ 66,879
Library Citizen Services	\$ 2,389,516	\$ 2,389,516	\$ 2,430,707	\$ 41,191	\$ 41,191
Employee Benefits	\$ 2,200,457	\$ 2,288,957	\$ 2,429,877	\$ 229,420	\$ 140,920
	\$ 5,174,990	\$ 5,199,336	\$ 5,103,447	\$ (71,543)	\$ (95,889)
Total	\$ 17,299,161	\$ 17,656,843	\$ 17,773,298	\$ 474,137	\$ 116,455

REGIONAL SCHOOL BUDGETS

Groton Dunstable Regional School District

As we prepare for Fiscal Year 2026, it is important to point out that the Groton Dunstable Regional School District is facing significant challenges. In Fiscal Year 2025, the Groton Dunstable Regional School District experienced a difficult year due to the failed override of Proposition 2½ in both Groton and Dunstable. This was compounded by the ongoing lack of adequate aid from the Commonwealth. As a result, the District was forced to make the tough decision to lay off 24 full-time equivalent employees. This reduction has had a profound impact on the District’s ability to provide the level of education Groton’s students deserve and expect. The District’s Budget in FY 2025 only saw an increase of 0.91%, which was insufficient to meet the growing needs of students and staff. In Fiscal Year 2026, the priority for the Town of Groton and the Groton Dunstable

Regional School District must be to maintain level services and ensure that they do not face further reductions in teaching positions. It is important to note that state aid currently accounts for only 25.8% of the District's total revenues, which places a significant burden on the towns of Groton and Dunstable to cover the majority of the Operating Expenses. Specifically, Groton contributes approximately 55.3% of the total revenues, highlighting the critical role Groton plays in supporting the education mission of the District. The Town of Groton must continue to work collaboratively with both the School District and the Town of Dunstable to ensure that we continue to provide a high-quality education that prepares our students for success.

Pursuant to the Guidance provided to the Town Manager for the preparation of the Fiscal Year 2026 Proposed Operating Budget, after proposing a \$474,137 increase in the Municipal Budget, there is \$1,365,564, or 5.2% in available new revenues for the Groton Dunstable Regional School District in Fiscal Year 2026 without seeking an override of Proposition 2½. Unfortunately, this amount of funding is not enough to meet the needs of the District in Fiscal Year 2026. Superintendent of Schools Dr. Geoff Bruno has drafted a preliminary level services Budget for FY 2026 with an increase of approximately seven (7%). This would require an increase in Groton's Assessment of \$2,345,564, or an additional \$980,000 over what is currently available within the levy limit. Due to the flat subsidy received from the Commonwealth, the burden of funding this necessary increase to maintain services falls on the Towns of Groton and Dunstable. In his preliminary budget, Dr. Bruno is proposing the reinstatement of two critical positions that were cut in FY 2025 that are necessary for the well-being of students: one full-time school nurse needed to serve students in the Middle School North Building, and one counselor to provide adequate support for Middle School students. The preliminary budget also includes a reduction of one full-time administrative assistant at the central office to offset the reinstatement of these critical positions. The Proposed Budget by Dr. Bruno prevents further reductions in personnel, however, it is important to state that it cannot fully address the impact of 30+ positions cut in FY 2024 and FY 2025, nor does it represent how the District can best support the educational needs of all students. Funding this proposed budget is critical to meet the needs of students, prevent further cuts, and provide the resources necessary to move the School District forward in the right direction.

For these reasons, I am strongly recommending that the Select Board and Finance Committee support an override of Proposition 2½ in Fiscal Year 2026 for the School District in the amount of \$980,000. This increase will allow the District to continue to provide a quality education to the children of Groton and provide the District another year to complete its various studies including changes in the Regional Agreement and Operational Audit to further streamline and improve its overall operation. As stated, this override is crucial for the District to continue to provide a quality education to the children of Groton. For informational purposes, a \$980,000 override would add \$0.35 to the anticipated FY 2026 Tax Rate and cost the average taxpayer (a home valued at \$707,877) an additional \$248. I believe this is a worthy consideration and I look forward to discussing it in more detail with the Select Board and Finance Committee.

Nashoba Valley Regional Technical School District

Last year, Groton realized a major increase in the Assessment from the Nashoba Valley Technical School District based on an increase of nine (9) students from Groton attending the School. This year, there are four (4) fewer students attending the School. Based on this, we are anticipating that the assessment in Fiscal Year 2026 will be \$911,000 or \$55,719 less than Fiscal Year 2025. This amount is included in the Proposed Fiscal Year 2026 Balanced Budget. We will adjust this Budget when we receive the final Assessment from Nashoba Tech.

MAJOR INITIATIVES

Five 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. This year, I am presenting to the Select Board and Finance Committee two major initiatives for consideration in Fiscal Year 2026 and Fiscal Year 2027. Both of these Major Initiatives affect our Public Safety Departments and are important for the safety and welfare of our residents. Please consider the following:

Add Six (6) Firefighter/EMTs to the Fire Department in Fiscal Year 2026

The proposed Fiscal Year 2026 Operating Budget includes funding for two (2) additional Firefighter/EMTs that were added at the 2024 Fall Town Meeting. This brought the total number of full-time Firefighter/EMTs to ten (10). Fire Chief Arthur Cheeks has provided the following justification to add six (6) Firefighter EMTs to the Groton Fire Department to bring the total number of full-time Firefighter/EMTs (not including the Fire Chief and Deputy Fire Chief) to sixteen (16):

From Fire Chief Arthur Cheeks: *“Over the last several months there has been an uptick in requests for increased staffing for the Fire Department. It comes without question that life safety and emergency response should be a priority and it is those key components that help drive the staffing request. Justification for staffing is data driven. A staffing increase has become a necessity since the closure of Nashoba Valley Medical Center, but with a heavy impact on budgets, it is understood that the need to provide information to the Community about the nature of this crisis is critical at this time. Fortunately in Fiscal Year 2025, the Town supported the immediate hiring of two career Firefighter/EMTs. While helpful, this only serves as a stop gap which the information provided here will explain in detail.*

Current Staffing Levels:

The Groton Fire Department is staffed with 4 groups of 2 Firefighter/EMTs providing 24/7 Fire and EMS coverage for the community. This means at any given time of day there are only 2 members that are on shift to respond. During the day time hours 8am - 4pm Monday thru Friday, the Fire Chief and Deputy Chief (for now we are filling this position with a career Firefighter/EMT at their overtime rate) are staffing the building and, there may be a per-diem on shift to assist. The Call/Volunteer Firefighters and EMTs respond to fire and EMS calls as they are available, but this response will vary on time of day and shall not be assumed as a guaranteed full response. The Call/Volunteer members are a vital part of Groton’s Fire Department and shall never be thought of as a less than needed resource.

Current Developments Affecting the Need for Increased Staffing:

Over the last six years, the Groton Fire Department’s career staffing levels have been less than ideal. This has a direct impact on response, life safety and the overall fire protection of the Community. Not to mention the impact it has on Groton’s FF/EMTs well-being. In 2024 the Fire Department saw a staggering increase in calls for service. During the last five (5) years, the annual increase for fire or EMS response averaged only 2%. This year alone the increase jumped 16%. This has nothing to do with the closure of Nashoba Medical Center and quite frankly it is difficult to

point out a clear reason for the increase, but what can be said is that it has put a certain strain on the Fire Department's ability to maintain and keep up with all aspects of daily operations.

What the Majority of the Public does not see: Daily Operations

The Fire Department performs numerous other tasks that make up its daily operations. The involvement and time needed to perform Fire Prevention activities can take up quite a bit of time. Over the 2024 calendar year the Department was responsible for conducting over 630 Inspections and building plan reviews.

- When Chief Cheeks served as the Deputy Chief much of the plan review and inspections was part of his daily responsibility. He was also considered a riding Deputy, which meant that he also had to respond to most calls for service. Once again, if the Fire Department had an emergency call this meant a disruption in completing the inspections or plan reviews the Deputy was working on.
- The Commonwealth of Massachusetts requires that all schools must complete a minimum of 4 fire or emergency response drills. The Department must also perform pre-opening of school inspections that are typically performed in the days leading up to the start of school. The Town of Groton consists of a total of over 28 school buildings that need to be inspected. The typical time needed to complete a school inspection can exceed 2 hours.
- Fire drills must often be performed when the school's officials find it convenient so as to create the least amount of disruption to the school day which may vary term to term. Thus, the coordination that it takes to complete these drills takes quite a bit of time and energy to organize, and if the Department receives any emergency call during those times, the process needed to reschedule the drill to another appropriate time is often difficult. Fire Drills may total over 30 if there are emergency drills that must be completed throughout the year.

All of the above must be completed as well as daily trainings and regular maintenance of the Department's apparatus and equipment. Ensuring that the Department's ambulances are in compliance and stocked with the appropriate levels of supplies and equipment, completing required training to maintain certifications and licensures both for individuals as well as departmental, and activities to maintain their skills with firefighting and EMS operations.

Supporting Data:

As stated previously, the closure of the Nashoba Valley Medical Center has had a tremendous impact on Fire Department operations. Simultaneously the Department saw the largest increase in requests for service it has seen in years. To provide further insight, the following information is broken down into several data points to justify the need:

1. The Fire Department responded to 1,705 calls in 2024 compared to 1,465 calls just one year prior. Of the 1,705 requests, 53% were classified as EMS which was a 30% increase from 2023. Those requests were significantly higher than the previous year. One of biggest challenges is that the Department had 122 overlapping requests for service. This meant that of the 371 requests that were made post

Nashoba's closure, 32% involved calls in which the Department may not have been able to provide an immediate response due to the lack of staff available. This resulted in delays in response, initial assessment and essentially a delay in care. Taking into account that the survival rate of an adult suffering from cardiac arrest decreases an average of 7-10% for every minute, if care is delayed for 10 minutes, the likelihood of survival is near 0%. Minutes count.

- 2. The rule of thumb is that fire doubles in size every minute. If a 100 sq. ft room contains a small fire and the time for the initial apparatus to be enroute is 10 minutes, that room would be fully involved by the time that first arriving crew is on scene. This does not take into consideration the time it may take to deploy hose lines to put water on the fire. Minutes count. For instance, on September 3, 2024, the Fire Department was requested to respond to a fire alarm activation. The ambulance was already occupied with a patient and enroute to Emerson Hospital. The time for the first fire response apparatus to arrive on scene for the alarm activation was over 18 minutes. There have been numerous occurrences of response times north of 12, 15 and even a 20-minute response time. This is not acceptable.*
- 3. Over the last 4 months, Chief Cheeks has often been asked how the Nashoba closure has impacted the Groton Fire Department. The easy and obvious answer is that when the Department brought a patient to Nashoba it was a 10–15-minute turnaround time but now if the Department brings a patient to Emerson Hospital, it is averaging 90 minutes plus wear and tear on the Department's vehicles and Groton's Firefighters/EMTs.*

What the community members need to know and understand is that Chief Cheeks stands behind his fellow Firefighter/EMTs and he would not be doing his job if he didn't express his concerns about the wellbeing of Groton's Firefighter/EMTs.

When Chief Cheeks took the position of Fire Chief, he took an oath to make every effort to do what is best for the residents of Groton and sometimes doing what is right may not be popular. He also has a personal oath and promise to invest in those whom he works with. His position is focused on being able create and maintain systems that enable Groton's Fire Department to continue to provide the services that Groton expects and the care that they deserve. With that in mind, Chief Cheeks does not believe he can keep asking Groton's Firefighters and EMTs to perform their jobs if they are exhausted and burnt out. The mental health and wellbeing of Groton's first responders is a responsibility that the Town needs to recognize is real. Just recently a Firefighter/Paramedic for the town of Avon committed suicide. The specifics behind his history of mental health issues are not known, but the point is that being a Firefighter, EMT, Paramedic, law enforcement officer, or military veteran comes with hidden injuries. Post Traumatic Stress Disorder (PTSD) is a key component of an employee's mental health, and burnout is another key contributor for First Responders. Chief Cheeks believes the Town would be negligent if it did not provide the proper staffing to allow some relief for Groton's Firefighters/EMTs. Groton expects its First Responders to be both physically and mentally prepared to respond at all times. Adding these positions is in the best interest of the health and welfare of Groton."

As Town Manager, I would be remiss in my duties if I did not bring this issue forward for full debate and consideration by the Select Board and Finance Committee. I fully support Fire Chief Arthur Cheeks' request to add six (6) full-time Firefighter/EMTs to the Fire Department in Fiscal Year 2026. Given the guidance by the Select Board and Finance Committee, there is no way to fund these positions within an increase of \$475,000. The following is a breakdown of the cost of adding six (6) Firefighters/EMTs in FY 2026:

Salary -	\$395,538
Holiday Pay -	\$ 51,166
Initial Gear -	\$ 24,000
Uniform Allowance -	\$ 10,200
Health Insurance (Family) -	\$150,000
Pension -	<u>\$150,000</u>
Total	\$780,904

Funding the additional Firefighter/EMTs would require an override of Proposition 2½. An override of this magnitude would result in an increase in the anticipated FY 2026 Tax Rate of \$0.28, or an increase in the average tax bill (a home valued at \$707,877) of \$198.

Additional Police Officer – Detective Sergeant – Fiscal Year 2027

The Fiscal challenges for Fiscal Year 2026 are well known and it is best to minimize the impact to the taxpayers. However, we need to plan for the future and one area of concern is the Police Department. To that end, the Town needs to plan for an increase in Police Staffing in Fiscal Year 2027. That said, one of the major areas of police liability comes from Federal Statute, 14USC1983, for failure to train and failure to supervise. The Police Department has an experience deficit, with a projection in Fiscal Year 2026, 42% of patrol officers will have less than 2 years of experience; with a less experienced Department there is a need for appropriate supervision and mentoring. In compliance with Massachusetts Police Reform, supervisors have the responsibility to ensure that policies and procedures are adhered to, thus providing better service and reduced liability. In the next 3-5 years, the Department is also anticipating additional personnel turnover through attrition: an estimated 6 senior members are eligible for retirement.

The Detective handles a very sensitive caseload that if not properly executed and supervised could be detrimental to victims of crime, effectiveness of the Department and to the confidence that the public has in the Department. The Detective Sergeant will be a hybrid position that will provide supervisory coverage for investigations as well as patrol. The time will be divided into two shifts as the patrol supervisor and two shifts of Investigator coverage. At full staffing the Department has a minimum of four shifts per rotation without a supervisor. The use of benefit time creates many more openings.

The Department currently has one detective who is responsible for the following:

- Respond to crime scenes to process evidence and interview victims and witnesses.
- Conduct follow-up investigations of crimes, to include sexual assaults, interview victims, witnesses and suspects.
- Prepare written reports of investigative activities involving assigned cases.
- Conduct surveillance of areas suspected to contain criminal activity.
- Conduct proactive investigations into criminal activity and narcotics offences.

- Fulfill the duties of the Court Liaison for department.

A dedicated Detective Sergeant will provide workload relief and direct supervision to the Detective as well as provide an increase to investigative availability and coverage. The cost of adding this Position in Fiscal Year 2027 is as follows:

Salary -	\$ 95,717
Holiday Pay -	\$ 4,400
Uniform Allowance -	\$ 1,800
Professional Development -	\$ 2,000
Health Insurance (Family) -	\$ 25,000
Pension -	\$ 25,000
Total	\$153,917

TOWN MANAGER’S PROPOSED FISCAL YEAR 2026 OPERATING BUDGET

The Town Manager is required to present a Balanced Budget to the Finance Committee and Select Board. In addition the Town Manager must comply with the Guidance provided to him to create the Budget. I am pleased to present the following Proposed Balanced Budget for Fiscal Year 2026 that complies with the FY 2026 Budget Guidance (a Municipal Budget increase that does not exceed \$475,000, with all remaining new revenues set aside for the Groton Dunstable Regional School District). Any proposed or recommended Override of Proposition 2½ contained in this Budget Message must be considered as separate and distinct outside of the Proposed Balanced Budget. The following is the total proposed Fiscal Year 2026 Operating Budget by the Town Manager (compared with the Final Fiscal Year 2025 Budget approved at the 2024 Fall Town Meeting):

<u>Category</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>Dollar Difference</u>	<u>Percentage Change</u>
General Government	\$ 2,574,970	\$ 2,525,489	\$ (49,481)	-1.92%
Land Use	\$ 520,749	\$ 533,584	\$ 12,835	2.46%
Protection of Persons and Property	\$ 4,683,315	\$ 4,750,194	\$ 66,880	1.43%
Department of Public Works	\$ 2,389,516	\$ 2,430,707	\$ 41,191	1.72%
Library and Citizen Services	\$ 2,288,957	\$ 2,429,877	\$ 140,920	6.16%
Employee Benefits	\$ 5,199,336	\$ 5,103,447	\$ (95,889)	-1.84%
Sub-Total	\$ 17,656,843	\$ 17,773,299	\$ 116,456	0.66%
Debt Service - Excluded	\$ 4,393,463	\$ 5,148,723	\$ 755,260	17.19%
Debt Service - In Levy Only	\$ 538,989	\$ 406,680	\$ (132,309)	-24.55%
Sub-Total - All Municipal	\$ 22,589,295	\$ 23,328,702	\$ 739,407	3.27%
Nashoba Tech	\$ 966,719	\$ 911,000	\$ (55,719)	-5.76%
Groton-Dunstable Operating	\$ 26,412,384	\$ 27,777,948	\$ 1,365,564	5.17%
Groton Operating Grant	\$ 619,000	\$ -	\$ (619,000)	-100.00%
Groton-Dunstable Excluded Debt	\$ 384,622	\$ 110,389	\$ (274,233)	-71.30%
Groton-Dunstable Debt	\$ 60,534	\$ -	\$ (60,534)	-100.00%
Groton Dunstable Capital	\$ 295,767	\$ 278,643	\$ (17,124)	-5.79%
.
Sub-Total - Education	\$ 28,739,026	\$ 29,077,980	\$ 338,954	1.18%
Grand Total - Town Budget	\$ 51,328,321	\$ 52,406,682	\$ 1,078,361	2.10%

CAPITAL BUDGET

The Capital Budget was submitted to the Select Board and Finance Committee under separate cover on December 31, 2024. The requested FY 2026 Capital Budget is \$1,997,614. The requested items and funding sources are as follows:

<u>Item</u>	<u>Amount</u>	<u>Funding Source</u>
Pick-Up Truck	\$ 75,000	Capital Asset
Dump Truck	\$ 43,922	Free Cash
Excavator	\$ 200,000	Capital Asset
IT Infrastructure	\$ 40,000	Capital Asset
Municipal Buildings Exterior Repairs	\$ 50,000	Capital Asset
Fork Lift/Mini Loader	\$ 125,000	Capital Asset
Repaint Library Interior	\$ 50,000	Capital Asset
Property Improvements	\$ 25,000	Capital Asset
Police Cruisers	\$ 69,010	Capital Asset
Command Vehicle	\$ 73,718	Capital Asset
Parking Lot and Building Lighting Upgrades	\$ 12,000	Capital Asset
Electronic Control Device - "Tasers"	\$ 10,500	Capital Asset
Portable Light Tower	\$ 14,000	Capital Asset
Search and Rescue Drone	\$ 14,000	Capital Asset
Golf Carts	\$ 25,553	Capital Asset
Greens Equipment - Ventrac Attachments	\$ 10,918	Capital Asset
Greens Equipment - Truckster XD	\$ 14,736	Capital Asset
Greens Equipment - Greens Mower	\$ 10,000	Capital Asset
PFAS Free Structural FF Gear	\$ 80,000	EMS Fund
Ambulance 1 Replacement	\$ 100,614	EMS Fund
SCBA Replacement	\$ 600,000	Grant
Water Meter Replacement Program	\$ 75,000	Water Fund
Annual Regional School Capital	\$ 278,643	Free Cash
Total Requested	\$ 1,997,614	
<u>Funding Sources</u>		
Capital Asset	\$ 819,435	
EMS Fund	\$ 180,614	
Free Cash	\$ 322,565	
Water Fund	\$ 75,000	
Bond/Grants	\$ 600,000	
Total	\$ 1,997,614	

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. 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 for the last two years, we will be recommending that the Stormwater Fee remain the same as FY 2025 and be set at \$60 per improved parcel in Fiscal Year 2026.

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

Category	<u>FY 2025</u>	<u>FY 2026</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Water Department	\$ 2,310,266	\$ 2,050,485	\$ (259,781)	-11.24%
Sewer Department	\$ 1,250,475	\$ 940,908	\$ (309,567)	-24.76%
Four Corners Sewer District	\$ 98,040	\$ 310,812	\$ 212,772	217.03%
Stormwater Utility	\$ 247,851	\$ 249,890	\$ 2,040	0.82%
Total Enterprise Funds	\$ 3,906,632	\$ 3,552,095	\$ (354,537)	-9.08%

TAX IMPACT OF THE TOWN MANAGER’S PROPOSED FISCAL YEAR 2026 OPERATING BUDGET

The total Balanced Town Manager’s Fiscal Year 2026 Proposed Operating Budget, including the Town Manager’s proposed Assessment of the Groton Dunstable Regional School District and the anticipated Assessment of the Nashoba Valley Regional Technical High School, and excluded debt, is \$52,406,682, or an increase of 2.10%. This proposed Budget is at the anticipated FY 2026 Proposition 2½ Levy Limit. When you take into consideration the proposed Capital Budget, Enterprise Fund Budgets and additional appropriations raised on the recap sheet, the total proposed Balanced Budget is \$56,891,019. The Fiscal Year 2025 Tax Rate has been certified at \$15.25. Based on the Proposed Balanced Budget, the estimated Tax Rate for Fiscal Year 2026 is \$15.78, or an increase of \$0.53. In Fiscal Year 2025, the average Tax Bill in the Town of Groton (based on a home valued at \$707,877) is \$10,795. Under this proposed balanced budget, the same homeowner can expect a tax bill of \$11,170, or an increase of \$375. The following chart shows a comparison between FY 2025 and FY 2026:

	Actual <u>FY 2025</u>	Proposed <u>FY 2026</u>	Dollar <u>Change</u>	Percent <u>Change</u>
Levy Capacity Used	\$ 38,052,807	\$ 39,317,497	\$ 1,264,690	3.32%
Tax Rate on Levy Capacity Used	\$ 13.55	\$ 13.92	\$ 0.37	2.73%
Average Tax Bill	\$ 9,592	\$ 9,854	\$ 262	2.73%
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	\$ 44,575,547	\$ 1,745,764	4.08%
Final Tax Rate	\$ 15.25	\$ 15.78	\$ 0.53	3.48%
Average Tax Bill	\$ 10,795	\$ 11,170	\$ 375	3.48%

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 the balanced Budget in FY 2026.

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 this proposed budget without their help. I would also like to thank Patricia DuFresne, Megan Foster, Michael Hartnett, Hannah Moller, Melisa Doig 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. Geoff Bruno 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 the Proposed Budget.

MWH/rjb

FISCAL YEAR 2026 LEVY LIMIT CALCULATION

Revised: 1/25/2025

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	\$	228,750	
D.	ADD FY 2026 OVERRIDE	\$	-	
E.	FY 2026 SUBTOTAL	\$	39,317,497	\$ 39,317,497
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	\$	39,317,497
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	\$	44,575,547

Revised: 1/25/2025

**TOWN OF GROTON
FISCAL YEAR 2026
REVENUE ESTIMATES**

	BUDGETED FY 2025	ESTIMATED FY 2025	CHANGE
PROPERTY TAX REVENUE	\$ 38,052,807	\$ 39,317,497	\$ 1,264,690
DEBT EXCLUSIONS	\$ 4,773,475	\$ 5,258,050	\$ 484,575
CHERRY SHEET - STATE AID	\$ 1,152,082	\$ 1,192,703	\$ 40,621
UNEXPENDED TAX CAPACITY	\$ 82,556	\$ -	\$ (82,556)
LOCAL RECEIPTS:			
General Revenue:			
Motor Vehicle Excise Taxes	\$ 1,820,583	\$ 1,850,000	\$ 29,417
Meals Tax and Room Occupancy Tax	\$ 400,000	\$ 415,000	\$ 15,000
Marijuana Revenue	\$ 9,000	\$ 10,000	\$ 1,000
Penalties & Interest on Taxes	\$ 110,000	\$ 110,000	\$ -
Payments in Lieu of Taxes	\$ 395,443	\$ 406,704	\$ 11,261
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	\$ 250,000	\$ (59,744)
Recreation Revenues	\$ 750,000	\$ 875,000	\$ 125,000
Miscellaneous Recurring	\$ 94,000	\$ 94,000	\$ -
Sub-total - General Revenue	\$ 5,652,133	\$ 5,526,376	\$ (125,757)
Other Revenue:			
Free Cash	\$ 655,733	\$ 604,249	\$ (51,484)
Capital Stabilization Fund for GDRSD	\$ 295,767	\$ -	\$ (295,767)
Stabilization Fund for Tax Rate Relief	\$ -	\$ -	\$ -
Capital Asset Stabilization Fund	\$ 683,500	\$ 819,435	\$ 135,935
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	\$ 2,084,298	\$ 98,797
WATER DEPARTMENT ENTERPRISE	\$ 2,310,266	\$ 2,050,485	\$ (259,781)
SEWER DEPARTMENT ENTERPRISE	\$ 1,250,475	\$ 940,908	\$ (309,567)
LOCAL ACCESS CABLE ENTERPRISE	\$ -	\$ -	\$ -
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	\$ 56,931,019	\$ 1,325,833

**TOWN OF GROTON
FISCAL YEAR 2026
TAX LEVY CALCULATIONS**

Revised: 1/25/2025

FY 2026 PROPOSED EXPENDITURES

TOWN MANAGER - Proposed Budget		
General Government	\$	2,525,489
Land Use Departments	\$	533,584
Protection of Persons and Property	\$	4,750,194
Regional School Districts	\$	29,077,980
Department of Public Works	\$	2,430,707
Library and Citizen Services	\$	2,429,877
Debt Service	\$	5,555,403
Employee Benefits	\$	5,103,447
Sub-Total - Operating Budget	\$	52,406,682
A. TOTAL DEPARTMENTAL BUDGET REQUESTS	\$	52,406,682
B. CAPITAL BUDGET REQUESTS	\$	899,435
C. ENTERPRISE FUND REQUESTS	\$	3,338,093
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	\$	32,311
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	\$	32,311
F. STATE AND COUNTY CHERRY SHEET CHARGES	\$	104,498
G. ALLOWANCE FOR ABATEMENTS AND EXEMPTIONS	\$	150,000
TOTAL PROPOSED EXPENDITURES	\$	56,931,019

FY 2026 ESTIMATED RECEIPTS

ESTIMATED TAX LEVY		
Levy Limit	\$	39,317,497
Debt Exclusion	\$	5,258,050
A. ESTIMATED TAX LEVY	\$	44,575,547
B. CHERRY SHEET ESTIMATED RECEIPTS	\$	1,192,703
C. LOCAL RECEIPTS NOT ALLOCATED	\$	5,526,376
D. OFFSET RECEIPTS	\$	-
E. ENTERPRISE FUNDS	\$	3,552,095
F. COMMUNITY PRESERVATION FUNDS	\$	-
G. FREE CASH	\$	604,249
OTHER AVAILABLE FUNDS		
1. Stabilization Fund	\$	-
2. Capital Asset Fund	\$	819,435
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	\$	1,480,049
TOTAL ESTIMATED RECEIPTS	\$	56,931,019
FY 2026 SURPLUS/(DEFICIT)	\$	0

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

FISCAL YEAR 2026

I. TAX RATE SUMMARY

Ia.	Total amount to be raised (from IIe)	\$	56,931,018.72
Ib.	Total estimated receipts and other revenue sources (from IIIe)	\$	12,355,472.12
Ic.	Tax levy (Ia minus Ib)	\$	44,575,546.60
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	95.4182%	\$ 42,533,164.16	\$ 2,694,998,861.00	\$ 15.78	\$ 42,533,164.16
NET OF EXEMPT					\$ -
OPEN SPACE	0.0000%	\$ -	\$ -		\$ -
COMMERCIAL	3.3118%	\$ 1,476,248.74	\$ 93,538,507.00	\$ 15.78	\$ 1,476,248.74
NET OF EXEMPT					\$ -
INDUSTRIAL	0.3276%	\$ 146,050.58	\$ 9,254,100.00	\$ 15.78	\$ 146,050.58
SUBTOTAL	99.0576%		\$ 2,797,791,468.00		\$ 44,155,463.48
PERSONAL	0.9424%	\$ 420,083.12	\$ 26,617,430.00	\$ 15.78	\$ 420,083.12
TOTAL	100.0000%		\$ 2,824,408,898.00		\$ 44,575,546.60

**TAX RATE RECAPITULATION
GROTON**

FISCAL YEAR 2026

II. AMOUNTS TO BE RAISED

II a. Appropriations			\$		56,644,210
II 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	\$		32,311	
	6. Revenue deficits	\$		-	
	7. Offset receipts deficits	\$		-	
	8. Authorized Deferral of Teachers' Pay	\$		-	
	9. Snow and Ice deficit	\$		-	
	10. Other				
	TOTAL II b.		\$		32,311
II c. State and County Cherry Sheet Charges			\$		104,498
II d. Allowance for Abatements and Exemptions (overlay)			\$		150,000
II e. TOTAL AMOUNT TO BE RAISED			\$		56,931,019

III. Estimated Receipts and Other Revenue Sources

III a. Estimated Receipts - State

1. Cherry Sheet Estimated Receipts	\$	1,192,703	
2. Massachusetts School Building Authority Payments	\$	-	
TOTAL III a.			\$ 1,192,703

III b. Estimated Receipts - Local

1. Local Receipts Not Allocated	\$	5,526,376	
2. Offset Receipts	\$	-	
3. Enterprise Funds	\$	3,552,095	
4. Community Preservation Funds	\$	-	
5. Local Access Cable RRFA	\$	130,000	
TOTAL III b.			\$ 9,208,471

III c. Revenue Sources Appropriated for Particular Purposes

1. Free Cash	\$	604,249	
2. Other Available Funds	\$	1,350,049	
TOTAL III c.			\$ 1,954,298

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

1a. Free Cash...appropriated on or before June 30, 2025			
1b. Free Cash...appropriated on or after July 1, 2025			
2. Municipal Light Source			
3. Teachers' Pay Deferral			
4. Other Source:			
TOTAL III d.			\$ -

III e. Total Estimated Receipts and Other Revenue Sources \$ 12,355,472

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

a. Total Amount to be Raised		\$	56,931,019
b. Total Estimated Receipts and Other Revenue Sources	\$	12,355,472	
c. Total Real and Personal Property Tax Levy	\$	44,575,547	
d. Total Receipts from All Sources		\$	56,931,019

**TAX RATE RECAPITULATION
GROTON**

FISCAL YEAR 2026

LOCAL RECEIPTS NOT ALLOCATED

		BUDGETED RECEIPTS FY 2025		ESTIMATED RECEIPTS FY 2026
1	MOTOR VEHICLE EXCISE	\$ 1,820,583	\$	1,850,000
2	OTHER EXCISE	409,000	\$	425,000
3	PENALTIES AND INTEREST ON TAXES	110,000	\$	110,000
4	PAYMENTS IN LIEU OF TAXES	395,443	\$	406,704
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	15,000	\$	15,300
10	FEES	400,000	\$	400,000
11	RENTAL	55,000	\$	58,000
12	DEPARTMENTAL REVENUE - SCHOOLS	-	\$	-
13	DEPARTMENTAL REVENUE - LIBRARIES	-	\$	-
14	DEPARTMENTAL REVENUE - CEMETERIES	-	\$	-
15	DEPARTMENTAL REVENUE - RECREATION	750,000	\$	875,000
16	OTHER DEPARTMENTAL REVENUE	854,063	\$	582,372
17	LICENSES AND PERMITS	429,300	\$	450,000
18	SPECIAL ASSESSMENTS	-	\$	-
19	FINES AND FORFEITS	10,000	\$	10,000
20	INVESTMENT INCOME	309,744	\$	250,000
21	MISCELLANEOUS RECURRING	-	\$	-
22	MISCELLANEOUS NON-RECURRING	94,000	\$	94,000
	TOTAL	\$ 5,652,133	\$	5,526,376

Revised: 1/25/2025

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>
General Government	\$ 2,574,970	\$ 2,525,489	\$ (49,481)	-1.92%
Land Use	\$ 520,749	\$ 533,584	\$ 12,835	2.46%
Protection of Persons and Property	\$ 4,683,315	\$ 4,750,194	\$ 66,880	1.43%
Department of Public Works	\$ 2,389,516	\$ 2,430,707	\$ 41,191	1.72%
Library and Citizen Services	\$ 2,288,957	\$ 2,429,877	\$ 140,920	6.16%
Sub-Total - Wages and Expenses	\$ 12,457,507	\$ 12,669,852	\$ 212,345	1.70%
Debt Service	\$ 4,932,452	\$ 5,555,403	\$ 622,951	12.63%
Employee Benefits	\$ 5,199,336	\$ 5,103,447	\$ (95,889)	-1.84%
Sub-Total - All Municipal	\$ 22,589,295	\$ 23,328,702	\$ 739,407	3.27%
Nashoba Tech	\$ 966,719	\$ 911,000	\$ (55,719)	-5.76%
Groton-Dunstable Operating	\$ 26,412,384	\$ 27,777,948	\$ 1,365,564	5.17%
Groton Operating Grant	\$ 619,000	\$ -	\$ (619,000)	-100.00%
Groton-Dunstable Excluded Debt	\$ 384,622	\$ 110,389	\$ (274,233)	-71.30%
Groton-Dunstable Debt	\$ 60,534	\$ -	\$ (60,534)	-100.00%
Groton Dunstable Capital	\$ 295,767	\$ 278,643	\$ (17,124)	-5.79%
Sub-Total - Education	\$ 28,739,026	\$ 29,077,980	\$ 338,954	1.18%
Grand Total - Town Budget	\$ 51,328,321	\$ 52,406,682	\$ 1,078,361	2.10%

Revised: 1/25/2025

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>
General Government	\$ 2,574,970	\$ 2,525,489	\$ (49,481)	-1.92%
Land Use	\$ 520,749	\$ 533,584	\$ 12,835	2.46%
Protection of Persons and Property	\$ 4,683,315	\$ 4,750,194	\$ 66,880	1.43%
Department of Public Works	\$ 2,389,516	\$ 2,430,707	\$ 41,191	1.72%
Library and Citizen Services	\$ 2,288,957	\$ 2,429,877	\$ 140,920	6.16%
Employee Benefits	\$ 5,199,336	\$ 5,103,447	\$ (95,889)	-1.84%
Sub-Total	\$ 17,656,843	\$ 17,773,299	\$ 116,456	0.66%
Debt Service - Excluded	\$ 4,393,463	\$ 5,148,723	\$ 755,260	17.19%
Debt Service - In Levy Only	\$ 538,989	\$ 406,680	\$ (132,309)	-24.55%
Sub-Total - All Municipal	\$ 22,589,295	\$ 23,328,702	\$ 739,407	3.27%
Nashoba Tech	\$ 966,719	\$ 911,000	\$ (55,719)	-5.76%
Groton-Dunstable Operating	\$ 26,412,384	\$ 27,777,948	\$ 1,365,564	5.17%
Groton Operating Grant	\$ 619,000	\$ -	\$ (619,000)	-100.00%
Groton-Dunstable Excluded Debt	\$ 384,622	\$ 110,389	\$ (274,233)	-71.30%
Groton-Dunstable Debt	\$ 60,534	\$ -	\$ (60,534)	-100.00%
Groton Dunstable Capital	\$ 295,767	\$ 278,643	\$ (17,124)	-5.79%
Sub-Total - Education	\$ 28,739,026	\$ 29,077,980	\$ 338,954	1.18%
Grand Total - Town Budget	\$ 51,328,321	\$ 52,406,682	\$ 1,078,361	2.10%

Revised: 1/25/2025

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	\$ 9,332,259	\$ 265,653	2.93%
Employee Benefits	\$ 5,199,336	\$ 5,103,447	\$ (95,889)	-1.84%
Sub-Total - Wages and Benefits	\$ 14,265,943	\$ 14,435,706	\$ 169,764	1.19%
Municipal Expenses	\$ 3,390,900	\$ 3,337,592	\$ (53,308)	-1.57%
Sub-Total -	\$ 17,656,843	\$ 17,773,299	\$ 116,456	0.66%
Debt Service - In-Levy Only	\$ 538,989	\$ 406,680	\$ (132,309)	-24.55%
Total - All Municipal	\$ 18,195,832	\$ 18,179,979	\$ (15,853)	-0.09%
Nashoba Tech	\$ 966,719	\$ 911,000	\$ (55,719)	-5.76%
Groton-Dunstable Operating	\$ 26,412,384	\$ 27,777,948	\$ 1,365,564	5.17%
Groton Operating Grant	\$ 619,000	\$ -	\$ (619,000)	-100.00%
Groton-Dunstable Debt	\$ 60,534	\$ -	\$ (60,534)	-100.00%
.				
Sub-Total - Education	\$ 28,058,637	\$ 28,688,948	\$ 630,311	2.25%
Grand Total - Town Budget	\$ 46,254,469	\$ 46,868,927	\$ 614,458	1.33%

Revised: 1-25-2025

TOWN OF GROTON FISCAL YEAR 2026

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE
<u>GENERAL GOVERNMENT</u>								
MODERATOR								
1000	Salaries	\$ 65	\$ 65	\$ 1,000	\$ 1,000	\$ 1,000	1,000	0.00%
1001	Expenses	\$ -	\$ -	\$ -	\$ 80	\$ 80	80	0.00%
DEPARTMENTAL TOTAL		\$ 65	\$ 65	\$ 1,000	\$ 1,080	\$ 1,080	1,080	0.00%
SELECT BOARD								
1020	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%
1021	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%
1022	Expenses	\$ 2,023	\$ 2,960	\$ 3,109	\$ 35,300	\$ 4,750	4,750	-86.54%
1023	Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%
1024	Minor Capital	\$ 25,683	\$ 25,649	\$ 24,054	\$ 24,054	\$ -	-	-100.00%
DEPARTMENTAL TOTAL		\$ 27,706	\$ 28,609	\$ 27,163	\$ 59,354	\$ 4,750	4,750	-92.00%
TOWN MANAGER								
1030	Salaries	\$ 232,258	\$ 243,254	\$ 252,037	\$ 258,863	\$ 262,550	262,550	1.42%
1031	Wages	\$ 114,378	\$ 111,392	\$ 111,472	\$ 141,837	\$ 107,625	107,625	-24.12%
1032	Expenses	\$ 41,993	\$ 14,240	\$ 14,534	\$ 20,200	\$ 12,100	12,100	-40.10%
1033	Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%
1034	Performance Evaluations	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%
DEPARTMENTAL TOTAL		\$ 388,629	\$ 368,886	\$ 378,043	\$ 420,900	\$ 382,275	382,275	-9.18%

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE
FINANCE COMMITTEE								
1040	Expenses	\$ 210	\$ 214	\$ -	\$ -	\$ -	\$ -	0.00%
1041	Reserve Fund	\$ 69,641	\$ 49,400	\$ 39,500	\$ 150,000	\$ 150,000	\$ 150,000	0.00%
DEPARTMENTAL TOTAL		\$ 69,851	\$ 49,614	\$ 39,500	\$ 150,000	\$ 150,000	\$ 150,000	0.00%
TOWN ACCOUNTANT								
1050	Salaries	\$ 96,408	\$ 101,126	\$ 115,615	\$ 118,163	\$ 125,385	\$ 125,385	6.11%
1051	Wages	\$ 50,864	\$ 52,920	\$ 54,285	\$ 56,679	\$ 79,344	\$ 79,344	39.99%
1052	Expenses	\$ 37,706	\$ 40,199	\$ 36,770	\$ 50,523	\$ 89,633	\$ 83,633	65.53%
DEPARTMENTAL TOTAL		\$ 184,978	\$ 194,245	\$ 206,670	\$ 225,365	\$ 294,362	\$ 288,362	27.95%
BOARD OF ASSESSORS								
1060	Salaries	\$ 81,993	\$ 85,280	\$ 94,300	\$ 96,186	\$ 105,000	\$ 105,000	9.16%
1061	Wages	\$ 59,949	\$ 65,073	\$ 66,873	\$ 75,272	\$ 80,460	\$ 80,460	6.89%
1062	Expenses	\$ 23,373	\$ 29,012	\$ 45,336	\$ 47,032	\$ 61,579	\$ 61,579	30.93%
1063	Legal Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 165,315	\$ 179,365	\$ 206,509	\$ 218,490	\$ 247,039	\$ 247,039	13.07%
TREASURER/TAX COLLECTOR								
1070	Salaries	\$ 138,946	\$ 141,733	\$ 150,769	\$ 153,977	\$ 165,810	\$ 165,810	7.68%
1071	Wages	\$ 74,924	\$ 74,499	\$ 79,296	\$ 82,940	\$ 81,418	\$ 81,418	-1.84%
1072	Expenses	\$ 19,909	\$ 24,546	\$ 26,086	\$ 28,637	\$ 28,020	\$ 28,020	-2.15%
1073	Tax Title	\$ 1,557	\$ 500	\$ 260	\$ 7,100	\$ 7,100	\$ 7,100	0.00%
1074	Bond Cost	\$ 1,050	\$ 500	\$ 500	\$ 2,300	\$ 2,300	\$ 2,300	0.00%
DEPARTMENTAL TOTAL		\$ 236,386	\$ 241,778	\$ 256,911	\$ 274,954	\$ 284,648	\$ 284,648	3.53%

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE
TOWN COUNSEL								
1080	Expenses	\$ 60,496	\$ 58,577	\$ 95,387	\$ 130,000	\$ 90,000	\$ 90,000	-30.77%
DEPARTMENTAL TOTAL		\$ 60,496	\$ 58,577	\$ 95,387	\$ 130,000	\$ 90,000	\$ 90,000	-30.77%
HUMAN RESOURCES								
1090	Salary	\$ 82,822	\$ 87,983	\$ 95,050	\$ 96,936	\$ 100,175	\$ 100,175	3.34%
1091	Expenses	\$ 14,376	\$ 14,927	\$ 18,674	\$ 12,400	\$ 14,400	\$ 14,400	16.13%
DEPARTMENTAL TOTAL		\$ 97,198	\$ 102,910	\$ 113,724	\$ 109,336	\$ 114,575	\$ 114,575	4.79%
INFORMATION TECHNOLOGY								
1100	Salary	\$ 115,193	\$ 121,981	\$ 121,627	\$ 124,810	\$ 128,532	\$ 128,532	2.98%
1101	Wages	\$ 58,730	\$ 61,194	\$ 70,342	\$ 73,459	\$ 77,173	\$ 77,173	5.06%
1102	Expenses	\$ 20,031	\$ 21,455	\$ 24,588	\$ 24,800	\$ 24,800	\$ 24,800	0.00%
DEPARTMENTAL TOTAL		\$ 193,954	\$ 204,630	\$ 216,557	\$ 223,069	\$ 230,505	\$ 230,505	3.33%
GIS STEERING COMMITTEE								
1120	Expenses	\$ 3,975	\$ 3,000	\$ 8,300	\$ 8,300	\$ 8,300	\$ 8,300	0.00%
DEPARTMENTAL TOTAL		\$ 3,975	\$ 3,000	\$ 8,300	\$ 8,300	\$ 8,300	\$ 8,300	0.00%
TOWN CLERK								
1130	Salaries	\$ 90,853	\$ 95,550	\$ 98,472	\$ 98,591	\$ 105,356	\$ 105,356	6.86%
1131	Wages	\$ 63,733	\$ 81,648	\$ 76,606	\$ 81,040	\$ 80,642	\$ 80,642	-0.49%
1132	Expenses	\$ 5,547	\$ 9,539	\$ 11,860	\$ 13,900	\$ 13,200	\$ 13,200	-5.04%
1133	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 160,133	\$ 186,737	\$ 186,938	\$ 193,531	\$ 199,198	\$ 199,198	2.93%

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE
ELECTIONS & BOARD OF REGISTRARS								
1140	Stipend	\$ 6,065	\$ 27,416	\$ 17,385	\$ 33,053	\$ 5,933	\$ 5,933	-82.05%
1141	Expenses	\$ 6,700	\$ 15,597	\$ 23,119	\$ 21,088	\$ 16,124	\$ 16,124	-23.54%
1142	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 12,765	\$ 43,013	\$ 40,504	\$ 54,141	\$ 22,057	\$ 22,057	-59.26%
STREET LISTINGS								
1150	Expenses	\$ 4,706	\$ 4,818	\$ 5,698	\$ 5,950	\$ 7,200	\$ 7,200	21.01%
DEPARTMENTAL TOTAL		\$ 4,706	\$ 4,818	\$ 5,698	\$ 5,950	\$ 7,200	\$ 7,200	21.01%
INSURANCE & BONDING								
1160	Insurance & Bonding	\$ 282,024	\$ 286,667	\$ 310,032	\$ 350,000	\$ 363,000	\$ 350,000	0.00%
1161	Insurance Deductible Reserve - Liability	\$ 3,089	\$ 10,060	\$ 11,499	\$ 12,000	\$ 12,000	\$ 12,000	0.00%
1162	Insurance Deductible Reserve - 111F	\$ 6,449	\$ 3,744	\$ 1,238	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
DEPARTMENTAL TOTAL		\$ 291,562	\$ 300,471	\$ 322,769	\$ 387,000	\$ 400,000	\$ 387,000	0.00%
TOWN REPORT								
1170	Expenses	\$ 1,364	\$ 1,472	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
DEPARTMENTAL TOTAL		\$ 1,364	\$ 1,472	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE
POSTAGE/TOWN HALL EXPENSES								
1180	Expenses	\$ 55,011	\$ 68,297	\$ 77,241	\$ 65,000	\$ 65,000	\$ 60,000	-7.69%
1181	Telephone Expenses	\$ 13,043	\$ 15,954	\$ 23,494	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
1182	Office Supplies	\$ 24,835	\$ 25,433	\$ 17,793	\$ 17,000	\$ 17,000	\$ 17,000	0.00%
DEPARTMENTAL TOTAL		\$ 92,889	\$ 109,684	\$ 118,528	\$ 112,000	\$ 112,000	\$ 107,000	-4.46%
TOTAL GENERAL GOVERNMENT		\$ 1,991,972	\$ 2,077,874	\$ 2,225,701	\$ 2,574,970	\$ 2,549,489	\$ 2,525,489	-1.92%
LAND USE DEPARTMENTS								
CONSERVATION COMMISSION								
1200	Salary	\$ 69,481	\$ 73,972	\$ 70,533	\$ 79,070	\$ 81,047	\$ 81,047	2.50%
1201	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1202	Expenses	\$ 6,260	\$ 4,597	\$ 8,749	\$ 8,270	\$ 8,270	\$ 8,270	0.00%
1203	Engineering & Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1204	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 75,741	\$ 78,569	\$ 79,282	\$ 87,340	\$ 89,317	\$ 89,317	2.26%
PLANNING BOARD								
1210	Salaries	\$ 84,016	\$ 89,237	\$ 95,171	\$ 97,696	\$ 97,928	\$ 97,928	0.24%
1211	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1212	Expenses	\$ 9,877	\$ 8,844	\$ 9,309	\$ 9,625	\$ 9,625	\$ 9,625	0.00%
1213	M.R.P.C. Assessment	\$ 3,849	\$ 3,846	\$ 3,942	\$ 4,041	\$ 4,142	\$ 4,142	2.50%
1214	Legal Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 97,742	\$ 101,927	\$ 108,422	\$ 111,362	\$ 111,695	\$ 111,695	0.30%

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE
ZONING BOARD OF APPEALS								
1220	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1221	Expenses	\$ 666	\$ 50	\$ 558	\$ 1,335	\$ 1,335	\$ 1,335	0.00%
DEPARTMENTAL TOTAL		\$ 666	\$ 50	\$ 558	\$ 1,335	\$ 1,335	\$ 1,335	0.00%
HISTORIC DISTRICTS COMMISSION								
1230	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1231	Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
BUILDING INSPECTOR								
1240	Salaries	\$ 94,254	\$ 104,758	\$ 105,059	\$ 107,030	\$ 107,263	\$ 107,263	0.22%
1241	Wages	\$ 57,054	\$ 55,067	\$ 62,238	\$ 63,935	\$ 67,500	\$ 67,500	5.58%
1242	Expenses	\$ 6,334	\$ 23,257	\$ 27,711	\$ 24,897	\$ 24,897	\$ 24,897	0.00%
1243	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 157,642	\$ 183,082	\$ 195,008	\$ 195,862	\$ 199,660	\$ 199,660	1.94%
MECHANICAL INSPECTOR								
1250	Fee Salaries	\$ 41,430	\$ 54,800	\$ 43,360	\$ 39,000	\$ 39,000	\$ 39,000	0.00%
1251	Expenses	\$ 2,774	\$ 4,876	\$ 3,107	\$ 3,500	\$ 3,500	\$ 3,500	0.00%
DEPARTMENTAL TOTAL		\$ 44,204	\$ 59,676	\$ 46,467	\$ 42,500	\$ 42,500	\$ 42,500	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 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	\$ -	\$ -	\$ -	\$ 300	\$ 300	\$ 300	0.00%
1262	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,800	\$ 2,800	\$ 2,800	0.00%
BOARD OF HEALTH								
1270	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1271	Expenses	\$ 308	\$ 983	\$ 877	\$ 1,575	\$ 3,575	\$ 1,575	0.00%
1272	Nursing Services	\$ -	\$ -	\$ -	\$ 17,798	\$ 21,047	\$ 21,047	18.25%
1273	Nashoba Health District	\$ 61,933	\$ 51,483	\$ 55,345	\$ 43,081	\$ 45,921	\$ 45,921	6.59%
1274	Mental Health	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -	\$ -	100.00%
1275	Eng/Consult/Landfill Monitoring	\$ 9,133	\$ 9,133	\$ 9,433	\$ 13,834	\$ 13,834	\$ 13,834	0.00%
DEPARTMENTAL TOTAL		\$ 79,374	\$ 69,599	\$ 65,655	\$ 76,288	\$ 84,377	\$ 82,377	7.98%
SEALER OF WEIGHTS & MEASURES								
1280	Fee Salaries	\$ 1,090	\$ 680	\$ 300	\$ -	\$ -	\$ -	0.00%
1281	Expenses	\$ 440	\$ -	\$ -	\$ 3,262	\$ 3,900	\$ 3,900	19.56%
DEPARTMENTAL TOTAL		\$ 1,530	\$ 680	\$ 300	\$ 3,262	\$ 3,900	\$ 3,900	19.56%
TOTAL LAND USE DEPARTMENTS		\$ 459,399	\$ 496,083	\$ 498,192	\$ 520,749	\$ 535,584	\$ 533,584	2.46%

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE
<u>PROTECTION OF PERSONS AND PROPERTY</u>								
POLICE DEPARTMENT								
1300	Salaries	\$ 291,262	\$ 283,207	\$ 291,224	\$ 305,889	\$ 319,324	\$ 319,324	4.39%
1301	Wages	\$ 1,956,346	\$ 2,067,435	\$ 1,957,470	\$ 2,222,071	\$ 2,217,197	\$ 2,217,197	-0.22%
1302	Expenses	\$ 185,392	\$ 207,915	\$ 195,295	\$ 270,952	\$ 278,400	\$ 269,900	-0.39%
1303	Lease or Purchase of Cruisers	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 22,000	\$ -	-100.00%
1304	PS Building (Expenses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1305	Minor Capital	\$ 11,000	\$ 7,588	\$ 6,420	\$ 12,984	\$ 26,550	\$ 26,550	104.48%
DEPARTMENTAL TOTAL		\$ 2,449,000	\$ 2,571,145	\$ 2,455,409	\$ 2,816,896	\$ 2,863,471	\$ 2,832,971	0.57%
FIRE DEPARTMENT								
1310	Salaries	\$ 235,000	\$ 256,900	\$ 290,302	\$ 292,712	\$ 282,144	\$ 282,144	-3.61%
1311	Wages	\$ 1,035,806	\$ 1,165,166	\$ 1,150,339	\$ 1,314,672	\$ 1,367,470	\$ 1,367,470	4.02%
1312	Expenses	\$ 124,201	\$ 202,231	\$ 209,902	\$ 219,571	\$ 225,646	\$ 225,646	2.77%
DEPARTMENTAL TOTAL		\$ 1,395,007	\$ 1,624,297	\$ 1,650,543	\$ 1,826,955	\$ 1,875,259	\$ 1,875,259	2.64%
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	\$ 20	\$ 270	\$ 266	\$ 400	\$ 400	\$ 400	0.00%
DEPARTMENTAL TOTAL		\$ 2,102	\$ 2,352	\$ 2,348	\$ 2,482	\$ 2,482	\$ 2,482	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 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	\$ 40	\$ 270	\$ 266	\$ 400	\$ 400	\$ 400	0.00%
DEPARTMENTAL TOTAL		\$ 2,122	\$ 2,352	\$ 2,348	\$ 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	\$ 9,998	\$ 10,000	\$ 40,000	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
1352	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 13,998	\$ 14,000	\$ 44,000	\$ 14,000	\$ 14,000	\$ 14,000	0.00%
DOG OFFICER								
1360	Salary	\$ 15,000	\$ 15,000	\$ 15,000	\$ 17,500	\$ 20,000	\$ 20,000	14.29%
1361	Expenses	\$ 2,356	\$ 2,929	\$ 2,929	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
DEPARTMENTAL TOTAL		\$ 17,356	\$ 17,929	\$ 17,929	\$ 20,500	\$ 23,000	\$ 23,000	12.20%
POLICE & FIRE COMMUNICATIONS								
1370	Wages	\$ 453,495	\$ 444,288	\$ 455,726	\$ -	\$ -	\$ -	0.00%
1371	Expenses	\$ 10,826	\$ 20,382	\$ 14,018	\$ -	\$ -	\$ -	0.00%
1372	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 464,321	\$ 464,670	\$ 469,744	\$ -	\$ -	\$ -	0.00%
TOTAL PROTECTION OF PERSONS AND PROPERTY		\$ 4,343,906	\$ 4,696,745	\$ 4,642,321	\$ 4,683,315	\$ 4,780,694	\$ 4,750,194	1.43%

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE
<u>REGIONAL SCHOOL DISTRICT BUDGETS</u>								
NASHOBA VALLEY REGIONAL TECHNICAL HIGH SCHOOL								
1400	Operating Expenses	\$ 807,474	\$ 810,037	\$ 762,656	\$ 966,719	\$ 911,000	\$ 911,000	-5.76%
DEPARTMENTAL TOTAL		\$ 807,474	\$ 810,037	\$ 762,656	\$ 966,719	\$ 911,000	\$ 911,000	-5.76%
<u>GROTON-DUNSTABLE REGIONAL SCHOOL DISTRICT</u>								
1410	Operating Expenses	\$ 24,023,134	\$ 24,802,222	\$ 25,937,716	\$ 26,412,384	\$ 27,777,948	\$ 27,777,948	5.17%
1411	Debt Service, Excluded	\$ -	\$ -	\$ 406,982	\$ 384,622	\$ 110,389	\$ 110,389	-71.30%
1412	Debt Service, Unexcluded	\$ -	\$ -	\$ 58,814	\$ 60,534	\$ -	\$ -	-100.00%
1413	Operating Grant	\$ -	\$ -	\$ -	\$ 619,000	\$ -	\$ -	0.00%
1414	Capital Assessment	\$ 217,298	\$ 577,026	\$ 552,203	\$ 295,767	\$ 278,643	\$ 278,643	-5.79%
DEPARTMENTAL TOTAL		\$ 24,240,432	\$ 25,379,248	\$ 26,955,715	\$ 27,772,307	\$ 28,166,980	\$ 28,166,980	1.42%
TOTAL SCHOOLS		\$ 25,047,906	\$ 26,189,285	\$ 27,718,371	\$ 28,739,026	\$ 29,077,980	\$ 29,077,980	1.18%
<u>DEPARTMENT OF PUBLIC WORKS</u>								
HIGHWAY DEPARTMENT								
1500	Salaries	\$ 113,785	\$ 120,670	\$ 120,293	\$ 122,664	\$ 174,625	\$ 174,625	42.36%
1501	Wages	\$ 685,051	\$ 750,224	\$ 731,227	\$ 753,789	\$ 750,409	\$ 750,409	-0.45%
1502	Expenses	\$ 138,154	\$ 136,529	\$ 129,073	\$ 136,900	\$ 136,900	\$ 136,900	0.00%
1503	Highway Maintenance	\$ 73,852	\$ 81,712	\$ 71,282	\$ 80,000	\$ 80,000	\$ 80,000	0.00%
1504	Minor Capital	\$ -	\$ 5,526	\$ 15,000	\$ 15,000	\$ 25,000	\$ 15,000	0.00%
DEPARTMENTAL TOTAL		\$ 1,010,842	\$ 1,094,661	\$ 1,066,875	\$ 1,108,353	\$ 1,166,934	\$ 1,156,934	4.38%

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE
STREET LIGHTS								
1510	Expenses	\$ 12,209	\$ 12,202	\$ 14,598	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
DEPARTMENTAL TOTAL		\$ 12,209	\$ 12,202	\$ 14,598	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
SNOW AND ICE								
1520	Expenses	\$ 154,236	\$ 171,937	\$ 153,024	\$ 165,000	\$ 165,000	\$ 165,000	0.00%
1521	Overtime	\$ 291,882	\$ 268,100	\$ 228,416	\$ 140,000	\$ 140,000	\$ 140,000	0.00%
1522	Hired Equipment	\$ 55,369	\$ 45,349	\$ 45,400	\$ 35,000	\$ 35,000	\$ 35,000	0.00%
DEPARTMENTAL TOTAL		\$ 501,487	\$ 485,386	\$ 426,840	\$ 340,000	\$ 340,000	\$ 340,000	0.00%
TREE WARDEN BUDGET								
1530	Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1531	Expenses	\$ 2,499	\$ 3,000	\$ 1,773	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
1532	Trees	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
1533	Tree Work	\$ 8,322	\$ 9,515	\$ 31,370	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
DEPARTMENTAL TOTAL		\$ 10,821	\$ 12,515	\$ 33,143	\$ 34,500	\$ 34,500	\$ 34,500	0.00%
MUNICIPAL BUILDING AND PROPERTY MAINTENANCE								
1540	Wages	\$ 150,671	\$ 156,174	\$ 138,182	\$ 162,845	\$ 170,064	\$ 170,064	4.43%
1541	Expenses	\$ 263,725	\$ 257,888	\$ 270,921	\$ 270,950	\$ 282,950	\$ 282,950	4.43%
1542	Minor Capital	\$ 9,941	\$ 9,849	\$ 25,000	\$ 25,000	\$ 50,000	\$ 15,000	0.00%
DEPARTMENTAL TOTAL		\$ 424,337	\$ 423,911	\$ 434,103	\$ 458,795	\$ 503,014	\$ 468,014	2.01%

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE
SOLID WASTE DISPOSAL								
1550	Wages	\$ 140,322	\$ 145,954	\$ 145,954	\$ 157,651	\$ 158,964	\$ 158,964	0.83%
1551	Expenses	\$ 45,741	\$ 38,661	\$ 38,661	\$ 45,686	\$ 45,686	\$ 45,686	0.00%
1552	Tipping Fees	\$ 133,758	\$ 139,668	\$ 139,668	\$ 145,000	\$ 145,000	\$ 145,000	0.00%
1553	North Central SW Coop	\$ 3,088	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850	0.00%
1554	Minor Capital	\$ 4,312	\$ 4,717	\$ 4,717	\$ 5,000	\$ 10,000	\$ 5,000	0.00%
DEPARTMENTAL TOTAL		\$ 327,221	\$ 334,850	\$ 334,850	\$ 359,187	\$ 365,500	\$ 360,500	0.37%
PARKS DEPARTMENT								
1560	Wages	\$ 15,817	\$ 13,804	\$ 12,664	\$ 17,922	\$ -	\$ -	0.00%
1561	Expenses	\$ 57,700	\$ 55,272	\$ 55,578	\$ 55,759	\$ 77,177	\$ 55,759	0.00%
DEPARTMENTAL TOTAL		\$ 73,517	\$ 69,076	\$ 68,242	\$ 73,681	\$ 77,177	\$ 55,759	-24.32%
TOTAL DEPARTMENT OF PUBLIC WORKS		\$ 2,360,434	\$ 2,432,601	\$ 2,378,651	\$ 2,389,516	\$ 2,502,125	\$ 2,430,707	1.72%
LIBRARY AND CITIZEN SERVICES								
COUNCIL ON AGING								
1600	Salaries	\$ 73,786	\$ 87,986	\$ 148,800	\$ 162,023	\$ 171,205	\$ 171,205	5.67%
1601	Wages	\$ 57,873	\$ 116,035	\$ 45,585	\$ 55,733	\$ 70,526	\$ 70,526	26.54%
1602	Expenses	\$ 15,517	\$ 12,384	\$ 11,417	\$ 20,200	\$ 20,200	\$ 20,200	0.00%
1603	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DEPARTMENTAL TOTAL		\$ 147,176	\$ 216,405	\$ 205,802	\$ 237,956	\$ 261,931	\$ 261,931	10.08%

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE
SENIOR CENTER VAN								
1610	Wages	\$ 42,865	\$ 62,342	\$ 74,885	\$ 76,611	\$ 82,100	\$ 82,100	7.16%
1611	Expenses	\$ 12,865	\$ 16,823	\$ 15,488	\$ 21,023	\$ 21,023	\$ 21,023	0.00%
DEPARTMENTAL TOTAL		\$ 55,730	\$ 79,165	\$ 90,373	\$ 97,634	\$ 103,123	\$ 103,123	5.62%
VETERAN'S SERVICE OFFICER								
1620	Salary	\$ 5,192	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,429	\$ 6,429	3.00%
1621	Expenses	\$ 25	\$ -	\$ 50	\$ 1,100	\$ 1,100	\$ 1,100	0.00%
1622	Veterans' Benefits	\$ 17,062	\$ 18,919	\$ 22,771	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
1623	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENT TOTAL		\$ 22,279	\$ 24,919	\$ 28,941	\$ 32,342	\$ 32,529	\$ 32,529	0.58%
GRAVES REGISTRATION								
1630	Salary/Stipend	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	0.00%
1631	Expenses	\$ 760	\$ 760	\$ 750	\$ 760	\$ 1,060	\$ 1,060	39.47%
DEPARTMENTAL TOTAL		\$ 1,010	\$ 1,010	\$ 1,000	\$ 1,010	\$ 1,310	\$ 1,310	29.70%
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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE
LIBRARY								
1660	Salary	\$ 411,697	\$ 426,346	\$ 435,562	\$ 453,631	\$ 480,538	\$ 480,538	5.93%
1661	Wages	\$ 290,240	\$ 331,618	\$ 319,135	\$ 355,706	\$ 366,043	\$ 366,043	2.91%
1662	Expenses	\$ 199,361	\$ 214,238	\$ 225,435	\$ 219,966	\$ 245,546	\$ 230,546	4.81%
1663	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 901,298	\$ 972,202	\$ 980,132	\$ 1,029,303	\$ 1,092,127	\$ 1,077,127	4.65%
COMMEMORATIONS & CELEBRATIONS								
1670	Expenses	\$ 50	\$ 263	\$ 253	\$ 500	\$ 500	\$ 500	0.00%
1671	Fireworks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 50	\$ 263	\$ 253	\$ 500	\$ 500	\$ 500	0.00%
WATER SAFETY								
1680	Wages	\$ 3,927	\$ 2,520	\$ 1,290	\$ 4,560	\$ 4,560	\$ 5,000	9.65%
1681	Expenses and Minor Capital	\$ -	\$ 2,887	\$ -	\$ 4,683	\$ 31,900	\$ 3,950	-15.65%
1682	Property Maint. & Improvements	\$ 1,323	\$ 9,000	\$ 7,108	\$ 10,900	\$ 2,400	\$ 2,400	-77.98%
DEPARTMENTAL TOTAL		\$ 5,250	\$ 14,407	\$ 8,398	\$ 20,143	\$ 38,860	\$ 11,350	-43.65%
WEED MANAGEMENT								
1690	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1691	Expenses: Weed Harvester	\$ 12,562	\$ 22,000	\$ 17,666	\$ 22,000	\$ 22,000	\$ 22,000	0.00%
1692	Expenses: Great Lakes	\$ 2,385	\$ 12,001	\$ 9,965	\$ 100,885	\$ 22,385	\$ 22,385	-77.81%
DEPARTMENTAL TOTAL		\$ 14,947	\$ 34,001	\$ 27,631	\$ 122,885	\$ 44,385	\$ 44,385	-63.88%

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE
GROTON COUNTRY CLUB								
1700	Salary	\$ 162,122	\$ 170,866	\$ 172,568	\$ 177,727	\$ 205,094	\$ 205,094	15.40%
1701	Wages	\$ 176,746	\$ 234,595	\$ 253,111	\$ 243,941	\$ 295,791	\$ 295,791	21.26%
1702	Expenses	\$ 180,650	\$ 193,969	\$ 223,824	\$ 167,774	\$ 235,885	\$ 235,885	40.60%
1703	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 519,518	\$ 599,430	\$ 649,503	\$ 589,442	\$ 736,770	\$ 736,770	24.99%
LOCAL ACCESS CABLE DEPARTMENT								
1710	Salaries	\$ -	\$ -	\$ -	\$ 71,048	\$ 71,050	\$ 71,050	100.00%
1711	Wages	\$ -	\$ -	\$ -	\$ 61,219	\$ 68,232	\$ 68,232	100.00%
1712	Expenses	\$ -	\$ -	\$ -	\$ 18,175	\$ 14,270	\$ 14,270	0.00%
1713	Minor Capital	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
DEPARTMENTAL TOTAL		\$ -	\$ -	\$ -	\$ 155,442	\$ 158,552	\$ 158,552	100.00%
TOTAL LIBRARY AND CITIZEN SERVICES		\$ 1,668,758	\$ 1,943,302	\$ 1,993,533	\$ 2,288,957	\$ 2,472,387	\$ 2,429,877	6.16%

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE
<u>DEBT SERVICE</u>								
DEBT SERVICE								
2000	Long Term Debt - Principal Excluded	\$ 1,229,153	\$ 2,267,786	\$ 2,023,506	\$ 2,025,000	\$ 2,045,000	\$ 2,045,000	0.99%
2001	Long Term Debt - Principal Non-Excluded	\$ -	\$ -	\$ -	\$ 160,000	\$ 165,000	\$ 165,000	3.13%
2002	Long Term Debt - Interest - Excluded	\$ 674,914	\$ 1,332,573	\$ 1,493,326	\$ 1,340,252	\$ 1,258,527	\$ 1,258,527	-6.10%
2003	Long Term Debt - Interest - Non-Excluded	\$ -	\$ -	\$ -	\$ 106,974	\$ 97,144	\$ 97,144	-9.19%
2004	Short Term Debt - Principal - Town	\$ -	\$ -	\$ -	\$ 247,532	\$ 122,685	\$ 122,685	-50.44%
2005A	Short Term Debt - Interest - Non-Excluded	\$ 3,740	\$ 13,803	\$ -	\$ 24,483	\$ 21,851	\$ 21,851	-10.75%
2005B	Short Term Debt - Interest - Excluded	\$ -	\$ -	\$ 1,045,344	\$ 1,028,211	\$ 1,845,196	\$ 1,845,196	100.00%
DEPARTMENTAL TOTAL		\$ 1,907,807	\$ 3,614,162	\$ 4,562,176	\$ 4,932,452	\$ 5,555,403	\$ 5,555,403	12.63%
TOTAL DEBT SERVICE		\$ 1,907,807	\$ 3,614,162	\$ 4,562,176	\$ 4,932,452	\$ 5,555,403	\$ 5,555,403	12.63%
<u>EMPLOYEE BENEFITS</u>								
EMPLOYEE BENEFITS								
GENERAL BENEFITS								
3000	County Retirement	\$ 2,385,255	\$ 2,538,910	\$ 2,494,280	\$ 2,653,019	\$ 2,640,116	\$ 2,640,116	-0.49%
3001	OPEB Unfunded Liability	\$ 177,094	\$ 177,094	\$ 185,000	\$ 190,000	\$ 200,000	\$ 200,000	5.26%
3002	Unemployment	\$ 9,891	\$ 19,465	\$ 678	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
INSURANCE								
3010	Health Insurance/Employee Expenses	\$ 1,749,313	\$ 1,811,069	\$ 2,017,056	\$ 2,185,497	\$ 2,305,641	\$ 2,087,511	-4.48%
3011	Life Insurance	\$ 3,549	\$ 3,642	\$ 3,627	\$ 3,820	\$ 3,820	\$ 3,820	0.00%
3012	Medicare/Social Security	\$ 142,291	\$ 153,710	\$ 154,288	\$ 157,000	\$ 162,000	\$ 162,000	3.18%
DEPARTMENTAL TOTAL		\$ 4,467,393	\$ 4,703,890	\$ 4,854,929	\$ 5,199,336	\$ 5,321,577	\$ 5,103,447	-1.84%
TOTAL EMPLOYEE BENEFITS		\$ 4,467,393	\$ 4,703,890	\$ 4,854,929	\$ 5,199,336	\$ 5,321,577	\$ 5,103,447	-1.84%
GRAND TOTAL - TOWN BUDGET		\$ 42,247,575	\$ 46,153,942	\$ 48,873,874	\$ 51,328,321	\$ 52,795,239	\$ 52,406,682	2.10%

TOWN OF GROTON
 FISCAL YEAR 2025
 TAX IMPACT BY INDIVIDUAL DEPARTMENTS

Revised: 1/25/2025

LINE	DEPARTMENT/DESCRIPTION	FY 2026 TOWN MANAGER BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
<u>GENERAL GOVERNMENT</u>				
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	\$ 4,750	\$ 0.99	0.01%
1023	Engineering/Consultant	\$ -	\$ -	0.00%
1024	Minor Capital	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 4,750	\$ 0.99	0.01%
TOWN MANAGER				
1030	Salaries	\$ 262,550	\$ 54.77	0.49%
1031	Wages	\$ 107,625	\$ 22.45	0.20%
1032	Expenses	\$ 12,100	\$ 2.52	0.02%
1033	Engineering/Consultant	\$ -	\$ -	0.00%
1034	Performance Evaluations	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 382,275	\$ 79.74	0.71%

LINE	DEPARTMENT/DESCRIPTION	FY 2026 TOWN MANAGER BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
FINANCE COMMITTEE				
1040	Expenses	\$ -	\$ -	0.00%
1041	Reserve Fund	\$ 150,000	\$ 31.29	0.28%
DEPARTMENTAL TOTAL		\$ 150,000	\$ 31.29	0.28%
TOWN ACCOUNTANT				
1050	Salaries	\$ 125,385	\$ 26.15	0.23%
1051	Wages	\$ 79,344	\$ 16.55	0.15%
1052	Expenses	\$ 83,633	\$ 17.44	0.16%
DEPARTMENTAL TOTAL		\$ 288,362	\$ 60.15	0.54%
BOARD OF ASSESSORS				
1060	Salaries	\$ 105,000	\$ 21.90	0.20%
1061	Wages	\$ 80,460	\$ 16.78	0.15%
1062	Expenses	\$ 61,579	\$ 12.84	0.11%
1063	Legal Expense	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 247,039	\$ 51.53	0.46%
TREASURER/TAX COLLECTOR				
1070	Salaries	\$ 165,810	\$ 34.59	0.31%
1071	Wages	\$ 81,418	\$ 16.98	0.15%
1072	Expenses	\$ 28,020	\$ 5.84	0.05%
1073	Tax Title	\$ 7,100	\$ 1.48	0.01%
1074	Bond Cost	\$ 2,300	\$ 0.48	0.00%
DEPARTMENTAL TOTAL		\$ 284,648	\$ 59.37	0.53%

LINE	DEPARTMENT/DESCRIPTION	FY 2026 TOWN MANAGER BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
TOWN COUNSEL				
1080	Expenses	\$ 90,000	\$ 18.77	0.17%
DEPARTMENTAL TOTAL		\$ 90,000	\$ 18.77	0.17%
HUMAN RESOURCES				
1090	Salary	\$ 100,175	\$ 20.90	0.19%
1091	Expenses	\$ 14,400	\$ 3.00	0.03%
DEPARTMENTAL TOTAL		\$ 114,575	\$ 23.90	0.21%
INFORMATION TECHNOLOGY				
1100	Salary	\$ 128,532	\$ 26.81	0.24%
1101	Wages	\$ 77,173	\$ 16.10	0.14%
1102	Expenses	\$ 24,800	\$ 5.17	0.05%
DEPARTMENTAL TOTAL		\$ 230,505	\$ 48.08	0.43%
GIS STEERING COMMITTEE				
1120	Expenses	\$ 8,300	\$ 1.73	0.02%
DEPARTMENTAL TOTAL		\$ 8,300	\$ 1.73	0.02%
TOWN CLERK				
1130	Salaries	\$ 105,356	\$ 21.98	0.20%
1131	Wages	\$ 80,642	\$ 16.82	0.15%
1132	Expenses	\$ 13,200	\$ 2.75	0.02%
1135	Minor Capital	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 199,198	\$ 41.55	0.37%

LINE	DEPARTMENT/DESCRIPTION	FY 2026 TOWN MANAGER BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
ELECTIONS & BOARD OF REGISTRARS				
1140	Stipend	\$ 5,933	\$ 1.24	0.01%
1141	Expenses	\$ 16,124	\$ 3.36	0.03%
1142	Minor Capital	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 22,057	\$ 4.60	0.04%
STREET LISTINGS				
1150	Expenses	\$ 7,200	\$ 1.50	0.01%
DEPARTMENTAL TOTAL		\$ 7,200	\$ 1.50	0.01%
INSURANCE & BONDING				
1160	Insurance & Bonding	\$ 350,000	\$ 73.01	0.65%
1161	Insurance Deductible Reserve - Liability	\$ 12,000	\$ 2.50	0.02%
1162	Insurance Deductible Reserve - 111F	\$ 25,000	\$ 5.21	0.05%
DEPARTMENTAL TOTAL		\$ 387,000	\$ 80.72	0.72%
TOWN REPORT				
1170	Expenses	\$ 1,500	\$ 0.31	0.00%
DEPARTMENTAL TOTAL		\$ 1,500	\$ 0.31	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2026 TOWN MANAGER BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
POSTAGE/TOWN HALL EXPENSES				
1180	Expenses	\$ 60,000	\$ 12.52	0.11%
1181	Telephone Expenses	\$ 30,000	\$ 6.26	0.06%
1182	Office Supplies	\$ 17,000	\$ 3.55	0.03%
DEPARTMENTAL TOTAL		\$ 107,000	\$ 22.32	0.20%
TOTAL GENERAL GOVERNMENT		\$ 2,525,489	\$ 526.79	4.72%
LAND USE DEPARTMENTS				
CONSERVATION COMMISSION				
1200	Salary	\$ 81,047	\$ 16.91	0.15%
1201	Wages	\$ -	\$ -	0.00%
1202	Expenses	\$ 8,270	\$ 1.73	0.02%
1203	Engineering & Legal	\$ -	\$ -	0.00%
1204	Minor Capital	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 89,317	\$ 18.63	0.17%
PLANNING BOARD				
1210	Salaries	\$ 97,928	\$ 20.43	0.18%
1211	Wages	\$ -	\$ -	0.00%
1212	Expenses	\$ 9,625	\$ 2.01	0.02%
1215	M.R.P.C. Assessment	\$ 4,142	\$ 0.86	0.01%
1216	Legal Budget	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 111,695	\$ 23.30	0.21%

LINE	DEPARTMENT/DESCRIPTION	FY 2026 TOWN MANAGER BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 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	\$ 107,263	\$ 22.37	0.20%
1241	Wages	\$ 67,500	\$ 14.08	0.13%
1242	Expenses	\$ 24,897	\$ 5.19	0.05%
1243	Minor Capital	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 199,660	\$ 41.65	0.37%
MECHANICAL INSPECTOR				
1250	Fee Salaries	\$ 39,000	\$ 8.13	0.07%
1251	Expenses	\$ 3,500	\$ 0.73	0.01%
DEPARTMENTAL TOTAL		\$ 42,500	\$ 8.87	0.08%

LINE	DEPARTMENT/DESCRIPTION	FY 2026 TOWN MANAGER BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 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	\$ 21,047	\$ 4.39	0.04%
1273	Nashoba Health District	\$ 45,921	\$ 9.58	0.09%
1274	Herbert Lipton MH	\$ -	\$ -	0.00%
1275	Eng/Consult/Landfill Monitoring	\$ 13,834	\$ 2.89	0.03%
DEPARTMENTAL TOTAL		\$ 82,377	\$ 17.18	0.15%
SEALER OF WEIGHTS & MEASURES				
1280	Fee Salaries	\$ -	\$ -	0.00%
1281	Expenses	\$ 3,900	\$ 0.81	0.01%
DEPARTMENTAL TOTAL		\$ 3,900	\$ 0.81	0.01%
TOTAL LAND USE DEPARTMENTS		\$ 533,584	\$ 111.30	1.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2026 TOWN MANAGER BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
PROTECTION OF PERSONS AND PROPERTY				
POLICE DEPARTMENT				
1300	Salaries	\$ 319,324	\$ 66.61	0.60%
1301	Wages	\$ 2,217,197	\$ 462.48	4.14%
1302	Expenses	\$ 269,900	\$ 56.30	0.50%
1303	Lease or Purchase of Cruisers	\$ -	\$ -	0.00%
1304	PS Building (Expenses)	\$ -	\$ -	0.00%
1305	Minor Capital	\$ 26,550	\$ 5.54	0.05%
DEPARTMENTAL TOTAL		\$ 2,832,971	\$ 590.93	5.29%
FIRE DEPARTMENT				
1310	Salaries	\$ 282,144	\$ 58.85	0.53%
1311	Wages	\$ 1,367,470	\$ 285.24	2.55%
1312	Expenses	\$ 225,646	\$ 47.07	0.42%
DEPARTMENTAL TOTAL		\$ 1,875,259	\$ 391.16	3.50%
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 2026 TOWN MANAGER BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 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	\$ 0.83	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	\$ 20,000	\$ 4.17	0.04%
1361	Expenses	\$ 3,000	\$ 0.63	0.01%
DEPARTMENTAL TOTAL		\$ 23,000	\$ 4.80	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		\$ 4,750,194	\$ 990.84	8.87%

LINE	DEPARTMENT/DESCRIPTION	FY 2026 TOWN MANAGER 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	\$ 911,000	\$ 190.02	1.70%
DEPARTMENTAL TOTAL		\$ 911,000	\$ 190.02	1.70%
<u>GROTON-DUNSTABLE REGIONAL SCHOOL DISTRICT</u>				
1410	Operating Expenses	\$ 27,777,948	\$ 5,794.18	51.87%
1411	Debt Service, Excluded	\$ 110,389	\$ 23.03	0.21%
1412	Debt Service, Unexcluded	\$ -	\$ -	0.00%
1413	Out of District Placement	\$ -	\$ -	0.00%
1414	Capital Assessment	\$ 278,643	\$ 58.12	0.52%
DEPARTMENTAL TOTAL		\$ 28,166,980	\$ 5,875.33	52.60%
TOTAL SCHOOLS		\$ 29,077,980	\$ 6,065.35	54.30%
<u>DEPARTMENT OF PUBLIC WORKS</u>				
HIGHWAY DEPARTMENT				
1500	Salaries	\$ 174,625	\$ 36.42	0.33%
1501	Wages	\$ 750,409	\$ 156.53	1.40%
1502	Expenses	\$ 136,900	\$ 28.56	0.26%
1503	Highway Maintenance	\$ 80,000	\$ 16.69	0.15%
1504	Minor Capital	\$ 15,000	\$ 3.13	0.03%
DEPARTMENTAL TOTAL		\$ 1,156,934	\$ 241.32	2.16%

LINE	DEPARTMENT/DESCRIPTION	FY 2026 TOWN MANAGER BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 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	\$ 34.42	0.31%
1521	Overtime	\$ 140,000	\$ 29.20	0.26%
1522	Hired Equipment	\$ 35,000	\$ 7.30	0.07%
DEPARTMENTAL TOTAL		\$ 340,000	\$ 70.92	0.63%
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	0.06%
DEPARTMENTAL TOTAL		\$ 34,500	\$ 7.20	0.06%
MUNICIPAL BUILDING AND PROPERTY MAINTENANCE				
1540	Wages	\$ 170,064	\$ 35.47	0.32%
1541	Expenses	\$ 282,950	\$ 59.02	0.53%
1542	Minor Capital	\$ 15,000	\$ 3.13	0.03%
DEPARTMENTAL TOTAL		\$ 468,014	\$ 97.62	0.87%

LINE	DEPARTMENT/DESCRIPTION	FY 2026 TOWN MANAGER BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
SOLID WASTE DISPOSAL				
1550	Wages	\$ 158,964	\$ 33.16	0.30%
1551	Expenses	\$ 45,686	\$ 9.53	0.09%
1552	Tipping Fees	\$ 145,000	\$ 30.25	0.27%
1553	North Central SW Coop	\$ 5,850	\$ 1.22	0.01%
1554	Minor Capital	\$ 5,000	\$ 1.04	0.01%
DEPARTMENTAL TOTAL		\$ 360,500	\$ 75.20	0.67%
PARKS DEPARTMENT				
1560	Wages	\$ -	\$ -	0.00%
1561	Expenses	\$ 55,759	\$ 11.63	0.10%
DEPARTMENTAL TOTAL		\$ 55,759	\$ 11.63	0.10%
TOTAL DEPARTMENT OF PUBLIC WORKS		\$ 2,430,707	\$ 507.02	4.54%
LIBRARY AND CITIZEN'S SERVICES				
COUNCIL ON AGING				
1600	Salaries	\$ 171,205	\$ 35.71	0.32%
1601	Wages	\$ 70,526	\$ 14.71	0.13%
1602	Expenses	\$ 20,200	\$ 4.21	0.04%
1603	Minor Capital	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 261,931	\$ 54.64	0.49%

LINE	DEPARTMENT/DESCRIPTION	FY 2026 TOWN MANAGER BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
SENIOR CENTER VAN				
1610	Wages	\$ 82,100	\$ 17.13	0.15%
1611	Expenses	\$ 21,023	\$ 4.39	0.04%
DEPARTMENTAL TOTAL		\$ 103,123	\$ 21.51	0.19%
VETERAN'S SERVICE OFFICER				
1620	Salary	\$ 6,429	\$ 1.34	0.01%
1621	Expenses	\$ 1,100	\$ 0.23	0.00%
1622	Veterans' Benefits	\$ 25,000	\$ 5.21	0.05%
1623	Minor Capital	\$ -	\$ -	0.00%
DEPARTMENT TOTAL		\$ 32,529	\$ 6.79	0.06%
GRAVES REGISTRATION				
1630	Salary/Stipend	\$ 250	\$ 0.05	0.00%
1631	Expenses	\$ 1,060	\$ 0.22	0.00%
DEPARTMENTAL TOTAL		\$ 1,310	\$ 0.27	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 2026 TOWN MANAGER BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
LIBRARY				
1660	Salary	\$ 480,538	\$ 100.24	0.90%
1661	Wages	\$ 366,043	\$ 76.35	0.68%
1662	Expenses	\$ 230,546	\$ 48.09	0.43%
1663	Minor Capital	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 1,077,127	\$ 224.68	2.01%
COMMEMORATIONS & CELEBRATIONS				
1670	Expenses	\$ 500	\$ 0.10	0.00%
1671	Fireworks	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 500	\$ 0.10	0.00%
WATER SAFETY				
1680	Wages	\$ 5,000	\$ 1.04	0.01%
1681	Expenses and Minor Capital	\$ 3,950	\$ 0.82	0.01%
1682	Property Maint. & Improvements	\$ 2,400	\$ 0.50	0.00%
DEPARTMENTAL TOTAL		\$ 11,350	\$ 2.37	0.02%
WEED MANAGEMENT				
1690	Wages	\$ -	\$ -	0.00%
1691	Expenses: Weed Harvester	\$ 22,000	\$ 4.59	0.04%
1692	Expenses: Great Lakes	\$ 22,385	\$ 4.67	0.04%
DEPARTMENTAL TOTAL		\$ 44,385	\$ 9.26	0.08%

LINE	DEPARTMENT/DESCRIPTION	FY 2026 TOWN MANAGER BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
GROTON COUNTRY CLUB				
1700	Salary	\$ 205,094	\$ 42.78	0.38%
1701	Wages	\$ 295,791	\$ 61.70	0.55%
1702	Expenses	\$ 235,885	\$ 49.20	0.44%
1703	Minor Capital	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 736,770	\$ 153.68	1.38%
LOCAL ACCESS CABLE DEPARTMENT				
1710	Salaries	\$ 71,050	\$ 14.82	0.13%
1711	Wages	\$ 68,232	\$ 14.23	0.13%
1712	Expenses	\$ 14,270	\$ 2.98	0.03%
1713	Minor Capital	\$ 5,000	\$ 1.04	0.01%
DEPARTMENTAL TOTAL		\$ 158,552	\$ 33.07	0.30%
TOTAL LIBRARY AND CITIZEN SERVICES		\$ 2,429,877	\$ 506.85	4.54%
<u>DEBT SERVICE</u>				
DEBT SERVICE				
2000	Long Term Debt - Principal Excluded	\$ 2,045,000	\$ 426.56	3.82%
2001	Long Term Debt - Principal Non-Excluded	\$ 165,000	\$ 34.42	0.31%
2002	Long Term Debt - Interest - Excluded	\$ 1,258,527	\$ 262.52	2.35%
2003	Long Term Debt - Interest - Non-Excluded	\$ 97,144	\$ 20.26	0.18%
2004	Short Term Debt - Principal - Town	\$ 122,685	\$ 25.59	0.23%
2005A	Short Term Debt - Interest - Non Excluded	\$ 21,851	\$ 4.56	0.04%
2005B	Short Term Debt - Interest - Excluded	\$ 1,845,196	\$ 384.89	3.45%
DEPARTMENTAL TOTAL		\$ 5,555,403	\$ 1,158.80	10.37%
TOTAL DEBT SERVICE		\$ 5,555,403	\$ 1,158.80	10.37%

LINE	DEPARTMENT/DESCRIPTION	FY 2026 TOWN MANAGER BUDGET	FY 2026 AVERAGE TAX BILL	FY 2026 PERCENT OF TAX BILL
<u>EMPLOYEE BENEFITS</u>				
EMPLOYEE BENEFITS				
GENERAL BENEFITS				
3000	County Retirement	\$ 2,640,116	\$ 550.70	4.93%
3001	State Retirement	\$ 200,000	\$ 41.72	0.37%
3002	Unemployment Compensation	\$ 10,000	\$ 2.09	0.02%
INSURANCE				
3010	Health Insurance/Employee Expenses	\$ 2,087,511	\$ 435.43	3.90%
3011	Life Insurance	\$ 3,820	\$ 0.80	0.01%
3012	Medicare/Social Security	\$ 162,000	\$ 33.79	0.30%
DEPARTMENTAL TOTAL		\$ 5,103,447	\$ 1,064.52	9.53%
TOTAL EMPLOYEE BENEFITS		\$ 5,103,447	\$ 1,064.52	9.53%
<u>ADDITIONAL APPROPRIATIONS</u>				
ADDITIONAL APPROPRIATIONS				
	Capital Budget Request	\$ 859,435	\$ 179.27	1.60%
	Offset Receipts	\$ -	\$ -	0.00%
	Cherry Sheet Offsets	\$ 32,678	\$ 6.82	0.06%
	Snow and Ice Deficit	\$ -	\$ -	0.00%
	State and County Charges	\$ 101,446	\$ 21.16	0.19%
	Allowance for Abatements/Exemptions	\$ 150,000	\$ 31.29	0.28%
DEPARTMENTAL TOTAL		\$ 1,143,559	\$ 238.53	2.14%
GRAND TOTAL - TOWN BUDGET		\$ 53,550,241	\$ 11,170	100.00%

TOWN OF GROTON
FIVE YEAR PROJECTION

Revised: 1/25/2025

	FY 2026	FY 2027	Percent Increase	FY 2028	Percent Increase	FY 2029	Percent Increase	FY 2030	Percent Increase	FY 2031	Percent Increase
<u>Expenditures</u>											
Municipal Wages	\$ 9,332,259	\$ 9,612,227	3.00%	\$ 9,900,594	3.00%	\$ 10,197,612	3.00%	\$ 10,503,540	3.00%	\$ 10,818,646	3.00%
Employee Benefits	\$ 4,903,447	\$ 5,204,643	6.14%	\$ 5,524,617	6.15%	\$ 5,864,547	6.15%	\$ 6,225,686	6.16%	\$ 6,609,310	6.16%
Sub-Total	\$ 14,235,706	\$ 14,816,871	4.08%	\$ 15,425,211	4.11%	\$ 16,062,159	4.13%	\$ 16,729,226	4.15%	\$ 17,427,957	4.18%
Municipal Expenses	\$ 3,337,592	\$ 3,370,968	1.00%	\$ 3,404,678	1.00%	\$ 3,438,725	1.00%	\$ 3,473,112	1.00%	\$ 3,507,843	1.00%
Sub - Total	\$ 17,573,299	\$ 18,187,839	3.50%	\$ 18,829,889	3.53%	\$ 19,500,883	3.56%	\$ 20,202,338	3.60%	\$ 20,935,800	3.63%
Debt Service - In Levy Capacity Only	\$ 406,680	\$ 400,000	-1.64%	\$ 400,000	0.00%	\$ 400,000	0.00%	\$ 400,000	0.00%	\$ 400,000	0.00%
Total - Municipal Budget	\$ 17,979,979	\$ 18,587,839	3.38%	\$ 19,229,889	3.45%	\$ 19,900,883	3.49%	\$ 20,602,338	3.52%	\$ 21,335,800	3.56%
Groton Dunstable Regional School	\$ 27,777,948	\$ 29,908,517	7.67%	\$ 32,202,500	7.67%	\$ 34,672,432	7.67%	\$ 37,331,807	7.67%	\$ 40,195,157	7.67%
GDRSD Capital	\$ 278,643	\$ 563,750	102.32%	\$ 577,844	2.50%	\$ 575,000	-0.49%	\$ 575,000	0.00%	\$ 575,000	0.00%
Nashoba Regional Technical High School	\$ 911,000	\$ 933,775	2.50%	\$ 957,119	2.50%	\$ 981,047	2.50%	\$ 1,005,574	2.50%	\$ 1,030,713	2.50%
Total - Regional Schools Assessments	\$ 28,967,591	\$ 31,406,042	8.42%	\$ 33,737,463	7.42%	\$ 36,228,479	7.38%	\$ 38,912,381	7.41%	\$ 41,800,870	7.42%
Total Operating Expenses	\$ 46,947,570	\$ 49,993,880	6.49%	\$ 52,967,352	5.95%	\$ 56,129,362	5.97%	\$ 59,514,718	6.03%	\$ 63,136,669	6.09%
Additional Appropriations											
OPEB	\$ 200,000	\$ 202,000	1.00%	\$ 204,020	1.00%	\$ 206,060	1.00%	\$ 208,121	1.00%	\$ 210,202	1.00%
Capital Budget Request	\$ 859,435	\$ 901,971	4.95%	\$ 901,971	0.00%	\$ 901,971	0.00%	\$ 500,000	-44.57%	\$ 500,000	0.00%
Bond Premium Payment	\$ 1,062	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Cherry Sheet Offsets	\$ 32,311	\$ 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	\$ 104,498	\$ 107,110	2.50%	\$ 109,788	2.50%	\$ 112,533	2.50%	\$ 115,346	2.50%	\$ 118,230	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	\$ 1,347,306	\$ 1,531,081	13.64%	\$ 1,538,279	0.47%	\$ 1,545,627	0.48%	\$ 1,151,156	-25.52%	\$ 1,158,813	0.67%
Grand Total Appropriations	\$ 48,294,876	\$ 51,524,962	6.69%	\$ 54,505,631	5.78%	\$ 57,674,989	5.81%	\$ 60,665,875	5.19%	\$ 64,295,482	5.98%
<u>Revenues</u>											
Previous Year Proposition 2½ Levy Limit	\$ 38,135,363	\$ 39,317,497	3.10%	\$ 42,091,094	7.05%	\$ 44,988,306	6.88%	\$ 48,071,070	6.85%	\$ 50,974,203	6.04%
Allowed 2½ Increase	\$ 953,384	\$ 982,937	3.10%	\$ 1,052,277	7.05%	\$ 1,124,708	6.88%	\$ 1,201,777	6.85%	\$ 1,274,355	6.04%
New Growth	\$ 228,750	\$ 377,000	64.81%	\$ 386,425	2.50%	\$ 396,086	2.50%	\$ 405,988	2.50%	\$ 416,137	2.50%
Proposition 2½ Override	\$ -	\$ 1,413,660	0.00%	\$ 1,458,510	0.00%	\$ 1,561,970	0.00%	\$ 1,295,369	0.00%	\$ 1,850,186	0.00%
State Aid	\$ 1,192,703	\$ 1,216,557	2.00%	\$ 1,240,888	2.00%	\$ 1,265,706	2.00%	\$ 1,291,020	2.00%	\$ 1,316,840	2.00%
Local Receipts	\$ 5,526,376	\$ 5,677,569	2.74%	\$ 5,732,329	0.96%	\$ 5,789,652	1.00%	\$ 5,847,549	1.00%	\$ 5,906,024	1.00%
Free Cash	\$ 604,249	\$ 697,960	15.51%	\$ 697,960	0.00%	\$ 697,960	0.00%	\$ 697,960	0.00%	\$ 697,960	0.00%
Transfer from Enterprise Funds	\$ 214,002	\$ 218,282	2.00%	\$ 222,648	2.00%	\$ 227,101	2.00%	\$ 231,643	2.00%	\$ 236,276	2.00%
Other Available Funds	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
EMS Fund	\$ 450,614	\$ 350,000	-22.33%	\$ 350,000	0.00%	\$ 350,000	0.00%	\$ 350,000	0.00%	\$ 350,000	0.00%
Local Access Cable RRFA	\$ 130,000	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
GDRSD Capital Stabilization Fund	\$ -	\$ 550,000	#DIV/0!	\$ 550,000	0.00%	\$ 550,000	0.00%	\$ 550,000	0.00%	\$ 550,000	0.00%
Capital Stabilization Fund	\$ 859,435	\$ 723,500	-15.82%	\$ 723,500	0.00%	\$ 723,500	0.00%	\$ 723,500	0.00%	\$ 723,500	0.00%
Grand Total Revenue	\$ 48,294,876	\$ 51,524,962	6.69%	\$ 54,505,631	5.78%	\$ 57,674,989	5.81%	\$ 60,665,875	5.19%	\$ 64,295,482	5.98%
Surplus/(Deficit)	\$ 0	\$ 0		\$ (0)		\$ (0)		\$ 0		\$ (0)	



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

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

Town Manager
Mark W. Haddad

To: *Select Board*

From: *Mark W. Haddad – Town Manager*

Subject: *FY 2026 Select Board Departmental Budgets*

Date: *November 25, 2024*

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

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

Select Board

I have reduced Select Board expenses for FY 2026. I have eliminated funding for Cable Meeting Coverage as they are no longer an enterprise. I have added funding for the Trails Committee to cover the cost of maintaining their website. Finally, FY 2025 was the last year of funding the Town's share of the 50% Pepperell Wastewater Debt. I am not proposing we fund any debt for FY 2026.

Town Manager

Both the Town Manager's Contract and SEIU 888 Town and Library Employees Agreement are up for renewal in FY 2026. All salaries and wages will have to be adjusted at the conclusion of the negotiations. I have 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 2026, we have increased this budget by \$13,000.

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 2026. 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 2026. 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 2025. I am proposing that we level fund this budget in FY 2026.

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 2026.

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 26.

Town Moderator

I am level funding this Budget for FY 26.

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 2025, we budgeted \$12,395. I am increasing this budget by \$10,000 in FY 2026 to cover spot treatment of weeds. We are doing a full treatment in the Spring of 2025, and providing spot treatment funding in future years will help control the growth of weeds.

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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
MODERATOR									
1000	Salaries	\$ 65	\$ 65	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	\$ 1.12
1001	Expenses	\$ -	\$ -	\$ -	\$ 80	\$ 80	\$ 80	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 65	\$ 65	\$ 1,000	\$ 1,080	\$ 1,080	\$ 1,080	0.00%	\$ 1.12

**MODERATOR
114**

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
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%

FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
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
FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Wages																		
TOTAL WAGES							\$ -											\$ -

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
SELECT BOARD									
1020	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1021	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1022	Expenses	\$ 2,023	\$ 2,960	\$ 3,109	\$ 35,300	\$ 4,750	\$ 4,750	-86.54%	\$ 1.05
1023	Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1024	Minor Capital	\$ 25,683	\$ 25,649	\$ 24,054	\$ 24,054	\$ -	\$ -	-100.00%	\$ -
DEPARTMENTAL TOTAL		\$ 27,706	\$ 28,609	\$ 27,163	\$ 59,354	\$ 4,750	\$ 4,750	-92.00%	\$ 1.05

**SELECT BOARD
122**

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
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								
Prescott Maintenance	\$ 28,500.00	\$ -	\$ (28,500.00)	-100.00%		\$ -		-100.00%
Other: Trails Committee	\$ -	\$ 1,000.00	\$ 1,000.00	100.00%		\$ 1,000.00		100.00%
Other: Cable Meeting Coverage	\$ 3,050.00	\$ -	\$ (3,050.00)	-100.00%		\$ -		-100.00%
Other: Cable Cast of Meetings	\$ <u>1,200.00</u>	\$ <u>1,200.00</u>	\$ -	100.00%		\$ <u>1,200.00</u>		0.00%
TOTAL FUNDS REQUESTED	\$ 35,300.00	\$ 4,750.00	\$ (30,550.00)	-86.54%		\$ 4,750.00	\$ -	-86.54%

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
TOWN MANAGER									
1030	Salaries	\$ 232,258	\$ 243,254	\$ 252,037	\$ 258,863	\$ 262,550	\$ 262,550	1.42%	\$ 57.68
1031	Wages	\$ 114,378	\$ 111,392	\$ 111,472	\$ 141,837	\$ 107,625	\$ 107,625	-24.12%	\$ 23.97
1032	Expenses	\$ 41,993	\$ 14,240	\$ 14,534	\$ 20,200	\$ 12,100	\$ 12,100	-40.10%	\$ 2.66
1033	Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1034	Performance Evaluations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 388,629	\$ 368,886	\$ 378,043	\$ 420,900	\$ 382,275	\$ 382,275	-9.18%	\$ 84.31

TOWN MANAGER
124

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
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	\$ 8,100.00	\$ -	\$ (8,100.00)	-100.00%		\$ -		-100.00%
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	\$ 20,200.00	\$ 12,100.00	\$ (8,100.00)	-40.10%		\$ 12,100.00	\$ -	-40.10%

Department Town Manager
 Org # 124
 COLA % 3.00%

FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Salaries																		
Haddad	Mark		Town Manager			40	\$ 170,000.00			\$ 170,000.00				\$ 170,000.00	\$ 8,500.00	\$ -	\$ 178,500.00	
Cruikshank	Kara	By-Law	Executive Assistant	9		40	\$ 78,530.00			\$ 82,000.00		2.5%		\$ 82,000.00		\$ 2,050.00	\$ 84,050.00	
Other Pay							\$ 10,333.00											
TOTAL SALARIES							\$ 258,863.00											\$ 262,550.00
FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Wages																		
Moore	Micaela	THL	Interdepartmental	7	\$30.62	40	\$ 63,934.56	\$ 31.54	40	\$ 65,855.52			\$ 31.54	\$ 65,855.52		\$ -	\$ 65,855.52	
Fisher	Laura	THL	DPW Off Asst.	6	\$30.62	36	\$ 57,541.10	\$ 31.54	36	\$ 59,269.97			\$ 31.54	\$ 59,269.97		\$ -	\$ 59,269.97	
Collette	Michelle	By-Law	ADA Coordinator				\$ 1,500.00							\$ 1,500.00			\$ 1,500.00	
Other Pay							\$ 36,361.00											
CPA Offset							\$ (17,500.00)										\$ (19,000.00)	
TOTAL WAGES							\$ 141,836.66											\$ 107,625.49

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
FINANCE COMMITTEE									
1040	Expenses	\$ 210	\$ 214	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1041	Reserve Fund	\$ 69,641	\$ 49,400	\$ 39,500	\$ 150,000	\$ 150,000	\$ 150,000	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 69,851	\$ 49,614	\$ 39,500	\$ 150,000	\$ 150,000	\$ 150,000	0.00%	\$ -

FINANCE COMMITTEE

131

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Telephone								
Postage								
Office Supplies								
Dues & Memberships	\$ -	\$ -	\$ -	0.00%		\$ -	\$ -	0.00%
Travel and Conferences								
Equipment Maintenance								
Printing								
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other:								
TOTAL FUNDS REQUESTED	\$ -	\$ -	\$ -	0.00%		\$ -	\$ -	0.00%



TOWN OF GROTON

173 Main Street
Groton, Massachusetts 01450-1237
Tel: (978) 448-1107
Fax: (978) 448-1115

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

December 2, 2024

Dear Mr. Haddad:

I am pleased to submit the Accounting Department and Employee Benefits Level Service Budget Requests for Fiscal Year 2026. 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. I do not anticipate any major initiatives in either the Accounting or Employee Benefits budgets.

Accounting Department Budget: Level Service

Salary and wage expenses will be augmented to meet contractual obligations; Additionally, The Assistant Town Accountant position was increased from 30 hours to 40 hours per week to take effect in January of FY25. While this represents a significant budget increase to Accounting Wages, I expect this change to positively impact work flow in the department. Also, I believe it will add a great deal of productivity and professionalism to the position, while also being a good first step in succession planning.

Audit fees account for the majority of the General Expense category; I have increased the annual financial audit expense by \$6,000 (from \$35,000 in FY25 to \$41,000 for FY26) to account for the potential for a Federal Single Audit. These audits do not occur every year, but are mandated during those years when the Town spends more than \$750,000 of Federal grant money. Over the last several years, these audits were funded through the ARPA grant which will not be available in FY26. If significant Federal spending is not planned for FY26, this \$6,000 can be eliminated. Given the relatively small cost for a single audit, it can also be funded through the Reserve Fund or as a year-end line-item transfer. Other smaller expense budget increases are due to various software vendors increasing their user fees between 2% and 7% for FY26.

Finally, I am projecting an increase in my professional development budget to reflect actual charges for conferences attended in FY24 and FY25 (year to date). Additionally, there is another course I would like to provide for the new Assistant Town Accountant. This is the Abrams UMAS course that is offered annually at a cost of approximately \$1,400. This course will focus on teaching the UMAS system as endorsed by the Bureau of Accounts in their revised UMAS Manual with recent updates to all chapters. UMAS is the preferred accounting system for municipalities, and this course is a great introduction to Fund Accounting, journal entries and reporting requirements.

Employee Benefits Budget: Level Service

We are estimating an increase in FY26 employee health insurance rates (from MIIA) of somewhere between 7% and 10%. Based on current enrollment data as well as an anticipated surplus in this line item projected for 6/30/25, my recommended increase to the health insurance line is approximately 5.5% over the FY25 budgeted amount or approximately \$120,000. This calculation is based on incrementing current health plan premiums as of December 2024 by 10%. This result takes into account ongoing recruitment and expected retirements to the extent that information is available. This projection should be considered as a placeholder only. The final health insurance premium increase from MIIA will be available to us in late January, at which time the health insurance budget line item will be updated.

Boston Mutual is not planning a rate increase for their basic Life Insurance product for FY26; these rates are historically very stable. I am recommending that this line item be level-funded for next fiscal year. The OPEB budget of \$200,000 represents an increase of \$10,000 over FY25, as the Town is planning to add two permanent firefighter positions.

Unemployment Compensation varies greatly depending on personnel turnover in any given year. Based on the FY25 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 \$154,288, and our current run-rate for FY25, I am recommending we increase this line item by approximately 5% for a total budget of \$162,000.

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

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
TOWN ACCOUNTANT									
1050	Salaries	\$ 96,408	\$ 101,126	\$ 115,615	\$ 118,163	\$ 125,385	\$ 125,385	6.11%	\$ 27.60
1051	Wages	\$ 50,864	\$ 52,920	\$ 54,285	\$ 56,679	\$ 79,344	\$ 79,344	39.99%	\$ 17.46
1052	Expenses	\$ 37,706	\$ 40,199	\$ 36,770	\$ 50,523	\$ 89,633	\$ 83,633	65.53%	\$ 18.41
DEPARTMENTAL TOTAL		\$ 184,978	\$ 194,245	\$ 206,670	\$ 225,365	\$ 294,362	\$ 288,362	27.95%	\$ 63.47

TOWN ACCOUNTANT
135

LINE ITEM	FY 2026		DIFFERENCE	PERCENT CHANGE	REASON FOR CHANGE and Expense Prioritization:	FY 2026	FY 2026	PERCENT CHANGE
	FY 2025	DEPARTMENT REQUEST				TOWN MANAGER APPROVED	FINCOM APPROVED	
Telephone								
Postage								
Office Supplies								
Dues & Memberships	\$ 80.00	\$ 100.00	\$ 20.00	25.00%	Anticipated Membership Increase	\$ 100.00		25.00%
Travel and Conferences	\$ 2,220.00	\$ 3,910.00	\$ 1,690.00	76.13%	Add'l Training for new Assistant Town Acct	\$ 3,910.00		76.13%
Equipment Maintenance								
Printing								
Software/Service Main Abila	\$ 4,785.00	\$ 5,105.00	\$ 320.00	6.69%	Vendor Confirmed Increase	\$ 5,105.00		6.69%
Software Service Microix	\$ 2,152.00	\$ 2,193.00	\$ 41.00	1.91%	Vendor Confirmed Increase	\$ 2,193.00		
Software Service ClearGov	\$ -	\$ 30,900.00	\$ 30,900.00	#DIV/0!	3% contract increase, no one-time set up charges	\$ 30,900.00		
Electricity								
Vehicle Costs								
Other: Local Software Support	\$ 2,861.00	\$ 3,000.00	\$ 139.00	4.86%	Financial Tech Mgmt No Increase Planned	\$ 3,000.00		4.86%
Other: Annual Audit	\$ 35,000.00	\$ 41,000.00	\$ 6,000.00	17.14%	Under contract thru FY27 includes Fed Single Audit	\$ 35,000.00		0.00%
Other: GASB 45 OPEB Audit	\$ 3,425.00	\$ 3,425.00	\$ -	0.00%	Under Contract thru FY26	\$ 3,425.00		0.00%
Other:								
TOTAL FUNDS REQUESTED	\$ 50,523.00	\$ 89,633.00	\$ 39,110.00	77.41%		\$ 83,633.00	\$ -	65.53%

	FY25	FY26	
Travel/Conference Detail			
March MMAAA Conference	\$ 850.00	\$ 1,000.00	
Summer MMAAA Conference	\$ 800.00	\$ 1,000.00	
Fall MMAAA Conference Devens	\$ 85.00	\$ 100.00	
Mileage Reimbursement	\$ 225.00	\$ 350.00	
Refreshments for Sat. Budget Mtg	\$ 50.00	\$ 60.00	
Training & Prof Development	\$ 210.00	\$ 1,400.00	UMAS class for Assistant TA
Totals	\$ 2,220.00	\$ 3,910.00	

Department Town Accountant
 Org # 135
 COLA % 3.00%

FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Salaries																		
DuFresne	Patricia		Town Accountant			40	\$ 112,200.00			\$ 116,721.66		2.5%		\$ 116,721.66	\$ 5,745.00	\$ 2,918.04	\$ 125,384.70	
							VBB = \$ 2,157.69										\$ -	
																	\$ -	
TOTAL SALARIES							\$ 118,162.69											\$ 125,384.70
FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Wages																		
Berry	Cathleen	THL	Asst. Town Acct.	9	\$36.00	40	\$ 56,679.00	\$ 38.00	40	\$ 79,344.00			\$ 38.00	\$ 79,344.00		\$ -	\$ 79,344.00	
																	\$ -	
TOTAL WAGES							\$ 56,679.00											\$ 79,344.00

TOWN OF GROTON
Office of the Board of
Assessors
173 Main Street
Groton, MA 01450
(978) 448-1127
www.grotonma.gov



Board of Assessors
Donald R. Black
Garrett C. Boles
Jenifer B. Evans
Principal Assistant
Assessor
Megan L. Foster
Assistant Assessor

December 2, 2024

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

Dear Town Manager Haddad,

I am submitting the FY26 budget for the Board of Assessors/Assessor's Department. After reviewing last year's budget and consulting with our vendors, I have made adjustments to reflect necessary increases. These changes include a rise in vendor costs, as well as an increase to the cyclical inspection line item to accommodate an \$8,000 Nearmap renewal fee. As well as a small increase to our membership line item to have the Assistant Assessor join IAAO, now that Tammi is close to receiving her MAA designation, she will need an IAAO membership to attend advanced classes at a discount. These adjustments are essential to ensure that our office is adequately funded for the upcoming fiscal year and that we can continue to operate efficiently.

I look forward to meeting with you to discuss these changes in more detail and address any questions you may have. Respectfully submitted,

Megan Foster
Principal Assistant Assessor

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
BOARD OF ASSESSORS									
1060	Salaries	\$ 81,993	\$ 85,280	\$ 94,300	\$ 96,186	\$ 105,000	\$ 105,000	9.16%	\$ 23.11
1061	Wages	\$ 59,949	\$ 65,073	\$ 66,873	\$ 75,272	\$ 80,460	\$ 80,460	6.89%	\$ 17.71
1062	Expenses	\$ 23,373	\$ 29,012	\$ 45,336	\$ 47,032	\$ 61,579	\$ 61,579	30.93%	\$ 13.55
1063	Legal Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 165,315	\$ 179,365	\$ 206,509	\$ 218,490	\$ 247,039	\$ 247,039	13.07%	\$ 54.37

BOARD OF ASSESSORS

141

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Dues & Memberships	\$ 300.00	\$ 500.00	\$ 200.00	66.67%	Increase in dues for Massachusetts Assessors Association and New Membership for Assistant to join IAAO.	\$ 500.00		66.67%
Cyclical Inspections	\$ 10,000.00	\$ 18,000.00	\$ 8,000.00	0.00%	Increase included Renewal Quote to keep Nearmap for Assessing Department as a cyclical tool.	\$ 18,000.00		80.00%
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	\$ 11,050.00	\$ 13,970.00	\$ 2,920.00	26.43%	quoted increase from Vendor and the addition of annual software	\$ 13,970.00		26.43%
Vehicle Costs	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%		\$ 1,500.00		0.00%
Other: Vision Software License	\$ 10,625.00	\$ 12,750.00	\$ 2,125.00	20.00%	quoted increase from Vendor	\$ 12,750.00		20.00%
Other: Clothing Allowance	\$ 400.00	\$ 400.00	\$ -	0.00%		\$ 400.00		0.00%
Other: Vision Revalue Support	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%		\$ 5,000.00		0.00%
Other: Vision Web Hosting/ GIS Module	\$ 4,357.00	\$ 5,659.00	\$ 1,302.00	29.88%	quoted increase from Vendor	\$ 5,659.00		29.88%
TOTAL FUNDS REQUESTED	\$ 47,032.00	\$ 61,579.00	\$ 14,547.00	30.93%		\$ 61,579.00	\$ -	30.93%

Department Board of Assessors
 Org # 141
 COLA % 3.00%

FISCAL YEAR 2025								FISCAL YEAR 2026											
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026		
Salaries																			
Foster	Megan	Contract	Principal Assessor				\$ 96,186.00			\$ 100,000.00		2.5%		\$ 100,000.00	\$ 2,500.00	\$ 2,500.00	\$ 105,000.00		
Other Pay																		\$ -	
TOTAL SALARIES							\$ 96,186.00											\$ 105,000.00	
FISCAL YEAR 2025								FISCAL YEAR 2026											
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026		
Wages																			
Mickel	Tammi	THL	Assistant Assessor	9	\$36.05	40	\$ 75,272.40	\$ 37.13	40	\$ 77,527.44	2.0%	0.5%	\$ 37.87	\$ 79,072.56	\$ 1,000.00	\$ 387.64	\$ 80,460.20		
Other Pay																			
TOTAL WAGES							\$ 75,272.40											\$ 80,460.20	

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
TREASURER/TAX COLLECTOR									
1120	Salaries	\$ 138,946	\$ 141,733	\$ 150,769	\$ 153,977	\$ 165,810	\$ 165,810	7.68%	\$ 36.49
1121	Wages	\$ 74,924	\$ 74,499	\$ 79,296	\$ 82,940	\$ 81,418	\$ 81,418	-1.84%	\$ 17.92
1122	Expenses	\$ 19,909	\$ 24,546	\$ 26,086	\$ 28,637	\$ 28,020	\$ 28,020	-2.15%	\$ 6.17
1123	Tax Title	\$ 1,557	\$ 500	\$ 260	\$ 7,100	\$ 7,100	\$ 7,100	0.00%	\$ 1.56
1126	Bond Cost	\$ 1,050	\$ 500	\$ 500	\$ 2,300	\$ 2,300	\$ 2,300	0.00%	\$ 0.51
DEPARTMENTAL TOTAL		\$ 236,386	\$ 241,778	\$ 256,911	\$ 274,954	\$ 284,648	\$ 284,648	3.53%	\$ 62.65

TREASURER/TAX COLLECTOR
145

<u>LINE ITEM</u>	<u>FY 2025</u>	<u>FY 2026</u>		<u>PERCENT</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026</u>	<u>FY 2026</u>	<u>PERCENT</u>
	<u>APPROPRIATION</u>	<u>DEPARTMENT</u>	<u>REQUEST</u>			<u>DIFFERENCE</u>	<u>CHANGE</u>	
						<u>APPROVED</u>	<u>APPROVED</u>	
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	\$ 11,462.00	\$	10,845.00	\$ (617.00)	-5.38%	\$ 10,845.00		-5.38%
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	\$ 28,637.00	\$	28,020.00	\$ (617.00)	-2.15%	\$ 28,020.00	\$ -	-2.15%

Department Treasurer/Tax Collector
 Org # 145
 COLA % 3.00%

FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Salaries																		
Moller	Hannah	Contract	Treasurer/Collector	14		40	\$ 98,110.00		40	\$ 102,033.52		2.5%		\$ 102,033.52	\$ 11,893.00	\$ 2,550.84	\$ 116,477.36	
Other Pay							\$ 7,971.00											
Salaries																		
Hartnett	Michael	Contract	Asst. Treas/Coll	14		19	\$ 46,728.00		19	\$ 48,129.84		2.5%		\$ 48,129.84		\$ 1,203.25	\$ 49,333.09	
Other Pay							\$ 1,168.00											
TOTAL SALARIES							\$ 153,977.00										\$ 165,810.45	
FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Wages																		
Amari	Nancy	THL	Payroll Coordinator	7	\$32.64	35	\$ 59,633.28	\$ 33.62	35	\$ 61,423.74	2.0%	0.5%	\$ 34.29	\$ 62,647.83		\$ 307.12	\$ 62,954.95	
		THL	Clerk	5	\$22.89	15	\$ 17,922.87	\$ 23.58	15	\$ 18,463.14			\$ 23.58	\$ 18,463.14		\$ -	\$ 18,463.14	
Other Pay							\$ 5,384.00										\$ -	
TOTAL WAGES							\$ 82,940.15											\$ 81,418.09

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
TOWN COUNSEL									
1080	Expenses	\$ 60,496	\$ 58,577	\$ 95,387	\$ 130,000	\$ 90,000	\$ 90,000	-30.77%	\$ -
	DEPARTMENTAL TOTAL	\$ 60,496	\$ 58,577	\$ 95,387	\$ 130,000	\$ 90,000	\$ 90,000	-30.77%	\$ -

TOWN COUNSEL
151

<u>LINE ITEM</u>	<u>FY 2025</u> <u>APPROPRIATION</u>	<u>FY 2026</u> <u>DEPARTMENT</u> <u>REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT</u> <u>CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026</u> <u>TOWN MANAGER</u> <u>APPROVED</u>	<u>FY 2026</u> <u>FINCOM</u> <u>APPROVED</u>	<u>PERCENT</u> <u>CHANGE</u>
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	\$ 130,000.00	\$ 90,000.00	\$ (40,000.00)	-30.77%		\$ 90,000.00		-30.77%
Other:								
Other:								
Other:								
TOTAL FUNDS REQUESTED	\$ 130,000.00	\$ 90,000.00	\$ (40,000.00)	-30.77%		\$ 90,000.00	\$ -	-30.77%



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 25, 2024

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

Dear Town Manager Haddad:

I am submitting my FY26 budget for the Human Resources Department. As you are aware Nashoba Hospital has closed, leaving the Town to find an alternative for pre-employment physicals. At this time, we are using Leominster Hospital for this service. The cost for physicals is a little more expensive. I have increased the pre-employment line by \$500 this should cover the difference. As for the advertisement line, I would like to increase this line by \$1,500. Over the next year we do have some upcoming retirements in addition to our regular hirings. I feel that the additional funding will be necessary to be budgeted for to avoid having to get a reserve fund transfer.

I have level funded all other line items at this time, because I feel that they are at adequate levels for my FY26 requirements. 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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
HUMAN RESOURCES									
1090	Salary	\$ 82,822	\$ 87,983	\$ 95,050	\$ 96,936	\$ 100,175	\$ 100,175	3.34%	\$ 22.01
1091	Expenses	\$ 14,376	\$ 14,927	\$ 18,674	\$ 12,400	\$ 14,400	\$ 14,400	16.13%	\$ 3.02
DEPARTMENTAL TOTAL		\$ 97,198	\$ 102,910	\$ 113,724	\$ 109,336	\$ 114,575	\$ 114,575	4.79%	\$ 25.03

HUMAN RESOURCES
152

<u>LINE ITEM</u>	<u>FY 2025</u> <u>APPROPRIATION</u>	<u>FY 2026</u> <u>DEPARTMENT</u> <u>REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT</u> <u>CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026</u> <u>TOWN MANAGER</u> <u>APPROVED</u>	<u>FY 2026</u> <u>FINCOM</u> <u>APPROVED</u>	<u>PERCENT</u> <u>CHANGE</u>
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	\$ 3,000.00	\$ 500.00	20.00%		\$ 3,000.00		20.00%
Other: Advertising	\$ 6,500.00	\$ 8,000.00	\$ 1,500.00	23.08%		\$ 8,000.00		23.08%
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	\$ 14,400.00	\$ 2,000.00	16.13%		\$ 14,400.00	\$ -	16.13%

Department Human Resources
 Org # 152
 COLA % 3.00%

FISCAL YEAR 2025								FISCAL YEAR 2026											
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026		
Salaries																			
Doig	Melisa	By-Law	HR Director	12		40	\$ 93,840.00		40	\$ 97,000.00		2.5%		\$ 97,000.00	\$ 750.00	\$ 2,425.00	\$ 100,175.00		
Other Pay							\$ 3,096.00										\$ -		
TOTAL SALARIES							\$ 96,936.00											\$ 100,175.00	
FISCAL YEAR 2025								FISCAL YEAR 2026											
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026		
Wages																			
TOTAL WAGES							\$ -											\$ -	

FY 2026 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, Cloud	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 equipment	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 and	\$ 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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
INFORMATION TECHNOLOGY									
1100	Salary	\$ 115,193	\$ 121,981	\$ 121,627	\$ 124,810	\$ 128,532	\$ 128,532	2.98%	\$ 28.29
1101	Wages	\$ 58,730	\$ 61,194	\$ 70,342	\$ 73,459	\$ 77,173	\$ 77,173	5.06%	\$ 16.98
1102	Expenses	\$ 20,031	\$ 21,455	\$ 24,588	\$ 24,800	\$ 24,800	\$ 24,800	0.00%	\$ 5.46
DEPARTMENTAL TOTAL		\$ 193,954	\$ 204,630	\$ 216,557	\$ 223,069	\$ 230,505	\$ 230,505	3.33%	\$ 50.73

INFORMATION TECHNOLOGY
154

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
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 % 3.00%

FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Salaries																		
Chiasson	Michael	By-Law	IT Director	17		40	\$ 121,034.00			\$ 124,665.02		2.5%		\$ 124,665.02	\$ 750.00	\$ 3,116.63	\$ 128,531.65	
Other Pay							\$ 3,776.00											
TOTAL SALARIES							\$ 124,810.00											
FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Wages																		
Sisombath	Perry	THL	Desk Top Specialist	8	\$35.01	40	\$ 73,100.88	\$ 36.06	40	\$ 75,293.28	2.0%	0.5%	\$ 36.78	\$ 76,796.64		\$ 376.47	\$ 77,173.11	
Other Pay							\$ 358.00											
TOTAL WAGES							\$ 73,458.88											

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
GIS STEERING COMMITTEE									
1120	Expenses	\$ 3,975	\$ 3,000	\$ 8,300	\$ 8,300	\$ 8,300	\$ 8,300	0.00%	\$ -
	DEPARTMENTAL TOTAL	\$ 3,975	\$ 3,000	\$ 8,300	\$ 8,300	\$ 8,300	\$ 8,300	0.00%	\$ -

GIS STEERING COMMITTEE
174

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Telephone								
Postage								
Office Supplies								
Dues & Memberships								
Travel and Conferences								
Equipment Maintenance								
Printing								
Software/Service Maintenance	\$ 600.00	\$ 600.00	\$ -	0.00%	No change to this item.	\$ 600.00		0.00%
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other: Web Hosting	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%	Annual subscription for Town's online GIS mapping service, AxisGIS	\$ 3,000.00		0.00%
Other: Building Layer								
Other: Technical Assistance								
Other: Managed Services - Building Tier								
Other: Assessors Maps	<u>\$ 4,700.00</u>	<u>\$ 4,700.00</u>	<u>\$ -</u>		For routine map updates.	<u>\$ 4,700.00</u>		
TOTAL FUNDS REQUESTED	\$ 8,300.00	\$ 8,300.00	\$ -	0.00%		\$ 8,300.00	\$ -	0.00%



Office of the Town Clerk – Notary Public
Town of Groton
173 Main Street
Groton, MA 01450

Dawn E. Dunbar, Town Clerk
Phone: 978-448-1100
FAX: 978-448-1115
ddunbar@grotonma.gov

To: *Mark W. Haddad, Town Manager*
From: *Dawn Dunbar, Town Clerk*
Date: *November 26, 2024*
Subject: *FY2026 Town Clerk, Elections, and Street Listings Department Budget Memo*

It is with pleasure that I submit to you my third budget as Town Clerk for the Town of Groton. The requested FY26 budgets for the Town Clerk, Elections and Street Listings is based off previous fiscal year's budget submissions with anticipated budgetary needs factored in, and with guidance provided by the Town Manager in a memo dated November 14, 2024 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 includes performance incentives, longevity and additional contractual obligations. Cost of Living increases are not included for any of the employees as negotiations are on-going for the two (2) union employees and the Town Clerk's contract is due to expire on June 30, 2025.

As you are aware, Town Meetings and Elections require additional hours from the Town Clerk Staff. Elections in particular 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 ensure office coverage at all times and to minimize wage impacts, additional hours for waged employees continue to be necessary for times like town meeting day preparation/coverage and coverage on election day and in the days leading up to an election. With the implementation of the Votes Act, additional hours continue to be required for all elections in order to ensure adequate staff availability to handle and process Mail in Ballots and In Person Early Voting for all federal, state and local elections*. As we did for the April 2024 Town Election, I am recommending that the Select Board not opt out of Vote by Mail for the local election in May 2026 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.



Office of the Town Clerk – Notary Public
Town of Groton
173 Main Street
Groton, MA 01450

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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 some cases is a Saturday, in order 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 FY26 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, 2025 and June 30, 2026, as well as additional hours required for Staff to process Mail in Ballots:

- 2025 Fall Town Meeting (historically held in October)
- 2026 Spring Town Meeting (historically held in April)
- May 2026 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 Town Meeting and the Attorney General, Groton’s Code is updated by our vendor, General Code. This expense line item covers the updating activity which commonly occurs twice per year. The 7-year average is \$6,996 with the last two large updates averaging \$7,590. Because the Town is currently going through a Charter revision process, which is anticipated to be completed for a vote at the 2025 Spring Town Meeting, I am requesting an increase of \$2,000 to this line item to cover this update by General Code.
- **Other Expenses:**
 - **Office Supplies (which includes Dog Tags):** I have level funded this request in FY26.
 - **Conferences:** I have level funded this request in FY26.
 - **Vital Records:** I have level funded this request in FY26.
- **Minor Capital:** I am not requesting any minor capital expenses in FY26.

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 FY2026 Elections Budget includes election worker coverage at two (2) annual Town Meetings (Fall 2025 and Spring 2026), and an Annual Town Election (May 2026). The Elections Budget accounts for election worker coverage at elections, and coverage at town meetings to check in voters as well as some miscellaneous election related expenses. You will see a decrease in the FY26 budget due to less elections being held during this time period.



Office of the Town Clerk – Notary Public
Town of Groton
173 Main Street
Groton, MA 01450

Dawn E. Dunbar, Town Clerk
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ddunbar@grotonma.gov

I offer the following explanations within the Elections budget:

- The minimum wage for election workers is expected to remain at \$15.00 for FY26.
- **Poll Pad Maintenance:** I have moved this line item from the Town Clerk’s Budget to the Elections Budget as this is where it belongs. I am level funding this line item in FY26.
- 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
 - \$680 in additional hours for the Assistant Town Clerks

The total amount that would be required to offer In Person Early Voting for the May 2026 Town Election would be \$2,750 in FY2026.

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 FY26 is \$7,200 which is an increase of \$1,250 or 21%. The requested increase is based off of the previous Fiscal Years actual costs to prepare and mail out the census and prepare and print the annual street list. This significant increase is due to the rising cost of postage, printing and paper. Because these are both required by law, I have no choice but to request the increase.



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Town of Groton
173 Main Street
Groton, MA 01450

Dawn E. Dunbar, Town Clerk
Phone: 978-448-1100
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Major Initiatives

I do not anticipate any new initiatives in FY26 for any of the budgets under the Town Clerk.

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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
TOWN CLERK									
1130	Salaries	\$ 90,853	\$ 95,550	\$ 98,472	\$ 98,591	\$ 105,356	\$ 105,356	6.86%	\$ 22.40
1131	Wages	\$ 63,733	\$ 81,648	\$ 76,606	\$ 81,040	\$ 80,642	\$ 80,642	-0.49%	\$ 17.75
1132	Expenses	\$ 5,547	\$ 9,539	\$ 11,860	\$ 13,900	\$ 13,200	\$ 13,200	-5.04%	\$ 2.91
1133	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
<hr/>									
DEPARTMENTAL TOTAL		\$ 160,133	\$ 186,737	\$ 186,938	\$ 193,531	\$ 199,198	\$ 199,198	2.93%	\$ 43.06

**TOWN CLERK
161**

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
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	\$ 1,660.00	\$ 1,660.00	\$ -	0.00%		\$ 1,660.00		0.00%
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 updates (General Code)	\$ 5,000.00	\$ 7,000.00	\$ 2,000.00	40.00%	Anticipated Charter Revisions in FY26	\$ 7,000.00		40.00%
Other: Vital Statistics	\$ 885.00	\$ 885.00	\$ -	0.00%		\$ 885.00		0.00%
Other: Poll Pad Maintenance	\$ 2,700.00	\$ -	\$ (2,700.00)	100.00%	Moved this to Elections Expenses	\$ -		0.00%
TOTAL FUNDS REQUESTED	\$ 13,900.00	\$ 13,200.00	\$ (700.00)	-5.04%		\$ 13,200.00	\$ -	-5.04%

Department Town Clerk
 Org # 161
 COLA % 3.00%

FISCAL YEAR 2025								FISCAL YEAR 2026									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026
Salaries																	
Dunbar	Dawn	Contract	Town Clerk				\$ 95,455.00			\$ 99,000.00		2.5%		\$ 99,000.00	\$ 3,881.00	\$ 2,475.00	\$ 105,356.00
Other Pay							\$ 3,136.00										
TOTAL SALARIES							\$ 98,591.00										

FISCAL YEAR 2025								FISCAL YEAR 2026									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026
Wages																	
Stanley	Fran	THL	Asst. Town Clerk	6	\$33.15	15	\$ 25,956.45	\$ 34.14	15	\$ 26,731.62	2.0%	5.0%	\$ 34.82	\$ 27,264.06	\$ 281.25	\$ 1,336.58	\$ 28,881.89
Pierce	Nancy Ellen	THL	Asst. Town Clerk	6	\$33.12	25	\$ 43,221.60	\$ 34.11	25	\$ 44,513.55	2.0%	5.0%	\$ 34.79	\$ 45,400.95	\$ 687.50	\$ 2,225.68	\$ 48,314.13
Other Pay							\$ 11,862.00										
Additional Hours (Town Meetings and Elections)																	
								48					\$ 34.79			\$ 1,669.92	
								51					\$ 34.82			\$ 1,775.82	

TOTAL WAGES 81,040.05 \$ 80,641.76

FY2026 Town Clerk Additional Payroll Detail Sheet

Assistant Town Clerk Additional Hours Breakdown - 1 Election and 2 Town Meetings			
Fran Stanley: Extra Hours for Town Meeting and Elections	\$ 34.82	51	\$ 1,775.82
Nancy Pierce: Extra Hours for Town Meeting and Elections	\$ 34.79	48	\$ 1,669.92

Town Meetings Calculation:				
	Estimated Sessions	Nancy Hours	Fran Hours	Total hours
Fall 2025 Town Meeting	2	10	10	20
Spring 2026 Town Meeting	2	10	10	20
Total for Town Meetings		20	20	40

Estimate hours per Town Meeting Session plus setup: 5

Elections Calculation:			
May 2026 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.

FY2026 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, Government appointment cards, etc					
\$	400.00	Miscellaneous / Contingency					
\$	1,670.00	Total Office Supplies					
Update ByLaws		By-Law Update Expense History					
\$	5,000.00	Spring 2026 Town Meeting Bylaw Updates	Date	Amount	Supplement #	FY	FY Total
\$	3,500.00	Fall 2025 Town Meeting Bylaw updates	9/29/2023	\$ 1,562.00	24	Fall22/Spr23	\$ 1,562.00
\$	2,000.00	Charter Revisions	10/30/2022	\$ 5,223.96	23	Spring 22	
\$	150.00	CD Copies, Supplements, shipping, etc	11/2/2021	\$ 2,275.00	22.1	Fall 21	\$ 7,498.96
\$	10,650.00	Total Update Bylaws (Expected Budget Amount)	4/8/2021	\$ 7,681.27	22	Spring 21	\$ 7,681.27
\$	5,000.00	Low Budget Amount	6/4/2020	\$ 2,129.00	21.1	FY20	\$ 7,590.12
\$	7,500.00	Average annual spend	10/7/2019	\$ 3,879.00	21		\$ 6,008.00
			4/1/2019	\$ 5,558.00	20	FY19	
Software/Service Maintenance			10/16/2018	\$ 1,808.66	19.1		\$ 7,366.66
\$	1,400.00	General Code e360 Annual Maintenance	3/27/2018	\$ 1,416.18	19	FY18	
\$	1,400.00	Total Annual Maintenance Cost	7/1/2017	\$ 1,838.62	18.2		
			1/30/2017	\$ 505.52	18.1	FY17	\$ 6,996.31
Vital Records			9/23/2016	\$ 4,174.43	18		\$ 6,518.57
\$	125.00	Security Paper (Vitals)	7/15/2016	\$ 618.21	17.2		
\$	125.00	Acid free paper	4/28/2016	\$ 781.64	17.1	FY16	
\$	275.00	Filing Sleeves (\$63.75/50)	11/25/2015	\$ 5,504.57	17		\$ 6,904.42
\$	360.00	Vital Record Books (3 books)	3/11/2015	\$ 2,180.26	16.1	FY15	
\$	885.00	Total Vital Records	9/26/2014	\$ 2,722.43	16		\$ 4,902.69

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
ELECTIONS AND BOARD OF REGISTRARS									
1140	Stipend (Election & Town Meeting Wages)	\$ 6,065	\$ 27,416	\$ 17,385	\$ 33,053	\$ 5,933	\$ 5,933	-82.05%	\$ -
1141	Expenses	\$ 6,700	\$ 15,597	\$ 23,119	\$ 21,088	\$ 16,124	\$ 16,124	-23.54%	\$ -
1142	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 12,765	\$ 43,013	\$ 40,504	\$ 54,141	\$ 22,057	\$ 22,057	-59.26%	\$ -

ELECTIONS

162

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Telephone								
Postage								
Office Supplies								
Dues & Memberships								
Travel and Conferences								
Voting Machine Maintenance-Service Contract	\$ 1,250	\$ 1,250	\$ -	0.00%		\$ 1,250		0.00%
Annual Poll Pad Maintenance	\$ -	\$ 2,700	\$ 2,700.00			\$ 2,700		
Election Programming & Ballot Printing	\$ 12,200	\$ 5,900	\$ (6,300.00)	-51.64%		\$ 5,900		-51.64%
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other: Election Worker Dinners	\$ 1,913	\$ 549	\$ (1,364.00)	-71.30%		\$ 549		-71.30%
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	\$ 3,850	\$ 3,850	\$ -	0.00%		\$ 3,850		0.00%
Other: Signs to direct voters at precinct								
Other: Change Polling Locations								
Other: Election Compact Flash Cards	\$ 1,200	\$ 1,200	\$ -	0.00%		\$ 1,200		0.00%
Other: Election	\$ -	\$ -	\$ -	0.00%				0.00%
TOTAL FUNDS REQUESTED	\$ 21,088	\$ 16,124	\$ (4,964.00)	-23.54%		\$ 16,124	\$ -	100.00%

FY2026 Elections Budget Detail Sheet

Elections Payroll										
Election	<u>Number of</u> <u>workers*</u>	X	<u>Number of</u> <u>Precincts</u>	X	<u>Hourly rate**</u>	X	<u>Hours</u>	=	<u>Election</u> <u>Payroll</u>	
May, 2026 Town Election										
Inspectors and ballot box attendant	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									\$ 3,532.50	
*Number of Workers Req'd for Different Elections:										
<i>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</i>										
<i>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</i>										
<i>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</i>										
**Hourly Rate: January 2026 Minimum Wage: \$15.00 (no increase by the Legislature anticipated at this time)										
Police Details (Informational Only - Not included in Elections Budget)										
May, 2026 Town Election*										
	2		2		\$ 60.00		8		\$ 1,920.00	
OT	2		2		\$ 90.00		2		\$ 720.00	
							Total		\$ 2,640.00	
Budget Total									\$ 2,640.00	
Early Voting Payroll										
Election	<u>Number of</u> <u>Workers</u>	X	<u>Number of</u> <u>Shifts</u>	X	<u>Total Hours*</u>	X	<u>Pay Rate</u>	=	<u>Early</u> <u>Voting</u> <u>Payroll</u>	
May, 2026 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									\$2,070.00	
*Hours Req'd for one week of early voting										
	<u>Sat</u>	<u>Mon</u>	<u>Tue</u>	<u>Wed</u>	<u>Thurs</u>	<u>Fri</u>	<u>Total Hours</u>			
Week 1:	6	11	8	8	8	5	46			
*Hours Req'd for two weeks of early voting										
	<u>Sat</u>	<u>Mon</u>	<u>Tue</u>	<u>Wed</u>	<u>Thurs</u>	<u>Fri</u>	<u>Total Hours</u>			
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			
<i>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.</i>										

Town Meeting Payroll

	<u>Number of workers</u>	X	<u>Number of Sessions</u>	X	<u>Hourly rate</u>	X	<u>Hours</u>	=	<u>Town Meeting Payroll</u>
Town Meetings									
Fall, 2025, including 1 adjourned session	8		2		\$ 15.00		5		\$ 1,200.00
Spring, 2026, 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

<u>Election</u>	<u>Number of Meals</u>	X	<u>Number of Precincts</u>	X	<u>Avg. Meal Cost</u>	=	<u>Total</u>	+	<u>Coffee</u>	=	<u>Meals Budget</u>
May, 2026 Town Election											
Election Workers*	5		3		\$ 19.00		\$ 285.00		\$ 150.00		\$ 435.00
Town Clerk, (2) Asst. Town Clerks, (2) Police Officers	6		1		\$ 19.00		\$ 114.00		\$ -		\$ 114.00
									Total		\$ 549.00
										Budget Total	\$ 549.00

*Election Workers are broken out under Elections Payroll

Miscellaneous Expenses

	<u>Number</u>	X	<u>Approx Cost</u>	=	<u>Total Cost</u>	<u>Description</u>
Misc. Election Expenses						
Voting Machine Maintenance	5		\$ 250.00		\$ 1,250.00	Annual Voting Machine Testing
Poll Pad Maintenance	9		\$ 300.00		\$ 2,700.00	Cost to Perform Annual Maintenance
FedEx	4		\$ 75.00		\$ 300.00	Voting Machine Memory Card Shipments to 2 Vendors
Misc Election Supplies					\$ 2,300.00	Covers ballot marking pens, storage bins, "I Voted" stickers, tabulator paper, AutoMark ink, Poll Pad printing supplies
Banner (Date Changes)	4		\$ 200.00		\$ 800.00	Banners - (1) Elections and (2) Town Meetings and (1) Extra
Toner for VRIS (state) printer CE390A (HP 90A) Toner Cartridge, 10,000 Page-Yield, Black	2		\$ 225.00		\$ 450.00	Currently \$190/banner
						Currently \$225 per cartridge
					Total	\$ 7,800.00

Elections Coding and Printing

	<u>Number</u>	X	<u>Approx Cost</u>	=	<u>Total Cost</u>	
May, 2026 Town Election						
Voting Machine Memory Card Coding and Ballot Printing - LHS	1		\$ 5,000.00		\$ 5,000.00	*based on 2024 Town Election cost plus 10% anticipated increase
Voting Machine Memory Card Coding - AutoMark	1		\$ 900.00		\$ 900.00	
					Total	\$ 5,900.00
					Budget Total	\$ 5,900.00

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
STREET LISTINGS									
1150	Expenses	\$ 4,706	\$ 4,818	\$ 5,698	\$ 5,950	\$ 7,200	\$ 7,200	21.01%	\$ -
	DEPARTMENTAL TOTAL	\$ 4,706	\$ 4,818	\$ 5,698	\$ 5,950	\$ 7,200	\$ 7,200	21.01%	\$ -

STREET LISTINGS

164

<u>LINE ITEM</u>	FY 2026		<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	FY 2026		<u>PERCENT CHANGE</u>	
	<u>FY 2025 APPROPRIATION</u>	<u>DEPARTMENT REQUEST</u>				<u>TOWN MANAGER APPROVED</u>	<u>FINCOM APPROVED</u>		
Telephone						\$	3,300.00		
Postage	\$ 2,400.00	\$ 3,300.00	\$ 900.00	37.50%		\$	3,200.00	33.33%	
Printing (Census and Dog Forms)	\$ 3,000.00	\$ 3,200.00	\$ 200.00	6.67%				-100.00%	
Software/Service Maintenance									
Space Rental									
Heating Costs									
Electricity									
Vehicle Costs						\$	700.00		
Other: Street List Books and CDs	\$ 400.00	\$ 700.00	\$ 300.00	75.00%		\$	-	-100.00%	
Other: Contingency	\$ 150.00	\$ -	\$ (150.00)	-100.00%				-100.00%	
Other: Non-Respondent Cards									
Other:									
TOTAL FUNDS REQUESTED	\$ 5,950.00	\$ 7,200.00	\$ 1,250.00	21.01%		\$	7,200.00	\$ -	21.01%

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
INSURANCE & BONDING									
1160	Insurance & Bonding	\$ 282,024	\$ 286,667	\$ 310,032	\$ 350,000	\$ 363,000	\$ 350,000	0.00%	\$ 79.70
1161	Insurance Deductible Reserve - Liability	\$ 3,089	\$ 10,060	\$ 11,499	\$ 12,000	\$ 12,000	\$ 12,000	0.00%	\$ 2.63
1162	Insurance Deductible Reserve - 111F	\$ 6,449	\$ 3,744	\$ 1,238	\$ 25,000	\$ 25,000	\$ 25,000	0.00%	\$ 5.49
DEPARTMENTAL TOTAL		\$ 291,562	\$ 300,471	\$ 322,769	\$ 387,000	\$ 400,000	\$ 387,000	0.00%	\$ 87.82

INSURANCE & BONDING
193

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Insurance & Bonding	\$ 350,000.00	\$ 363,000.00	\$ 13,000.00	3.71%		\$ 350,000.00		0.00%
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	\$ 387,000.00	\$ 400,000.00	\$ 13,000.00	3.36%		\$ 387,000.00	\$ -	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
TOWN REPORT									
1170	Expenses	\$ 1,364	\$ 1,472	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.00%	\$ -
	DEPARTMENTAL TOTAL	\$ 1,364	\$ 1,472	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.00%	\$ -

**TOWN REPORT
194**

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
POSTAGE/TOWN HALL EXPENSES									
1180	Expenses	\$ 55,011	\$ 68,297	\$ 77,241	\$ 65,000	\$ 65,000	\$ 60,000	-7.69%	\$ 14.27
1181	Telephone Expenses	\$ 13,043	\$ 15,954	\$ 23,494	\$ 30,000	\$ 30,000	\$ 30,000	0.00%	\$ 6.59
1182	Office Supplies	\$ 24,835	\$ 25,433	\$ 17,793	\$ 17,000	\$ 17,000	\$ 17,000	0.00%	\$ 3.73
DEPARTMENTAL TOTAL		\$ 92,889	\$ 109,684	\$ 118,528	\$ 112,000	\$ 112,000	\$ 107,000	-4.46%	\$ 24.59

POSTAGE/TOWN HALL EXPENSES
156

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Telephone								
Postage	\$ 42,000.00	\$ 42,000.00	\$ -	0.00%		\$ 37,000.00		-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%		\$ 60,000.00	\$ -	-7.69%



LAND USE DEPARTMENTS

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
CONSERVATION COMMISSION									
1320	Salary	\$ 69,481	\$ 73,972	\$ 70,533	\$ 79,070	\$ 81,047	\$ 81,047	2.50%	\$ 18.37
1321	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1322	Expenses	\$ 6,260	\$ 4,597	\$ 8,749	\$ 8,270	\$ 8,270	\$ 8,270	0.00%	\$ 1.82
1323	Engineering & Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1324	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 75,741	\$ 78,569	\$ 79,282	\$ 87,340	\$ 89,317	\$ 89,317	2.26%	\$ 20.19

CONSERVATION COMMISSION
171

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>		<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE/NARRATIVE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
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	\$ -	\$ -	\$ -	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		0.00%	
TOTAL FUNDS REQUESTED	\$ 8,270.00	\$ 8,270.00	\$ -	0.00%		\$ 8,270.00	\$ -	0.00%	

Department Conservation Commission
 Org # 171
 COLA % 3.00%

FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Salaries																		
Steeves	Charlotte	THL	Conservation Admin	10		40	\$ 79,070.00			\$ 79,070.10		2.5%		\$ 79,070.10		\$ 1,976.75	\$ 81,046.85	
Other Pay																	\$ -	
TOTAL SALARIES																	\$ 81,046.85	

TOTAL WAGES \$ -

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
PLANNING BOARD									
1210	Salaries	\$ 84,016	\$ 89,237	\$ 95,171	\$ 97,696	\$ 97,928	\$ 97,928	0.24%	\$ 22.15
1211	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1212	Expenses	\$ 9,877	\$ 8,844	\$ 9,309	\$ 9,625	\$ 9,625	\$ 9,625	0.00%	\$ 2.12
1213	M.R.P.C. Assessment	\$ 3,849	\$ 3,846	\$ 3,942	\$ 4,041	\$ 4,142	\$ 4,142	2.50%	\$ 0.91
1214	Legal Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 97,742	\$ 101,927	\$ 108,422	\$ 111,362	\$ 111,695	\$ 111,695	0.30%	\$ 25.18

PLANNING BOARD
175

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Telephone Postage Office Supplies								
Dues & Memberships	\$ 650.00	\$ 650.00	\$ -	0.00%	Covers annual dues for American Planning Association and Massachusetts Chapter For trainings and conference registration	\$ 650.00		0.00%
Travel and Conferences Equipment Maintenance	\$ 900.00	\$ 900.00	\$ -	0.00%		\$ 900.00		0.00%
Printing Software/Service Maintenance Space Rental Heating Costs Electricity Vehicle Costs	\$ 100.00	\$ 100.00	\$ -	0.00%	For printing as needed, eg. Master Plan materials	\$ 100.00		0.00%
PB Advertising	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%	For Planning Board legal notices and other advertising, eg. Master Plan flyers and surveys Publication of legal notices for Historic Districts Commission	\$ 3,000.00		0.00%
Land Use Legal (HDC/Sign Comm)	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%	Covers cost of hoisting banners.	\$ 2,000.00		0.00%
Land Use Banners Engineering Consultant	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%		\$ 1,500.00		0.00%
Other: ADA/SLI	\$ 675.00	\$ 675.00	\$ -	0.00%	For Sign Language Interpreter or other ADA accommodations	\$ 675.00		0.00%
Other: Clothing allowance	\$ 800.00	\$ 800.00	\$ -	0.00%	Per union contract	\$ 800.00		0.00%
TOTAL FUNDS REQUESTED	\$ 9,625.00	\$ 9,625.00	\$ -	0.00%		\$ 9,625.00	\$ -	0.00%

Department Planning Board
 Org # 175
 COLA % 3.00%

FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Salaries																		
Tada	Takashi	Supervisors	Land Use Director	14		40	\$ 88,271.00			\$ 88,271.13		2.5%		\$ 88,271.13	\$ 7,450.00	\$ 2,206.78	\$ 97,927.91	
Other Pay							\$ 9,425.00										\$ -	
TOTAL SALARIES							\$ 97,696.00											\$ 97,927.91
FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Wages																		
TOTAL WAGES							\$ -											\$ -

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
ZONING BOARD OF APPEALS									
1220	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1221	Expenses	\$ 666	\$ 50	\$ 558	\$ 1,335	\$ 1,335	\$ 1,335	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 666	\$ 50	\$ 558	\$ 1,335	\$ 1,335	\$ 1,335	0.00%	\$ -

ZONING BOARD OF APPEALS
176

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Telephone								
Postage								
Office Supplies								
Dues & Memberships								
Travel and Conferences	\$ 400.00	\$ 400.00	\$ -	0.00%	No change. For ZBA members/staff training.	\$ 400.00		0.00%
Equipment Maintenance								
Printing								
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other: Clerical Support								
Other: Advertising	\$ 935.00	\$ 935.00	\$ -	0.00%	No change. This amount was reduced by 15% in FY25 to achieve an overall reduction of 11%.	\$ 935.00		0.00%
Other:								
Other:								
TOTAL FUNDS REQUESTED	\$ 1,335.00	\$ 1,335.00	\$ -	0.00%	No change. The expense budget was reduced by 11% in FY25.	\$ 1,335.00	\$ -	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 206 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
BUILDING INSPECTOR									
1240	Salaries	\$ 94,254	\$ 104,758	\$ 105,059	\$ 107,030	\$ 107,263	\$ 107,263	0.22%	\$ 24.27
1241	Wages	\$ 57,054	\$ 55,067	\$ 62,238	\$ 63,935	\$ 67,500	\$ 67,500	5.58%	\$ 14.86
1242	Expenses	\$ 6,334	\$ 23,257	\$ 27,711	\$ 24,897	\$ 24,897	\$ 24,897	0.00%	\$ 5.48
1243	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 157,642	\$ 183,082	\$ 195,008	\$ 195,862	\$ 199,660	\$ 199,660	1.94%	\$ 44.61

**BUILDING INSPECTOR
241**

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Telephone								
Postage								
Office Supplies								
Dues & Memberships	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%	New Code Books	\$ 2,000.00		0.00%
Travel and Conferences								
Equipment Maintenance								
Printing								
Software/Service Maintenance	\$ 18,097.00	\$ 18,097.00	\$ -	0.00%	OpenGov permitting software	\$ 18,097.00		0.00%
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%	Building Inspector fuel usage and maintenance	\$ 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	\$ 24,897.00	\$ 24,897.00	\$ -	0.00%		\$ 24,897.00	\$ -	0.00%

Department Building Inspector
 Org # 241
 COLA % 3.00%

FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Salaries																		
Garside	Robert	Supervisors	Building Comm.	14		40	\$ 98,110.00			\$ 98,110.30		2.5%		\$ 98,110.30	\$ 6,700.00	\$ 2,452.76	\$ 107,263.06	
Additional Appropriation							\$ 8,920.00										\$ -	
TOTAL SALARIES							\$ 107,030.00											\$ 107,263.06
FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Wages																		
Urmann	Amanda	THL	Administrative Asst.	7	\$30.62	40	\$ 63,934.56	\$ 31.54	40	\$ 65,855.52	2.0%	0.5%	\$ 32.17	\$ 67,170.96		\$ 329.28	\$ 67,500.24	
Britko	Daniel	THL	Local Inspector	6	\$26.25	0		\$ 26.25	Varies				\$ 26.25			\$ -	\$ -	
Additional Appropriation																	\$ -	
TOTAL WAGES							\$ 63,934.56											\$ 67,500.24

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
MECHANICAL INSPECTOR									
1250	Fee Salaries	\$ 41,430	\$ 54,800	\$ 43,360	\$ 39,000	\$ 39,000	\$ 39,000	0.00%	\$ -
1251	Expenses	\$ 2,774	\$ 4,876	\$ 3,107	\$ 3,500	\$ 3,500	\$ 3,500	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 44,204	\$ 59,676	\$ 46,467	\$ 42,500	\$ 42,500	\$ 42,500	0.00%	\$ -

**MECHANICAL INSPECTOR
242**

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Telephone								
Postage								
Office Supplies								
Dues & Memberships								
Travel and Conferences								
Equipment Maintenance								
Printing								
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs	\$ 3,500.00	\$ 3,500.00	\$ -	0.00%	Mileage reimbursement for Electrical, Gas, and Plumbing inspections	\$ 3,500.00		0.00%
Other: Seminars								
Other:								
Other:								
Other:								
TOTAL FUNDS REQUESTED	\$ 3,500.00	\$ 3,500.00	\$ -	0.00%		\$ 3,500.00	\$ -	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
EARTH REMOVAL INSPECTOR									
1260	Stipend	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.00%	\$ 2.79
1261	Expenses	\$ -	\$ -	\$ -	\$ 300	\$ 300	\$ 300	0.00%	\$ -
1262	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,800	\$ 2,800	\$ 2,800	0.00%	\$ 2.79

**EARTH REMOVAL INSPECTOR
249**

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
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	\$ 300.00	\$ 300.00		0.00%		\$ 300.00		0.00%
Other:								
Other:								
Other:								
TOTAL FUNDS REQUESTED	\$ 300.00	\$ 300.00	\$ -	0.00%		\$ 300.00	\$ -	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
BOARD OF HEALTH									
1270	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1271	Expenses	\$ 308	\$ 983	\$ 877	\$ 1,575	\$ 3,575	\$ 1,575	0.00%	\$ 0.35
1272	Nursing Services	\$ -	\$ -	\$ -	\$ 17,798	\$ 21,047	\$ 21,047	18.25%	\$ 4.63
1273	Nashoba Health District	\$ 61,933	\$ 51,483	\$ 55,345	\$ 43,081	\$ 45,921	\$ 45,921	6.59%	\$ 10.11
1274	Mental Health Services	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -	\$ -	100.00%	\$ -
1275	Eng/Consult/Landfill Monitoring	\$ 9,133	\$ 9,133	\$ 9,433	\$ 13,834	\$ 13,834	\$ 13,834	0.00%	\$ 3.04
DEPARTMENTAL TOTAL		\$ 79,374	\$ 69,599	\$ 65,655	\$ 76,288	\$ 84,377	\$ 82,377	7.98%	\$ 18.13

**BOARD OF HEALTH
510**

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Telephone								
Postage								
Bulk mailing	\$ 300.00	\$ 300.00	\$ -	0.00%		\$ 300.00		0.00%
Dues & Memberships								
Water Quality Testing	\$ -	\$ 2,000.00	\$ 2,000.00	100.00%		\$ -		0.00%
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	<u>\$ 800.00</u>	<u>\$ 800.00</u>	\$ -	0.00%		<u>\$ 800.00</u>		0.00%
TOTAL FUNDS REQUESTED	\$ 1,575.00	\$ 3,575.00	\$ 2,000.00	126.98%		\$ 1,575.00		0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
SEALER OF WEIGHTS & MEASURES									
1280	Fee Salaries	\$ 1,090	\$ 680	\$ 300	\$ -	\$ -	\$ -	0.00%	\$ 0.33
1281	Expenses	\$ 440	\$ -	\$ -	\$ 3,262	\$ 3,900	\$ 3,900	19.56%	\$ -
DEPARTMENTAL TOTAL		\$ 1,530	\$ 680	\$ 300	\$ 3,262	\$ 3,900	\$ 3,900	19.56%	\$ 0.33

**SEALER OF WEIGHTS & MEASURES
244**

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Telephone								
Postage								
Contracted Services	\$ 3,262.00	\$ 3,900.00	\$ 638.00	19.56%		\$ 3,900.00		19.56%
Dues & Memberships								
Travel and Conferences								
Equipment Maintenance								
Printing								
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other:								
Other:								
Other:								
TOTAL FUNDS REQUESTED	\$ 3,262.00	\$ 3,900.00	\$ 638.00	19.56%		\$ 3,900.00	\$ -	19.56%



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

December 2, 2024

Mark Haddad
Town Manager
173 Main Street
Groton, MA 01450

RE: **FY2026 Budget**

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

Salary & Wages

I have included the contractual obligations in Salary & Wages:

Adjustments were based on contract changes.

Salary:

Deputy Chief other pay includes Holiday Pay, \$7291 and Longevity increase to \$1150

Wages:

Three officers move to the 3rd level pay rate upon completion of the Academy.

Quinn Bill increase calculated on FY25 base wages.

Education Incentive increase due to two officers received Master's Degree which increase the % paid.

Longevity has increased related to length of service on employees.

Note:

Collective bargaining negotiations will be adjusted once ratified.

General Expenses

Communications: Equipment, licensing and maintenance agreements previously in the Communications Department budget.

Lease or Purchase of Cruisers (Motorcycle) Motorcycle purchase in lieu of lease. The three-year lease cost has increased equaling the cost of purchasing a motorcycle, which is estimated to have an eight-year use life.

Minor Capital

Soft body armor – Replacement of expiring vests and new employees

Heavy Vests – New employees

Traffic Safety Cameras

Capital Plan

I am requesting the following:

Purchase of two (2) police vehicle one Ford Interceptor and one command vehicle as part of the ongoing maintenance replacement program

Replacement of the Search and Rescue Drone (SUAV). Used for; searching large areas for missing persons or suspects, assist Fire Scenes with thermal imaging, scene safety and inspection at hazmat incidents Existing drone is limited in capability and battery performance.

Police Station parking lot and exterior lighting to replace non-working damage light poles fixtures.

Lighting Tower (trailer) to provide safety/work lighting for major events (Halloween, fireworks, elections).

Taser (ECD) installment for multi-year contract for the equipment and software licensing.

New Initiative

I am requesting the addition of another officer to fill a new Sergeant (Detective) position. The position will provide the needed additional investigative capabilities and supervision as well as better overall supervisory coverage the department.

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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
POLICE DEPARTMENT									
1300	Salaries	\$ 291,262	\$ 283,207	\$ 291,224	\$ 305,889	\$ 319,324	\$ 319,324	4.39%	\$ 75.12
1301	Wages	\$ 1,956,346	\$ 2,067,435	\$ 1,957,470	\$ 2,222,071	\$ 2,217,197	\$ 2,217,197	-0.22%	\$ 501.91
1302	Expenses	\$ 185,392	\$ 207,915	\$ 195,295	\$ 270,952	\$ 278,400	\$ 269,900	-0.39%	\$ 59.40
1303	Lease or Purchase of Cruisers	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 22,000	\$ -	-100.00%	\$ -
1304	PS Building (Expenses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1305	Minor Capital	\$ 11,000	\$ 7,588	\$ 6,420	\$ 12,984	\$ 26,550	\$ 26,550	104.48%	\$ 5.84
DEPARTMENTAL TOTAL		\$ 2,449,000	\$ 2,571,145	\$ 2,455,409	\$ 2,816,896	\$ 2,863,471	\$ 2,832,971	0.57%	\$ 642.27

POLICE DEPARTMENT									
210									
		FY 2026					FY 2026	FY 2026	
	FY 2025	DEPARTMENT		PERCENT		TOWN MANAGER	FINCOM	PERCENT	
LINE ITEM	APPROPRIATION	REQUEST	DIFFERENCE	CHANGE	REASON FOR CHANGE:	APPROVED	BUDGET	CHANGE	
Advertising									
Ammunition	\$ 21,040.00	\$ 21,040.00	\$ -	0.00%		\$ 21,040.00		0.00%	
K 9	\$ 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	\$ 2,280.00	\$ 2,280.00	\$ -	0.00%		\$ 2,280.00		0.00%	
Fuel	\$ 49,000.00	\$ 49,000.00	\$ -	0.00%		\$ 40,500.00		-17.35%	
Investigation Fund	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%		\$ 1,500.00		0.00%	
Mileage	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%		\$ 3,000.00		0.00%	
Physicals/Medical	\$ 2,200.00	\$ 2,200.00	\$ -	0.00%		\$ 2,200.00		0.00%	
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	\$ 3,200.00	\$ 3,200.00	\$ -	0.00%		\$ 3,200.00		0.00%	
Software/Service Maintenance	\$ 2,000.00	\$ 7,900.00	\$ 5,900.00	295.00%	DTS software for scheduling \$5900	\$ 7,900.00		295.00%	
Communications Annual Costs	\$ 49,182.00	\$ 57,130.00	\$ 7,948.00	100.00%	Alarm, radio and recording maintenance	\$ 57,130.00		100.00%	
Training	\$ 25,360.00	\$ 18,960.00	\$ (6,400.00)	-25.24%		\$ 18,960.00		-25.24%	
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	\$ 270,952.00	\$ 278,400.00	\$ 7,448.00	2.75%		\$ 269,900.00	\$ -	-0.39%	

Department Police
 Org # 210
 COLA % 0.00%

FISCAL YEAR 2025								FISCAL YEAR 2026											
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026		
Salaries																			
Luth	Michael	Contract	Police Chief			40	\$ 158,000.00			\$ 158,000.00				\$ 158,000.00	\$ 12,829.00	\$ -	\$ 170,829.00		
Bielecki	Rachael	Contract	Deputy Police Chief			40	\$ 127,970.00			\$ 140,000.00				\$ 140,000.00	\$ 8,495.00	\$ -	\$ 148,495.00		
Other Pay																\$ -	\$ -		
TOTAL SALARIES																		\$ 319,324.00	
FISCAL YEAR 2025								FISCAL YEAR 2026											
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026		
Wages																			
Quinn Bill - State										\$ -			\$ -					\$ -	\$ -
Quinn Bill - Town										\$ 36,400.00			\$ 36,400.00				\$ 36,400.00	\$ -	\$ 36,400.00
Education Incentive										\$ 69,266.00			\$ 69,266.00				\$ 69,266.00	\$ -	\$ 69,266.00
Connell	Paul	GPA	Patrol Officer		\$ 36.72	40	\$ 76,671.36	\$ 36.72	40	\$ 76,671.36			\$ 36.72	\$ 76,671.36		\$ -	\$ 76,671.36		
Rose	Dale	GPA	Patrol Officer		\$ 36.72	40	\$ 76,671.36	\$ 36.72	40	\$ 76,671.36			\$ 36.72	\$ 76,671.36		\$ -	\$ 76,671.36		
Breslin	Peter	GPA	Patrol Officer		\$ 36.72	40	\$ 76,671.36	\$ 36.72	40	\$ 76,671.36			\$ 36.72	\$ 76,671.36		\$ -	\$ 76,671.36		
Lynn	Michael	GPA	Patrol Officer		\$ 36.72	40	\$ 76,671.36	\$ 36.72	40	\$ 76,671.36			\$ 36.72	\$ 76,671.36		\$ -	\$ 76,671.36		
Violette	Peter	GPA	Patrol Officer		\$ 36.72	40	\$ 76,671.36	\$ 36.72	40	\$ 76,671.36			\$ 36.72	\$ 76,671.36		\$ -	\$ 76,671.36		
Steward	Gregory	GPA	Patrol Officer		\$ 36.72	40	\$ 76,671.36	\$ 36.72	40	\$ 76,671.36			\$ 36.72	\$ 76,671.36		\$ -	\$ 76,671.36		
Davis	Andrew	GPA	Patrol Officer		\$ 36.72	40	\$ 76,671.36	\$ 36.72	40	\$ 76,671.36			\$ 36.72	\$ 76,671.36		\$ -	\$ 76,671.36		
Wagner	Justine	GPA	Patrol Officer		\$ 36.72	40	\$ 76,671.36	\$ 36.72	40	\$ 76,671.36			\$ 36.72	\$ 76,671.36		\$ -	\$ 76,671.36		
Wayne	Robert	GPA	Patrol Officer		\$ 36.72	40	\$ 76,671.36	\$ 36.72	40	\$ 76,671.36			\$ 36.72	\$ 76,671.36		\$ -	\$ 76,671.36		
Masterson	Michael	GPA	Patrol Officer		\$ 33.38	40	\$ 69,697.44	\$ 33.38	40	\$ 69,697.44			\$ 33.38	\$ 69,697.44		\$ -	\$ 69,697.44		
Pereira	Ian	GPA	Patrol Officer		\$ 33.38	40	\$ 69,697.44	\$ 33.38	40	\$ 69,697.44			\$ 33.38	\$ 69,697.44		\$ -	\$ 69,697.44		
Melanson	Tyler	GPA	Patrol Officer		\$ 33.38	40	\$ 69,697.44	\$ 33.38	40	\$ 69,697.44			\$ 33.38	\$ 69,697.44		\$ -	\$ 69,697.44		
Underhill	Brian	GPA	Patrol Officer		\$ 33.38	40	\$ 69,697.44	\$ 33.38	40	\$ 69,697.44			\$ 33.38	\$ 69,697.44		\$ -	\$ 69,697.44		
Scott	Adam	GPA	Patrol Officer		\$ 33.38	40	\$ 69,697.44	\$ 33.38	40	\$ 69,697.44			\$ 33.38	\$ 69,697.44		\$ -	\$ 69,697.44		
Tallent	Joan	Town Hall/Lib	Office Assistant		\$ 34.65	15	\$ 27,130.95	\$ 34.65	15	\$ 27,130.95	2.0%	0.5%	\$ 35.34	\$ 27,673.57		\$ 135.65	\$ 27,809.22		
Watson	Jessica	Town Hall/Lib	Senior Admin Asst		\$ 31.30	40	\$ 65,354.40	\$ 31.30	40	\$ 65,354.40	2.0%	0.5%	\$ 31.93	\$ 66,661.49		\$ 326.77	\$ 66,988.26		
Bushnoe	Edward	Town Hall/Lib	Depart Assist		\$ 29.85	24	\$ 37,396.08	\$ 29.85	24	\$ 37,396.08	2.0%		\$ 30.45	\$ 38,144.00		\$ -	\$ 38,144.00		
Brissette	Johnna	Town Hall/Lib	Depart Assist		\$ 26.89	16	\$ 22,458.53	\$ 26.89	16	\$ 22,458.53	2.0%		\$ 27.43	\$ 22,907.70		\$ -	\$ 22,907.70		
Gemos	Derrick	Superior	Sergeant		\$ 42.78	40	\$ 89,324.64	\$ 43.21	40	\$ 90,217.89			\$ 43.21	\$ 90,217.89		\$ -	\$ 90,217.89		
Candow	Gordon	Superior	Sergeant		\$ 42.78	40	\$ 89,324.64	\$ 43.21	40	\$ 90,217.89			\$ 43.21	\$ 90,217.89		\$ -	\$ 90,217.89		
Hennehan	Kevin	Superior	Sergeant		\$ 42.78	40	\$ 89,324.64	\$ 43.21	40	\$ 90,217.89			\$ 43.21	\$ 90,217.89		\$ -	\$ 90,217.89		
Timmins	Patrick	Superior	Sergeant		\$ 42.78	40	\$ 89,324.64	\$ 43.21	40	\$ 90,217.89			\$ 43.21	\$ 90,217.89		\$ -	\$ 90,217.89		
Sub-total										\$ 1,653,833.96						\$ -	\$ 1,660,916.17		

FISCAL YEAR 2025								FISCAL YEAR 2026									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026
Stipends							\$ 40,750.00			\$ 40,750.00				\$ 40,750.00		\$ -	\$ 40,750.00
Shift Differential *							\$ 53,060.40			\$ 53,060.40				\$ 53,060.40		\$ -	\$ 53,060.40
Holiday Pay and Prem Holiday Pay							\$ 79,511.04			\$ 79,511.04				\$ 79,511.04		\$ -	\$ 79,511.04
Shift Coverage - Vacation Leave *							\$ 80,693.22			\$ 80,693.22				\$ 80,693.22		\$ -	\$ 80,693.22
Shift Coverage - Personal Leave *							\$ 32,502.30			\$ 32,502.30				\$ 32,502.30		\$ -	\$ 32,502.30
Shift Coverage- Sick Leave *							\$ 42,844.08			\$ 42,844.08				\$ 42,844.08		\$ -	\$ 42,844.08
Shift Coverage Traffic/Train/Range/(includes Reserves) *							\$ 74,388.60			\$ 74,388.60				\$ 74,388.60		\$ -	\$ 74,388.60
Shift Coverage Town Major Events (includes Reserves) *							\$ 21,848.40			\$ 21,848.40				\$ 21,848.40		\$ -	\$ 21,848.40
Shift Coverage Unplanned Events *							\$ 53,375.58			\$ 53,375.58				\$ 53,375.58		\$ -	\$ 53,375.58
Shift Coverage K-9 *							\$ 5,202.00			\$ 5,202.00				\$ 5,202.00		\$ -	\$ 5,202.00
Longevity							\$ 14,312.50			\$ 14,312.50				\$ 14,312.50		\$ -	\$ 14,312.50
Health Insurance Buyback							\$ 16,801.72			\$ 16,801.72				\$ 16,801.72		\$ -	\$ 16,801.72
FLSA Adjustments *							\$ 9,363.60			\$ 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 *							\$ 3,180.00			\$ 3,180.00				\$ 3,180.00		\$ -	\$ 3,180.00
Other Pay							\$ 11,956.00									\$ -	\$ -
Sub-total							\$ 568,236.94			\$ 556,280.94					\$ -		\$ 556,280.94
TOTAL WAGES							\$ 2,222,070.90			\$ 556,280.94					\$ -		\$ 2,217,197.11

FY26 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 Maintenance	\$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	\$7,900.00	All Traffic Solution trailer DTS Scheduling Software
Communication Annual Costs	\$57,130.00	Cyber Comm for radio system maintenance contract \$27274 Norel for fire alarms maintenance \$4090 CJIS, access to State and Federal computer systems \$839 Equature for communications and recordings \$15251 Zetron for auto response to calls \$9676
Training	\$18,960.00	Classes, seminars necessary to maintain public safety and accreditation standards, IN Service Trn
In Service Training	\$2,750.00	Annual Legal Updates
Uniforms	\$43,320.00	Per contract and Community Policing such as t shirts for students for events
	\$278,400.00	

Minor Capital FY26							
	Qty	Per Unit	Total				
Soft Body Armor	5	\$1,000.00	\$5,000.00				
Heavy Vest	2	\$1,400.00	\$2,800.00				
Traffic Safety Cameras	4	\$4,000.00	\$16,000.00				
Total				\$23,800.00			

		Start Date	
FT Officers			
Beal	10/23/2019		3yr
Breault	6/22/2009		
Breslin	8/10/2005		
Candow	6/22/2009		
Connell	2/1/1999		
Connor	3/26/2012		
Davis	7/16/2018		
Gemos	9/5/1999		
Henehan	6/7/2010		
Hyde	7/14/2021		3yr
Lynn	3/26/2012		
Masterson	10/4/2022		3yr
Bielecki	9/8/2010		
Oconnor	1/3/2020		3yr
Rose	11/18/2005		
Steward	4/13/2015		
Timmins	7/1/2015		
Violette	2/22/2019		
Wayne	4/17/2022		

1 dc
 4 sgt
 14 officers

Reserves	
Ratte	9/11/2014
Mastrangelo	6/30/2019
Tully	11/15/2019
Ramos	6/29/2021

Quinn Payments (Town Share)												
FY26		Rate 1	Rate 2	Date of Chg	# Days	# Days	Compensation		Comp.	Quinn Due	Town Share	Educational
Name	%	Prior Yr 25	Prior Year	to Rate 2	at Rate 1	at Rate 2	Rate 1	Rate 2	ALL	% x Tot. Comp	at 50% Total	Incentive only
Breslin	25%	\$76,671.36			365		\$76,671.36	\$0.00	\$76,671.36	\$19,167.84	\$9,583.92	
Candow	10%	\$89,322.13			365		\$89,322.13	\$0.00	\$89,322.13	\$8,932.21	\$4,466.11	
Connell	25%	\$76,671.36			365		\$76,671.36	\$0.00	\$76,671.36	\$19,167.84	\$9,583.92	
Gemos	20%	\$89,322.13			365		\$89,322.13	\$0.00	\$89,322.13	\$17,864.43	\$8,932.21	
Lynn	10%	\$76,671.36			365		\$76,671.36	\$0.00	\$76,671.36	\$7,667.14	\$3,833.57	
Totals:											\$36,399.73	\$0.00
Total All											\$36,399.73	

Sheet for Career Incentive Payments													
FY26			Rate 1	Rate 2	Date of Chg	# Days	# Days	Compensation		Comp.	Quinn Due	Town Share	Educational
Name	Degree	%	Prior Yr 25	Prior Year	to Rate 2	at Rate 1	at Rate 2	Rate 1	Rate 2	ALL	% x Tot. Comp.	at 50% Total	Incentive only
C Oconner	Bachelors	20%	\$76,671.36				365	\$76,671.36	\$0.00	\$76,671.36	\$15,334.27	\$7,667.14	
Davis	Bachelors	20%	\$76,671.36				365	\$76,671.36	\$0.00	\$76,671.36	\$15,334.27	\$7,667.14	
Henehan	Bachelors	20%	\$89,322.13				365	\$89,322.13	\$0.00	\$89,322.13	\$17,864.43	\$8,932.21	
Masterson	Masters	25%	\$69,707.04				365	\$69,707.04	\$0.00	\$69,707.04	\$17,426.76	\$8,713.38	
Melanson*	Bachelors	20%	\$55,844.00				326	\$49,877.11	\$0.00	\$49,877.11	\$9,975.42	\$4,987.71	
Steward	Masters	25%	\$76,671.36				365	\$76,671.36	\$0.00	\$76,671.36	\$19,167.84	\$9,583.92	
Underhill	Bachelors	20%	\$69,707.04				365	\$69,707.04	\$0.00	\$69,707.04	\$13,941.41	\$6,970.70	
Violette	Associates	10%	\$76,671.36				365	\$76,671.36	\$0.00	\$76,671.36	\$7,667.14	\$3,833.57	
Wayne	Masters	25%	\$76,671.36				365	\$76,671.36	\$0.00	\$76,671.36	\$19,167.84	\$9,583.92	
New hire **	Masters	25%	\$63,128.06				150	\$25,943.04	\$0.00	\$25,943.04	\$6,485.76	\$3,242.88	
											Totals:	\$71,182.57	\$0.00
												Total All	\$71,182.57
* prorated 8/9/24 23pp													
** prorated 6 mos FY25													

FY26 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		includes new hire not in house as yet		
Dept UA		\$7,620.00				
TOTAL		\$43,320.00				

FY26 Budget Items		WAGES & SALARY				
Police Department						
FY26 Cleaning Allowance:						
\$40 PP * (4+14)*26.5		\$19,080.00	wages	ok	1060 each	incl new hire not in house yet
\$40 PP * (2)*26.5		\$2,120.00	salary	ok		
FY26 Health Insurance Opt Out:						
	PP	Annual				
Breslin	92.32	2400.32				
Henehan	92.32	2400.32				
Masterson	46.15	1199.90				
Melanson	46.15	1199.90				
Pereira	46.15	1199.90				
Timmins	92.32	2400.32				
Underhill	46.15	1199.90				
Total	461.56	12000.56		ok		
FY26 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		\$6,000.00		ok	in November	
1500 *4						
500 *4				\$2,000.00	ok	THIS IS AN EXPENSE
Stipend TOTALS		\$40,750.00		ok		
FY26 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	

FY26 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
FY26 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	
Deputy Chief				

Groton Fire Department
Fiscal Year 2026 Budget Narrative

As the Groton Fire Department looks back on the last few years, we have experienced a constant increase in calls for service and our department members have been able to step up to meet the need. Fiscal Year 2025, however, has hit us with a new challenge. With the closure of Nashoba Medical Center the department has been stretched to provide level services. In fact, one could argue that without adding an additional shift during the overnight hours, we would essentially have reverted our response to the days prior to establishing a 24/7 staffed department. This new challenge has created extended transport times that have more than tripled the amount of time our ambulance is unavailable for the next request for service. With incidences where time is of the essence, a delay due to the lack of available response will prove to be costly.

To approach this situation, the question that needs to be asked is *“What is the community's expectation when individuals pick up the phone and call 911?”* The easy answer is that our citizens expect an immediate response and for ambulance or fire crews to arrive within 5-8 minutes depending on the location of the incident. When assessing the need for 24/7 staffing, one of the driving forces for the change was response times. If you recall, when the response time study was done the average response time during the evenings was an average of 12 minutes in 2017. If we now take into account a transport to Emerson Hospital, the possibility of a delay in getting an initial response to the scene of up to 15 minutes is not out of the question.

Our on-call personnel remain engaged and active; however, we do continue to experience inactivity of several members at any given time. Our most recent recruit class of 8 on-call firefighters continue to be all-in on training and responding to calls for service. What we do lack is depth of on-call EMT personnel. We currently have three EMT only on-call personnel, one is on a leave of absence and another is in the on-boarding phase of their probationary period. The remaining on-call firefighter/EMTs take on per-diem shifts and respond when available. With the increased demands and transport times due to the Nashoba closure, the EMT response of the on-call personnel becomes more problematic and a decrease in response of those individuals for 2nd or 3rd requests for medical assistance can be considered a direct correlation.

Providing professional, efficient, and committed service to our community is the goal of the Groton Fire Department. In order to accomplish this pledge, we need to be able to provide a consistent level of service regardless of the time of day. Emergencies are unpredictable and if we wish to maintain our ability to provide immediate response for the citizens of the Town of Groton, we need to grow as a department. Over the last 5 years one of the consistent messages that the leadership of

the Groton Fire Department had trumpeted was the need for an increase of career staffing. The immediate need for staffing levels to be bolstered was immediately felt with the closure of Nashoba Medical Center. This can be viewed as a curse and a blessing. It is unfortunate that our community emergency, routine, and inpatient care facility closed its doors and the ripple effect continues to be felt by all of our surrounding communities. The blessing however is that; One: this has brought all of our community stakeholders together for a shared single purpose of exploring a solution to re-open the doors of the hospital at some level; and Two: the closure has opened the eyes of all of our communities to the need for increased staffing for our emergency service providers.

The Groton Fire Department has been very fortunate in that our community has stepped up to support the request for increased career staffing. With the approval to hire two additional career firefighter/EMTs, we have made a small step toward achieving the goal of level service. Our on-call personnel will remain a key component of our departmental response. That message should never be misconstrued. With that said however, being able to continue to have the department staffed to provide an immediate response while one of our ambulances is delayed due to the increased transport times becomes more of a reality with the new hires. We will continue to work with our on-call members, mutual aid partners and stakeholders to maintain efficient and expedient response, but they are feeling the same pressures of the hospital closure and are experiencing their own staffing shortages as well.

Even with the two additional hires, we will not fully achieve a level of service of care and response. In order to successfully achieve level service day or night we would need to hire an additional 6 career Firefighter/EMTs to bring our staffing to a total of 16. This allows both ambulances to be staffed for response, as well as provides an expedient and safer initial response to fire calls. Calls for EMS categorized response totals approximately 75% of our call volume. Coupled with the growth of the community, we have hit the inflection point where this staffing is now needed. To assist with the plan to budget for more staffing, we will be applying for the Staffing for Adequate Fire and Emergency Response (SAFER) Grant. If awarded, this grant will 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.

Payroll

The increases to the payroll are to reflect contractual obligations and to provide a 3% increase to the on-call staff. This is reflected in the net change of \$32,345.84 for FY25 to FY26. As stated previously, the staffing issue has reached a critical point

and, in an effort to create a bit of a stop gap in staffing as a result of the Nashoba closure the request was made to hire on two additional firefighter/EMTs. This addition of two firefighter/EMTs will increase the payroll by another \$135,353.92

Overtime has taken a significant hit during the first half of FY'25. This was the result of a move to add one staffed shift during the overnight hours to provide some form of guaranteed response with two firefighter/EMTs being out of town and unable to respond due to the extended transport times. With this provision, the need to look closely at the amount allocated for overtime is warranted. With increased staffing and firefighters required to attend the Massachusetts Career Firefighting Academy, overtime is expected to be utilized in effort to create a continuity of coverage.

The call department continues to be a critical part of our department. The Groton Fire Department was founded as a call-volunteer department and many of us began our time on the fire service as call members. Our on-call personnel strive to maintain a high level of preparedness and have proven themselves time and time again as being ready to provide second due and, in some instances, first due fire coverage for the town. We as a department have remained strong in our ability to keep our call members engaged and foster their growth in fire related skills. The seriousness of the decline in volunteerism nationwide is a real challenge and I am proud to say that despite the dwindling numbers, we are still able to attract new on-call personnel. Attrition has been an issue in recent years, and given the youth of the newest recruits we may again see a handful of them seek out full time career opportunities. It would be great to keep some of our "homegrown" talent.

Training is the backbone of what we do as emergency response providers. Lack of training leads to knowledge gaps, inability to perform the simple tasks on the firegrounds and medical scenes, or proper response in rescue operations. It can also lead to loss of property, injury or even death. It is easy to state that training should be as much a part of our job as responding to emergencies is. We continue to hold a high standard of proficiency of skills and the training requirements and encourage continued learning.

Expenses:

The FY '26 operating budget has been developed to include the addition of 2 firefighter/EMTs. Also reflected are required increases to the line items for fuel and vehicle maintenance. These increases are due to the extended travel times and wear and tear that our two ambulances will encounter. In the 3 short months that Nashoba Medical Center has been closed, the mileage that each ambulance has driven has matched the number of miles for the previous 8 months. The positive note is

that, with the delivery of the new expected this month, our oldest ambulance will only be two years old. This places us in a good position having newer and more reliable medical apparatus.

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

Office Supplies is unchanged to support office product needs.

Dues and Memberships is 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 is unchanged and is used to pay for members to attend classes and conferences.

Equipment Maintenance is unchanged. This allocation matches our current need to provide more maintenance and testing on our SCBA (breathing air), hoses and ladders. These tests are required to adhere to NFPA guidelines. The primary driver of this increase is the SCBA which is on the capital plan for replacement. We have applied for the Assistance to Firefighters Grant (AFG) the last four years and have yet to be selected for the award. We are currently in the process of reapplying for the grant again for this cycle. These systems are responsible for providing fresh breathing air in hazardous environments.

Software is unchanged. The account is used for maintenance of software for staff scheduling, EMS reporting, as well as fire reporting and tracking.

Training is 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.

Vehicle Cost is increased to \$25,000 (~~\$5,000~~). This line is used for fuel and is often found to be short and has been addressed by transfers later in the year. With the increased travel times for transports, there will be an increase in fuel expenditures.

Other Expenses is 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 increased to \$40,000 (\$4,000). Vehicle maintenance covers the 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 is increased to \$29,550 (\$2250 per person first year) 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 is 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. It is also important to note that there is a push from the National Fire Prevention Administration (NFPA), as well as the state level, for fire departments to make the transition to outfitting their firefighters with PFAS free gear. We have made a request for approval through the capital plan to add appropriations for the new gear to the Capital budget for FY'26.

Capital:

We have continued to delay the purchase of an interface engine (Forestry 4/Engine 7 replacement) given the budgetary adjustments needed to counter both the replacement of our SCBA and the new legislation related to PFAS free gear. With that said, the Interface Engine is on the capital plan for FY'27. 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. 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 wheelbase and four-wheel-drive allows the department flexibility that was previously only achieved by utilizing two vehicles at the same time.

The threat of wildfires in our region became reality this fall. Throughout the months of October and November, firefighters throughout Massachusetts were deployed to battle over 646 wildfires. This was an unprecedented number of fires for New England let alone our state. The Groton Fire Department was able to send several crews to assist DCR and other area departments to battle these fires covering over 3500 acres of wildland.

A bigger more urgent need is for the replacement of our Self-Contained Breathing Apparatus (SCBA). This project would replace our 14+ year old SCBA with new, compliant, apparatus. The SCBA is necessary for providing clean breathing air to firefighters during fire incidents as well as hazardous materials operations. Our current SCBA have gone beyond their useful life expectancy. They have been serviced and re-certified for the current year, however we are at the point where they are out of compliance and another cycle of re-certification is no longer an option for us. The replacement of these units will also require an upgrade to the 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. As stated previously, the application for a federal grant to fund the replacement of the SCBA is in the process. This grant continues to be very competitive and is not guaranteed. This grant would cover most of the upgrade costs with the town responsible for a small percentage.

The Future:

The Groton Fire Department remains in a strong place. We have remained a cohesive group of career and on-call firefighters and EMTs and we will continue to focus on a “service first” mentality. The town’s growth, increased requests for service (projected to top 10% over last year's totals), and the loss of Nashoba Medical Center has created an increased need for more staffing. It is understood that this is a difficult time for budgets not just for the Town of Groton, but across the Commonwealth, and the request for increased staffing is difficult to fund. I will go back to my opening statement; *“What is the community's expectation when individuals pick up the phone and call 911?”* What is an acceptable response when minutes count? The answer unfortunately is not with the addition of more volunteer firefighters. When you take into account the need for institutional knowledge of the town’s buildings, response area, mutual aid and district information, we cannot make that

expectation of our on-call members. Recruiting career firefighters/EMTs is now the answer. This is a proactive step to the emergency response request trends of our town. Our community members deserve the best that we can offer. That is our goal.

Lastly, I wish to quote Author and Nationally Renowned Speaker, Simon Sinek who states, *“People don’t buy what you do, they buy why you do it.”*

Why do the members of the Groton Fire Department respond day in and day out? Why do our on-call members continue to attend training and leave their dinner tables and family time after working a full day at the job that puts a roof over their heads? We do it because we are committed to service to others. We do it because of our desire to be part of something way bigger than us and that can give so much back to our community. We hope to inspire others to do the same. It’s not about the “T-shirt” or our last name on our gear. It is about what is stitched over our hearts on the left side of our job shirts and on the upper back of our gear. “Groton” what it means to be part of a team and a community.

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
FIRE DEPARTMENT									
1310	Salaries	\$ 235,000	\$ 256,900	\$ 290,302	\$ 292,712	\$ 282,144	\$ 282,144	-3.61%	\$ 62.10
1311	Wages	\$ 1,035,806	\$ 1,165,166	\$ 1,150,339	\$ 1,314,672	\$ 1,367,470	\$ 1,367,470	4.02%	\$ 300.96
1312	Expenses	\$ 124,201	\$ 202,231	\$ 209,902	\$ 219,571	\$ 225,646	\$ 225,646	2.77%	\$ 49.66
DEPARTMENTAL TOTAL		\$ 1,395,007	\$ 1,624,297	\$ 1,650,543	\$ 1,826,955	\$ 1,875,259	\$ 1,875,259	2.64%	\$ 412.71

**Fire Department
220**

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
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	\$ 21,900.00	\$ 21,900.00	\$ -	0.00%		\$ 21,900.00		0.00%
Training	\$ 31,300.00	\$ 31,300.00	\$ -	0.00%		\$ 31,300.00		0.00%
Heating Costs			\$ -					
Electricity			\$ -					
Vehicle Costs	\$ 20,000.00	\$ 25,000.00	\$ 5,000.00	25.00%	increase to transport mileage	\$ 25,000.00		25.00%
Other Expenses	\$ 9,800.00	\$ 9,800.00	\$ -	0.00%		\$ 9,800.00		0.00%
Repair & Maintenance of Vehicles	\$ 36,000.00	\$ 40,000.00	\$ 4,000.00	11.11%	increased intervals for PM	\$ 40,000.00		11.11%
Medical Supplies	\$ 17,500.00	\$ 17,500.00	\$ -	0.00%		\$ 17,500.00		0.00%
Uniforms & Gear	\$ 32,475.00	\$ 29,550.00	\$ (2,925.00)	-9.01%	uniform requirements to include two additional FF/EMTs	\$ 29,550.00		-9.01%
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	\$ 219,571.00	\$ 225,646.00	\$ 6,075.00	2.77%		\$ 225,646.00	\$ -	2.77%

Department Fire Department
 Org # 220
 COLA % 3.00%

FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Salaries																		
Cheeks	Arthur		Fire Chief				\$ 145,000.00			\$ 149,350.00	1.0%			\$ 150,843.50	\$ 7,700.00	\$ -	\$ 158,543.50	
Vacant	Arthur		Deputy Fire Chief				\$ 120,000.00			\$ 123,600.00				\$ 123,600.00		\$ -	\$ 123,600.00	
Other Pay							\$ 27,712.00										\$ -	
TOTAL SALARIES							\$ 292,712.00											\$ 282,143.50

FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Wages																		
Aiello	Diane	THL	Office Assistant	8	\$35.72	40	\$ 74,583.36	\$ 36.79	40	\$ 76,820.86	2.0%	0.5%	\$ 37.53	\$ 78,357.28	\$ 1,250.00	\$ 384.10	\$ 79,991.38	
Crocker	James	IAFF	Lieutenant/EMT		\$38.26	42	\$ 83,881.22	\$ 39.80	42	\$ 87,261.64			\$ 39.80	\$ 87,261.64	\$ 3,150.00	\$ -	\$ 90,411.64	
Lundgren	Karl	IAFF	Lieutenant/EMT		\$38.26	42	\$ 83,881.22	\$ 39.80	42	\$ 87,261.64			\$ 39.80	\$ 87,261.64	\$ 10,000.00	\$ -	\$ 97,261.64	
McBrearty	Paul	IAFF	Firefighter/EMT		\$34.48	42	\$ 75,593.95	\$ 35.51	42	\$ 77,861.77			\$ 35.51	\$ 77,861.77	\$ 9,450.00	\$ -	\$ 87,311.77	
Shute	Tyler	IAFF	Lieutenant/EMT		\$38.26	42	\$ 83,881.22	\$ 39.80	42	\$ 87,261.64			\$ 39.80	\$ 87,261.64	\$ 3,800.00	\$ -	\$ 91,061.64	
McNayr	Cody	IAFF	Firefighter/EMT		\$34.48	42	\$ 75,593.95	\$ 35.51	42	\$ 77,861.77			\$ 35.51	\$ 77,861.77	\$ 9,100.00	\$ -	\$ 86,961.77	
Gardner	Bryan	IAFF	Firefighter/EMT		\$28.75	42	\$ 63,031.50	\$ 32.57	42	\$ 71,406.47			\$ 32.57	\$ 71,406.47	\$ 2,800.00	\$ -	\$ 74,206.47	
Shaw	Walter	IAFF	Firefighter/EMT		\$34.48	42	\$ 75,593.95	\$ 35.51	42	\$ 77,861.77			\$ 35.51	\$ 77,861.77	\$ 1,200.00	\$ -	\$ 79,061.77	
Maskalenko	Derek	IAFF	Lieutenant/EMT		\$38.26	42	\$ 83,881.22	\$ 39.80	42	\$ 87,261.64			\$ 39.80	\$ 87,261.64	\$ 600.00	\$ -	\$ 87,861.64	
Bechara	Maurice	IAFF	Firefighter/EMT		\$28.75	42	\$ 63,031.50	\$ 29.61	42	\$ 64,922.45			\$ 29.61	\$ 64,922.45	\$ 2,500.00	\$ -	\$ 67,422.45	
New		IAFF	Firefighter/EMT		\$28.75	42	\$ 63,031.50	\$ 29.61	42	\$ 64,922.45			\$ 29.61	\$ 64,922.45	\$ 2,500.00	\$ -	\$ 67,422.45	
Overtime for Shift Coverage							\$ 195,348.00			\$ 175,010.00				\$ 175,010.00		\$ -	\$ 175,010.00	
Call Firefighters/EMTs							\$ 204,000.00			\$ 210,120.00				\$ 210,120.00		\$ -	\$ 210,120.00	
Other Pay/Standyby/ Holiday/EMS							\$ 67,845.00			\$ 73,365.00				\$ 73,365.00		\$ -	\$ 73,365.00	
Other Pay							\$ 21,494.00							\$ -		\$ -	\$ -	
TOTAL WAGES							\$ 1,314,671.61											\$ 1,367,469.60

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 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**

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
ANIMAL INSPECTOR									
1330	Salary	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	0.00%	\$ 0.46
1331	Expenses	\$ 20	\$ 270	\$ 266	\$ 400	\$ 400	\$ 400	0.00%	\$ 0.09
DEPARTMENTAL TOTAL		\$ 2,102	\$ 2,352	\$ 2,348	\$ 2,482	\$ 2,482	\$ 2,482	0.00%	\$ 0.55

**ANIMAL INSPECTOR
248**

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
ANIMAL CONTROL OFFICER									
1340	Salary	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	0.00%	\$ 0.46
1341	Expenses	\$ 40	\$ 270	\$ 266	\$ 400	\$ 400	\$ 400	0.00%	\$ 0.09
DEPARTMENTAL TOTAL		\$ 2,122	\$ 2,352	\$ 2,348	\$ 2,482	\$ 2,482	\$ 2,482	0.00%	\$ 0.55

**ANIMAL CONTROL OFFICER
248**

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
EMERGENCY MANAGEMENT AGENCY									
1350	Salary	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.00%	\$ -
1351	Expenses	\$ 9,998	\$ 10,000	\$ 40,000	\$ 10,000	\$ 10,000	\$ 10,000	0.00%	\$ -
1352	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 13,998	\$ 14,000	\$ 44,000	\$ 14,000	\$ 14,000	\$ 14,000	0.00%	\$ -

**EMERGENCY MANAGEMENT AGENCY
291**

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Telephone								
Postage								
Office Supplies								
Dues & Memberships								
Travel and Conferences								
Equipment Maintenance	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%		\$ 10,000.00		0.00%
Meals								
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other: Training								
Other: Fire Arms								
Other: Equipment								
Other: Community Notification								
TOTAL FUNDS REQUESTED	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%		\$ 10,000.00	\$ -	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
DOG OFFICER									
1360	Salary	\$ 15,000	\$ 15,000	\$ 15,000	\$ 17,500	\$ 20,000	\$ 20,000	14.29%	\$ 22.33
1361	Expenses	\$ 2,356	\$ 2,929	\$ 2,929	\$ 3,000	\$ 3,000	\$ 3,000	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 17,356	\$ 17,929	\$ 17,929	\$ 20,500	\$ 23,000	\$ 23,000	12.20%	\$ 22.33

**DOG OFFICER
292**

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
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%

FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Salaries																		
Delaney	Robert T.		Animal Control				\$ 7,500.00			\$ 9,000.00				\$ 9,000.00		\$ -	\$ 9,000.00	
Greenhalgh	John		Animal Control				\$ 10,000.00			\$ 11,000.00				\$ 11,000.00		\$ -	\$ 11,000.00	
TOTAL SALARIES							\$ 17,500.00									\$ 20,000.00		
FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Wages																		
TOTAL WAGES							\$ -									\$ -		

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
POLICE & FIRE COMMUNICATIONS									
1370	Wages	\$ 453,495	\$ 444,288	\$ 455,726	\$ -	\$ -	-	0.00%	\$ -
1371	Expenses	\$ 10,826	\$ 20,382	\$ 14,018	\$ -	\$ -	-	0.00%	\$ -
1372	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 464,321	\$ 464,670	\$ 469,744	\$ -	\$ -	-	0.00%	\$ -

POLICE & FIRE COMMUNICATIONS
235

<u>LINE ITEM</u>	<u>FY 2025</u> <u>APPROPRIATION</u>	<u>FY 2026</u> <u>DEPARTMENT</u> <u>REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT</u> <u>CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026</u> <u>TOWN MANAGER</u> <u>APPROVED</u>	<u>FY 2026</u> <u>FINCOM</u> <u>APPROVED</u>	<u>PERCENT</u> <u>CHANGE</u>
Telephone								
Postage								
Office Supplies			\$ -	0.00%				0.00%
Dues & Memberships								
Travel and Conferences								
Equipment Maintenance			\$ -	0.00%				0.00%
Printing								
Software/Service Maintenance			\$ -	0.00%				0.00%
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Radio System Maintenance/Repairs			\$ -	0.00%				0.00%
Other: Equipment Repairs/Purchase			\$ -	0.00%				0.00%
Other: Uniforms			\$ -	0.00%				0.00%
Other: Radio Loops								
Other: Wellness Fitness Reimburse								
TOTAL FUNDS REQUESTED	\$ -	\$ -	\$ -	0.00%		\$ -	\$ -	0.00%

Department Police & Fire Communications
 Org # 235
 COLA % 0.00%

FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Salaries																		
TOTAL SALARIES																		
FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Wages																		
	Bushnoe							\$ -		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	
	Gibson							\$ -	0	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	
	Gaughan							\$ -	0	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	
	Savage							\$ -	0	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	
	Cotter							\$ -	0	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	
	Welch							\$ -	0	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	
	Myers							\$ -	0	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	
	New Hire							\$ -	0	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	
	Relief Dispatchers													\$ -	\$ -	\$ -	\$ -	
	Shift Differential													\$ -	\$ -	\$ -	\$ -	
	EMT/FR/EMD													\$ -	\$ -	\$ -	\$ -	
	Vacations													\$ -	\$ -	\$ -	\$ -	
	Holidays													\$ -	\$ -	\$ -	\$ -	
	Training													\$ -	\$ -	\$ -	\$ -	
	Longevity													\$ -	\$ -	\$ -	\$ -	
	Uniform Cleaning Allowance													\$ -	\$ -	\$ -	\$ -	
	Other Pay													\$ -	\$ -	\$ -	\$ -	
	GRANT INCOME OFFSET																	
TOTAL WAGES																		



REGIONAL SCHOOLS

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
NASHOBA VALLEY REGIONAL TECHNICAL HIGH SCHOOL									
1400	Operating Expenses	\$ 807,474	\$ 810,037	\$ 762,656	\$ 966,719	\$ 911,000	\$ 911,000	-5.76%	\$ 188.07
	DEPARTMENTAL TOTAL	\$ 807,474	\$ 810,037	\$ 762,656	\$ 966,719	\$ 911,000	\$ 911,000	-5.76%	\$ 188.07
GROTON-DUNSTABLE REGIONAL SCHOOL DISTRICT									
1410	Operating Expenses	\$ 24,023,134	\$ 24,802,222	\$ 25,937,716	\$ 26,412,384	\$ 27,777,948	\$ 27,777,948	5.17%	\$ 5,804.78
1411	Debt Service, Excluded	\$ -	\$ -	\$ 406,982	\$ 384,622	\$ 110,389	\$ 110,389	-71.30%	\$ 23.07
1412	Debt Service, Unexcluded	\$ -	\$ -	\$ 58,814	\$ 60,534	\$ -	\$ -	-100.00%	\$ -
1413	Operating Grant	\$ -	\$ -	\$ -	\$ 619,000	\$ -	\$ -	0.00%	\$ -
1413	Capital Assessment	\$ 217,298	\$ 577,026	\$ 552,203	\$ 295,767	\$ 278,643	\$ 278,643	-5.79%	\$ 58.23
	DEPARTMENTAL TOTAL	\$ 24,240,432	\$ 25,379,248	\$ 26,955,715	\$ 27,772,307	\$ 28,166,980	\$ 28,166,980	1.42%	\$ 5,886.08
	TOTAL SCHOOLS	\$ 25,047,906	\$ 26,189,285	\$ 27,718,371	\$ 28,739,026	\$ 29,077,980	\$ 29,077,980	1.18%	\$ 6,074.16



**DEPARTMENT OF PUBLIC
WORKS**



Mark Haddad
Town Manager

Budget for FY26

Dear Mark

I am pleased to submit to you my operating budgets for the FY26 operating year.

This year, I am submitting to you a level funded expense budget request and only contractual increases in wages also Buildings increase due to a projected 10% rise in GELD billing. It is with great sadness that long time DPW director Tom Delany is retiring from the Town. With that being said, there is an adjustment in the budget adding Brian Calahan as DPW director and back filling his job, in the DPW, so he can work side by side with Tom for the last 5 months as director. This will add an increase to our payroll of about \$50,000.00. We are and will continue looking at the green communities and other funding programs for upgrading and future projects.

MUNICIPAL BUILDINGS

The buildings in general are in great shape and small detail work inside and out is keeping them looking neat and tidy. Future green community funding will be sought for public safety improvements in their systems to help us be more sustainable. We are also looking for something to help us better plan for all system repairs and replacement.

In the last couple of months, we have seen a lot of repairs in our older sprinkler systems and major repairs will be needed at the Town hall. These repairs will probably be sooner than later and may be complete before the new year. Lost lake fire has seen an uptick in problems as well and are being addressed. Other buildings, since they are fairly new, are just requiring normal maintenance and repairs.

Electricity costs have always been of great concern to me as they are our biggest expense. There is projected be a 10% increase to our GELD bills so we will increase that line by 12k.

The **Fire Station** is in good working order with small upgrades through-out the year. There is some concern that the addition of more employes may relate to the increase in expenses. I have been talking to the Fire Chief to see what we will need to do and any anticipated additions.

Town Hall, as talked about before, has had some repair work done on the sprinkler system and we are waiting to hear a quote on repair of all the 3rd floor system. We also just had to replace one of the Furnaces and we are looking into a green communities grant to upgrade the remaining two at Town Hall. Painting and carpet replacement will continue with minor capital and regular expenses if available.

The **Police Station** had some upgrades this year as well. Another furnace was replaced, as one of the two failed. We are in the process of using the capital funds from this year to do work on our heating and A/C. The upgrading on the building's generator still needs to be on the radar and is in the Capital plan of the PD. We are also looking for grants to see if this can be funded any other way. Parking lot lighting is also on tap for upgrades. We have the lights and bases it is just a matter of scheduling to install. The rest of the building is in good shape and with cement siding complete, I see no outside repairs for years.

The other smaller buildings will need attention here and there as well as minor maintenance issues dealt with as they come up but nothing drastic in sight.

A request for 50k in minor capital remains to do longer term projects.

DPW

General Highway Department budget general expenses are right on track for the year. Fuel prices are holding steady so I do not see this as an issue currently. Overall, the capital program is keeping up with our replacement schedule so our equipment is in good shape. We are keeping up and expanding our maintenance to help other departments helping them save as well.

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.

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 good last year. I am hopeful this year as well. The construction dumpster fees are getting out of control but I am working with a new vendor which I hope will leverage our position. We are also looking for more info to see if the C&D will operate as a revolving fund. As soon as I have this data, I will forward it along. If this works, it could be a drastic decrease in our tipping fees. It will however mean a drop in revenue as well.

Even though some recycling markets are strong, I would not over estimate our receipts high and keep them the same as last year at \$230,000.00 to be conservative. If something would happen in the recycling markets this may change. This number will also be different if we create the revolving fund for C&D.

As of right now our income is at \$150k with 5 months on board.

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.

I am looking to add equipment to maintain our detention ponds around Town. This is a requirement of our stormwater program and something our stormwater plan is behind on.

Animal Control

At this time there is no request for additional funding except in wage line.

Snow and Ice

The trend with the last few winters is higher temps that means more ice and more salt. I would like to start thinking about a different approach to storms that all the towns around us are using a salt brine for pre-treating the roads. I have been to some classes and think this is something Groton can do. A capital request will be thought out for down the road for equipment to make our own.

The following other budgets are submitted with no request for additional funding, Animal Inspector.

Respectfully submitted and available for discussion

Brian Callahan

DPW Director in Training

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
HIGHWAY DEPARTMENT									
1500	Salaries	\$ 113,785	\$ 120,670	\$ 120,293	\$ 122,664	\$ 174,625	\$ 174,625	42.36%	\$ 38.43
1501	Wages	\$ 685,051	\$ 750,224	\$ 731,227	\$ 753,789	\$ 750,409	\$ 750,409	-0.45%	\$ 169.98
1502	Expenses	\$ 138,154	\$ 136,529	\$ 129,073	\$ 136,900	\$ 136,900	\$ 136,900	0.00%	\$ 30.13
1503	Highway Maintenance	\$ 73,852	\$ 81,712	\$ 71,282	\$ 80,000	\$ 80,000	\$ 80,000	0.00%	\$ 17.61
1504	Minor Capital	\$ -	\$ 5,526	\$ 15,000	\$ 15,000	\$ 25,000	\$ 15,000	0.00%	\$ 3.30
DEPARTMENTAL TOTAL		\$ 1,010,842	\$ 1,094,661	\$ 1,066,875	\$ 1,108,353	\$ 1,166,934	\$ 1,156,934	4.38%	\$ 259.45

HIGHWAY DEPARTMENT
420

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
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 % 0.00%

FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Salaries																		
Delaney	Robert	Supervisors	DPW Director			40	\$ 117,965.00			\$ 55,000.00				\$ 55,000.00	\$ 1,750.00	\$ -	\$ 56,750.00	
Callahan	Brian	Supervisors	DPW Director			40	\$ -			\$ 115,000.00		2.5%		\$ 115,000.00		\$ 2,875.00	\$ 117,875.00	
Other Pay							\$ 4,699.00										\$ -	
TOTAL SALARIES							\$ 122,664.00											\$ 174,625.00

FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Wages																		
Kern	Jeffrey	Highway	Equipmen Operator	8	\$27.95	40	\$ 58,359.60	\$ 27.95	40	\$ 58,359.60		1.5%		\$ 28.37	\$ 59,236.56	\$ -	\$ 59,236.56	
Fuller	Kevin	Highway	Heavy Equipment Op	9	\$30.36	40	\$ 63,391.68	\$ 30.36	40	\$ 63,391.68		1.5%		\$ 30.82	\$ 64,352.16	\$ 500.00	\$ 64,852.16	
Conley	Troy	Highway	Foreman	11	\$40.43	40	\$ 84,417.84	\$ 40.43	40	\$ 84,417.84			2.0%	\$ 40.43	\$ 84,417.84	\$ 275.00	\$ 86,381.20	
Vacant		Highway	Truck Driver/Laborer	5	\$30.52	40	\$ 63,725.76	\$ 30.52	40	\$ 63,725.76				\$ 30.52	\$ 63,725.76	\$ 750.00	\$ 64,475.76	
Emslie	James	Highway	Truck Driver/Laborer	5	\$30.06	40	\$ 62,765.28	\$ 30.06	40	\$ 62,765.28				\$ 30.06	\$ 62,765.28	\$ -	\$ 62,765.28	
Hall	Brian	Highway	Mechanic	10	\$30.92	40	\$ 64,560.96	\$ 30.92	40	\$ 64,560.96		1.5%		\$ 31.38	\$ 65,521.44	\$ 500.00	\$ 66,021.44	
Johnson	Jesse	Highway	Mechanic	10	\$34.64	40	\$ 72,328.32	\$ 34.64	40	\$ 72,328.32		2.0%		\$ 35.33	\$ 73,769.04	\$ -	\$ 73,769.04	
Morris	William	Highway	Truck Driver/Laborer	5	\$30.08	40	\$ 62,807.04	\$ 30.08	40	\$ 62,807.04		2.0%		\$ 30.68	\$ 64,059.84	\$ 275.00	\$ 64,334.84	
Durant	John	Highway	Heavy Equipment Op	9	\$26.50	40	\$ 55,332.00	\$ 26.50	40	\$ 55,332.00		1.5%		\$ 26.90	\$ 56,167.20	\$ -	\$ 56,167.20	
Shea	Quintin	Highway	Facilities Foreman	11	\$34.67	40	\$ 72,390.96	\$ 34.67	40	\$ 72,390.96		2.0%		\$ 35.36	\$ 73,831.68	\$ 750.00	\$ 74,581.68	
Richard	Donald	Highway	Truck Driver/Laborer	5	\$28.70	40	\$ 59,925.60	\$ 28.70	40	\$ 59,925.60		1.5%		\$ 29.13	\$ 60,823.44	\$ -	\$ 60,823.44	
Summer Help							\$ 12,000.00									\$ 12,000.00	\$ 12,000.00	
Non-Emergency Overtime							\$ 5,000.00									\$ 5,000.00	\$ 5,000.00	
Director In-Training Stipend							\$ 7,000.00									\$ -	\$ -	
Other Pay							\$ 9,784.00									\$ -	\$ -	
TOTAL WAGES							\$ 753,789.04									\$ 3,050.00	\$ 750,408.60	

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
SNOW AND ICE									
1520	Expenses	\$ 154,236	\$ 171,937	\$ 153,024	\$ 165,000	\$ 165,000	\$ 165,000	0.00%	\$ -
1521	Overtime	\$ 291,882	\$ 268,100	\$ 228,416	\$ 140,000	\$ 140,000	\$ 140,000	0.00%	\$ -
1522	Hired Equipment	\$ 55,369	\$ 45,349	\$ 45,400	\$ 35,000	\$ 35,000	\$ 35,000	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 501,487	\$ 485,386	\$ 426,840	\$ 340,000	\$ 340,000	\$ 340,000	0.00%	\$ -

**SNOW AND ICE
423**

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
TREE WARDEN BUDGET									
1530	Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1531	Expenses	\$ 2,499	\$ 3,000	\$ 1,773	\$ 3,000	\$ 3,000	\$ 3,000	0.00%	\$ -
1532	Trees	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	0.00%	\$ -
1533	Tree Work	\$ 8,322	\$ 9,515	\$ 31,370	\$ 30,000	\$ 30,000	\$ 30,000	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 10,821	\$ 12,515	\$ 33,143	\$ 34,500	\$ 34,500	\$ 34,500	0.00%	\$ -

**TREE WARDEN
492**

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
MUNICIPAL BUILDING AND PROPERTY MAINTENANCE									
1540	Wages	\$ 150,671	\$ 156,174	\$ 138,182	\$ 162,845	\$ 170,064	\$ 170,064	4.43%	\$ 37.36
1541	Expenses	\$ 263,725	\$ 257,888	\$ 270,921	\$ 270,950	\$ 282,950	\$ 282,950	4.43%	\$ 62.16
1542	Minor Capital	\$ 9,941	\$ 9,849	\$ 25,000	\$ 25,000	\$ 50,000	\$ 15,000	100.00%	\$ 3.30
DEPARTMENTAL TOTAL		\$ 424,337	\$ 423,911	\$ 434,103	\$ 458,795	\$ 503,014	\$ 468,014	2.01%	\$ 102.82

MUNICIPAL BUILDING AND PROPERTY MAINTENANCE
192

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Town Hall	\$ 69,175.00	\$ 81,175.00	\$ 12,000.00	17.35%		\$ 81,175.00		17.35%
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	\$ 282,950.00	\$ 12,000.00	4.43%		\$ 282,950.00	\$ -	4.43%

Department Municipal Buildings & Property Maintenance
 Org # 192
 COLA % 3.00%

FISCAL YEAR 2025								FISCAL YEAR 2026											
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026		
Salaries																			
TOTAL SALARIES							\$ -											\$ -	
FISCAL YEAR 2025								FISCAL YEAR 2026											
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026		
Wages																			
Risdon	Gail	THL	Custodian II	4	\$24.89	40	\$ 51,970.32	\$ 25.64	40	\$ 53,536.32	2.0%	0.5%	\$ 26.15	\$ 54,601.20		\$ 267.68	\$ 54,868.88		
Rutherford	Clayton	THL	Custodian II	4	\$23.97	40	\$ 50,049.36	\$ 24.69	40	\$ 51,552.72	2.0%	0.5%	\$ 25.18	\$ 52,575.84		\$ 257.76	\$ 52,833.60		
Wade	Jennifer	THL	Custodian II	4	\$27.06	40	\$ 56,501.28	\$ 27.87	40	\$ 58,192.56	2.0%		\$ 28.43	\$ 59,361.84		\$ -	\$ 59,361.84		
Other Pay							\$ 1,324.00											\$ -	
Overtime							\$ 3,000.00											\$ 3,000.00	
TOTAL WAGES							\$ 162,844.96											\$ 170,064.32	

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
SOLID WASTE DISPOSAL									
1550	Wages	\$ 140,322	\$ 145,954	\$ 148,581	\$ 157,651	\$ 158,964	\$ 158,964	0.83%	\$ 35.99
1551	Expenses	\$ 45,741	\$ 38,661	\$ 39,636	\$ 45,686	\$ 45,686	\$ 45,686	0.00%	\$ 10.05
1552	Tipping Fees	\$ 133,758	\$ 139,668	\$ 138,123	\$ 145,000	\$ 145,000	\$ 145,000	0.00%	\$ 31.91
1553	North Central SW Coop	\$ 3,088	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850	0.00%	\$ 1.29
1542	Minor Capital	\$ 4,312	\$ 4,717	\$ 1,238	\$ 5,000	\$ 10,000	\$ 5,000	0.00%	\$ 1.10
DEPARTMENTAL TOTAL		\$ 327,221	\$ 334,850	\$ 333,428	\$ 359,187	\$ 365,500	\$ 360,500	0.37%	\$ 80.34

**SOLID WASTE DISPOSAL
430**

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
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 % 0.00%

FISCAL YEAR 2025								FISCAL YEAR 2026													
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026				
Salaries																					
TOTAL SALARIES								\$	-											\$	-
FISCAL YEAR 2025								FISCAL YEAR 2026													
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026				
Wages																					
Burchett	Keith	Highway	Foreman	11	\$40.43	40	\$ 84,417.84	\$ 40.43	40	\$ 84,417.84		2.0%	\$ 40.43	\$ 84,417.84	\$ 1,000.00	\$ 1,688.36	\$ 87,106.20				
Bernhardt	Andrew	Highway	Heavy Equip Oper.	9	\$31.39	40	\$ 65,542.32	\$ 31.39	40	\$ 65,542.32	2.0%		\$ 32.02	\$ 66,857.76		\$ -	\$ 66,857.76				
Overtime							\$ 5,000.00			\$ 5,000.00						\$ 5,000.00	\$ 5,000.00				
Other Pay							\$ 2,691.00											\$ 2,691.00			
TOTAL WAGES								\$ 157,651.16								\$ 158,963.96					

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
STREET LIGHTS									
1510	Expenses	\$ 12,209	\$ 12,202	\$ 14,598	\$ 15,000	\$ 15,000	\$ 15,000	0.00%	\$ -
	DEPARTMENTAL TOTAL	\$ 12,209	\$ 12,202	\$ 14,598	\$ 15,000	\$ 15,000	\$ 15,000	0.00%	\$ -

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
PARKS DEPARTMENT									
1560	Wages	\$ 15,817	\$ 13,804	\$ 12,664	\$ 17,922	\$ -	\$ -	100.00%	\$ -
1561	Expenses	\$ 57,700	\$ 55,272	\$ 55,578	\$ 55,759	\$ 77,177	\$ 55,759	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 73,517	\$ 69,076	\$ 68,242	\$ 73,681	\$ 77,177	\$ 55,759	-24.32%	\$ -

**PARKS DEPARTMENT
650**

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Field Maintenance	\$ 29,927.00	\$ 56,491.56	\$ 26,564.56	88.76%	Level Services-Major increase in maintenance cost (fert, irrigation, grubs etc)	\$ 35,074.00		17.20%
Waste Management	\$ 7,822.00	\$ 11,708.55	\$ 3,886.55	49.69%	Level Services-General increase in cost of restroom and refuse ammenities.	\$ 11,708.55		49.69%
Commemorations/Celebrations								
Safety	\$ 6,584.00	\$ 2,053.53	\$ (4,530.47)	-68.81%	Amount utilized for Safety in FY24 was lower than budgeted.	\$ 2,053.53		-68.81%
Electricity	\$ 11,426.00	\$ 6,923.12	\$ (4,502.88)	-39.41%	Hazel Grove no longer an electrical expense, Association pays.	\$ 6,923.12		-39.41%
TOTAL FUNDS REQUESTED	\$ 55,759.00	\$ 77,176.76	\$ 21,417.76	38.41%		\$ 55,759.20	\$ -	0.00%

Department Parks Department
 Org # 493
 COLA % 0.00%

FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Salaries																		
TOTAL SALARIES																		
FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Wages																		
Vacant		THL	Office Assistant	5	\$22.89	15	\$ 17,921.87	\$ 22.89	0	\$ -			\$ 22.89	\$ -		\$ -	\$ -	
Other Pay																		
TOTAL WAGES																		

BREAKDOWN ALL PROPERTIES	
Total FY24	\$ 55,577.91
Electricity	\$ 6,923.12
Restrooms	\$ 7,302.50
Trash	\$ 2,759.00
Fertilization	\$ 27,155.64
Irrigation	\$ 7,256.07
Other	\$ 4,181.58

Capitla Improvements	\$25,000.00	Notes
Lawn Solutions	\$ 8,000.00	Cow Pond Brook Grub Treatment
Lawn Solutions	\$ 13,103.85	EOY Fert and Irrigation Repairs
The Throne Depot	\$ 495.00	Porta Potty Vandalism Cutler Field
FY24 Remaining Balance	\$3,401.15	

Total FY24 Capital Money Spent on Operational Expenses: \$ 21,598.85

7/1/2024-6/30/2024

BREAKDOWN ALL PROPERTIES		
Total FY24	\$	55,577.91
Electricity	\$	6,923.12
Restrooms	\$	7,302.50
Trash	\$	2,759.00
Fertilization	\$	27,155.64
Irrigation	\$	7,256.07
Other	\$	4,181.58

COW POND			
Total FY24	\$	23,282.70	42%
Electricity	\$	3,095.80	
Restrooms	\$	3,711.00	
Trash	\$	980.00	
Fertilization	\$	10,470.94	
Irrigation	\$	5,024.96	

CUTLER			
Total FY24	\$	6,137.32	11%
Electricity	\$	803.81	
Restrooms	\$	1,252.00	
Trash	\$	444.75	
Fertilization	\$	2,913.87	
Irrigation	\$	722.89	

TOWN FIELD			
Total FY24	\$	6,541.02	12%
Electricity	\$	296.02	
Restrooms	\$	1,087.50	
Trash	\$	889.50	
Fertilization	\$	3,842.00	
Irrigation	\$	100.00	
Other	\$	326.00	

WOITOWICZ			
Total FY24	\$	11,139.04	20%
Electricity	\$	899.50	
Restrooms	\$	1,252.00	
Trash	\$	444.75	
Fertilization	\$	7,134.57	
Irrigation	\$	1,408.22	

COMMONS			
Total FY24	\$	4,960.41	9%
Electricity	\$	1,014.60	
Other/ Flags	\$	1,151.55	
Fertilization	\$	2,794.26	

HAZEL GROVE			
Total FY24	\$	813.39	1%
Electricity	\$	813.39	

OTHER/MISC EXPENSES			
Total FY24	\$	2,704.03	5%



LIBRARY AND CITIZENS' SERVICES



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

11/29/24

To: Mark Haddad, Town Manager

From: Nicole Sarvela, Council on Aging Director

Memo: COA Department and COA Van Budget Requests for FY26

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 FY26 COA Department and Senior Van Budget Requests. You will notice a requested additional position of Van Dispatcher; The Groton COA has seen a steady increase in ride requests and residents served over the past several years; in 2023 we provided 3,823 rides to residents over 60 residents, so far in 2024 we have provided 4,149 rides. Because of this consistent increase I am requesting an additional staff member to focus solely on dispatching, as this job is currently combined with our Outreach Coordinator position. In 2023, Outreach provided various types of Social Service assistance to 431 residents and so far in 2024 Outreach has provided Social Service assistance to 667 residents. The Outreach numbers, in addition to the van numbers, support the need for a dedicated Van Dispatcher, this workload is not sustainable for one person. Adding this additional position is also an investment in the Outreach Coordinator position. Removing the van dispatch duties from the Outreach Coordinator will allow them the bandwidth to meet the needs of a wider range of residents as well as initiate true Outreach to the community during community events and at housing sites for example.

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(8 hours currently paid by LRTA), a 15-hour/week Departmental Assistant, 9 Bus Drivers who work on a per diem basis and approximately 100 volunteers who assist with a range of duties on daily basis.

HIGHLIGHTS FROM THIS PAST YEAR

Seniors Served

In FY24 we served 1,362 unduplicated residents; this includes check-ins for programs, Outreach assistance, van rides and meals. Outreach provided social service assistance to 672 unduplicated residents and van rides to 160 unduplicated residents 4,134 times. We have also seen an increase in residents attending our programming, we had 892 unduplicated sign-ins to programs in FY24 (an increase from 835 the previous FY). We have added requested programming such as weekly Bingo, monthly lunches prepared in-house and opportunities for day trips.

Community Involvement

In the Summer of 2024, we began the process for Groton to be recognized as a Dementia Friendly Community through Dementia Friendly America and Massachusetts Council on Aging. To that end, Town Hall Staff, Groton Center Staff and volunteers participated in the Dementia Friend Training. In addition, we offered a community wide Dementia Friend Training and hosted a Dementia Friendly Kickoff to explain this initiative and promote community involvement.

We created a Dementia Friendly Action Team which currently has 9 members who meet monthly to discuss advocacy and educational opportunities.

We have partnered with the Groton Public Library to bring the library to The Center, once per week we have Library staff in the lobby to assist members with all their library needs; from checking out books, to returning, to finding the perfect book and signing up for a library card.

We continue to encourage Senior Tax Workers and community volunteers to provide educational opportunities to members based on their areas of expertise.

Intergenerational Programing

I have been working with School Committee members to enhance our Intergenerational Programing offered. Intergenerational programs benefit both the Senior and the young person which, in turn, creates a culture of age diversity within the community.

We have plans with the Groton Dunstable Regional School District to create several Intergenerational Programs over the next 6 months including a book buddy program, a pen pal program as well as opportunities for student volunteers to attend and assist with programing at The Groton Center.

Building Use

Since January 2024 we have hosted over 120 non-profit/Town groups at The Groton Center, we are proud to provide a beautiful and functional space for groups to meet.

UPCOMING YEAR GOALS/INITIATIVES

- Ensure that all funding avenues and funding outreach efforts are maximized to fulfill our mission statement, working collaboratively with the Friends Of Groton Elders for creative and innovative fundraising opportunities.
- Provide safe and efficient transportation for Groton seniors in need.
- Meet the diverse needs to engage our community's growing over 60 population while making the community at large aware of our volunteer opportunities, programs and services promoting an easy transition from working adult to retired adult in need of Senior Center services.
- Complete Dementia Friendly Community initiative application/acceptance process.
- Create robust Intergenerational programing to involve the entire community regardless of age, in our mission and execution of programs.
- Ensure that the COA is accessible and knowledgeable as a community resource.

Expenses:

Below are the proposed expenses for a level-funded budget. The total would be \$20,200.

Line Item	Department Request	Rationale
Assessments	\$2,600	The assessments cover our annual MCOA dues, Montachusett's Opportunity Council assessment, North Central Aging Services assessment, National Institute of Senior Center dues, and our Motion Picture Licensing.
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. This request is offset by the Formula Grant.
Postage	\$7,500	This was voted on at Fall Town Meeting to provide funding to mail our newsletter to Groton Residents over 60 who request it, as well as a Town-Wide mailing 2 times per year in conjunction with Town Meetings.
Programs/Lectures	\$7,000	This request is to compliment other funding sources such as The Groton Lecture Fund, the Friends of the Groton Elders, the Groton Cultural Fund, our partnership with Main Street Bank and the MA Formula Grant.
Building Supplies	\$1,000	Building supplies include but are not limited to storage, kitchen and organizational materials.
Travel/Conferences	\$1,200	Travel expense covers mileage reimbursement for home visits, shopping for program purposes as well as training and conference opportunities, including lodging as necessary.

Payroll:

All staff positions are essential for the COA operations. I am requesting to increase the Outreach Coordinator's hours to 40 hours per week, currently this position is paid for 23 hours per week from the Town and 8 hours per week from LRTA, I am looking to move the

LRTA hours to the Town because, as a result of our increased ridership, we are maxing out our LRTA Budget prior to the end of the FY.

I am also requesting to add a Van Dispatcher at \$22/hr, 20 hours per week. This would increase the total payroll amount to \$320,471.38.

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.

CONCLUSION

As shown in the statistics above, The Groton Center programming, social services and transportation continues to grow each month. I am requesting the above budget to keep up with the increase of Groton residents over 60 as well as to promote the health and well-being of Groton Center staff members and provide a manageable workload for all staff.

Thank you for your consideration.

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
COUNCIL ON AGING									
1600	Salary	\$ 73,786	\$ 87,986	\$ 148,800	\$ 162,023	\$ 171,205	\$ 171,205	5.67%	\$ 38.29
1601	Wages	\$ 57,873	\$ 116,035	\$ 45,585	\$ 55,733	\$ 70,526	\$ 70,526	26.54%	\$ 15.52
1601	Expenses	\$ 15,517	\$ 12,384	\$ 11,417	\$ 20,200	\$ 20,200	\$ 20,200	0.00%	\$ 4.45
1602	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 147,176	\$ 216,405	\$ 205,802	\$ 237,956	\$ 261,931	\$ 261,931	10.08%	\$ 58.26

COUNCIL ON AGING

541

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Building Maintenance								
Maintenance/Repair Equipment								
Maintenance Agreements								
Assessments	\$ 2,600.00	\$ 2,600.00	\$ -	0.00%		\$ 2,600.00		0.00%
Advertising								
Printing/Copying	\$ 900.00	\$ 900.00	\$ -	0.00%		\$ 900.00		0.00%
Telephone								
Postage	\$ 7,500.00	\$ 7,500.00				\$ 7,500.00		0.00%
NISC Re-Accreditation Jan 2013								
Programs/Lectures	\$ 7,000.00	\$ 7,000.00	\$ -	0.00%		\$ 7,000.00		0.00%
Contracted Services								
Office Supplies								
Books/Periodicals								
Drop-In Center Supplies								
Meals Delivery								
Building Supplies	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%		\$ 1,000.00		0.00%
Travel/Conferences	\$ 1,200.00	\$ 1,200.00	\$ -	0.00%		\$ 1,200.00		0.00%
Dues/Meetings								
New Employee Physical								
TOTAL FUNDS REQUESTED	\$ 20,200.00	\$ 20,200.00	\$ -	0.00%		\$ 20,200.00	\$ -	0.00%

Department Council On Aging
 Org # 541
 COLA % 3.00%

FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Salaries																		
Savela	Nicole	Supervisors	Director			40	\$ 90,515.00		40	\$ 90,515.45		2.5%		\$ 90,515.45		\$ 2,262.89	\$ 92,778.34	
Munson	Nandi	THL	Com. Engagement	8			\$ 74,285.00		40	\$ 76,513.55	2.0%	0.5%		\$ 78,043.82		\$ 382.57	\$ 78,426.39	
Other Pay							\$ (2,777.00)										\$ -	
TOTAL SALARIES							\$ 162,023.00										\$ 171,204.73	
FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Wages																		
Boardman	Nikole	THL	Outreach Coord.	6	\$ 31.00	32	\$ 51,782.40	\$ 31.93	40	\$ 66,669.84	2.0%	0.5%	\$ 32.57	\$ 68,006.16		\$ 333.35	\$ 68,339.51	
Fox	Kristine	THL	Department Asst.	5	\$ 22.89	15	\$ 17,922.87	\$ 23.58	15	\$ 18,463.14	2.0%	0.5%	\$ 24.05	\$ 18,831.15		\$ 92.32	\$ 18,923.47	
Other Pay							\$ 1,028.00										\$ -	
Grant Offset							\$ (15,000.00)										\$ (16,737.00)	
TOTAL WAGES							\$ 55,733.27										\$ 70,525.98	

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
SENIOR CENTER VAN									
1610	Wages	\$ 42,865	\$ 62,342	\$ 74,885	\$ 76,611	\$ 82,100	\$ 82,100	7.16%	\$ 18.07
1611	Expenses	\$ 12,865	\$ 16,823	\$ 15,488	\$ 21,023	\$ 21,023	\$ 21,023	0.00%	\$ 4.63
DEPARTMENTAL TOTAL		\$ 55,730	\$ 79,165	\$ 90,373	\$ 97,634	\$ 103,123	\$ 103,123	5.62%	\$ 22.70

SENIOR CENTER VAN
542

<u>LINE ITEM</u>	FY 2026		<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	FY 2026	FY 2026	<u>PERCENT CHANGE</u>
	<u>FY 2025 APPROPRIATION</u>	<u>DEPARTMENT REQUEST</u>				<u>TOWN MANAGER APPROVED</u>	<u>FINCOM APPROVED</u>	
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	\$ 7,000.00	\$ 7,000.00	\$ -	0.00%		\$ 7,000.00		0.00%
Employee and Union								
Consulting and Engineering								
Building Upgrades								
Other: Gas/Oil	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%		\$ 10,000.00		0.00%
Other: Insurance	\$ 1,203.00	\$ 1,203.00	\$ -	0.00%		\$ 1,203.00		0.00%
TOTAL FUNDS REQUESTED	\$ 21,023.00	\$ 21,023.00	\$ -	0.00%		\$ 21,023.00	\$ -	0.00%

Department Senior Center Van
 Org # 542
 COLA % 3.00%

FISCAL YEAR 2025								FISCAL YEAR 2026													
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026				
Salaries																					
TOTAL SALARIES								\$	-											\$	-
FISCAL YEAR 2025								FISCAL YEAR 2026													
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026				
Wages																					
	Per Diem Drivers	THL	Van Driver	3	\$20.11	60	\$ 62,984.52	\$ 20.71	60	\$ 64,874.06			\$ 20.71	\$ 64,874.06		\$ -	\$ 64,874.06				
	New Employee	THL	Dispatcher	3	\$31.00	8	\$ 12,945.60	\$ 22.00	15	\$ 17,226.00			\$ 22.00	\$ 17,226.00		\$ -	\$ 17,226.00				
	Other Pay						\$ 681.00														
TOTAL WAGES								\$	76,611.12											\$	82,100.06

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
VETERAN'S SERVICE OFFICER									
1620	Salary	\$ 5,192	\$ 6,000	\$ 6,120	\$ 6,242	\$ 6,429	\$ 6,429	3.00%	\$ 7.18
1621	Expenses	\$ 25	\$ -	\$ 50	\$ 1,100	\$ 1,100	\$ 1,100	0.00%	\$ -
1622	Veterans' Benefits	\$ 17,062	\$ 18,919	\$ 22,771	\$ 25,000	\$ 25,000	\$ 25,000	0.00%	\$ -
1623	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 22,279	\$ 24,919	\$ 28,941	\$ 32,342	\$ 32,529	\$ 32,529	0.58%	\$ 7.18

VETERAN'S SERVICE OFFICER
543

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
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 % 3.00%

FISCAL YEAR 2025								FISCAL YEAR 2026											
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026		
Salaries																			
TOTAL SALARIES																\$ -			
FISCAL YEAR 2025								FISCAL YEAR 2026											
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026		
Wages																			
Heard	Maureen	By-Law	Veteran's Agent				\$ 6,242.00			\$ 6,429.26				\$ 6,429.26		\$ -	\$ 6,429.26		
Other Pay																			
TOTAL WAGES																\$ 6,242.00	\$ 6,429.26		

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
GRAVES REGISTRATION									
1630	Salary/Stipend	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	0.00%	\$ 0.28
1631	Expenses	\$ 760	\$ 760	\$ 750	\$ 760	\$ 1,060	\$ 1,060	39.47%	\$ -
DEPARTMENTAL TOTAL		\$ 1,010	\$ 1,010	\$ 1,000	\$ 1,010	\$ 1,310	\$ 1,310	29.70%	\$ 0.28

**GRAVES REGISTRATION
493**

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
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	\$ 1,060.00	\$ 300.00	39.47%		\$ 1,060.00		39.47%
Other:								
Other:								
TOTAL FUNDS REQUESTED	\$ 760.00	\$ 1,060.00	\$ 300.00	39.47%		\$ 1,060.00	\$ -	39.47%

Department Graves Registration
 Org # 493
 COLA % 0.00%

FISCAL YEAR 2025								FISCAL YEAR 2026											
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026		
Salaries										\$ 250.00					\$ 250.00		\$ -	\$ 250.00	
TOTAL SALARIES							\$ 250.00											\$ 250.00	
FISCAL YEAR 2025								FISCAL YEAR 2026											
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026		
Wages																			
TOTAL WAGES							\$ -											\$ -	

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 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%	\$ 0.33
	DEPARTMENTAL TOTAL	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.00%	\$ 0.33

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
OLD BURYING GROUND COMMITTEE									
1650	Expenses	\$ -	\$ -	\$ -	\$ 800	\$ 800	\$ 800	0.00%	\$ -
	DEPARTMENTAL TOTAL	\$ -	\$ -	\$ -	\$ 800	\$ 800	\$ 800	0.00%	\$ -



GROTON PUBLIC LIBRARY

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

Library Board of Trustees

Helena Altsman, Chair
Mark Gerath, Vice-Chair
Jennifer Petersen, Clerk
Kristen von Campe, Member
David Zeiler, Member

Date: December 2, 2024

To: Mark Haddad, Town Manager

From: Vanessa Abraham, Library Director, and the Library Board of Trustees

Subject: FY2026 Library Budget Request for FY2026

We are pleased to present our Fiscal Year 2026 budget request. This budget proposal aims to maintain our current level of services while also investing in strategic initiatives that will enhance our offerings and expand services to our community.

Strategic Plan

This budget proposal aligns with our recently adopted Strategic Plan for FY2026-2030 (gpl.org/about/reports-planning). It outlines our strategic priorities and the necessary resources to achieve them. We are dedicated to fostering a vibrant and inclusive community through the power of knowledge, creativity, and connection.

Major Initiatives

We are excited to share that several significant initiatives are planned for the next five years. These initiatives are designed to maximize our impact and expand accessibility without requiring additional municipal funding. We will achieve this by leveraging grant funding, fostering strong community partnerships, harnessing the power of volunteers, and optimizing internal resources.

The accompanying spreadsheets detail our specific line items, affording a deeper dive into the budget specifics. This memo provides a narrative overview of our budget request and concludes with our commitment to maintaining state certification by the Massachusetts Board of Library Commissioners.

We look forward to partnering with the Town Manager and Select Board to create an even more dynamic and impactful library for Groton.

FY 2026 LEVEL SERVICES BUDGET

SALARY

The six salaried librarians—the full-time Library Director, Assistant Director, Head of Children's Services, Head of Circulation Services, Reference Librarian, and half-time Teen Services Librarian—form the essential foundation for the entire organization.

FY 2026 Salary Increases:

- COLA, Merit, and Longevity, per contracts.
- Health insurance opt-out pay \$6,700 to one staff member per contract.

WAGES

Level services include funding to be open Sundays from 1 to 5 p.m. for 9 months (Sept. to May) and the Summer Reading Assistant for 10 weeks.

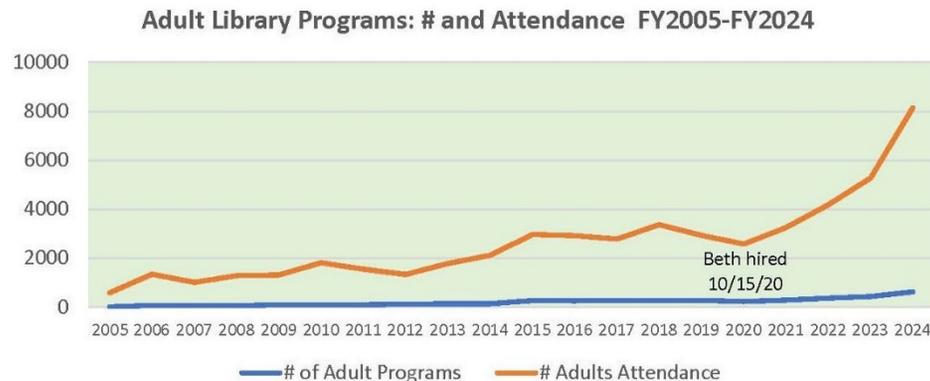
Note: Sunday wages are straight pay; there is no pay differential.

FY 2026 Wage Increases:

- All Library Staff: COLA
- Library Staff in Union: Merit and Longevity (including step-ups of Phillip Aiello for 15+ years and Marianne Kathy Reiff for 10+ years)
- **Promotion and Compensation Adjustment**

The promotion of Elizabeth Dalal, Adult Program Coordinator, Library Assistant I (Grade 2), to Adult Program Coordinator, Library Assistant II (Grade 3) is overdue. Effective July 1, 2025, this promotion will include a significant hourly base rate increase from \$23.65 to \$27.00, after which the standard FY2026 COLA and merit adjustments will be calculated.

This increase is warranted due to the significantly expanded responsibilities, demonstrated expertise, and consistently outstanding performance over the past four years.



GENERAL EXPENSES

The Library is under the custody and oversight of the Library Board of Trustees. The Library's operational budget includes all buildings, grounds, systems, equipment, maintenance contracts, supplies, and all other expenses needed to run the department. The Trustees take their fiscal responsibility seriously and scrutinize every bill before signing.

Changes to FY 2026 Expenses:

- **\$4,757:** Increase to FY2026 Merrimack Valley Library Consortium Membership Fee
 - Increase due primarily to the increase in staff members at Central Site from 10 to 11.
 - Groton voted against adding a permanent position during difficult budgetary times, but was outvoted.
- **\$3,823:** Increase to Books & Materials to meet Materials Expenditure Requirement flexed to 15% for exceeding the hours threshold for a higher service population town.* Primary Funding Helpers:
 - **Town Trust Commissioners** have approved \$75,000 for FY2026 books & materials from the Robbins Library Trust, removing that expense from the municipal budget
 - **GPL Endowment Trust** will contribute \$10,000 to circulating museum passes in FY2026
- **\$2,000:** Increase to Heating, based on the FY2024's actual costs of \$11,767

MINOR CAPITAL

\$15,000 for 4 New Water Fountains with Bottle Fillers

Justification:

- **End of Useful Life.** The water fountains at GPL are original to the 1999 building expansion. They are discolored and have not been functioning well for some time, and the plumber says they are at the end of their useable life
- **Bottle-fillers Frequently Requested.** Patrons and staff have long requested bottle-filler water stations, which are now a standard request by everyday staff, patrons, bike path bikers, and kids at the athletic fields.
- **Encourage Re-Use.** For every bottle refilled, less single-use plastic is used.
- **Three Floors.** With three floors, we need at least three water fountains. We have four because we have two heights on the first floor outside the children's room—one at a lower height for children and one at a standard accessible height – to serve everyone.
- **Quote for \$13,000 Received.** I've included \$2,000 for any overage and wall repair.

This concludes our FY2026 budget request.

The following three pages include an overview of the state certification requirements for the Groton Public Library, which is critical to our operations.

STATE CERTIFICATION

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

- Maintain Groton residents' rights to use other public libraries in Massachusetts
- Maintain reciprocal borrowing privileges with all other Massachusetts public 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, the statewide "Library of the Commonwealth." Additionally, once a municipality has lost certification, it cannot be recertified until it meets standards for one full fiscal year.

A municipality and its library must meet the Municipal Appropriation Requirement (MAR) and the Minimum Standards of Free Public Library Service to be certified each fiscal year.

STATE CERTIFICATION REQUIREMENTS

1. Meet the **Municipal Appropriation Requirement (MAR)**, calculated as the average of the three previous fiscal years' municipal appropriations to the library (excluding capital) increased by 2.5%.
2. Meet the Minimum Population-based **Hours Open Standard** – Groton's is 40 hours/week, 5 days/week, with some evening hours.
3. Meet the **Materials Expenditure Requirement**, calculated as a percentage of the total municipal appropriation to the Library. Groton's is **16%** (we can flex it down to 15% if we meet a higher service threshold—as we do with Sundays Sept-May) if we meet the MAR.
4. Meet All Other Standards and Regulations, which are not challenges for the Groton Public Library.

MUNICIPAL APPROPRIATION REQUIREMENT (MAR)

The MAR is the most critical consideration in every library budget because it is a central component of **remaining certified**. A municipality must meet the MAR OR apply for and receive a waiver of the MAR to be eligible to be approved for State Aid to Public Libraries by the MBLC.

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

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

Municipal Appropriation Requirement Formula: $[(FY\ 2023 + FY\ 2024 + FY\ 2025) / 3] \times 1.025 = FY\ 2026\ MAR$

CALCULATING MAR		
FY 2025 TAMI	\$ 1,029,302	
FY 2024 TAMI	\$ 985,784	
FY 2023 TAMI	\$ 988,296	
Total 3 Years	\$ 3,003,382	
Divided by 3	\$ 1,001,127	
Multiplied by 1.025	\$ 1,026,156	FY2026 MAR

Groton Public Library's FY 2026 MAR is \$ 1,026,156.

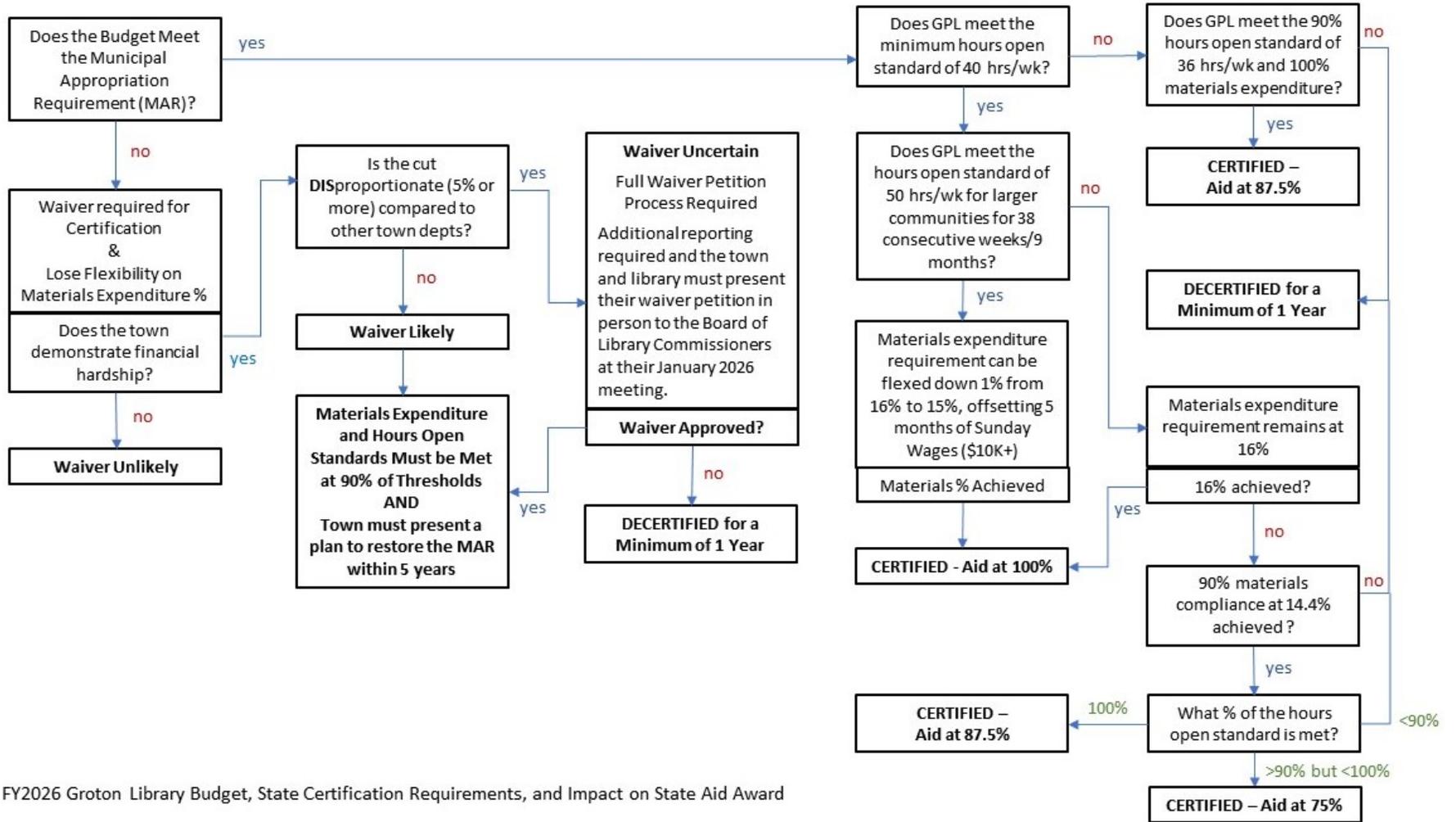
***Flexibility for Materials Expenditures Requirement Explained**

- To meet state requirements, Groton's library (population group 10,000-14,999) must spend 16% of its municipal funding on materials and be open at least 40 hours weekly. (We are open 48 hours per week.)
- Larger population towns (15,000-24,999) must spend 15% on materials and be open at least 50 hours weekly.
- With nine months of Sunday hours (September to May) and meeting the higher service threshold of the larger population group, we are allowed to flex our materials spending requirement from 16% to 15%.
- This 1% saves approximately \$10,500 in material expenditures, which offsets the cost of paying non-benefitted part-time staff to work five months of Sundays. With the January-April Sunday hours in the Library's budget since 2004, we meet the nine month requirement.
- To maintain eligibility for flexibility:
 - The Library appropriation must meet the MAR and
 - The Library must keep its hours above 50 per week for nine consecutive months.

The Massachusetts Board of Library Commissioners (MBLC) is a state government agency with the statutory authority and responsibility to organize, develop, coordinate, and improve library services throughout the state. Nine Commissioners appointed by the governor govern it.

State Certification, Municipal Appropriation, Hours Open, Materials Expenditures, and State Aid Awards: How They Work Together

Because the state certification requirements for the MAR, certification waiver considerations (during budget shortfalls), and the state aid funding received for hours open and materials expenditures are confusing, we created the flowchart below to clarify the interrelationships.



FY2026 Groton Library Budget, State Certification Requirements, and Impact on State Aid Award

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
LIBRARY									
1660	Salary	\$ 411,697	\$ 426,346	\$ 435,562	\$ 453,631	\$ 480,538	\$ 480,538	5.93%	\$ 105.76
1661	Wages	\$ 290,240	\$ 331,618	\$ 319,135	\$ 355,706	\$ 366,043	\$ 366,043	2.91%	\$ 80.56
1662	Expenses	\$ 199,361	\$ 214,238	\$ 225,435	\$ 219,966	\$ 245,546	\$ 230,546	4.81%	\$ 50.74
<hr/>									
	DEPARTMENTAL TOTAL	\$ 901,298	\$ 972,202	\$ 980,132	\$ 1,029,303	\$ 1,092,127	\$ 1,077,127	4.65%	\$ 237.06

**LIBRARY
610**

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT</u>		<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
		<u>REQUEST</u>	<u>DIFFERENCE</u>					
Advertising	\$ 500.00	\$ 500.00	\$ -	0.00%		\$ 500.00		0.00%
Books/Materials	\$ 69,395.00	\$ 73,218.00	\$ 3,823.00	5.51%	Required to meet State Certification Materials Exp. Of 15% after \$88.5K from Trusts, Endow	\$ 73,218.00		5.51%
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	\$ 18,000.00	\$ 18,000.00	\$ -	0.00%		\$ 18,000.00		0.00%
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	\$ 12,000.00	\$ 2,000.00	20.00%	FY2024 actual: \$11,767	\$ 12,000.00		20.00%
Insurance	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%		\$ 1,000.00		0.00%
Maintenance Agreements - Bldg.	\$ 10,300.00	\$ 10,300.00	\$ -	0.00%		\$ 10,300.00		0.00%
Membership Agreements - MVLC	\$ 51,771.00	\$ 56,528.00	\$ 4,757.00	9.19%	FY2026 Actual	\$ 56,528.00		9.19%
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	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%		\$ 4,000.00		0.00%
Minor Capital	\$ -	\$ 15,000.00	\$ 15,000.00	100.00%	See Memo	\$ -		0.00%
TOTAL FUNDS REQUESTED	\$ 219,966.00	\$ 245,546.00	\$ 25,580.00	11.63%		\$ 230,546.00	\$ -	4.81%

Department Library
 Org # 610
 COLA % 3.00%

FISCAL YEAR 2025								FISCAL YEAR 2026									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026
Salaries																	
Abraham	Vanessa	Contract	Library Director			40	\$ 99,112			\$ 102,085.36		2.5%		\$ 102,085.36	\$ 750.00	\$ 2,552.13	\$ 105,387.49
Dowson	Debra	THL	YA/Teen Librarian	8	\$ 40,629	20	\$ 40,629			\$ 41,847.87	2.0%	0.5%		\$ 42,684.83	\$ 375.00	\$ 209.24	\$ 43,269.07
Sanchez	Lauren	THL	Head of Children's	8	\$ 78,008	40	\$ 78,008			\$ 80,348.24	2.0%	0.5%		\$ 81,955.20	\$ 1,100.00	\$ 401.74	\$ 83,456.94
Olson	Susanne	THL	Reference Librarian	8	\$ 79,905	40	\$ 79,905			\$ 82,302.15	2.0%			\$ 83,948.19	\$ 1,100.00	\$ -	\$ 85,048.19
Breen	Sarah	THL	Assistant Director	7	\$ 83,991	40	\$ 83,991			\$ 86,510.73		2.5%		\$ 86,510.73	\$ -	\$ 2,162.77	\$ 88,673.50
Irvin	Nicole	Contract	Head of Circulation			37	\$ 64,728			\$ 66,669.84	2.0%			\$ 68,003.24	\$ -	\$ -	\$ 68,003.24
Other Pay							\$ 7,258.00									\$ 6,700.00	\$ 6,700.00
TOTAL SALARIES							\$ 453,631.00									\$ 3,325.00	\$ 480,538.43

FISCAL YEAR 2025								FISCAL YEAR 2026									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026
Wages																	
				3	\$ 20.07	481	\$ 9,653.67	\$ 20.67	481	\$ 9,942.27				\$ 9,942.27	\$ -	\$ -	\$ 9,942.27
				4	\$ 21.23	48	\$ 1,019.04	\$ 21.87	48	\$ 1,049.76				\$ 1,049.76	\$ -	\$ -	\$ 1,049.76
				8	\$ 29.49	68	\$ 2,005.32	\$ 30.37	68	\$ 2,065.16				\$ 2,065.16	\$ -	\$ -	\$ 2,065.16
				4	\$ 21.23	264	\$ 5,604.72	\$ 21.87	264	\$ 5,773.68				\$ 5,773.68	\$ -	\$ -	\$ 5,773.68
															\$ -	\$ -	\$ -
					\$ 21.23	60	\$ 1,273.80	\$ 21.87	60	\$ 1,312.20				\$ 1,312.20	\$ -	\$ -	\$ 1,312.20
					\$ 29.49	85	\$ 2,506.65	\$ 30.37	85	\$ 2,581.45				\$ 2,581.45	\$ -	\$ -	\$ 2,581.45
					\$ 21.23	330	\$ 7,005.90	\$ 21.87	330	\$ 7,217.10				\$ 7,217.10	\$ -	\$ -	\$ 7,217.10
Aiello	Phillip	THL	Custodian II	4	\$ 23.45	6	\$ 7,344.54	\$ 24.15	6	\$ 7,563.78	2.0%		\$ 24.63	\$ 7,714.12	\$ 112.50	\$ -	\$ 7,826.62
Belanger	Erica	THL	Library Assistant II	4	\$ 27.17	23	\$ 32,620.30	\$ 27.99	23	\$ 33,604.79	1.0%		\$ 28.27	\$ 33,940.96	\$ 718.75	\$ -	\$ 34,659.71
Bolton	Carrie	THL	Library Assistant I	3	\$ 22.52	16	\$ 18,808.70	\$ 23.20	16	\$ 19,376.64	2.0%	0.5%	\$ 23.66	\$ 19,760.83	\$ -	\$ 96.88	\$ 19,857.71
Gibbons	Sanna	THL	Shelver	1	\$ 15.61	5	\$ 4,074.21	\$ 16.08	5	\$ 4,196.88			\$ 16.08	\$ 4,196.88	\$ -	\$ -	\$ 4,196.88
Danti	Samantha	THL	Library Assistant II	4	\$ 24.48	37	\$ 47,280.67	\$ 25.21	37	\$ 48,690.59	2.0%	0.5%	\$ 25.71	\$ 49,656.29	\$ 323.75	\$ 243.45	\$ 50,223.49
Dumont	Nancy	THL	Library Assistant II	4	\$ 24.39	22	\$ 28,009.48	\$ 25.12	22	\$ 28,847.81	2.0%	0.5%	\$ 25.62	\$ 29,422.01	\$ 192.50	\$ 144.24	\$ 29,758.75
Demeis - Dullea	Roan	THL	Shelver	1	\$ 15.00	5	\$ 3,915.00	\$ 15.45	4	\$ 3,225.96			\$ 15.45	\$ 3,225.96	\$ -	\$ -	\$ 3,225.96
Fleischman	Deborah	THL	Assistant to the Librar	6	\$ 30.60	25	\$ 39,933.00	\$ 31.52	25	\$ 41,133.60	2.0%	0.5%	\$ 32.15	\$ 41,955.75	\$ 205.67	\$ -	\$ 42,161.42
Dalal	Elizabeth	THL	Library Assistant I	3	\$ 23.65	22	\$ 27,159.66	\$ 24.36	22	\$ 27,975.02	2.0%	0.5%	\$ 24.85	\$ 28,537.74	\$ -	\$ 139.88	\$ 28,677.62
Ladue	Debra	THL	Custodian II	4	\$ 27.71	27	\$ 39,054.47	\$ 28.54	27	\$ 40,224.28	2.0%		\$ 29.11	\$ 41,027.63	\$ 843.75	\$ -	\$ 41,871.38
Webb	Christine	THL	Shelver	1	\$ 15.61	4	\$ 3,259.37	\$ 16.08	4	\$ 3,357.50			\$ 16.08	\$ 3,357.50	\$ -	\$ -	\$ 3,357.50
Reiff	Marianne	THL	Library Assistant I	3	\$ 22.04	11.25	\$ 12,942.99	\$ 22.70	12	\$ 14,219.28	2.0%		\$ 23.15	\$ 14,501.16	\$ 98.44	\$ -	\$ 14,599.60
Moriarty	Erin	THL	Library Assistant I	3	\$ 21.42	12	\$ 13,417.49	\$ 22.06	12	\$ 13,818.38			\$ 22.06	\$ 13,818.38	\$ -	\$ -	\$ 13,818.38
Engstrom	Katherine	THL	Library Assistant I	3	\$ 20.88	8.75	\$ 9,536.94	\$ 21.51	9	\$ 10,105.40	2.0%		\$ 21.94	\$ 10,307.41	\$ -	\$ -	\$ 10,307.41
Maguire	Eleanor	THL	Library Assistant I	3	\$ 20.28	12	\$ 12,703.39	\$ 20.89	12	\$ 13,085.50	1.5%		\$ 21.20	\$ 13,279.68	\$ -	\$ -	\$ 13,279.68
Fuellemann	Lisa	THL	Library Assistant I	3	\$ 20.28	12	\$ 12,703.39	\$ 20.89	12	\$ 13,085.50	1.5%		\$ 21.20	\$ 13,279.68	\$ -	\$ -	\$ 13,279.68
Other Pay							\$ 13,873.30									\$ 5,000.00	\$ 5,000.00
TOTAL WAGES							\$ 355,706.00									\$ 7,289.69	\$ 366,043.41

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
COMMEMORATIONS & CELEBRATIONS									
1670	Expenses	\$ 50	\$ 263	\$ 253	\$ 500	\$ 500	\$ 500	0.00%	\$ 0.11
1671	Fireworks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 50	\$ 263	\$ 253	\$ 500	\$ 500	\$ 500	0.00%	\$ 0.11

COMMEMORATIONS AND CELEBRATIONS
692

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
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 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
WATER SAFETY									
1680	Wages	\$ 3,927	\$ 2,520	\$ 1,290	\$ 4,560	\$ 4,560	\$ 5,000	9.65%	\$ -
1681	Expenses and Minor Capital	\$ -	\$ 2,887	\$ -	\$ 4,683	\$ 31,900	\$ 3,950	-15.65%	\$ -
1682	Property Maint & Improvements	\$ 1,323	\$ 9,000	\$ 7,108	\$ 10,900	\$ 2,400	\$ 2,400	-77.98%	\$ -
DEPARTMENTAL TOTAL		\$ 5,250	\$ 14,407	\$ 8,398	\$ 20,143	\$ 38,860	\$ 11,350	-43.65%	\$ -

WATER SAFETY
699
1681 - Expenses

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Lifeguard Management Lifeguard Chairs Rescue Equipment	\$ -	\$ 28,000.00	\$ 28,000.00	100.00%	The SBC is requesting lifeguard service be returned to the beach. We have received encouragement from the public including a letter to get the guards back. NOTE: This estimate is based on the FY 2021 budget for 2 YMCA lifeguards and adjusted for inflation.	\$ -		
Swim Area Protection/Markers	\$ 400.00	\$ 350.00	\$ (50.00)	-12.50%	In an attempt to help with the budget deficit, I think the SBC will be OK in FY26 with this reduction in requested budget.	\$ 350.00		-12.50%
Gear Storage and Transport	\$ 1,000.00	\$ 900.00	\$ (100.00)	-10.00%	In an attempt to help with the budget deficit, I think the SBC will be OK in FY26 with this reduction in requested budget.	\$ 900.00		-10.00%
Emergency Medical Supplies Rescue Boat, LifeJackets, Radio	\$ 150.00	\$ 100.00	\$ (50.00)	-33.33%	In an attempt to help with the budget deficit, I think the SBC will be OK in FY26 with this reduction in requested budget.	\$ 150.00		0.00%
Toilet Rental	\$ 2,983.00	\$ 2,400.00	\$ (583.00)	-19.54%	This request accounts for accessible toilet service at Sargisson Beach as well as the boat launches at Lost Lake and Baddacook Pond. If only approved for Sargisson Beach, I will need \$600 for 5 months of service. The boat launches offer toilets for 7 months (Apr-Oct) while the Beach has usually offered 5 months (May-Sept), which at current rate would be \$1666.00. I added some room just in case the rates go up next year.	\$ 2,400.00		-19.54%
Advertising Programs	\$ 150.00	\$ 150.00	\$ -	0.00%	This is used to advertise for the Ranger and Lifeguard each season.	\$ 150.00		0.00%
TOTAL FUNDS REQUESTED	\$ 4,683.00	\$ 31,900.00	\$ 27,217.00	0.00%		\$ 3,950.00	\$ -	0.00%

WATER SAFETY
699
1682 - Property Maintenance and Improvements

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Chipping and Tree Service	\$ 2,400.00	\$ 2,400.00	\$ -	0.00%	The \$8,500 in FY25 was for the cost of materials to repair the docks. The repairs were completed this year.	\$ 2,400.00		0.00%
Materials	\$ 8,500.00	\$ -	\$ (8,500.00)	-100.00%		\$ -		-100.00%
TOTAL FUNDS REQUESTED	\$ 10,900.00	\$ 2,400.00	\$ (8,500.00)	-77.98%		\$ 2,400.00	\$ -	-77.98%

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
WEED MANAGEMENT									
1690	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1691	Expenses: Weed Harvester	\$ 12,562	\$ 22,000	\$ 17,666	\$ 22,000	\$ 22,000	\$ 22,000	0.00%	\$ -
1692	Expenses: Great Lakes	\$ 2,385	\$ 12,001	\$ 9,965	\$ 100,885	\$ 22,385	\$ 22,385	-77.81%	\$ -
DEPARTMENTAL TOTAL		\$ 14,947	\$ 34,001	\$ 27,631	\$ 122,885	\$ 44,385	\$ 44,385	-63.88%	\$ -

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
COUNTRY CLUB									
1700	Salary	\$ 162,122	\$ 170,866	\$ 172,568	\$ 177,727	\$ 205,094	\$ 205,094	15.40%	\$ 45.14
1701	Wages	\$ 176,746	\$ 234,595	\$ 253,111	\$ 243,941	\$ 295,791	\$ 295,791	21.26%	\$ 65.10
1702	Expenses	\$ 180,650	\$ 193,969	\$ 223,824	\$ 167,774	\$ 235,885	\$ 235,885	40.60%	\$ 51.91
1703	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 519,518	\$ 599,430	\$ 649,503	\$ 589,442	\$ 736,770	\$ 736,770	24.99%	\$ 162.15

COUNTRY CLUB

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Golf Expenses	\$ 22,464	\$ 30,361	\$ 7,897	35.15%	Range Balls	\$ 30,361		35.15%
Pool Expenses	\$ 22,434	\$ 25,962	\$ 3,528	15.73%	Chemicals and Propane	\$ 25,962		15.73%
Camp Expenses	\$ 16,791	\$ 23,035	\$ 6,244	37.19%	Additional Campers	\$ 23,035		37.19%
Raquet Expenses	\$ 2,500	\$ 17,355	\$ 14,855	594.20%	Lesson Payouts	\$ 17,355		594.20%
Building and Grounds	\$ 40,000	\$ 71,672	\$ 31,672	79.18%	New Greens Program	\$ 71,672		79.18%
General Expenses	\$ 26,085	\$ 30,000	\$ 3,915	15.01%	Additional Septic Service Visit	\$ 30,000		15.01%
Small Capital	\$ 37,500	\$ 37,500	\$ -	0.00%		\$ 37,500		0.00%
TOTAL FUNDS REQUESTED	\$ 167,774	\$ 235,885	\$ 68,111	40.60%		\$ 235,885	\$ -	40.60%

Department Country Club
 Org # _____
 COLA % 3.00%

FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Salaries																		
Campbell	Shawn	Supervisors	GM/Golf Pro	16		40	\$ 90,037.00			\$ 102,738.11			2.5%	\$ 102,738.11	\$ 3,150.00	\$ 2,600.00	\$ 108,488.11	
TBD		THL	Grounds Supt	10		40	\$ 82,177.00			\$ 96,606.00				\$ 96,606.00		\$ -	\$ 96,606.00	
Other Pay							\$ 5,513.00										\$ -	
TOTAL SALARIES							\$ 177,727.00											\$ 205,094.11
FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Wages																		
Building and Grounds							\$ 69,915.00			\$ 76,600.00					\$ 76,600.00		\$ -	\$ 76,600.00
Pool							\$ 91,305.00			\$ 97,431.00					\$ 97,431.00		\$ -	\$ 97,431.00
Golf							\$ 49,281.00			\$ 81,440.00					\$ 81,440.00		\$ -	\$ 81,440.00
Camp							\$ 33,440.00			\$ 40,320.00					\$ 40,320.00		\$ -	\$ 40,320.00
TOTAL WAGES							\$ 243,941.00											\$ 295,791.00

		<u>FY 2025</u>		<u>FY 2026</u>
Full Memberships	\$	41,000	\$	53,000
Golf Memberships	\$	135,000	\$	150,000
Swim Memberships	\$	150,000	\$	158,000
Raquet Memberships	\$	20,000	\$	28,000
Summer Camp Revenues	\$	112,068	\$	149,175
Daily Racquet Revenues	\$	-	\$	21,000
Daily Pool Revenues	\$	34,000	\$	48,000
Swim Team	\$	20,000	\$	16,000
Swim Lessons	\$	25,600	\$	41,000
Golf Green Fees	\$	170,000	\$	172,000
Driving Range Fees	\$	12,000	\$	17,100
GHIN	\$	1,000	\$	3,000
Cart Fees	\$	100,000	\$	110,000
Pull Carts	\$	700	\$	800
Golf Shop Sales	\$	15,000	\$	16,000
Liquor License	\$	6,000	\$	6,000
Tavern Lease	\$	3,600	\$	7,000
Credit Card Fees	\$	(25,000)	\$	(28,000)
Total Income	\$	820,968	\$	968,075

Country Club Salaries	205094
Country Club Wages	295791
Country Club Expenses	235885
Capital Purchases	62031
Health Insurance	43411
Payroll Taxes (Medicare 1.45%)	8471
Insurance	25000
Building Cost	0
Miscellaneous/Unanticipated	9049
Sub-Total Expense	884732
Anticipated Revenue	968075
Profit	83343

December 2nd, 2024

Dear Mark,

When preparing the budget for the upcoming fiscal year, I began by taking a look at expected revenue. In doing so, I was alarmed to see that the provider payments we receive from Verizon and Charter have been trending further downwards at a faster pace than expected. These projections could mean that we see a roughly \$5,000 decrease in revenue year-to-year. It was clear that revenue was declining steadily but this is definitely a bigger drop than we expected to see.

Movement on the currently stagnant streaming bill would significantly help restore lost revenue and would provide a very promising outlook on our future but it is hard to put too much faith in that at this time. Therefore, I plan on pushing negotiations with Charter towards an increase to a 5% percent fee. If this is successful, then Verizon has already agreed to match and we could potentially see over \$20,000 of added revenue - allowing us to operate completely within our provider revenue for the year. There is always the possibility that this ask for an increase would not be successful but I will do everything in my power to try and make this a reality.

Under your direction, I have implanted a wage line item change to allow for an additional four hours for David Germain. We are very excited to be able to offer this opportunity for him and are thrilled that you have been such a big advocate for this move. He is a huge asset to our staff, to the channel, and to the community.

Because of the increase in wages and the decrease in revenue, I have tried to keep all additional costs as low as possible. We have eliminated travel/conference and legal line item estimates that have traditionally been left in as placeholders, we have used new dues and membership information to decrease that estimate, and I plan on curbing spending for office needs as best I can.

While I have done substantial comparisons and estimates to try and help accurately predict a lower freelance cost for the year, this still remains our highest line item. We rely on freelancers to help us accommodate the multiple weekly meetings that we cover. Costs could be lowered here by using more staff time to cover these meetings but that would severely limit our ability to provide coverage for other programming and events around town.

If further reductions are needed, we could look at targeting our summer internship program or decrease our efforts around advertising and marketing for the channel.

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

Ashley Doucette
Program Director - The Groton Channel

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
LOCAL ACCESS CABLE DEPARTMENT									
1710	Salaries	\$ -	\$ -	\$ -	\$ 71,048	\$ 71,050	\$ 71,050	100.00%	\$ 16.11
1711	Wages	\$ -	\$ -	\$ -	\$ 61,219	\$ 68,232	\$ 68,232	100.00%	\$ 15.02
1712	Expenses	\$ -	\$ -	\$ -	\$ 18,175	\$ 14,270	\$ 14,270	0.00%	\$ 3.14
1713	Minor Capital	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	0.00%	\$ 1.10
DEPARTMENTAL TOTAL		\$ -	\$ -	\$ -	\$ 155,442	\$ 158,552	\$ 158,552	100.00%	\$ 35.37

Local Access Cable Department
400

<u>LINE ITEM</u>	<u>FY 2025 APPROPRIATION</u>	<u>FY 2026 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER APPROVED</u>	<u>FY 2026 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Telephone/Internet	\$ 3,400.00	\$ 950.00	\$ (2,450.00)	-72.06%	Moved costs to Soft/Serv. Maint.	\$ 950.00		-72.06%
Office Supplies	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%		\$ 2,000.00		0.00%
Dues & Memberships	\$ 175.00	\$ 100.00	\$ (75.00)	-42.86%	Membership cost decreases	\$ 100.00		-42.86%
Travel and Conferences	\$ 500.00	\$ -	\$ (500.00)	-100.00%	Dept has not utilized in the past	\$ -		-100.00%
Equipment Maintenance	\$ 500.00	\$ 500.00	\$ -	0.00%		\$ 500.00		0.00%
Software/Service Maintenance	\$ 500.00	\$ 3,220.00	\$ 2,720.00	544.00%		\$ 3,220.00		544.00%
Worker's Comp Reimbursement	\$ 100.00	\$ -	\$ (100.00)	-100.00%		\$ -		-100.00%
Other:Benefits								
Other:Legal	\$ 500.00	\$ -	\$ (500.00)	-100.00%	Dept has not utilized in the past	\$ -		-100.00%
Other: Freelance Meeting Coverage	\$ 7,000.00	\$ 4,000.00	\$ (3,000.00)	-42.86%	Increase in staff coverage	\$ 4,000.00		-42.86%
Other: Shared Employee Expense								
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	\$ 18,175.00	\$ 14,270.00	\$ (3,905.00)	-21.49%		\$ 14,270.00	\$ -	-21.49%

Department Local Access Cable Department
 Org # 400
 COLA % 3.00%

FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Salaries																		
Doucette	Ashley	Supervisors	Manager			40	\$ 69,317.00			\$ 69,317.51		2.5%		\$ 69,317.51		\$ 1,732.94	\$ 71,050.45	
Additional Appropriation							\$ 1,731.00										\$ -	
TOTAL SALARIES							\$ 71,048.00										\$ 71,050.45	
FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Wages																		
Paulajka	Noah	THL	Production Tech	4	\$22.52	40	\$ 47,021.76	\$ 23.20	40	\$ 48,441.60	2.0%	0.5%	\$ 23.66	\$ 49,402.08		\$ 242.21	\$ 49,644.29	
Germain	David	THL	Production Asst.	6	\$17.75	15	\$ 13,898.25	\$ 18.28	19	\$ 18,130.10	2.0%	0.5%	\$ 18.65	\$ 18,497.07		\$ 90.65	\$ 18,587.72	
Other Pay							\$ 299.00										\$ -	
TOTAL WAGES							\$ 61,219.01										\$ 68,232.01	



DEBT SERVICE

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
DEBT SERVICE									
2000	Long Term Debt - Principal Excluded	\$ 1,229,153	\$ 2,267,786	\$ 2,023,506	\$ 2,025,000	\$ 2,045,000	\$ 2,045,000	0.99%	\$ 426.56
2001	Long Term Debt - Principal Non-Excluded	\$ -	\$ -	\$ -	\$ 160,000	\$ 165,000	\$ 165,000	3.13%	\$ 34.42
2002	Long Term Debt - Interest - Excluded	\$ 674,914	\$ 1,332,573	\$ 1,493,326	\$ 1,340,252	\$ 1,258,527	\$ 1,258,527	-6.10%	\$ 262.52
2003	Long Term Debt - Interest - Non-Excluded	\$ -	\$ -	\$ -	\$ 106,974	\$ 97,144	\$ 97,144	-9.19%	\$ 20.26
2004	Short Term Debt - Principal - Town - Non Excluded	\$ -	\$ -	\$ -	\$ 247,532	\$ 122,685	\$ 122,685	-50.44%	\$ 25.59
2005A	Short Term Debt - Interest - Town - Non Excluded	\$ 3,740	\$ 13,803	\$ -	\$ 24,483	\$ 21,851	\$ 21,851	-10.75%	\$ 4.56
2005B	Short Term Debt - Principal/Interest - Town - Excluded	\$ -	\$ -	\$ 1,045,344	\$ 1,028,211	\$ 1,845,196	\$ 1,845,196	79.46%	\$ 384.89
DEPARTMENTAL TOTAL		\$ 1,907,807	\$ 3,614,162	\$ 4,562,176	\$ 4,932,452	\$ 5,555,403	\$ 5,555,403	53.71%	\$ 1,158.80

	<u>FY 2025</u>	<u>FY 2026</u>
Long Term Debt - Principal Non-Excluded	\$ 165,000	\$ 165,000
Long Term Debt - Interest - Non-Excluded	\$ 110,364	\$ 97,144
Short Term Debt - Principal	\$ 123,526	\$ 122,685
Short Term Debt - Interest	\$ 8,644	\$ 21,851
Total	\$ 407,534	\$ 406,680
Less Free Cash Offset	\$ 132,170	\$ 43,922
Less EMS Fund Offset	\$ -	\$ 100,614
Total In-Levy Taxation for Debt Service	\$ 275,364	\$ 262,144

Long Term Debt

Fiscal 2026

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	\$400,000.00	\$95,612.52	\$495,612.52	
2913	DPW Garage- FY21	2/20/2020	2/15/2040	\$4,307,000	Exempt	\$217,000.00	\$98,004.50	\$315,004.50	
2914	Library Roof- FY21	2/20/2020	2/15/2040	\$1,055,000	Exempt	\$53,000.00	\$23,997.00	\$76,997.00	
2980	Florence Roche #1- FY22	8/17/2021	8/15/2041	\$7,330,000	Exempt	\$285,000.00	\$187,025.00	\$472,025.00	
2916	Florence Roche #2 - FY23	6/21/2022	4/1/2047	\$18,655,000.00	Exempt	\$750,000.00	\$715,950.00	\$1,465,950.00	
2999	Senior Center	11/27/2018	6/30/2039	\$5,130,000	Exempt	\$340,000.00	\$137,937.50	\$477,937.50	
Total Exempt						\$2,045,000.00	\$1,258,526.52	\$3,303,526.52	
2915	Fire Truck 2020	02/20/2020	2/15/2039	\$473,000	Non-Exempt	\$25,000.00	\$10,776.00	\$35,776.00	
2978	Fire Ladder Truck	11/27/2018	11/15/2037	\$875,000	Non-Exempt	\$45,000.00	\$20,981.26	\$65,981.26	
2979	Lost Lake Fire Protection	11/27/2018	11/15/2038	\$1,375,000	Non-Exempt	\$70,000.00	\$34,356.26	\$104,356.26	
2919	Fire Truck 2024	2/16/2024	3/15/2044	\$737,000	Non-Exempt	\$25,000.00	\$31,030.00	\$56,030.00	
Total Non-Exempt						\$165,000.00	\$97,143.52	\$262,143.52	
Summary for General Fund						Total for General Fund	\$2,210,000.00	\$1,355,670.04	\$3,565,670.04
<i>crossfoot</i>						<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	

GELD

2998	GELD- Headqtrs.	8/1/2014	11/1/2033	\$2,000,000	Non-Exempt	\$105,000.00	\$32,275.00	\$137,275.00	
Summary for GELD						Total Non-Exempt for GELD	\$105,000.00	\$32,275.00	\$137,275.00
<i>crossfoot</i>						<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	

CPC

Summary for CPC						Total Non-Exempt for CPC	\$0.00	\$0.00	\$0.00
<i>crossfoot</i>						<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	

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	\$16,678.79	\$364.17	\$17,042.96	
2911	Old Ayer Rd	10/26/2007	10/1/2025	\$155,960	Non-Exempt	\$8,321.21	\$182.71	\$8,503.92	
Summary for Sewer						Total Non-Exempt for Sewer	\$25,000.00	\$546.88	\$25,546.88
<i>crossfoot</i>						<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	

Water

2920B	Whitney Pond Well #3 Construction 2022	2/16/2024	3/15/2052	\$141,500.00	Non-Exempt	\$5,000.00	\$5,860.00	\$10,860.00	
2997	Water SRF Loan 2	12/14/2006	7/15/2026	\$1,234,434	Non-Exempt	\$72,799.00	\$2,379.39	\$75,178.39	
2920A	Whitney Pond Well #3 Construction	2/16/2024	3/15/2052	\$665,500	Non-Exempt	\$15,000.00	\$27,510.00	\$42,510.00	
2918	Manganese Water Treatment Plant Construction	2/16/2024	3/15/2052	\$9,590,000	Non-Exempt	\$185,000.00	\$395,600.00	\$580,600.00	
Summary for Water						Total Non-Exempt for Water	\$277,799.00	\$431,349.39	\$709,148.39
<i>crossfoot</i>						<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	

FY26 Totals-	\$2,617,799.00	\$1,819,841.31	\$4,437,640.31
<i>crossfoot</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>

FY26 Short Term Debt Estimates

FUND	GGT	Project Description	Amounts To Be Borrowed February 2025	% of total BAN	Interest	Premium	Interest after premium	principal pay down	Total BAN payment FY26	To be borrowed FY26	Estimated Int			
6100	000	Whitney Pond Well (2016) - assumes \$39,292 for paydown for FY24 - Water E&D	\$47,502	5.42%	\$	2,850.12	\$	2,850.12	\$	47,502.00	\$	50,352.12	\$0.00	\$0.00
3202	118	Middles School Track (renewal) - first principal pay down due FY25 - CPC	\$829,702	94.58%	\$	49,782.12	\$	49,782.12	\$	169,702.00	\$	219,484.12	\$660,000.00	\$26,400.00
		February ESTIMATED at 4% 2024 to be BAN Total	\$877,204			\$52,632		\$52,632.24		217,204.00		\$269,836	\$660,000.00	\$26,400.00
		estimated interest 4% due Feb 2026	\$			\$		\$		\$		\$		
		actual premium received February 2024	\$			\$		\$		\$		\$		
		underwriters discount decreases premium before the town receives 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	\$			\$		\$		\$		\$		
		Water	\$			\$		\$		\$		\$		
		CPC	\$			\$		\$		\$		\$		
		Payment Principal and Int Due February FY25	\$			\$		\$		\$		\$		

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	Total BAN payment FY25	To be borrowed FY26	Estimated Int			
6100	###	Whitney Well #3 Engineering (first principal pay FY24- over 10 years) 300000	\$	225,000.00	0.79%	\$	7,312.50	\$	7,312.50	\$	187,500.00	\$7,500.00		
6100	###	Manganese Treatment Facility Engineering (first principal pay down FY24 - over 30 years) 722500	\$	670,708.00	2.34%	\$	21,798.01	\$	21,798.01	\$	5644,908.00	\$25,796.32		
###	###	Ambulance (renewal) first principal paydown made FY24	\$	353,784.00	1.24%	\$	11,497.98	\$	11,497.98	\$	264,668.00	\$10,586.72		
		Dump Truck (renewal) first principal pay down made FY24	\$	33,569.00	0.12%	\$	1,090.99	\$	1,090.99	\$	-	\$0.00		
		Dump Truck (NEW 2025) (first principal pay to be made FY27 spread 285,000 over 4 years)	\$	285,000.00	1.00%	\$	9,262.50	\$	9,262.50	\$	285,000.00	\$11,400.00		
3905	122	Flo Ro 3 Place Holder - first principal pay down due FY26 (Excluded debt)	\$	27,050,000.00	94.52%	\$	879,125.00	\$	879,125.00	\$	26,083,929.00	\$1,043,357.16		
		June BAN Total	\$	28,618,061.00			\$930,086.98		\$930,086.98		1,152,056.00	\$2,082,142.98	\$27,466,005.00	\$1,098,640.20
		BAN Interest	\$	\$930,086.98										
		actual premium received June 2024	\$											
		underwriters discount decreases premium before the town receives 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	\$											
		General Fund Excluded	\$	1,845,196.00										
		General Fund Non Excluded	\$	144,536.47										
		Water	\$	92,410.51										
		Payment Principal and Int Due June FY25	\$	2,082,142.98										

	Principal	Interest	Total	variance
GF Excluded Debt	\$ 966,071.00	\$ 879,125.00	\$ 1,845,196.00	\$ -
GF Non Excluded Debt	\$ 222,685.00	\$ 21,851.47	\$ 244,536.47	\$ -
Water Debt	\$ 110,802.00	\$ 31,960.63	\$ 142,762.63	\$ -
CPC Debt	\$ 169,702.00	\$ 49,782.12	\$ 219,484.12	\$ -
Total Debt Service FY26	\$ 1,369,260.00	\$ 960,719.22	\$ 2,351,979.22	\$ -
variance				\$ -



EMPLOYEE BENEFITS

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2026 IMPACT ON AVERAGE TAX BILL
EMPLOYEE BENEFITS									
GENERAL BENEFITS									
3000	County Retirement	\$ 2,385,255	\$ 2,538,910	\$ 2,494,280	\$ 2,653,019	\$ 2,640,116	\$ 2,640,116	-0.49%	\$ 561.74
3001	OPEB Unfunded Liabiltiy	\$ 177,094	\$ 177,094	\$ 185,000	\$ 190,000	\$ 200,000	\$ 200,000	5.26%	\$ 42.55
3002	Unemployment Compensation	\$ 9,891	\$ 19,465	\$ 678	\$ 10,000	\$ 10,000	\$ 10,000	0.00%	\$ 2.13
INSURANCE									
3010	Health Insurance	\$ 1,749,313	\$ 1,811,069	\$ 2,017,056	\$ 2,185,497	\$ 2,305,641	\$ 2,087,511	-4.48%	\$ 444.16
3011	Life Insurance	\$ 3,549	\$ 3,642	\$ 3,627	\$ 3,820	\$ 3,820	\$ 3,820	0.00%	\$ 0.81
3012	Medicare/Social Security	\$ 142,291	\$ 153,710	\$ 154,288	\$ 157,000	\$ 162,000	\$ 162,000	3.18%	\$ 34.47
DEPARTMENTAL TOTAL		\$ 4,467,393	\$ 4,703,890	\$ 4,854,929	\$ 5,199,336	\$ 5,321,577	\$ 5,103,447	-1.84%	\$ 1,085.86

Retirees Plan Counts FY26

Count of Health Plan			
Health Plan	Plan Type	Function of Government	Total
None	None	DPW	3
		GELD	1
		General Government	3
		Public Safety	3
	None Total		10
HMO Network Blue	Family	DPW	2
		GELD	1
		Public Safety	2
	Family Total		5
	Individual	DPW	1
		GELD	1
		General Government	2
Public Safety		3	
Individual Total		8	
Medex	Individual Medicare	DPW	6
		Enterprise	4
		GELD	9
		General Government	18
		Land Use	4
		Library & Citizens Services	8
		Public Safety	4
	Individual Medicare Total		53
Medicare PPO Blue	Individual	GELD	1
		General Government	3
		Land Use	1
	Individual Total		5
Grand Total			81

HEALTH INSURANCE ENROLLMENT PROJECTIONS FY26

ACTIVE EMPLOYEES

Count of Plan Type	
Union Affiliation	Total
By-Law Employee	3
Contract Employee	5
GELD	14
Highway Transfer Water	17
Patrolmen's Association	16
Professional Firefighter	11
Superior Officers	3
Supervisors' Union	7
Town Hall Library	35
Grand Total	111

ACTIVE EMPLOYEES

Count of Plan Type		Plan Type			Grand Total
Union Affiliation	Coverage	Family	Individual	none	
By-Law Employee		3			3
Contract Employee		3	1	1	5
GELD		9	4	1	14
Highway Transfer Water		11	4	2	17
Patrolmen's Association		7	4	5	16
Professional Firefighter		6	1	4	11
Superior Officers		2		1	3
Supervisors' Union		1	1	5	7
Town Hall Library		17	10	8	35
Grand Total		59	25	27	111

Budget Summary

as of 11/30/2024

FY25 Budget

10% Increment
FY26 Budget

MIIA Rates

Grand Total Active EE's	1,681,728	1,890,885
Retirees	367,108	404,656
HSAQ Obligation	8,000	8,000
Benefit Strategies/Health Equity Fees	2,100	2,100
Potential Retirements	77,715	
Vacancy added during Budget deliberations	24,500	
Subtotal Projected Costs	2,161,151	2,305,641
Adjustments:		

Voted Budget FY25	2,185,497
(\$2,161,151 ATM+ \$24,346FTM)	
Projection thru 6/30/25	1,967,109.00

Projected for FY26 11/2024	2,305,641	5.50%
Proposed on 1/31/25	2,305,641	
Projected Surplus (Deficit)	0	6/30/2026

Surplus/(Deficit) projected 6/2025 218,388



ENTERPRISE FUNDS

FY 2026 ENTERPRISE FUND BUDGETS

LINE	DEPARTMENT/DESCRIPTION	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 APPROPRIATED	FY 2026 DEPARTMENT REQUEST	FY 2026 TOWN MANAGER BUDGET	PERCENT CHANGE
WATER DEPARTMENT								
	WD Salaries	\$ 152,121	\$ 163,248	\$ 171,916	\$ 176,650	\$ 204,133	\$ 204,133	15.56%
	WD Wages	\$ 255,303	\$ 269,339	\$ 283,667	\$ 300,075	\$ 310,821	\$ 310,821	3.58%
	WD Expenses	\$ 526,019	\$ 573,697	\$ 704,577	\$ 637,300	\$ 675,612	\$ 675,612	6.01%
	WD Debt Service	\$ 369,185	\$ 478,239	\$ 727,946	\$ 1,196,241	\$ 859,919	\$ 859,919	-28.11%
100	DEPARTMENTAL TOTAL	\$ 1,302,628	\$ 1,484,523	\$ 1,888,106	\$ 2,310,266	\$ 2,050,485	\$ 2,050,485	-11.24%
SEWER DEPARTMENT								
	Sewer Salaries	\$ 21,579	\$ 23,104	\$ 23,372	\$ 24,300	\$ 26,748	\$ 26,748	10.07%
	Sewer Wages	\$ 51,737	\$ 45,907	\$ 54,740	\$ 57,195	\$ 60,099	\$ 60,099	5.08%
	Sewer Expense	\$ 683,919	\$ 781,027	\$ 701,285	\$ 1,142,338	\$ 828,516	\$ 828,516	-27.47%
	Sewer Debt Service	\$ 5,316	\$ 5,099	\$ 4,995	\$ 26,642	\$ 25,545	\$ 25,545	-4.12%
200	DEPARTMENTAL TOTAL	\$ 762,551	\$ 855,137	\$ 784,392	\$ 1,250,475	\$ 940,908	\$ 940,908	-24.76%
FOUR CORNERS SEWER DEPARTMENT								
	Four Corners Sewer Salaries	\$ -	\$ -	\$ 2,597	\$ 2,700	\$ 2,972	\$ 2,972	100.00%
	Four Corners Sewer Wages	\$ -	\$ 7,683	\$ 6,082	\$ 6,355	\$ 6,678	\$ 6,678	5.08%
	Four Corners Sewer Expense	\$ 54,555	\$ 128,224	\$ 71,475	\$ 88,985	\$ 301,162	\$ 301,162	238.44%
	Four Corners Sewer Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
300	DEPARTMENTAL TOTAL	\$ 54,555	\$ 135,907	\$ 80,154	\$ 98,040	\$ 310,812	\$ 310,812	217.03%
LOCAL ACCESS CABLE DEPARTMENT								
	Cable Salaries	\$ 69,975	\$ 69,290	\$ 69,290	\$ -	\$ -	\$ -	0.00%
	Cable Wages	\$ 55,827	\$ 62,574	\$ 62,574	\$ -	\$ -	\$ -	0.00%
	Cable Expenses	\$ 52,535	\$ 85,774	\$ 85,774	\$ -	\$ -	\$ -	0.00%
	Cable Minor Capital	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
400	DEPARTMENTAL TOTAL	\$ 183,337	\$ 217,638	\$ 217,638	\$ -	\$ -	\$ -	0.00%
STORMWATER UTILITY								
	Stormwater Wages/Benefits	\$ 74,091	\$ 77,629	\$ 78,357	\$ 84,851	\$ 86,890	\$ 86,890	2.40%
	Stormwater Expenses	\$ 57,416	\$ 81,441	\$ 108,437	\$ 112,000	\$ 112,000	\$ 112,000	0.00%
	Stormwater Capital Outlay	\$ 42,201	\$ 51,000	\$ 89,791	\$ 51,000	\$ 51,000	\$ 51,000	0.00%
500	DEPARTMENTAL TOTAL	\$ 173,708	\$ 210,070	\$ 276,585	\$ 247,851	\$ 249,890	\$ 249,890	0.82%
TOTAL ENTERPRISE FUNDS		\$ 2,476,779	\$ 2,903,275	\$ 3,246,875	\$ 3,906,632	\$ 3,552,095	\$ 3,552,095	-9.08%

**WATER DEPARTMENT ENTERPRISE FUND
100**

<u>LINE ITEM</u>	<u>FY 2026 DEPARTMENT</u>		<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>PERCENT CHANGE</u>
	<u>FY 2025</u>	<u>REQUEST</u>				<u>TOWN MANAGER</u>	<u>FINCOM</u>	
	<u>APPROPRIATION</u>	<u>REQUEST</u>				<u>APPROVED</u>	<u>APPROVED</u>	
Propane Heat	\$ 10,000.00	\$ 13,000.00	\$ 3,000.00	30.00%		\$ 13,000.00		30.00%
Electricity	\$ 70,000.00	\$ 70,000.00	\$ -	0.00%		\$ 70,000.00		0.00%
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	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%		\$ 4,000.00		0.00%
Maintenance Agreements	\$ 8,000.00	\$ 8,000.00	\$ -	0.00%		\$ 8,000.00		0.00%
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	\$ 25,000.00	\$ 25,000.00	\$ -	0.00%		\$ 25,000.00		0.00%
Telephone	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%		\$ 4,000.00		0.00%
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	\$ 40,000.00	\$ 46,000.00	\$ 6,000.00	15.00%	New Treatment Plant	\$ 46,000.00		15.00%
Uniforms	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%		\$ 4,000.00		0.00%
Intergovernmental	\$ 224,500.00	\$ 253,812.00	\$ 29,312.00	13.06%	Supt Opt In 1/2 Yr new Supt 1/2 yr	\$ 253,812.00		13.06%
Licensing/Dues/Training	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%		\$ 3,000.00		0.00%
Capital Fund	\$ 50,000.00	\$ 50,000.00	\$ -	0.00%	up to \$16,000 needed for COLA	\$ 50,000.00		0.00%
TOTAL FUNDS REQUESTED	\$ 637,300.00	\$ 675,612.00	\$ 38,312.00	6.01%		\$ 675,612.00	\$ -	6.01%

Department Water Department Enterprise Fund
 Org # 100
 COLA % 3.00%

FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Salaries																		
Orcutt	Thomas	Supervisors	Superintendent	14		40	\$ 109,242.00			\$ 112,519.26			2.5%	\$ 112,519.26	\$ 3,950.00	\$ 2,812.98	\$ 119,282.24	
TBD		Supervisors	Superintendent	14		40	\$ -			\$ 28,129.82				\$ 28,129.82	\$ -	\$ -	\$ 28,129.82	
Crory	Lauren	THL	Business Manager	9		40	\$ 51,120.00			\$ 52,653.60	2.0%	0.5%		\$ 53,706.67	\$ 2,751.00	\$ 263.27	\$ 56,720.94	
Other Pay							\$ 16,288.00										\$ -	
TOTAL SALARIES							\$ 176,650.00											\$ 204,133.00
FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Wages																		
Knox	Steven	Highway	Sr. Technician	11	\$40.83	40	\$ 85,253.04	\$ 42.05	40	\$ 87,810.63	2.0%		\$ 42.90	\$ 89,566.84	\$ 22,109.00	\$ -	\$ 111,675.84	
MacEachern	Michael	Highway	Technician	10	\$36.78	40	\$ 76,796.64	\$ 37.88	40	\$ 79,100.54	2.0%		\$ 38.64	\$ 80,682.55	\$ 17,165.00	\$ -	\$ 97,847.55	
Maloney	Robert	Highway	Technician	10	\$36.78	40	\$ 76,796.64	\$ 37.88	40	\$ 79,100.54	2.0%		\$ 38.64	\$ 80,682.55	\$ 20,615.00	\$ -	\$ 101,297.55	
Summer Help						0	\$ -										\$ -	
Other Pay							\$ 61,229.00											\$ -
TOTAL WAGES							\$ 300,075.32								\$ 59,889.00		\$ 310,820.94	

Groton Water Department

Connection Fee Forecast for FY 2026

<u>Project:</u>	<u># Of Units</u>	<u>Total Value</u>	<u>%</u>	<u>Value in FY2026</u>	
Rocky Hill	84R/52R	\$ 315,000.00	0%	\$0.00	completed
Monarch Path	15R(1-1/2")	\$ 78,000.00	7%	\$7,280.00	
Groton Farms	200R/8F	\$ 724,080.00	3%	\$144,816.00	20% - phased
797 Boston Road	24R/2F	\$ 114,240.00	50%	\$57,120.00	Building
Heritage Landing (Cow Pond)	24R	\$ 199,920.00	0%	\$0.00	Building
Gratuity/Jenkins Road	24R	\$ 114,240.00	10	\$47,600.00	plan/build
Burrill Famil Trust - #468 Main	10R	\$ 47,600.00	50%	\$0.00	planning
Miscellaneous	2	\$ 4,760.00		\$9,520.00	
Total Value		\$ 1,597,840.00		\$266,336.00	
Total Anticipated Revenue for FY 2026				\$266,336.00	
				\$121,520.00	w/o Groton Farms

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	\$ 48,375.00	\$ -	\$ -
Total Per Fiscal Year	\$ 396,461.24	\$ 394,457.21	\$ 123,553.39	\$ 75,068.40	\$ -
Whitney #3 Engineering \$300,000 June	\$ 22,000.00	43500	48974 EST TBD		
Whitney #3 Construction \$700,000 Feb	\$ 28,000.00	58143	42510 combined w below		
Whitney#3 Construction \$150,000 Feb	\$ 6,000.00		10860		
	\$ 56,000.00	\$ 101,643.00	\$ 102,344.00		
Manganese Treatment Plant Engineering \$722,300 June	\$ 52,968.67	55712	53422 EST TBD		
Manganese Treatment Plant Construction \$5.6 million Feb	\$ 222,400.00	644429	580600 combined w below		
Manganese Treatment Plant Construction \$4.5 million Feb	\$ 180,000.00				
	\$ 455,368.67	\$ 700,141.00	\$ 634,022.00		
Total FY24 Debt	\$ 907,829.91	\$ 1,196,241	\$ 859,919		

<u>Revenue Projections :</u>	<u>FY2025</u>	<u>FY2026</u>
Rates	\$ 1,012,000	\$ 1,025,000
Other Non-Rate Fees	\$ 25,000	\$ 25,000
Private Hydrants	\$ 33,000	\$ 33,000
Fire Sprinklers	\$ 34,625	\$ 34,625
Public Fire Protection	\$ 36,684	\$ 37,000
Service Charge	\$ 104,000	\$ 105,000
Deficit Fee (temporary)	\$ 50,000	
Interest Income	\$ 6,500	\$ 15,000
Water Rate Increase	\$ -	
Construction	\$ 34,000	\$ 150,000
Groton Farms Year 1/5	\$ 144,816	\$ 144,816
Town Paid Fire Protection	\$ 2,500	\$ 2,500
Backflows	\$ 27,000	\$ 27,000
WEF Transfer		\$ 22,481
WEF Transfer (Mang Debt)	\$ 420,141	\$ 63,576
Manganese Fee	\$ 280,000	\$ 284,000
Whitney Well III Fee	\$ 100,000	\$ 70,000
Total Revenue	\$ 2,310,266	\$ 2,038,998
 Total Expenses	 \$ 2,310,266	 \$ 2,038,998
 Projected Surplus (Deficit)	 \$ 0	

SEWER DEPARTMENT ENTERPRISE FUND
200

LINE ITEM	FY 2026				PERCENT CHANGE	REASON FOR CHANGE:	FY 2026		PERCENT CHANGE
	FY 2025 APPROPRIATION	DEPARTMENT REQUEST	DIFFERENCE	DEPARTMENT REQUEST			TOWN MANAGER APPROVED	FINCOM APPROVED	
Treatment	\$ 600,000.00	\$ 624,000.00	\$ 24,000.00	4.00%		\$ 624,000.00		4.00%	
Pepperell True-Up	\$ 60,000.00	\$ 62,400.00	\$ 2,400.00	100.00%		\$ 62,400.00		4.00%	
Gas	\$ 700.00	\$ 700.00	\$ -	0.00%		\$ 700.00		0.00%	
Electricity	\$ 15,000.00	\$ 13,000.00	\$ (2,000.00)	-13.33%		\$ 13,000.00		-13.33%	
Telemetry	\$ 3,500.00	\$ 3,500.00	\$ -	0.00%		\$ 3,500.00		0.00%	
Water Meter Repairs	\$ 30,000.00	\$ 25,000.00	\$ (5,000.00)	-16.67%	1/3 of total \$75,000 split with water	\$ 25,000.00		-16.67%	
Postage/Printing	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%		\$ 5,000.00		0.00%	
Office Supplies	\$ 500.00	\$ 500.00	\$ -	0.00%		\$ 500.00		0.00%	
Overhead/Intergovernmental/Benefits	\$ 32,333.00	\$ 35,450.00	\$ 3,117.00	9.64%		\$ 35,450.00		9.64%	
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 1 Pepperell Plant - Expansion	\$ 26,986.00	\$ -	\$ (26,986.00)	-100.00%		\$ -		-100.00%	
Phase 1 Pepperell Plant - Upgrade	\$ 23,987.00	\$ -	\$ (23,987.00)	-100.00%		\$ -		-100.00%	
Phase 2 Pepperell Plant - Upgrade	\$ 71,132.00	\$ 35,566.00	\$ (35,566.00)	-50.00%	split with town	\$ 35,566.00		-50.00%	
Other:MIIA	\$ 1,200.00	\$ 1,400.00	\$ 200.00	16.67%		\$ 1,400.00		16.67%	
Software Support	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%		\$ 2,000.00		0.00%	
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%		\$ -		100.00%	
TOTAL FUNDS REQUESTED	\$ 1,142,338.00	\$ 828,516.00	\$ (313,822.00)	-27.47%		\$ 828,516.00	\$ -	-27.47%	
Additional Funding									
Other Debt	\$ 26,642.00	\$ 25,545.00	\$ (1,097.00)	-4.12%		\$ 25,545.00		-4.12%	
Total	\$ 26,642.00	\$ 25,545.00	\$ (1,097.00)	-4.12%		\$ 25,545.00	\$ -	-4.12%	

Department Sewer Department Enterprise Fund
 Org # 200
 COLA % 3.00%

FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Salaries																		
Crory	Lauren	THL	Business Manager	9		13	\$ 24,163.00		13	\$ 24,887.89	2.0%	0.5%		\$ 25,385.65	\$ 1,237.93	\$ 124.44	\$ 26,748.02	
Other Pay							\$ 137.00										\$ -	
TOTAL SALARIES							\$ 24,300.00										\$ 26,748.02	
FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Wages																		
Livezey	Ann	THL	Office Assistant	5	\$34.62	30	\$ 54,214.92	\$ 35.66	31.5	\$ 58,633.44	2.0%	0.5%	\$ 36.37	\$ 59,806.10		\$ 293.17	\$ 60,099.27	
Other Pay							\$ 2,980.00										\$ -	
TOTAL WAGES							\$ 57,194.92										\$ 60,099.27	

Center District Sewer Full Budget FY2026						
	Budget	Actual	Budget	Budget		
	FY24	FY24	FY25	FY26		
INCOME:						
Rates	653494	709692	700,000	710,000	same as actual FY24	
Capital Charge	72400	70000	72,000	35,566	Fee to be reduced	
Sewer Rate Relief						
Perm. Priv. Asses./GBF						
Capacity						
Connection Fee (New FY20)	52500	16005	15,000	15,000	not including Groton Farms	
Inspec/Appl. Fees/Drainlayer Fees & Other Miscellaneous						
GDRHS O & M Charge (ps & system)	65464	54555	72,000	87,000	actual FY25	
GDRHS Admin Fee						
GDRHS Debt Fee	2512	2512	2,512	2,512		
Four Corners Wages Overhead						
Four Corners Intergovernmental Overhead						
Reimbursement						
Interest - MMDT & General Fund	2500	6295	2,500	6,000		
Boston Rd. - Debt	9757		7,963	7,963		
Boston Rd. - GBF	5525		3,575	3,575		
Boston Rd. - Capacity	3149		2,241	2,242		
Boston Rd. - Interest	3175		1,555	1,037		
Old Ayer Rd. - Debt	1242		1,241	1,241		
Old Ayer Rd. - GBF	650		650	650		
Old Ayer Rd. - Capacity	290		289	290		
Old Ayer Rd. - Interest	404		242	162		
Interest - General Fund	900		900	900		
Hollis Street Construction & Interest Payments						
GBF/Capacity - Old Ayer & Boston Betterments						
Reserve Transfer - Pump Station Upgrades						
Reserved for excess debt Boston	6234		8,223	16,545		
Reserved for excess debt Old Ayer	7969		6,649		Runs out FY25	
Reserve Transfer from E&D			352,935	50,227		
Prior Year Encumbrance						
TOTAL INCOME	888165.00		1,250,475	940,909		
EXPENSES						
OPERATING EXPENSE						
Treatment	504000	480000	600,000	624,000	\$52,000/month	
System Maintenance (PS & System) - Pepperrell	0					
Previous Year Pepperrell True Up 10%	50400	0	60,000	62,400		
Fuel (Gas/ Propane)	500		700	700		
Electric	15000	11423	15,000	13,000		
Telemetry	3500	3500	3,500	3,500		
Pepperrell Upgrade - Phase 1	24054	25429	23,987	0	0 split with town ends FY25 (then pick up ph	
Pepperrell Expansion - Phase 1	27060	28607	26,986	0	0 Final Year	
Pepperrell Upgrade - Phase 2	71120	70721	47,145	35,566	total 71132 split w town	
Pepperrell Engineering						
Pepperrell Upgrade Evaluation '17			250,000			
Nod Rd/PB Woods Pump Station Upgrades						
Environmental Partners / Engineering	15000	9428	15,000	15,000		
OFFICE EXPENSE						
Wages	49871	54739	57,195	60,100		
1/3 of Bus. Mgr.	21600	24301	24,300	26,748		
Intergovernmental	30784	33257	32,333	35,450		
Postage/Printing	4000	8224	5,000	5,000		
Office Supplies	500		500	500		
Legal/ Advertising Expenses	2000	5200	2,000	2,000		
Easements/Surveying	1500		1,500	1,500		
Misc.-repair, infiltr, manholes, etc.	1500		1,500	1,500		
Software Service Contract	1400		2,000	2,000		
Meters	30000	23000	30,000	25,000	1/3 of total w water \$75,000	
MIIA	950	1284	1,200	1,400		
Other Misc Expenses						
Refunds						
Other Financing Uses (Hollis St payoff)						
DEBT SERVICE						
Boston Road - Principal	16648	16648	16,648	16,678		
Boston Road - Interest	2518	2518	1,093	364		
Old Ayer Road - Principal	8352	8352	8,352	8,321		
Old Ayer Road Interest	909	909	549	182		
SRF Funding - \$330,000						
Principal	4995	4995	0	0	paid off	
Interest	4	4	0	0	paid off	
TOTAL EXPENSES	888165.00	812539.00	1,226,488	940,909		
Balance						
Enterprise Fund Beg Balance	406,882					

FOUR CORNERS SEWER DISTRICT

<u>LINE ITEM</u>	<u>FY 2026 DEPARTMENT</u>				<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026 TOWN MANAGER</u>		<u>FY 2026 FINCOM</u>	
	<u>APPROPRIATION</u>	<u>REQUEST</u>	<u>DIFFERENCE</u>				<u>APPROVED</u>	<u>APPROVED</u>	<u>APPROVED</u>	<u>APPROVED</u>
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	\$ 144,000.00	\$ 133,200.00	1233.33%	Housing Development 5th Corner	\$ 144,000.00				1233.33%
Treatment	\$ 40,000.00	\$ 45,000.00	\$ 5,000.00	12.50%	Based on updated usage	\$ 45,000.00				12.50%
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	\$ 3,110.00	\$ 3,520.00	\$ 410.00	100.00%		\$ 3,520.00				13.18%
Legal Expenses		\$ 250.00				\$ 250.00				
Easements/Surveying										
Engineering	\$ 500.00	\$ 500.00	\$ -	0.00%		\$ 500.00				0.00%
Inspections	\$ 1,000.00	\$ 5,000.00	\$ 4,000.00	400.00%	Housing Development 5th Corner	\$ 5,000.00				400.00%
DigSafe	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%		\$ 1,000.00				0.00%
Capital Projects Fund	\$ 6,400.00	\$ 75,717.00		100.00%	Housing Development 5th Corner	\$ 75,717.00				100.00%
TOTAL FUNDS REQUESTED	\$ 88,985.00	\$ 301,162.00	\$ 212,177.00	238.44%		\$ 301,162.00	\$ -			238.44%

Department Four Corners Department Enterprise Fund
 Org # 200
 COLA % 3.00%

FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Salaries																		
Crory	Lauren	THL	Business Manager	9			\$ 2,684.76			\$ 2,765.30	2.0%	0.5%		\$ 2,820.61	\$ 137.55	\$ 13.83	\$ 2,971.99	
Other Pay							\$ 15.24											
TOTAL SALARIES							\$ 2,700.00											\$ 2,971.99
FISCAL YEAR 2025								FISCAL YEAR 2026										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026	
Wages																		
Livezey	Ann	THL	Office Assistant	5	\$34.62	3.5	\$ 6,325.07	\$ 35.66	3.5	\$ 6,514.83	2.0%	0.5%	\$ 36.37	\$ 6,645.12		\$ 32.57	\$ 6,677.70	
Other Pay							\$ 30.00											
TOTAL WAGES							\$ 6,355.07											\$ 6,677.70

Four Corners Sewer Budget - FY2026

	Budget	Budget	Budget	Actual	Budget	Budget
	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2026
INCOME:						
Rates	22,000.00	27,000.00	38,012.00	60,017.00	58,240.00	59412
Connection Fees	19,000.00	17,200.00	17,200.00	22,373.00	17,200.00	220800
Capacity						
Appl. Fees/Drainlayer Fees & Other Miscellaneous	450.00	450.00	450.00	-	450.00	450
Inspections	1,000.00	1,000.00	1,000.00	-	1,000.00	5000
Interest - MMDT				6,000.00	6,000.00	4000
Interest - General Fund						
Transfer from Reserve	26,319.00	12,038.00				
Transfer for Ayer Cx Charge Obligation 10 Yrs (YR5)		21,150.00	21,150.00	21,150.00	21,150.00	21150
Prior Year Encumbrance						
TOTAL INCOME	68,769.00	78,838.00	77,812.00	109,540.00	104,040.00	310,812.00
EXPENSES						
OPERATING EXPENSE						
<i>Wages</i>		7,387.00	5,541.00	6,082.00	6,355.00	6678
<i>Salaries</i>			2,400.00	2,700.00	2,700.00	2972
<i>Ayer Connection Charge Obligation (10yrs-YR5)</i>	21,150.00	21,150.00	21,150.00	21,150.00	21,150.00	21150
<i>New Connection Fees to Ayer</i>	10,800.00	10,800.00	10,800.00	8,000.00	10,800.00	144,000
Treatment	20,722.00	25,000.00	27,500.00	41,140.00	40,000.00	45000
System Maintenance (PS & System) - Ayer	5,000.00	5,000.00	5,000.00		5,000.00	5000
Engineering	500.00	500.00	500.00		500.00	500
Four Corners Wages Overhead	7,072.00					
Four Corners Intergovernmental Overhead		5476.00	2896.00	980.00	3,110.00	3520
Overhead						
Business Manager Services						
Postage/Printing						
Office Supplies	25.00	25.00	25.00		25.00	25
Capital Fund					6,400.00	75717
Telephone						
Legal/ Advertising Expenses				204.00		250
Easements/Surveying						
Misc.-repair, infiltr, manholes, etc.						
Other Misc Expenses						
Inspections	1,000.00	1,000.00	1,000.00		1,000.00	5000
Digsafes	2,500.00	2,500.00	1,000.00		1,000.00	1000
TOTAL EXPENSES	68,769.00	78,838.00	77,812.00	80,256.00	98,040.00	310,812.00

24 units on 5th corner \$220,800 in \$144,00

Increased due to new project

24 x \$6000 per ERU

From new project

FY25 Reserve Balance
Owed to Ayer For Initial CX
Remaining

437546
-126900 6 years reserved for Ayer inc FY26
310646 Available
FISCAL YEAR 2026 TOWN MANAGER'S PROPOSED OPERATING BUDGET
270

**STORMWATER UTILITY
500**

<u>LINE ITEM</u>	<u>FY 2025</u>	<u>FY 2026</u>		<u>PERCENT</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2026</u>	<u>FY 2026</u>	<u>PERCENT</u>	
	<u>APPROPRIATION</u>	<u>DEPARTMENT</u>	<u>REQUEST</u>			<u>DIFFERENCE</u>	<u>CHANGE</u>		<u>TOWN MANAGER</u>
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 % 3.00%

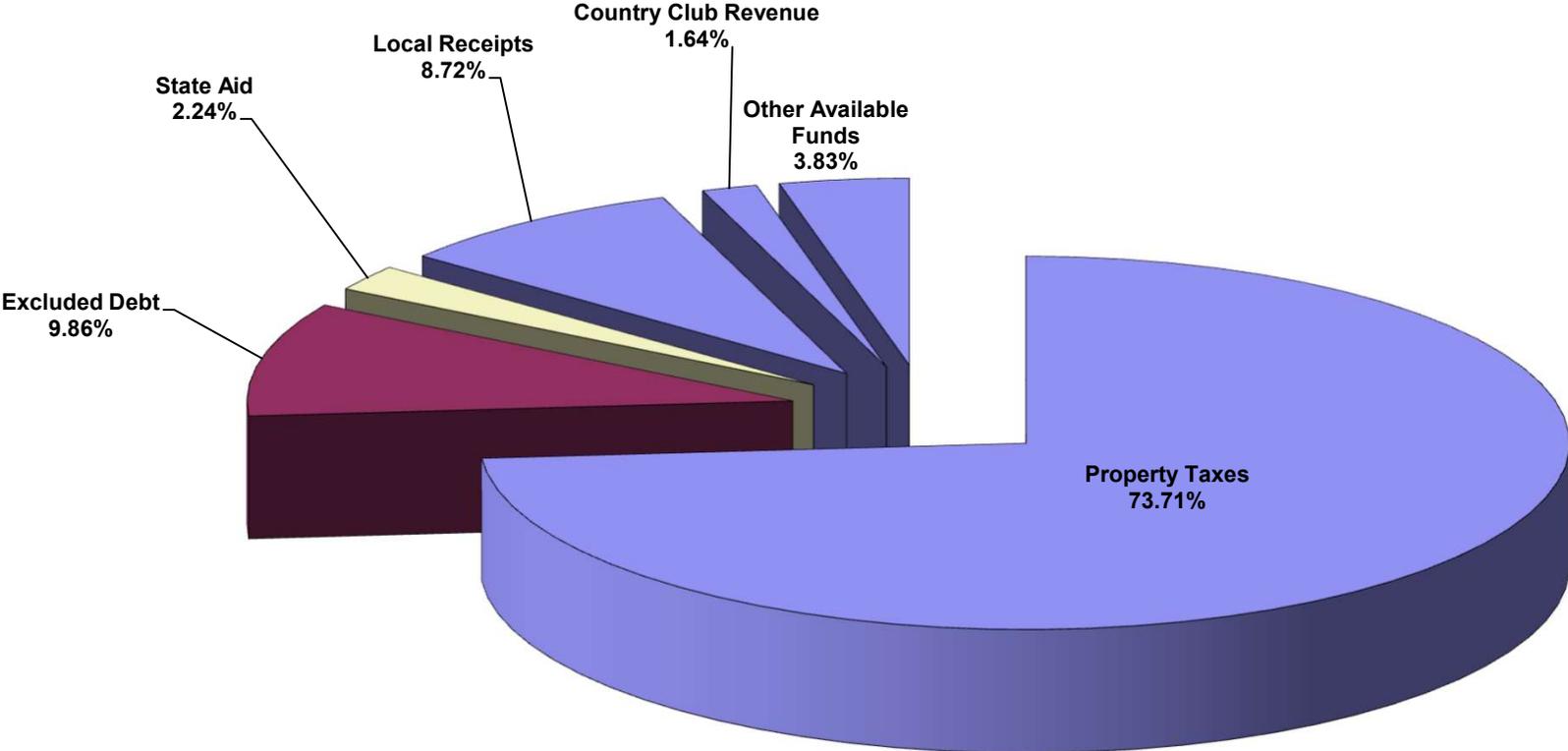
FISCAL YEAR 2025								FISCAL YEAR 2026											
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026		
Salaries																	\$ -		
TOTAL SALARIES																		\$ -	
FISCAL YEAR 2025								FISCAL YEAR 2026											
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-25	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2026	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2026		
Wages																			
Zimmer	Benjamin	DPW	Stormwater	7	\$36.04	40	\$ 75,251.52	\$ 37.12	40	\$ 77,509.07	2.0%		\$ 37.86	\$ 79,059.25	\$ 1,250.00	\$ -	\$ 80,309.25		
Fisher	Laura	Town Hall	DPW Admin Asst.	6	\$30.00	4	\$ 6,264.00	\$ 30.90	4	\$ 6,451.92	2.0%		\$ 31.52	\$ 6,580.96		\$ -	\$ 6,580.96		
Other Pay							\$ 3,335.00										\$ -		
TOTAL WAGES							\$ 84,850.52											\$ 86,890.21	



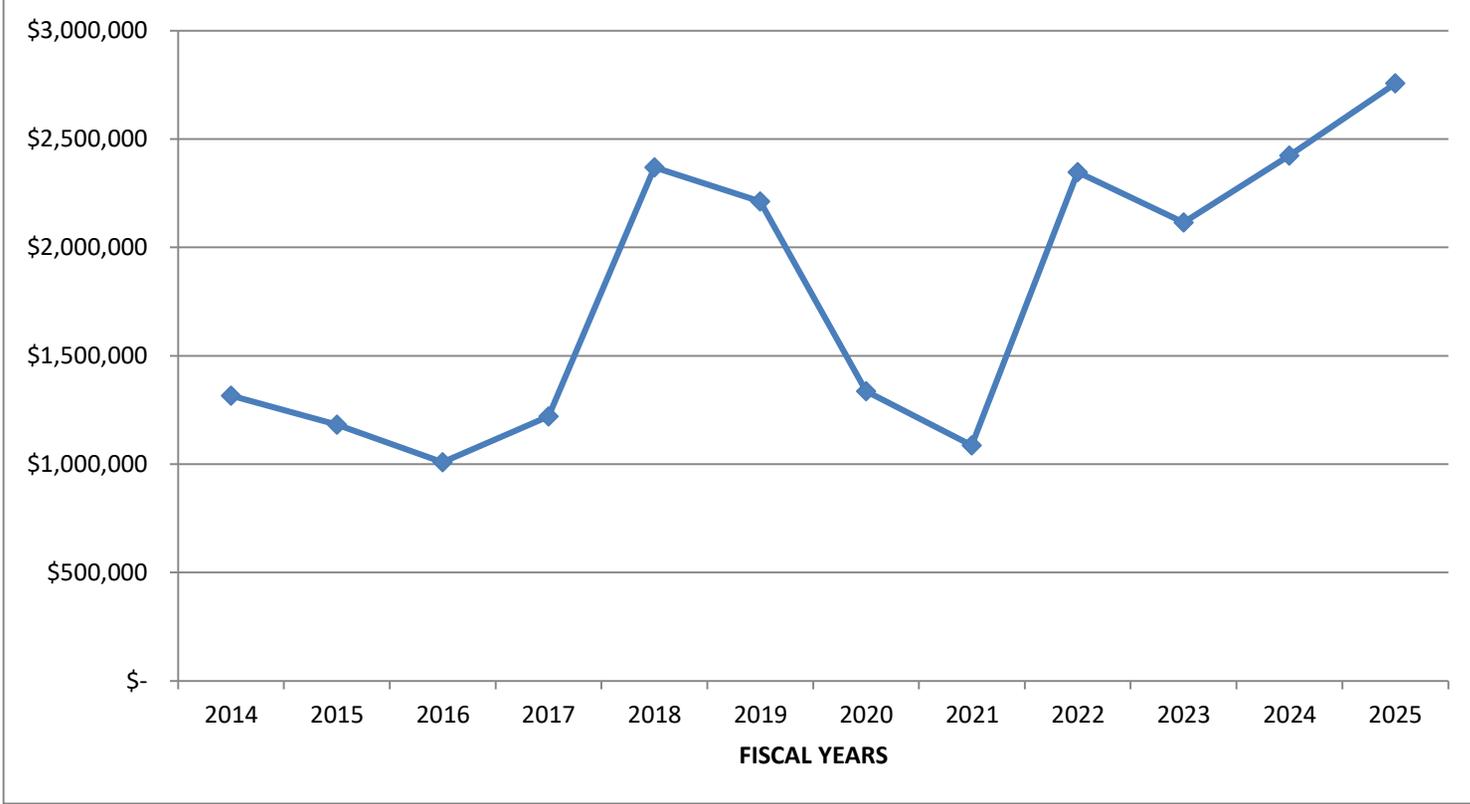
CHARTS AND GRAPHS

Sources of Revenue

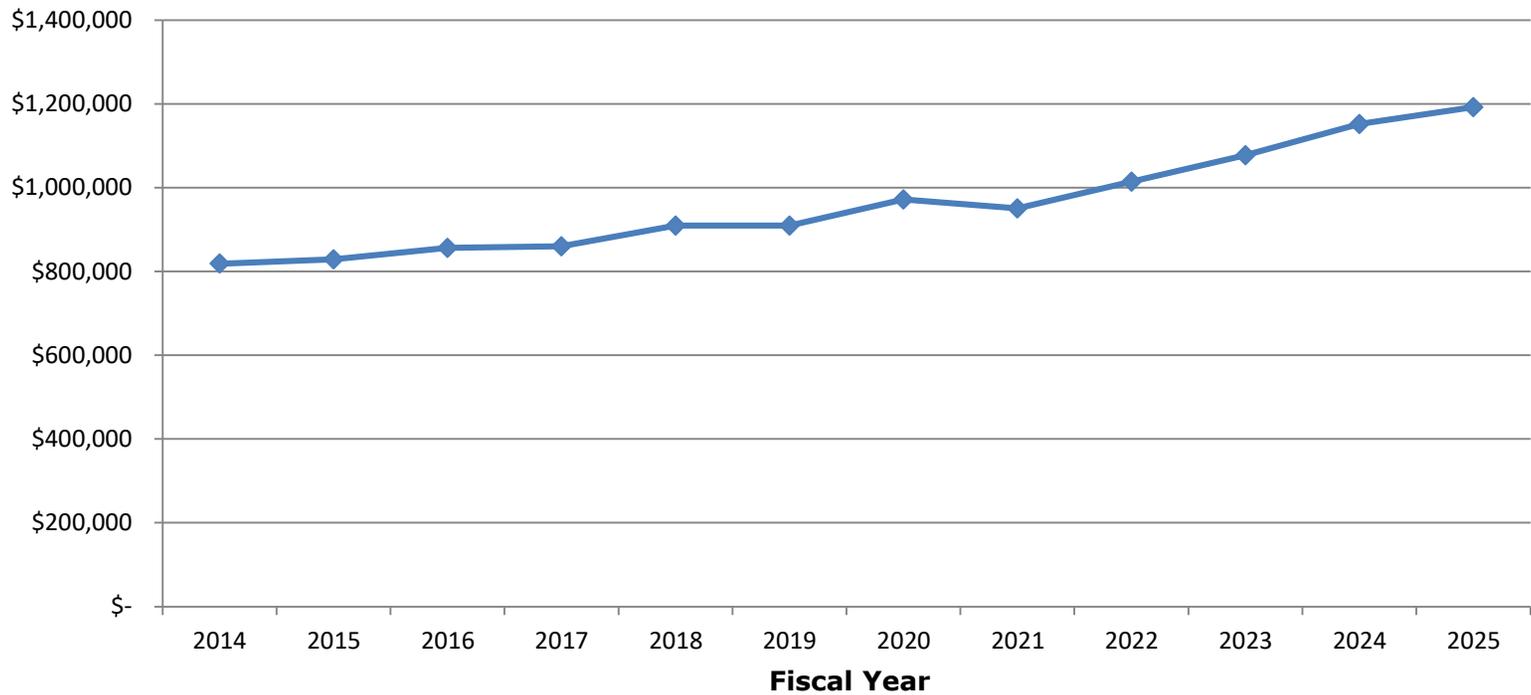
Fiscal Year 2026



**TOWN OF GROTON
FREE CASH HISTORY
FISCAL YEARS 2014 - 2025**

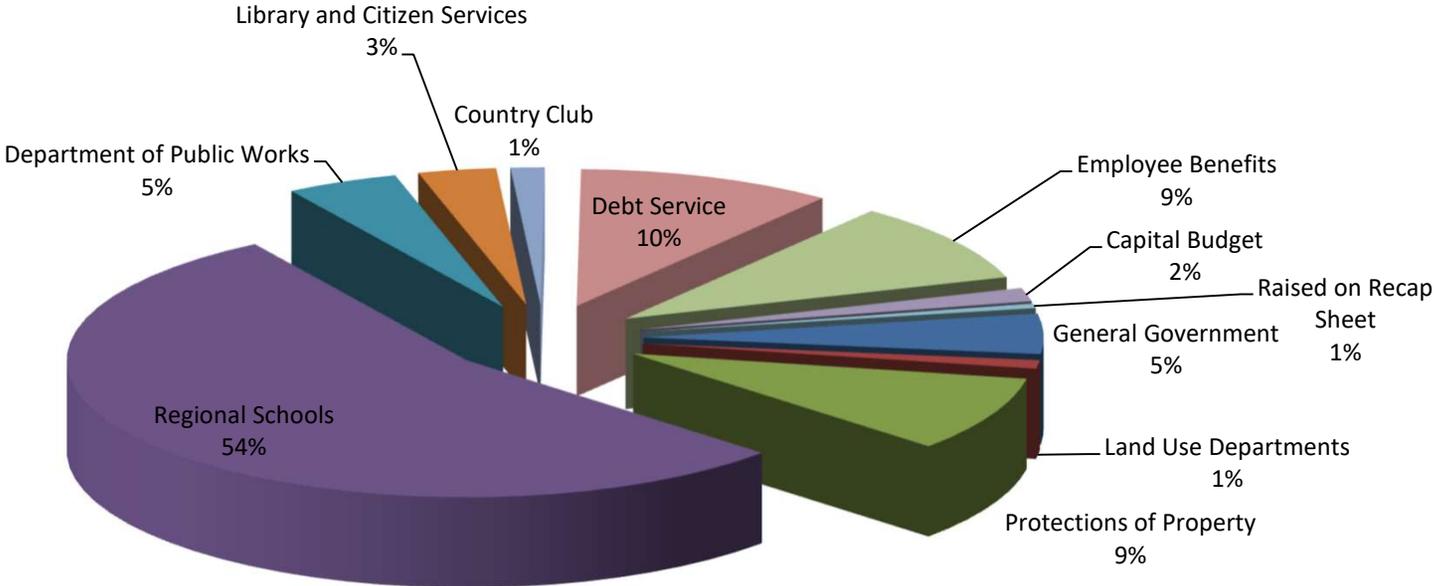


**TOWN OF GROTON
STATE AID HISTORY
FISCAL YEARS 2014 - 2025**



"Where Your Tax Dollars Go"

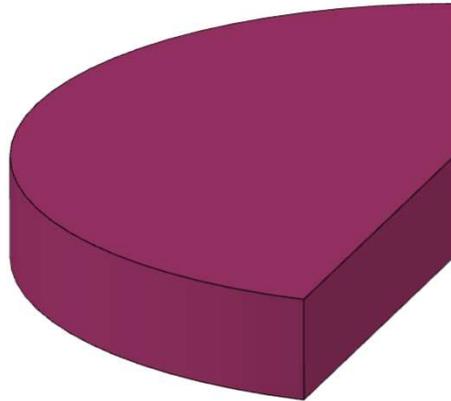
Fiscal Year 2026 Expenditure Analysis



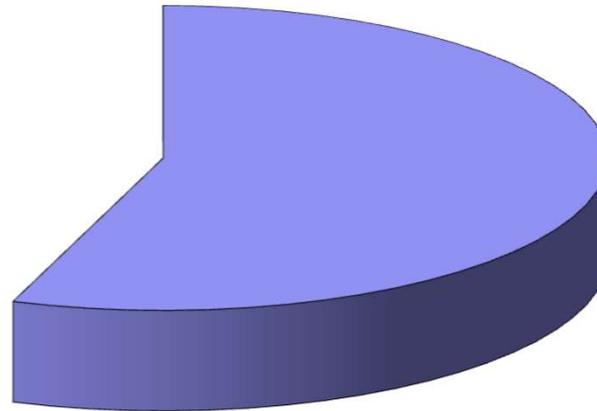
PROPERTY TAX IMPACT

Fiscal Year 2026

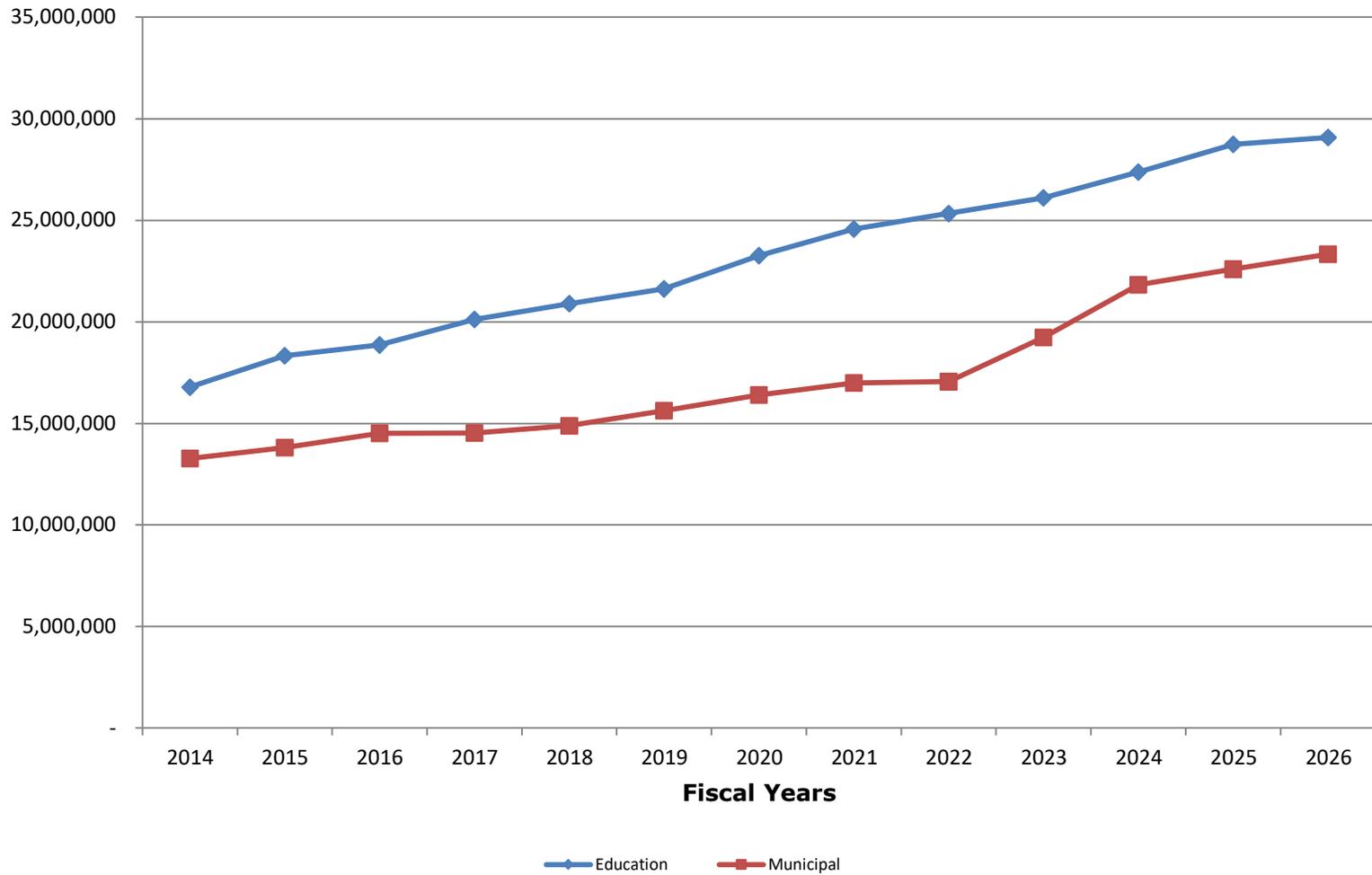
Municipal Budget
44.51%



Regional Schools Budget
55.49%



Trends in Municipal/Education Spending Fiscal Years 2014-2026



Municipal Spending By Function Fiscal Years 2014 - 2026

