

Town of Groton, Massachusetts



Fiscal Year 2027 Town Manager's Proposed Operating Budget

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BUDGET EXPLANATION



Town Manager
Mark W. Haddad

TOWN OF GROTON

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Select Board

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

To: *Honorable Select Board*
Honorable Finance Committee

From: *Mark W. Haddad – Town Manager*

Subject: *Fiscal Year 2027 – Proposed Town of Groton Operating Budget*

Date: *January 31, 2026*

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 2027 Operating Budget for the Town of Groton. This is the Eighteenth 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 Katie Kazanjian, Principal Assessor Megan Foster, Human Resources Director Melisa Doig and Executive Assistant Kara Cruikshank, have worked tirelessly in creating the Proposed Operating Budget.

The Fiscal Year 2027 Proposed Operating Budget has been developed against the backdrop of two consecutive years in which voters declined to approve operating overrides, requiring the Town to make significant reductions to both the municipal budget and the Operating Assessment for the Groton-Dunstable Regional School District. These outcomes have imposed real and lasting impacts on service delivery, staffing, and long-term financial stability, and have been further compounded by the absence of meaningful growth in State Aid, both Chapter 70 and Unrestricted General Government Aid, to offset rising fixed costs. In this environment, the development of the proposed Fiscal Year 2027 Budget has required a continued level of transparency, cooperation, and fiscal discipline among Elected Officials, Department Heads, and the School District. Difficult decisions were unavoidable, and every effort has been made to balance fiscal responsibility with the community’s expectations for core services. This budget reflects a commitment to maintaining essential municipal and educational services to the greatest extent possible, while operating within the strict limits imposed by Proposition 2½ and acknowledging the financial realities facing the Town.

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

On November 13, 2025, 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, and similar to Fiscal Year 2026, Departments were asked to provide a budget that maintains services at current levels. Budgets were due on December 1, 2025 and review meetings with the Finance Team took place between December 8 and December 10, 2025. During these meetings, the Finance Team focused on maintaining services, while staying within the Guidance.

In accordance with the Finance Team's custom, revenue estimates were developed to be consistent with the five-year average in the various categories. As of the writing of this Budget Message, the Finance Team is anticipating an increase in Unrestricted General Government Aid (UGGA) of two (2%) which will increase UGGA by \$23,654 from \$1,182,722 to \$1,206,376. This estimate will be updated when the Governor releases House 1 at the end of January/early February. With regard to New Growth, Principal Assessor Megan Foster is estimating \$21.5 million in Growth, which will generate an additional \$317,770 in tax revenues in Fiscal Year 2027. Ambulance Receipts have been level funded at \$350,000 in Fiscal Year 2027. Following usual practice, the Finance Team and I, with a few exceptions, took a conservative approach in developing Estimated Receipts in FY 2027. The following is a summary of changes in some of the Estimated Receipt Categories:

- 1. **Motor Vehicle Excise Taxes** – The five-year average is \$1,970,633. In Fiscal Year 2025, the Town collected \$2,187,636 in Motor Vehicle Excise Taxes. Given the complexities of the FY 2027 Budget Development and the Guidance issued by the Select Board and Finance Committee, the Finance Team decided to aggressively increase the estimate for Motor Vehicle Excise taxes by \$99,902 to \$1,985,902 in FY 2027. This estimate will be revisited once the FY 2026 First Commitment is released in February, 2025.
- 2. **Meals Tax/Room Occupancy Tax** – This continues to be an excellent revenue source for Groton. Based on current year collections, the Finance Team is increasing this estimate by \$15,000 in Fiscal Year 2027 to \$475,000.
- 3. **Payments in Lieu of Taxes (PILOTs)** – The Town continues to work with its Non-Profit Partners to increase PILOTs. Based on the continued cooperative approach with these partners, the Town has realized an increase in PILOTs over the last two fiscal years. That will continue in Fiscal Year 2027 and the Finance Team has increased this revenue source by \$34,844 in Fiscal Year 2027.

4. **Licenses and Permits** – Based on a thorough review of permits issued by our Permit Granting Departments, Boards and Committees, the Finance Team has decided, based on approved projects such as 500 Main Street, to increase this Revenue Source by \$50,000 in FY 2027.
5. **Recreation Revenues** – Based on the last five years of outstanding success of the Groton Country Club, the Finance Team is increasing this estimate by \$25,000 in FY 2027.
6. **Miscellaneous Recurring Revenue** – This Revenue Source has been increased by a total of \$136,988 in Fiscal Year 2027. However, only \$2,000 (to reflect the actual offset for the Senior Center Van Service) is an actual increase that can be counted towards new revenues in Fiscal Year 2027. The additional \$134,988 is coming from the Town of Dunstable to offset the excluded Debt for the PFAS water project. This amount is being carried in this Revenue Source based on the way the Department of Revenue wants the Town to account for that income. It will be removed from the calculation to determine new revenues to comply with the Guidance issued by the Finance Committee and Select Board.

The following chart shows what the Finance Team expects to receive in revenues that can be used to fund the Proposed Operating Budget:

<u>Revenue Source</u>	<u>Budgeted FY 2026</u>	<u>Proposed FY 2027</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Property Tax*	\$ 39,607,199	\$ 40,915,149	\$ 1,307,950	3.30%
State Aid	\$ 1,182,722	\$ 1,206,376	\$ 23,654	2.00%
Local Receipts - Excluding Country Club**	\$ 4,754,327	\$ 4,985,202	\$ 230,875	4.86%
Country Club Revenue	\$ 875,000	\$ 900,000	\$ 25,000	2.86%
Other Available Funds	\$ 350,000	\$ 360,199	\$ 10,199	2.91%
TOTAL	\$ 46,769,248	\$ 48,366,926	\$ 1,597,678	3.42%

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

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

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 increase by 6.39%, or by \$168,716 from \$2,640,116 to \$2,808,832.

With regard to Health Insurance, the unstable health insurance market that caused a major increase in Fiscal Year 2026, will continue in Fiscal Year 2027 according to our carrier, the Massachusetts Interlocal Insurance Association (MIIA). According to MIIA, they are recommending that we carry an increase of fourteen (14%) percent in rates for FY 2027, which is a net increase of 5.46%, or \$99,293, from \$1,817,707 to \$1,917,000, when you take into consideration employees who have opted out of the Town's Health Insurance. The Health Insurance Budget will be updated when the Town receives the final rates from MIIA in early February.

Some other areas I would like to highlight relative to the proposed Balanced Budget include the following:

Union Contracts and By-Law Employees

The Town has six (6) Collective Bargaining Units. All contracts will enter into the second year of a three-year contract. All Unions have agreed to a three (3%) percent wage adjustment in FY 2027. As has been past practice, I am recommending that the remaining three (3) By-Law employees receive the same adjustment as the Supervisors' Union, a wage adjustment of three (3%) percent. When you take into consideration these agreements, along with the employees that have contracts, salaries and wages will increase by \$161,566 in FY 2027. Employees of the Town Hall/Library Union and the DPW Union are also eligible for a performance incentive that allows them to receive an increase in their base pay of up to two (2%). In Fiscal Year 2027, this will account for an increase in wages of \$63,835. Finally, some employees are eligible for a one-time performance incentive of up to 2½% that is not added to their base. This will be paid from Free Cash. The Fiscal Year 2027 impact for this program is \$50,685. Please note that salaries and wages will increase by a total of \$224,951 in FY 2027, including one-time cash payments.

Debt Service

Fiscal Year 2027 will see a significant increase in Excluded Debt as the Town continues to pay debt service on the Florence Roche Elementary School Project to cover both debt that has been previously permanently financed (\$28 million), as well as the recently borrowed \$24 million of the remaining Florence Roche Debt (currently at \$27 million), leaving approximately \$2.1 million (after the FY 2026 mandatory principal paydown of \$966,000) to be financed through Bond Anticipation Notes (the Town will receive bids on this Debt Service on January 27, 2026). This amount will most likely be permanently financed in FY 2029 at the conclusion of the MSBA Audit on the Florence Roche Project. In addition, Fiscal Year 2027 will be the first year that the Town will be paying Debt Service on the PFAS Waterline Project. The PFAS Debt is broken down in two issues. The first issue is the State Revolving Fund (SRF) Debt for the original Project in the amount of \$11,586,118 (after loan forgiveness) and \$4,584,086 for the next Phase of the project, which was borrowed as part of the January 27, 2026 Bond Issue. The PFAS Debt will be offset by payments from the Town of Dunstable (\$134,988) and Groton Water Department (\$34,909) in the amount of \$169,897. Based on all of this, Municipal Excluded Debt will increase by \$1,053,398, or 21.05%, from \$5,004,703 to \$6,058,101. Excluded Debt from the Groton Dunstable Regional School District will decrease by \$2,246, or 2.03% from \$110,389 to \$108,143. Overall, Excluded Debt will increase in Fiscal Year 2027 by \$1,051,152, or 20.55%, from \$5,115,092 to \$6,166,244. The Finance Team is continuing with its practice to stabilize debt service within the Levy Limit at approximately \$250,000 - \$300,000 annually. This will continue in Fiscal Year 2027 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 PFAS Free Gear and an Ambulance for the Fire Department. The following chart shows a comparison between FY 2026 and FY 2027:

	<u>FY 2026</u>	<u>FY 2027</u>
Long Term Debt - Principal Non-Excluded	\$ 165,000	\$ 165,000
Long Term Debt - Interest - Non-Excluded	\$ 97,144	\$ 88,894
Short Term Debt - Principal	\$ 122,685	\$ 260,366
Short Term Debt - Interest	\$ 18,496	\$ 39,363
Total	\$ 403,325	\$ 553,623
Less Free Cash Offset	\$ 43,922	\$ 200,688
Less EMS Fund Offset	\$ 100,614	\$ 99,041
Total In-Levy Taxation for Debt Service	\$ 258,789	\$ 253,894

Country Club

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

TOWN MANAGER'S PROPOSED FISCAL YEAR 2027 MUNICIPAL BUDGET

As stated earlier in this Budget Message, the Select Board and Finance Committee directed the Town Manager to provide a Balanced Budget for Fiscal Year 2027 that does not require an Override of Proposition 2½ and keeps any municipal increase to not more than forty (40%) of anticipated new revenues with remaining revenues set aside to cover the Operating Assessment for the Groton Dunstable Regional School District. New Revenues as outlined above are estimated to be \$1,597,678 for Fiscal Year 2027. Consistent with the guidance provided, anticipated new revenues were initially broken as follows:

- **40% reserved for municipal operations:** **\$639,071**
- **60% reserved for the GDRSD operating assessment:** **\$958,607**

The initial budget created by the Finance Team after meeting with the various Departments utilized \$588,156, or 36.8% of new revenues. This increase was within the Guidance and allowed the Town to maintain services at current levels without making any significant reductions. This left \$986,810, 61.8% of new revenues, for the School District Assessment. This set aside for the District, as explained in the next Section of this

Budget Message, would require significant reductions in the Fiscal Year 2027 budget of the Groton Dunstable Regional School District. The Town Manager and Members of the Finance Team met again with the Finance Committee and Select Board on December 22, 2025 to review the initial Guidance and determine if a change in the Guidance was necessary to increase the set aside for the District. At the conclusion of this discussion, it was determined that the Town Manager would adjust the initial Municipal Budget (explained later in this Message) to increase the set aside for the District. This resulted in reducing the increase to the Municipal Budget by \$234,374 to an increase of \$353,782, or 22.2% of new revenues, leaving \$1,221,184, or 76.4%, of new revenues for the School District Assessment. The following Chart shows this history:

<u>Category</u>	<u>FY 2027</u>
Anticipated Increase in Other FY2027 Funds	\$ 10,199
Anticipated FY2027 Levy Increase (\$21.5 Million in New Growth)	\$ 1,307,950
Anticipated FY2027 Local Receipts Increase (3.5% Estimated Increase)	\$ 255,875
Anticipated FY2027 State Aid Increase (2% Estimated Increase)	\$ 23,654
Available New Revenue for Fiscal Year 2026	\$ 1,597,678
Initial Set Aside for Municipal Budget (40%)	\$ 639,071
Initial Set Aside for GDRSD Operational Assessment (60%)	\$ 958,607
Initial Proposed Municipal Budget Increase (36.8%)	\$ 588,156
Initial Proposed GDRSD Operational Assessment Increase (61.8%)	\$ 986,810
Initial Proposed Set Aside for Nashoba Tech (1.4%)	\$ 22,712
Initial Proposed Budget Increase	\$ 1,597,678
Current Proposed Budget Increase (22.2%)	\$ 353,782
Current Proposed GDRSD Operational Assessment Increase (76.4%)	\$ 1,221,184
Current Set Aside for Nashoba Tech (1.4%)	\$ 22,712
Current Proposed Budget Increase	\$ 1,597,678

Based on this, the final Proposed Fiscal Year Proposed Fiscal Year 2027 Municipal Operating Budget by Function (not including Debt Service) and compared with Fiscal Year 2026 is as follows:

Proposed Fiscal Year 2027 Municipal Budget

<u>Category</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>Dollar Difference</u>	<u>Percentage Change</u>
General Government	\$ 2,697,953	\$ 2,701,294	\$ 3,341	0.12%
Land Use	\$ 571,311	\$ 596,422	\$ 25,111	4.40%
Protection of Persons and Property	\$ 4,843,747	\$ 4,982,788	\$ 139,041	2.87%
Department of Public Works	\$ 2,400,571	\$ 2,240,000	\$ (160,571)	-6.69%
Library and Citizen Services	\$ 2,428,900	\$ 2,489,751	\$ 60,851	2.51%
Employee Benefits	\$ 4,833,643	\$ 5,119,652	\$ 286,009	5.92%
Sub-Total	\$ 17,776,125	\$ 18,129,907	\$ 353,782	1.99%

REGIONAL SCHOOL BUDGETS

Groton Dunstable Regional School District

As is always the case, we have worked collaboratively and cooperatively with both the Groton Dunstable Regional School District Administration (Superintendent of Schools Dr. Geoff Bruno and Director of Business Sherry Kersey) and Dunstable Town Administrator Jason Silva in developing the proposed Fiscal Year 2027 Operating Assessment for the Groton-Dunstable Regional School District. This proposed Assessment presents a significant policy and financial decision for the Finance Committee and Select Board as you consider the Fiscal Year 2027 Operating Budget that will be presented to the 2026 Spring Town Meeting. As Town Manager, I have worked diligently with the Town's Finance Team and District Administration to stay within the Guidance, while doing our best to minimize reductions to the District's Operation. The District's initial budget submission, which incorporated all departmental requests, proposed an increase of just over \$4 million, or approximately 8 percent, over the FY 2026 Operating Budget. Since that time, the School Committee and District Administration have taken steps to reduce the preliminary operating budget from \$54,672,144 on November 6, 2025, to \$54,045,663 as of January 6, 2026. Despite these efforts, the current proposal remains 6.46 percent higher than FY 2026 and exceeds the revenue capacity of both Groton and Dunstable.

Based on this Budget, Groton's operating assessment would increase by 8.0 percent and Dunstable's by 8.5 percent, resulting in a total FY 2027 assessment of \$31,114,303 for Groton (an increase of \$2,477,639) and \$9,538,463 for Dunstable. Groton's increase cannot be fully funded within our preliminary FY 2027 revenues, while remaining in compliance with Guidance that the Select Board and Finance Committee will not seek an Override of Proposition 2½ to balance the Budget and maintain core Municipal and District services. At this time, the Town Manager's Proposed Operating Budget carries an increase in the Operating Assessment of approximately \$1.2 million, or 4.32 percent. While Dunstable has sufficient capacity in its preliminary budget to meet its proportional share at that level, the School District would face a projected operating deficit of approximately \$1.35 million.

Alternative funding scenarios have also been evaluated. If Dunstable were to fund a 6.0 percent increase, or \$518,507, Groton would need to increase its assessment by approximately \$1.54 million, or 5.45 percent, to maintain proportional equity between Groton and Dunstable. Even under this higher funding scenario, the District would continue to face a deficit of approximately \$907,891. Importantly, this scenario would require Groton to level fund the FY 2027 Municipal Budget at FY 2026 levels.

The Finance Committee and Select Board should be aware that the primary cost drivers in the District's budget are largely non-discretionary. These include wage increases of 5.42 percent, benefit costs increasing by 7.92 percent, Middlesex County Retirement assessments rising by 9.15 percent, and projected health insurance increases of 8.9 percent. Additional pressures include mandated instructional programs, increased student service needs, rising transportation costs, deferred maintenance, and a substantial increase in out-of-district placement costs driven by student need and uncertainty surrounding future federal reimbursements. The School District has implemented several cost-containment measures that the Finance Committee and Select Board should consider in its evaluation. These include carrying forward unfilled student service positions, reductions in paraprofessional staffing where feasible, downsizing the transportation fleet, negotiated employee health insurance cost sharing, internalization of certain maintenance services, and longer-term efficiency efforts resulting from the operational audit. Further potential offsets may materialize through higher-than-budgeted state aid, circuit breaker reimbursements, regional transportation reimbursements, lower-than-projected health insurance renewals, or programmatic efficiencies; however, many of these factors remain uncertain at this stage of the budget cycle. Absent additional revenues or material expenditure reductions, the District has indicated that operating deficits in the range of approximately \$908,000 to \$1.35 million would likely necessitate staffing reductions affecting an estimated seven to ten positions across the District.

As we finalize the Budget, we must weigh the educational needs of the District against the Town's constrained revenues, prior override outcomes, competing municipal demands, and the statutory limits of Proposition 2½. For now, the Town Manager's Proposed Operating Budget carries an increase in the Operational Assessment of the District of \$1,221,184, or 4.32%. The Finance Team and I will continue to work with the District's Administration and the Town of Dunstable to adjust this assessment as necessary based on factors not currently known such as preliminary State Aid and final health insurance numbers.

Nashoba Valley Regional Technical School District

Preliminary information received from the Nashoba Valley Technical Regional School District is that Groton's student population has remained the same in Fiscal Year 2026 (which sets the Budget for Fiscal Year 2027). Based on this, the Finance Team is anticipating that the assessment in Fiscal Year 2027 will increase by two and one-half (2½%) percent, or \$22,712 from \$908,490 to \$931,202. This amount is included in the Proposed Fiscal Year 2027 Budget but should be considered a placeholder until such time as the Town receives the final assessment in early February. The Budget will be adjusted when the Town receives the final Assessment from Nashoba Tech.

IMPACT OF BALANCING BUDGET WITHOUT AN OVERRIDE – WITHIN THE BUDGET GUIDANCE

As part of the Budget Guidance issued by the Select Board and Finance Committee, the Town Manager shall provide a complete listing/summary of any reductions to the Budget to comply with the Guidance. In compliance with this, the FY 2027 proposed budget reflects a series of reductions and cost-containment actions within both the Municipal Budget and the Groton Dunstable Regional School District Budget. These measures focus on eliminating vacant positions, reducing services, reallocating costs appropriately, and implementing long-term efficiencies. The following is a summary of those reductions:

Municipal Budget

The following reductions and adjustments have been made to the Municipal Budget, resulting in a total savings of \$234,374:

Ongoing Budget Management Steps:

- Various reductions in multiple expense line items - \$41,539.

Reductions not recommended, but necessary without an override:

- Police – Make permanent a patrol officer vacancy - \$73,960.
- Library - Eliminate funding for Sunday hours and the Summer Reading Program - \$30,842.
- DPW – Make permanent an equipment operator/laborer vacancy - \$60,218.
- DPW – Shift cost for 16 hours a week of Administrative Assistant to Stormwater Enterprise Fund - \$27,815. This is anticipated to drive an increase in Stormwater Fees

Groton Dunstable Regional School District

Over the last two fiscal years, the Groton-Dunstable Regional School District has undertaken a series of budget reductions and cost-containment measures in response to a lack of meaningful State Aid, failed override votes, and widening gaps between local resources and expenditure growth. In FY 2024 and FY 2025, the District, in coordination with Groton and Dunstable, implemented cuts that included personnel reductions of thirty-two (32) full-time equivalents (FTEs) as part of roughly \$2.7 million in budget reductions, along with the use of one-time funds, including the excess and deficiency fund and grant reallocations to balance their budget without overrides. Additional adjustments to staffing and services have also occurred in the current Fiscal Year (2026), by not filling vacancies, equating to an additional 3.5 FTEs (2 paraprofessionals, 1 Special Education Teacher and a part-time Spanish Teacher), bringing the total reduction to 35.5 FTEs over three years. These actions reflect sustained efforts by the School Committee and District Administration to balance the budget caused by limited state aid growth and local fiscal constraints.

The School District has implemented the following reductions and cost controls to balance the FY 2027 Budget:

- Eliminated two (2) FTE student service positions that were unfilled vacancies, with reductions carrying forward into FY 2027.
- Reduced paraprofessional staffing where possible, with adjustments made throughout the year based on student needs.

- Reduced the regular education transportation fleet from 18 buses to 17, resulting in approximately \$86,000 in annual savings, continuing into FY 2027.
- Negotiated increased employee contributions to health insurance premiums, shifting an additional 3% in FY 2026 and 2% in FY 2027 to employees.
- Initiated a consultant-led review of school scheduling to improve the efficiency of student service delivery, consistent with recommendations from the operational audit.
- Filled a maintenance vacancy with a licensed electrician, reducing reliance on outside contracted services, with plans to pursue similar efficiencies through future hires.
- Will continue to evaluate staffing through attrition; when retirements occur, positions will be reviewed for potential restructuring or replacement.
- A reduction of 7 to 10 FTEs in FY 2027 (exact positions to be determined).

MAJOR INITIATIVES

Six years ago, for purposes of long-term financial planning and transparency, 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. Due to the Town's current financial constraints, the FY 2027 Proposed Budget does not include funding for new major initiatives. However, it is important to identify and communicate significant departmental needs that will require consideration in future fiscal years. Clearly outlining these needs allows the Select Board and Finance Committee to better understand service pressures, evaluate risk, and plan responsibly for future investments. This year, I am presenting to the Select Board and Finance Committee three major initiatives for consideration in future Fiscal Years. These Major Initiatives affect our Public Safety Departments and are important for the safety and welfare of our residents. Please consider the following:

Police Department – Addition of a Sergeant Position

The first major initiative requiring future consideration by the Select Board and Finance Committee is the addition of one Police Sergeant position to provide supervisory coverage on almost all shifts within the Police Department. Comparable communities to Groton that serve similar population sizes, experience comparable public safety demands and maintain supervisory staffing levels that allow for consistent on-shift supervision. This staffing model is widely regarded as a best practice in modern policing.

The Police Department is currently experiencing a generational transition, with half of the Department's sworn officers having fewer than three years of experience. In peer communities such as Groton, similar experience levels have been addressed through increased supervisory presence to ensure appropriate oversight, mentoring, and accountability. Departments serving comparable populations and call volumes recognize that inexperienced staffing profiles require stronger supervision to maintain operational effectiveness and reduce risk.

Supervision and training are consistently identified by professional policing organizations and accreditation programs as the two most critical management oversight functions. Accreditation standards emphasize the importance of clearly defined supervisory responsibility, on-scene leadership, and real-time performance monitoring. Police departments that align staffing with these expectations are better positioned to ensure policy compliance, manage critical incidents effectively, and reduce complaints and liability exposure.

The estimated annual cost of this position is **\$193,103**, inclusive of salary, benefits, educational incentives, and operating costs is as follows:

-Salary:	\$ 96,403
-Health Insurance:	\$ 28,000
-Pension:	\$ 25,000
-Quinn Educational Incentive (Master's Degree):	\$ 17,900
-Stipend:	\$ 3,500
-Clothing Allowance:	\$ 2,300
-Overtime:	<u>\$ 20,000</u>
Total	\$193,103

Although this initiative cannot be funded in FY 2027, it represents a critical step toward aligning the Police Department with comparable communities and with accepted standards for supervision, training, and risk management.

Fire Department – Addition of Six Firefighter/EMTs

The second major initiative requiring future consideration is the addition of six Firefighter/EMTs to the Fire Department to staff a minimum of four Firefighter/EMTs on every shift. Comparable municipalities, not including Groton, serve similar populations and experience similar or higher emergency call volumes, yet staff at or near four personnel per shift in recognition of modern service demands. This was shown in the staffing study provided to the Select Board and Finance Committee this past December.

Fire departments serving communities of comparable size are responding to increasingly complex incidents, with emergency medical calls accounting for a significant majority of total responses. Peer departments have structured staffing to ensure that multiple personnel are immediately available to provide patient care while maintaining coverage for simultaneous incidents. This level of staffing allows departments to meet service expectations without excessive reliance on mutual aid or overtime.

National fire service guidance, including that developed by the National Fire Protection Association (NFPA), consistently emphasizes that adequate staffing is fundamental to firefighter safety and operational effectiveness. While NFPA standards are not mandates, they are frequently used as benchmarks by ISO, insurers, and accreditation programs when evaluating a community's fire protection capabilities. Departments serving similar populations that operate below four-person staffing often face limitations in their ability to initiate interior fire attack, conduct search and rescue operations, or manage multiple incidents concurrently.

From an ISO perspective, staffing levels, deployment capability, and the ability to perform essential fireground functions are key components of fire protection evaluations. Communities with call volumes comparable to Groton that maintain four-person staffing are better positioned to meet these evaluation criteria, reduce response delays, and limit operational risk. Fire department accreditation frameworks similarly stress staffing models that support safe operations, readiness, and service reliability. Peer communities that have invested in four-person staffing report improved firefighter safety, reduced injury risk, lower overtime dependency, and greater resilience during periods of high call volume or extended incidents.

The estimated annual cost per Firefighter/EMT is **\$155,855**, inclusive of salary, benefits, incentives, and operating costs as follows:

-Salary:	\$ 73,555
-Health Insurance:	\$ 28,000
-Pension:	\$ 25,000
-Clothing Allowance:	\$ 2,300
-Education Incentive:	\$ 5,000
-Stipends:	\$ 2,000
-Overtime:	<u>\$ 20,000</u>
Total	\$155,855

The total annual cost to add six (6) Firefighter/EMTs is **\$935,130**. As is the case with the additional Police Sergeant position, the addition of six Firefighter/EMTs is not financially feasible in FY 2027. That said, this initiative reflects staffing levels already achieved by comparable communities such as Groton and aligns the Fire Department with NFPA guidance, ISO evaluation criteria, and accreditation best practices. Continued discussion and identification of this need allows the Town to plan responsibly for future investment in public safety services.

Department of Public Works – Restoration of Two Highway Positions

The final major initiative requiring future consideration is the restoration of two positions within the Department of Public Works. Over the past year, the Highway Department has experienced the elimination of one position due to budgetary constraints in Fiscal Year 2026, and the proposed Fiscal Year 2027 Operating Budget will eliminate another position, which will reduce staffing levels below what is necessary to sustain core municipal services within our Highway Department. While the Department has and will continue to meet essential service demands, doing so has and will require operational compromises and will limit its ability to respond effectively during peak workload periods.

Restoring the Highway Department to full staffing strength is critical to maintaining safe and reliable services within our Department of Public Works. Snow and ice control operations are among the most labor-intensive and time-sensitive responsibilities of the Department. Adequate staffing ensures that plowing routes can be completed efficiently, equipment can be properly staffed, and extended storm events can be managed without excessive employee fatigue or reliance on costly overtime. Insufficient staffing during winter operations increases response times, elevates safety risks for residents and employees, and places additional strain on existing personnel.

In addition to winter operations, reduced staffing directly impacts routine road maintenance activities, including pothole repair, drainage system maintenance, signage, and pavement preservation. Staffing shortages often result in deferred maintenance, which can accelerate roadway deterioration and lead to higher long-term repair costs. Comparable communities recognize that maintaining adequate DPW staffing is essential to protecting prior investments in public infrastructure and managing assets responsibly.

The Highway Department also provides park and grounds maintenance services, including mowing, facility upkeep, and seasonal maintenance. With fewer staff available, the Department's ability to maintain the Town's parks at expected service levels is diminished, particularly during spring and summer months when demand is highest.

The estimated annual cost per Highway Department position is **\$92,340**, which includes salary, benefits, and required equipment as follows:

-Salary:	\$63,640
-Health Insurance:	\$28,000
-Clothing Allowance:	\$ <u>700</u>
Total	\$92,340

The total annual cost to restore both positions would be **\$184,680**. To repeat what was said previously with the other initiatives, restoring these positions is not financially feasible in FY 2027. However, this initiative represents a necessary future investment in operational stability, infrastructure preservation, and service reliability.

The following chart is a summary of the identified Major Initiatives for future fiscal years:

<u>Department</u>	<u>Initiative</u>	<u>Positions</u>	<u>Cost Per Position</u>	<u>Total Annual Cost</u>	<u>Tax Rate Impact (FY 2027)</u>	<u>Average Tax Bill (FY 2027)</u>
Police Department	Add One Sergeant Position to provide supervisory coverage on all shifts	1	\$ 193,103	\$ 193,103	\$ 0.06	\$ 45.68
Fire Department	Add Firefighter/EMTs to achieve four Firefighter/EMTs per shift	6	\$ 155,855	\$ 935,130	\$ 0.31	\$ 236.03
Department of Public Works (Highway Department)	Restore two eliminated positions to return Department to full staffing	2	\$ 92,340	\$ 184,680	\$ 0.06	\$ 45.68
Total	-	9	-	\$ 1,312,913	\$ 0.43	\$ 327.39

TOWN MANAGER'S PROPOSED FISCAL YEAR 2027 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 2027 that complies with the FY 2027 Budget Guidance. The following is the total proposed Fiscal Year 2027 Operating Budget by the Town Manager:

<u>Category</u>	<u>FY 2026</u>		<u>FY 2027</u>		<u>Dollar Difference</u>	<u>Percentage Change</u>
General Government	\$	2,697,953	\$	2,701,294	\$ 3,341	0.12%
Land Use	\$	571,311	\$	596,422	\$ 25,111	4.40%
Protection of Persons and Property	\$	4,843,747	\$	4,982,788	\$ 139,041	2.87%
Department of Public Works	\$	2,400,571	\$	2,240,000	\$ (160,571)	-6.69%
Library and Citizen Services	\$	2,428,900	\$	2,489,751	\$ 60,851	2.51%
Employee Benefits	\$	4,833,643	\$	5,119,652	\$ 286,009	5.92%
Sub-Total	\$	17,776,125	\$	18,129,907	\$ 353,782	1.99%
Debt Service - Excluded	\$	5,004,703	\$	6,058,101	\$ 1,053,398	21.05%
Debt Service - In Levy Only	\$	403,325	\$	553,623	\$ 150,298	37.26%
Sub-Total - All Municipal	\$	23,184,153	\$	24,741,631	\$ 1,557,478	6.72%
Nashoba Tech	\$	908,490	\$	931,202	\$ 22,712	2.50%
Groton-Dunstable Operating	\$	28,247,632	\$	29,468,816	\$ 1,221,184	4.32%
Groton-Dunstable Excluded Debt	\$	110,389	\$	108,143	\$ (2,246)	-2.03%
Groton-Dunstable In-Levy Debt	\$	-	\$	-	\$ -	0.00%
Groton Dunstable Capital	\$	278,643	\$	500,000	\$ 221,357	79.44%
.
Sub-Total - Education	\$	29,545,154	\$	31,008,161	\$ 1,463,007	4.95%
Grand Total - Town Budget	\$	52,729,307	\$	55,749,792	\$ 3,020,485	5.73%

CAPITAL BUDGET

The Capital Budget was submitted to the Select Board and Finance Committee under separate cover on December 31, 2025. The requested FY 2027 Capital Budget is \$1,736,795. The requested items and funding sources are as follows:

<u>Department</u>	<u>Item</u>	<u>Amount</u>	<u>Funding Source</u>
Planning Board	Complete Streets Program	\$ 30,000	Free Cash
Highway	Dump Truck	\$ 40,000	Free Cash
GDRSD	Annual Regional School District Capital	\$ 250,000	Free Cash
		\$ 250,000	GDRSD Capital Stabilization Fund
Fire and EMS	Portable Radio Replacement	\$ 195,000	Capital Stabilization Fund
Highway	Pick-Up Trucks	\$ 75,000	Capital Stabilization Fund
Highway	Brush Mower/Field Mower	\$ 30,000	Capital Stabilization Fund
Highway	Truck Painting	\$ 25,000	Capital Stabilization Fund
Town Facilities	IT/Infrastructure	\$ 40,000	Capital Stabilization Fund
Town Facilities	Municipal Building Minor Capital	\$ 120,000	Capital Stabilization Fund
Park Department	Property Improvements	\$ 25,000	Capital Stabilization Fund
Police Department	Police Cruisers	\$ 147,010	Capital Stabilization Fund
Police Department	Police Minor Capital	\$ 34,750	Capital Stabilization Fund
Police Department	Electronic Control Device - Taser	\$ 10,500	Capital Stabilization Fund
Country Club	Golf Carts	\$ 27,000	Capital Stabilization Fund
Country Club	Greens Equipment - Ventrac	\$ 10,918	Capital Stabilization Fund
Country Club	Greens Equipment - Truckster XD	\$ 14,736	Capital Stabilization Fund
Country Club	Greens Equipment - Greens Mower	\$ 12,067	Capital Stabilization Fund
Country Club	Greens Equipment - Fairway Mower	\$ 20,000	Capital Stabilization Fund
Country Club	Greens Equipment - Rough Mower	\$ 20,000	Capital Stabilization Fund
Country Club	Irrigation and Course Improvements	\$ 100,000	Capital Stabilization Fund
Country Club	Roof for Pavilion	\$ 14,200	Capital Stabilization Fund
Fire and EMS	Ambulance 2 Replacement	\$ 95,000	Ambulance Fund
Fire and EMS	PFAS Free Structural FF Gear	\$ 50,000	Ambulance Fund
Fire and EMS	Ambulance 1 Replacement	\$ 100,614	Ambulance Fund
Total Requested		\$ 1,736,795	
<u>Funding Sources</u>			
	Free Cash	\$ 320,000	
	GDRSD Capital Stabilization Fund	\$ 250,000	
	Capital Stabilization Fund	\$ 921,181	
	Ambulance Fund	\$ 245,614	
Total		\$ 1,736,795	

ENTERPRISE FUND BUDGETS

As has been the Finance Team's custom, included in the Proposed Budget is 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, managed by the Town Manager. These budgets were reviewed in the same manner as all department budgets. The Finance Team is confident that the estimated revenues of the Water Department, Sewer Department and Four Corners Sewer District will meet their proposed expenditures. For the first time in four years, I will be recommending that the Select Board increase the Stormwater Fee to \$70 in Fiscal Year 2027 (an increase of \$10 per improved parcel) to cover the proposed Budget of the Stormwater Enterprise. This is necessary to cover the expense of shifting hours of the DPW Administrative Assistant from the General Fund to the Stormwater Enterprise as outlined previously in this Budget Message.

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

Category	<u>FY 2026</u>	<u>FY 2027</u>	<u>Dollar Change</u>	<u>Percent Change</u>
Water Department	\$ 2,048,795	\$ 2,034,851	\$ (13,944)	-0.68%
Sewer Department	\$ 976,475	\$ 1,035,771	\$ 59,295	6.07%
Four Corners Sewer District	\$ 310,663	\$ 103,539	\$ (207,123)	-66.67%
Stormwater Utility	\$ 249,890	\$ 282,565	\$ 32,675	13.08%
Total Enterprise Funds	\$ 3,585,823	\$ 3,456,726	\$ (129,097)	-3.60%

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

The total Balanced Town Manager's Fiscal Year 2027 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 \$55,614,133, or an increase of 5.15%. This proposed Budget is at the anticipated FY 2027 Proposition 2½ Levy Limit. When you take into consideration the proposed Capital Budget, Enterprise Fund Budgets and additional appropriations raised on the recap sheet, the total proposed Balanced Budget is \$60,009,571. The Fiscal Year 2026 Tax Rate has been certified at \$14.78. Based on the Proposed Balanced Budget, the estimated Tax Rate for Fiscal Year 2027 is \$15.46, or an increase of \$0.68. In Fiscal Year 2026, the average Tax Bill in the Town of Groton (based on a home valued at \$761,387) is \$11,253. Under this proposed balanced budget, the same homeowner can expect a tax bill of \$11,771, or an increase of \$518. The following chart shows a comparison between FY 2026 and FY 2027:

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

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 2027.

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. The Finance Team hopes that the Select Board and Finance Committee will 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 the Proposed Balanced Budget. The Finance Team could not have prepared this proposed budget without their help. I would also like to thank Patricia DuFresne, Katie Kazanjian, Megan Foster, 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, I genuinely appreciate the cooperation and collaboration of Dr. Geoff Bruno and Sherry Kersey in assisting in the preparation of this document. The Finance Team looks forward to meeting with both the Finance Committee and Select Board to discuss the Proposed Budget.

MWH/rjb

FISCAL YEAR 2027 LEVY LIMIT CALCULATION

Revised: 1/28/2026

I. 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	\$	518,452	
D.	ADD FY 2026 OVERRIDE	\$	-	
E.	FY 2026 SUBTOTAL	\$	39,607,199	\$ 39,607,199
				FY 2026 LEVY LIMIT
F.	FY 2026 LEVY CEILING	\$	68,459,320	

II. TO CALCULATE THE FY 2027 LEVY LIMIT

A.	FY 2026 LEVY LIMIT	\$	39,607,199	
A1.	ADD AMENDED FY 2026 NEW GROWTH	\$	-	
B.	ADD TWO AND ONE HALF PERCENT	\$	990,180	
C.	ADD FY 2027 NEW GROWTH	\$	317,770	
D.	ADD FY 2027 OVERRIDE	\$	-	
E.	FY 2027 SUBTOTAL	\$	40,915,149	\$ 40,915,149
				FY 2027 LEVY LIMIT
F.	FY 2027 LEVY CEILING	\$	68,459,320	

TOWN OF GROTON, MASSACHUSETTS FY 2027 TOTAL TAX LEVY CALCULATION

FY 2027 LEVY LIMIT	\$	40,915,149
CAPITAL EXCLUSION	\$	-
DEBT EXCLUSION - TOWN	\$	6,228,943
FY 2027 PFAS PAYMENT - DUNSTABLE - WATER DEPT	\$	(169,897)
FY 2027 EXCLUDED BOND REDUCTION	\$	(945)
DEBT EXCLUSION - SEWER	\$	-
DEBT EXCLUSION - WATER	\$	-
DEBT EXCLUSION - GDRSD	\$	108,143
SUB-TOTAL - EXCLUSIONS	\$	6,166,244
TOTAL TAX LEVY	\$	47,081,393

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

Revised: 1/28/2026

	BUDGETED FY 2026	ESTIMATED FY 2027	CHANGE
PROPERTY TAX REVENUE	\$ 39,607,199	\$ 40,915,149	\$ 1,307,950
DEBT EXCLUSIONS	\$ 5,115,092	\$ 6,166,244	\$ 1,051,152
CHERRY SHEET - STATE AID	\$ 1,182,722	\$ 1,206,376	\$ 23,654
UNEXPENDED TAX CAPACITY	\$ 39,273	\$ -	\$ (39,273)
LOCAL RECEIPTS:			
General Revenue:			
Motor Vehicle Excise Taxes	\$ 1,886,000	\$ 1,985,902	\$ 99,902
Meals Tax and Room Occupancy Tax	\$ 460,000	\$ 475,000	\$ 15,000
Marijuana Revenue	\$ 15,000	\$ 20,000	\$ 5,000
Penalties & Interest on Taxes	\$ 110,000	\$ 110,000	\$ -
Payments in Lieu of Taxes	\$ 415,156	\$ 450,000	\$ 34,844
Other Charges for Services	\$ 15,300	\$ 15,300	\$ -
Fees	\$ 400,000	\$ 420,000	\$ 20,000
Rentals	\$ 58,000	\$ 63,000	\$ 5,000
Library Revenues	\$ -	\$ -	\$ -
Other Departmental Revenue	\$ 582,372	\$ 600,000	\$ 17,628
Licenses and Permits	\$ 450,000	\$ 500,000	\$ 50,000
Fines and Forfeits	\$ 10,000	\$ 10,000	\$ -
Investment Income	\$ 258,499	\$ 240,000	\$ (18,499)
Recreation Revenues	\$ 875,000	\$ 900,000	\$ 25,000
Miscellaneous Recurring	\$ 94,000	\$ 230,988	\$ 136,988
Sub-total - General Revenue	\$ 5,629,327	\$ 6,020,190	\$ 390,863
Other Revenue:			
Free Cash	\$ 658,855	\$ 751,164	\$ 92,309
Capital Stabilization Fund for GDRSD	\$ -	\$ 250,000	\$ 250,000
Stabilization Fund for Tax Rate Relief	\$ -	\$ -	\$ -
Capital Asset Stabilization Fund	\$ 907,985	\$ 921,181	\$ 13,196
EMS/Conservation Fund Receipts Reserve	\$ 530,614	\$ 499,041	\$ (31,573)
Community Preservation Funds	\$ -	\$ -	\$ -
Water Department Surplus	\$ -	\$ -	\$ -
Sewer Department Surplus	\$ -	\$ -	\$ -
Insurance Reimbursements	\$ -	\$ -	\$ -
Bond Surplus Transfer	\$ -	\$ -	\$ -
Local Access Cable Fund	\$ 130,000	\$ 130,000	\$ -
Sub-total - Other Revenue	\$ 2,227,454	\$ 2,551,386	\$ 323,932
WATER DEPARTMENT ENTERPRISE	\$ 2,048,795	\$ 2,034,851	\$ (13,944)
SEWER DEPARTMENT ENTERPRISE	\$ 976,475	\$ 1,035,771	\$ 59,295
FOUR CORNER SEWER ENTERPRISE	\$ 310,663	\$ 103,539	\$ (207,123)
STORMWATER UTILITY ENTERPRISE	\$ 249,890	\$ 282,565	\$ 32,675
TOTAL ESTIMATED REVENUE	\$ 57,386,891	\$ 60,316,072	\$ 2,929,181

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

Revised: 1/28/2026

FY 2027 PROPOSED EXPENDITURES

TOWN MANAGER - Proposed Budget		
General Government	\$	2,701,294
Land Use Departments	\$	596,422
Protection of Persons and Property	\$	4,982,788
Regional School Districts	\$	31,008,161
Department of Public Works	\$	2,240,000
Library and Citizen Services	\$	2,489,751
Debt Service	\$	6,782,566
Employee Benefits	\$	5,119,652
Sub-Total - Operating Budget	\$	55,920,634
A. TOTAL DEPARTMENTAL BUDGET REQUESTS	\$	55,920,634
B. CAPITAL BUDGET REQUESTS	\$	921,181
C. ENTERPRISE FUND REQUESTS	\$	3,187,447
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	\$	60,316,072

FY 2027 ESTIMATED RECEIPTS

ESTIMATED TAX LEVY		
Levy Limit	\$	40,915,149
Debt Exclusion	\$	6,166,244
A. ESTIMATED TAX LEVY	\$	47,081,393
B. CHERRY SHEET ESTIMATED RECEIPTS	\$	1,206,376
C. LOCAL RECEIPTS NOT ALLOCATED	\$	6,020,190
D. OFFSET RECEIPTS	\$	-
E. ENTERPRISE FUNDS	\$	3,456,726
F. COMMUNITY PRESERVATION FUNDS	\$	-
G. FREE CASH	\$	751,164
OTHER AVAILABLE FUNDS		
1. Stabilization Fund	\$	-
2. Capital Asset Fund	\$	921,181
3. GDRSD Capital Asset Fund	\$	250,000
4. EMS/Conservation Fund	\$	499,041
5. Bond Surplus Transfer	\$	-
6. Local Access Cable RRFA	\$	130,000
H. OTHER AVAILABLE FUNDS	\$	1,800,222
TOTAL ESTIMATED RECEIPTS	\$	60,316,072
FY 2027 SURPLUS/(DEFICIT)	\$	0

Revised: 1/28/2026

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

FISCAL YEAR 2027

I. TAX RATE SUMMARY

la.	Total amount to be raised (from IIe)	\$	60,316,071.68
lb.	Total estimated receipts and other revenue sources (from IIIe)	\$	13,234,678.83
lc.	Tax levy (Ia minus Ib)	\$	47,081,392.85
ld.	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	95.5769%	\$ 44,998,958.76	\$ 2,910,039,340.00	\$ 15.46	\$ 44,998,958.76
NET OF EXEMPT					\$ -
OPEN SPACE	0.0000%	\$ -	\$ -		\$ -
COMMERCIAL	3.1764%	\$ 1,495,472.83	\$ 96,710,788.00	\$ 15.46	\$ 1,495,472.83
NET OF EXEMPT					\$ -
INDUSTRIAL	0.3147%	\$ 148,174.47	\$ 9,582,300.00	\$ 15.46	\$ 148,174.47
SUBTOTAL	99.0680%		\$ 3,016,332,428.00		\$ 46,642,606.05
PERSONAL	0.9320%	\$ 438,786.80	\$ 28,375,920.00	\$ 15.46	\$ 438,786.80
TOTAL	100.0000%		\$ 3,044,708,348.00		\$ 47,081,392.85

**TAX RATE RECAPITULATION
GROTON**

FISCAL YEAR 2027

II. AMOUNTS TO BE RAISED

II a. Appropriations		\$	60,029,263
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		\$	60,316,072

III. Estimated Receipts and Other Revenue Sources

III a. Estimated Receipts - State

1. Cherry Sheet Estimated Receipts	\$	1,206,376	
2. Massachusetts School Building Authority Payments	\$	-	
TOTAL III a.		\$	1,206,376

III b. Estimated Receipts - Local

1. Local Receipts Not Allocated	\$	6,020,190	
2. Offset Receipts	\$	-	
3. Enterprise Funds	\$	3,456,726	
4. Community Preservation Funds	\$	-	
5. Local Access Cable RRFA	\$	130,000	
TOTAL III b.		\$	9,606,916

III c. Revenue Sources Appropriated for Particular Purposes

1. Free Cash	\$	751,164	
2. Other Available Funds	\$	1,670,222	
TOTAL III c.		\$	2,421,386

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

1a. Free Cash...appropriated on or before June 30, 2026			
1b. Free Cash...appropriated on or after July 1, 2026			
2. Municipal Light Source			
3. Teachers' Pay Deferral			
4. Other Source:			
TOTAL III d.		\$	-

III e. Total Estimated Receipts and Other Revenue Sources		\$	13,234,679
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IV. Summary of Total Amount to be Raised and Total Receipts from All Sources

a. Total Amount to be Raised		\$	60,316,072
b. Total Estimated Receipts and Other Revenue Sources	\$	13,234,679	
c. Total Real and Personal Property Tax Levy	\$	47,081,393	
d. Total Receipts from All Sources		\$	60,316,072

**TAX RATE RECAPITULATION
GROTON**

FISCAL YEAR 2027

LOCAL RECEIPTS NOT ALLOCATED

		BUDGETED RECEIPTS FY 2026	ESTIMATED RECEIPTS FY 2027
1	MOTOR VEHICLE EXCISE	\$ 1,886,000	\$ 1,985,902
2	OTHER EXCISE	\$ 475,000	\$ 495,000
3	PENALTIES AND INTEREST ON TAXES	\$ 110,000	\$ 110,000
4	PAYMENTS IN LIEU OF TAXES	\$ 415,156	\$ 450,000
5	CHARGES FOR SERVICES - WATER	\$ -	\$ -
6	CHARGES FOR SERVICES - SEWER	\$ -	\$ -
7	CHARGES FOR SERVICES - HOSPITAL	\$ -	\$ -
8	CHARGES FOR SERVICES - TRASH DISPOSAL	\$ -	\$ -
9	OTHER CHARGES FROM SERVICES	\$ 15,300	\$ 15,300
10	FEES	\$ 400,000	\$ 420,000
11	RENTAL	\$ 58,000	\$ 63,000
12	DEPARTMENTAL REVENUE - SCHOOLS	\$ -	\$ -
13	DEPARTMENTAL REVENUE - LIBRARIES	\$ -	\$ -
14	DEPARTMENTAL REVENUE - CEMETERIES	\$ -	\$ -
15	DEPARTMENTAL REVENUE - RECREATION	\$ 875,000	\$ 900,000
16	OTHER DEPARTMENTAL REVENUE	\$ 582,372	\$ 600,000
17	LICENSES AND PERMITS	\$ 450,000	\$ 500,000
18	SPECIAL ASSESSMENTS	\$ -	\$ -
19	FINES AND FORFEITS	\$ 10,000	\$ 10,000
20	INVESTMENT INCOME	\$ 258,499	\$ 240,000
21	MISCELLANEOUS RECURRING	\$ -	\$ -
22	MISCELLANEOUS NON-RECURRING	\$ 94,000	\$ 230,988
	TOTAL	\$ 5,629,327	\$ 6,020,190

Revised: 1/28/2026

Operating Budget Comparison - Fiscal Year 2026 Vs. Fiscal Year 2027

<u>Category</u>		<u>FY 2026</u>		<u>FY 2027</u>	<u>Dollar</u> <u>Difference</u>	<u>Percentage</u> <u>Change</u>
General Government	\$	2,697,953	\$	2,701,294	\$ 3,341	0.12%
Land Use	\$	571,311	\$	596,422	\$ 25,111	4.40%
Protection of Persons and Property	\$	4,843,747	\$	4,982,788	\$ 139,041	2.87%
Department of Public Works	\$	2,400,571	\$	2,240,000	\$ (160,571)	-6.69%
Library and Citizen Services	\$	2,428,900	\$	2,489,751	\$ 60,851	2.51%
Sub-Total - Wages and Expenses	\$	12,942,482	\$	13,010,255	\$ 67,773	0.52%
Debt Service	\$	5,408,028	\$	6,611,724	\$ 1,203,696	22.26%
Employee Benefits	\$	4,833,643	\$	5,119,652	\$ 286,009	5.92%
Sub-Total - All Municipal	\$	23,184,153	\$	24,741,631	\$ 1,557,478	6.72%
Nashoba Tech	\$	908,490	\$	931,202	\$ 22,712	2.50%
Groton-Dunstable Operating	\$	28,247,632	\$	29,468,816	\$ 1,221,184	4.32%
Groton-Dunstable Excluded Debt	\$	110,389	\$	108,143	\$ (2,246)	-2.03%
Groton-Dunstable Debt	\$	-	\$	-	\$ -	0.00%
Groton Dunstable Capital	\$	278,643	\$	500,000	\$ 221,357	79.44%
Sub-Total - Education	\$	29,545,154	\$	31,008,161	\$ 1,463,007	4.95%
Grand Total - Town Budget	\$	52,729,307	\$	55,749,792	\$ 3,020,485	5.73%

Revised: 1/28/2026

Operating Budget Comparison - Fiscal Year 2026 Vs. Fiscal Year 2027

<u>Category</u>	<u>FY 2026</u>		<u>FY 2027</u>		<u>Dollar Difference</u>	<u>Percentage Change</u>
General Government	\$	2,697,953	\$	2,701,294	\$ 3,341	0.12%
Land Use	\$	571,311	\$	596,422	\$ 25,111	4.40%
Protection of Persons and Property	\$	4,843,747	\$	4,982,788	\$ 139,041	2.87%
Department of Public Works	\$	2,400,571	\$	2,240,000	\$ (160,571)	-6.69%
Library and Citizen Services	\$	2,428,900	\$	2,489,751	\$ 60,851	2.51%
Employee Benefits	\$	4,833,643	\$	5,119,652	\$ 286,009	5.92%
Sub-Total	\$	17,776,125	\$	18,129,907	\$ 353,782	1.99%
Debt Service - Excluded	\$	5,004,703	\$	6,058,101	\$ 1,053,398	21.05%
Debt Service - In Levy Only	\$	403,325	\$	553,623	\$ 150,298	37.26%
Sub-Total - All Municipal	\$	23,184,153	\$	24,741,631	\$ 1,557,478	6.72%
Nashoba Tech	\$	908,490	\$	931,202	\$ 22,712	2.50%
Groton-Dunstable Operating	\$	28,247,632	\$	29,468,816	\$ 1,221,184	4.32%
Groton-Dunstable Excluded Debt	\$	110,389	\$	108,143	\$ (2,246)	-2.03%
Groton-Dunstable In-Levy Debt	\$	-	\$	-	\$ -	0.00%
Groton Dunstable Capital	\$	278,643	\$	500,000	\$ 221,357	79.44%
Sub-Total - Education	\$	29,545,154	\$	31,008,161	\$ 1,463,007	4.95%
Grand Total - Town Budget	\$	52,729,307	\$	55,749,792	\$ 3,020,485	5.73%

Revised: 1/28/2026

Operating Budget Comparison - Fiscal Year 2026 Vs. Fiscal Year 2027

<u>Category</u>	<u>FY 2026</u>		<u>FY 2027</u>		<u>Dollar Difference</u>	<u>Percentage Change</u>
Municipal Wages	\$	9,620,440	\$	9,710,740	\$ 90,300	0.94%
Employee Benefits	\$	4,833,643	\$	5,119,652	\$ 286,009	5.92%
Sub-Total - Wages and Benefits	\$	14,454,083	\$	14,830,392	\$ 376,309	2.60%
Municipal Expenses	\$	3,322,042	\$	3,299,515	\$ (22,527)	-0.68%
Sub-Total -	\$	17,776,125	\$	18,129,907	\$ 353,782	1.99%
Debt Service - In-Levy Only	\$	403,325	\$	553,623	\$ 150,298	37.26%
Total - All Municipal	\$	18,179,450	\$	18,683,530	\$ 504,080	2.77%
Nashoba Tech	\$	908,490	\$	931,202	\$ 22,712	2.50%
Groton-Dunstable Operating	\$	28,247,632	\$	29,468,816	\$ 1,221,184	4.32%
Groton-Dunstable Debt	\$	-	\$	-	\$ -	0.00%
.						
Sub-Total - Education	\$	29,156,122	\$	30,400,018	\$ 1,243,896	4.27%
Grand Total - Town Budget	\$	47,335,572	\$	49,083,548	\$ 1,747,976	3.69%

Revised: 1-28-2026

TOWN OF GROTON FISCAL YEAR 2027

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE
<u>GENERAL GOVERNMENT</u>								
MODERATOR								
1000	Salaries	\$ 65	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.00%
1001	Expenses	\$ -	\$ -	\$ -	\$ 80	\$ 80	\$ 80	0.00%
DEPARTMENTAL TOTAL		\$ 65	\$ 1,000	\$ 1,000	\$ 1,080	\$ 1,080	\$ 1,080	0.00%
SELECT BOARD								
1020	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1021	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1022	Expenses	\$ 2,960	\$ 3,109	\$ 1,602	\$ 4,750	\$ 4,750	\$ 4,750	0.00%
1023	Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1024	Minor Capital	\$ 25,649	\$ 24,054	\$ 23,987	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 28,609	\$ 27,163	\$ 25,589	\$ 4,750	\$ 4,750	\$ 4,750	0.00%
TOWN MANAGER								
1030	Salaries	\$ 243,254	\$ 252,037	\$ 258,862	\$ 295,327	\$ 309,297	\$ 309,297	4.73%
1031	Wages	\$ 111,392	\$ 111,472	\$ 117,302	\$ 107,625	\$ 81,803	\$ 81,803	-23.99%
1032	Expenses	\$ 14,240	\$ 14,534	\$ 17,633	\$ 12,100	\$ 12,100	\$ 12,100	0.00%
1033	Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1034	Performance Evaluations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 368,886	\$ 378,043	\$ 393,797	\$ 415,052	\$ 403,200	\$ 403,200	-2.86%

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE
FINANCE COMMITTEE								
1040	Expenses	\$ 214	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1041	Reserve Fund	\$ 49,400	\$ 39,500	\$ 89,297	\$ 150,000	\$ 150,000	\$ 150,000	0.00%
<hr/>								
	DEPARTMENTAL TOTAL	\$ 49,614	\$ 39,500	\$ 89,297	\$ 150,000	\$ 150,000	\$ 150,000	0.00%
TOWN ACCOUNTANT								
1050	Salaries	\$ 101,126	\$ 115,615	\$ 118,162	\$ 125,885	\$ 220,266	\$ 220,266	74.97%
1051	Wages	\$ 52,920	\$ 54,285	\$ 75,102	\$ 79,344	\$ -	\$ -	-100.00%
1052	Expenses	\$ 40,199	\$ 36,770	\$ 50,298	\$ 83,633	\$ 60,378	\$ 54,378	-34.98%
<hr/>								
	DEPARTMENTAL TOTAL	\$ 194,245	\$ 206,670	\$ 243,562	\$ 288,862	\$ 280,644	\$ 274,644	-4.92%
BOARD OF ASSESSORS								
1060	Salaries	\$ 85,280	\$ 94,300	\$ 98,686	\$ 105,500	\$ 208,186	\$ 208,186	97.33%
1061	Wages	\$ 65,073	\$ 66,873	\$ 75,381	\$ 80,460	\$ -	\$ -	0.00%
1062	Expenses	\$ 29,012	\$ 45,336	\$ 46,008	\$ 61,579	\$ 65,617	\$ 63,617	3.31%
1063	Legal Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<hr/>								
	DEPARTMENTAL TOTAL	\$ 179,365	\$ 206,509	\$ 220,075	\$ 247,539	\$ 273,803	\$ 271,803	9.80%
TREASURER/TAX COLLECTOR								
1070	Salaries	\$ 141,733	\$ 150,769	\$ 154,493	\$ 223,052	\$ 208,103	\$ 208,103	-6.70%
1071	Wages	\$ 74,499	\$ 79,296	\$ 80,332	\$ 97,504	\$ 85,965	\$ 85,965	-11.83%
1072	Expenses	\$ 24,546	\$ 26,086	\$ 22,878	\$ 28,020	\$ 40,850	\$ 40,850	45.79%
1073	Tax Title	\$ 500	\$ 260	\$ 948	\$ 7,100	\$ 7,100	\$ 4,100	-42.25%
1074	Bond Cost	\$ 500	\$ 500	\$ 7,700	\$ 2,300	\$ 2,300	\$ 2,300	0.00%
<hr/>								
	DEPARTMENTAL TOTAL	\$ 241,778	\$ 256,911	\$ 266,351	\$ 357,976	\$ 344,318	\$ 341,318	-4.65%

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE
TOWN COUNSEL								
1080	Expenses	\$ 58,577	\$ 95,387	\$ 159,787	\$ 90,000	\$ 90,000	\$ 90,000	0.00%
DEPARTMENTAL TOTAL		\$ 58,577	\$ 95,387	\$ 159,787	\$ 90,000	\$ 90,000	\$ 90,000	0.00%
HUMAN RESOURCES								
1090	Salary	\$ 87,983	\$ 95,050	\$ 96,936	\$ 102,549	\$ 108,670	\$ 108,670	5.97%
1091	Expenses	\$ 14,927	\$ 18,674	\$ 10,832	\$ 14,400	\$ 23,000	\$ 14,400	0.00%
DEPARTMENTAL TOTAL		\$ 102,910	\$ 113,724	\$ 107,768	\$ 116,949	\$ 131,670	\$ 123,070	5.23%
INFORMATION TECHNOLOGY								
1100	Salary	\$ 121,981	\$ 121,627	\$ 124,060	\$ 131,977	\$ 135,906	\$ 135,906	2.98%
1101	Wages	\$ 61,194	\$ 70,342	\$ 73,547	\$ 77,173	\$ 81,076	\$ 81,076	5.06%
1102	Expenses	\$ 21,455	\$ 24,588	\$ 22,889	\$ 24,800	\$ 24,800	\$ 24,800	0.00%
DEPARTMENTAL TOTAL		\$ 204,630	\$ 216,557	\$ 220,496	\$ 233,950	\$ 241,782	\$ 241,782	3.35%
GIS STEERING COMMITTEE								
1120	Expenses	\$ 3,000	\$ 8,300	\$ 3,000	\$ 8,300	\$ 8,300	\$ 8,300	0.00%
DEPARTMENTAL TOTAL		\$ 3,000	\$ 8,300	\$ 3,000	\$ 8,300	\$ 8,300	\$ 8,300	0.00%
TOWN CLERK								
1130	Salaries	\$ 95,550	\$ 98,472	\$ 100,427	\$ 124,896	\$ 107,687	\$ 107,687	-13.78%
1131	Wages	\$ 81,648	\$ 76,606	\$ 76,848	\$ 80,642	\$ 89,640	\$ 89,640	11.16%
1132	Expenses	\$ 9,539	\$ 11,860	\$ 6,286	\$ 13,200	\$ 13,945	\$ 13,445	1.86%
1133	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 186,737	\$ 186,938	\$ 183,561	\$ 218,738	\$ 211,272	\$ 210,772	-3.64%

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE
ELECTIONS & BOARD OF REGISTRARS								
1140	Stipend	\$ 27,416	\$ 17,385	\$ 23,678	\$ 5,933	\$ 19,550	\$ 19,550	229.51%
1141	Expenses	\$ 15,597	\$ 23,119	\$ 37,686	\$ 16,124	\$ 18,325	\$ 18,325	13.65%
1142	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 43,013	\$ 40,504	\$ 61,364	\$ 22,057	\$ 37,875	\$ 37,875	71.71%
STREET LISTINGS								
1150	Expenses	\$ 4,818	\$ 5,698	\$ 5,655	\$ 7,200	\$ 7,200	\$ 7,200	0.00%
DEPARTMENTAL TOTAL		\$ 4,818	\$ 5,698	\$ 5,655	\$ 7,200	\$ 7,200	\$ 7,200	0.00%
INSURANCE & BONDING								
1160	Insurance & Bonding	\$ 286,667	\$ 310,032	\$ 356,695	\$ 390,000	\$ 390,000	\$ 390,000	0.00%
1161	Insurance Deductible Reserve - Liability	\$ 10,060	\$ 11,499	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	0.00%
1162	Insurance Deductible Reserve - 111F	\$ 3,744	\$ 1,238	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
DEPARTMENTAL TOTAL		\$ 300,471	\$ 322,769	\$ 366,695	\$ 427,000	\$ 427,000	\$ 427,000	0.00%
TOWN REPORT								
1170	Expenses	\$ 1,472	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
DEPARTMENTAL TOTAL		\$ 1,472	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE
POSTAGE/TOWN HALL EXPENSES								
1180	Expenses	\$ 68,297	\$ 77,241	\$ 62,036	\$ 60,000	\$ 60,000	\$ 60,000	0.00%
1181	Telephone Expenses	\$ 15,954	\$ 23,494	\$ 23,343	\$ 30,000	\$ 30,000	\$ 30,000	0.00%
1182	Office Supplies	\$ 25,433	\$ 17,793	\$ 14,503	\$ 17,000	\$ 25,433	\$ 17,000	0.00%
<hr/>								
	DEPARTMENTAL TOTAL	\$ 109,684	\$ 118,528	\$ 99,882	\$ 107,000	\$ 115,433	\$ 107,000	0.00%
<hr/>								
	TOTAL GENERAL GOVERNMENT	\$ 2,077,874	\$ 2,225,701	\$ 2,449,379	\$ 2,697,953	\$ 2,729,827	\$ 2,701,294	0.12%
<hr/>								
LAND USE DEPARTMENTS								
<hr/>								
CONSERVATION COMMISSION								
1200	Salary	\$ 73,972	\$ 70,533	\$ 79,070	\$ 85,565	\$ 88,132	\$ 88,132	3.00%
1201	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1202	Expenses	\$ 4,597	\$ 8,749	\$ 9,488	\$ 8,270	\$ 8,270	\$ 8,270	0.00%
1203	Engineering & Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1204	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<hr/>								
	DEPARTMENTAL TOTAL	\$ 78,569	\$ 79,282	\$ 88,558	\$ 93,835	\$ 96,402	\$ 96,402	2.74%
<hr/>								
PLANNING BOARD								
1210	Salaries	\$ 89,237	\$ 95,171	\$ 98,446	\$ 125,030	\$ 129,111	\$ 129,111	3.26%
1211	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1212	Expenses	\$ 8,844	\$ 9,309	\$ 9,226	\$ 9,625	\$ 9,625	\$ 9,625	0.00%
1213	M.R.P.C. Assessment	\$ 3,846	\$ 3,942	\$ 4,041	\$ 4,142	\$ 4,308	\$ 4,308	4.01%
1214	Legal Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<hr/>								
	DEPARTMENTAL TOTAL	\$ 101,927	\$ 108,422	\$ 111,713	\$ 138,797	\$ 143,044	\$ 143,044	3.06%

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE
ZONING BOARD OF APPEALS								
1220	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1221	Expenses	\$ 50	\$ 558	\$ 358	\$ 1,335	\$ 1,135	\$ 1,135	-14.98%
DEPARTMENTAL TOTAL		\$ 50	\$ 558	\$ 358	\$ 1,335	\$ 1,135	\$ 1,135	-14.98%
HISTORIC DISTRICTS COMMISSION								
1230	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1231	Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
BUILDING INSPECTOR								
1240	Salaries	\$ 104,758	\$ 105,059	\$ 107,031	\$ 113,370	\$ 116,555	\$ 116,555	2.81%
1241	Wages	\$ 55,067	\$ 62,238	\$ 65,391	\$ 67,500	\$ 70,920	\$ 70,920	5.07%
1242	Expenses	\$ 23,257	\$ 27,711	\$ 25,727	\$ 24,897	\$ 24,897	\$ 24,897	0.00%
1243	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 183,082	\$ 195,008	\$ 198,149	\$ 205,767	\$ 212,372	\$ 212,372	3.21%
MECHANICAL INSPECTOR								
1250	Fee Salaries	\$ 54,800	\$ 43,360	\$ 45,510	\$ 39,000	\$ 39,000	\$ 30,000	-23.08%
1251	Expenses	\$ 4,876	\$ 3,107	\$ 3,398	\$ 3,500	\$ 3,500	\$ 3,500	0.00%
DEPARTMENTAL TOTAL		\$ 59,676	\$ 46,467	\$ 48,908	\$ 42,500	\$ 42,500	\$ 33,500	-21.18%

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE
EARTH REMOVAL INSPECTOR								
1260	Stipend	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.00%
1261	Expenses	\$ -	\$ -	\$ -	\$ 300	\$ 500	\$ 500	66.67%
1262	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,800	\$ 3,000	\$ 3,000	7.14%
BOARD OF HEALTH								
1270	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1271	Expenses	\$ 983	\$ 877	\$ 1,195	\$ 1,575	\$ 1,950	\$ 1,950	23.81%
1272	Nursing Services	\$ -	\$ -	\$ -	\$ 21,047	\$ -	\$ -	-100.00%
1273	Nashoba Health District	\$ 51,483	\$ 55,345	\$ 60,879	\$ 45,921	\$ 87,057	\$ 87,057	89.58%
1274	Mental Health	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1275	Eng/Consult/Landfill Monitoring	\$ 9,133	\$ 9,433	\$ 13,834	\$ 13,834	\$ 14,700	\$ 14,700	6.26%
DEPARTMENTAL TOTAL		\$ 69,599	\$ 65,655	\$ 75,908	\$ 82,377	\$ 103,707	\$ 103,707	25.89%
SEALER OF WEIGHTS & MEASURES								
1280	Fee Salaries	\$ 680	\$ 300	\$ -	\$ -	\$ -	\$ -	0.00%
1281	Expenses	\$ -	\$ -	\$ 3,262	\$ 3,900	\$ 3,262	\$ 3,262	-16.36%
DEPARTMENTAL TOTAL		\$ 680	\$ 300	\$ 3,262	\$ 3,900	\$ 3,262	\$ 3,262	-16.36%
TOTAL LAND USE DEPARTMENTS		\$ 496,083	\$ 498,192	\$ 529,356	\$ 571,311	\$ 605,422	\$ 596,422	4.40%

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE
<u>PROTECTION OF PERSONS AND PROPERTY</u>								
POLICE DEPARTMENT								
1300	Salaries	\$ 283,207	\$ 291,224	\$ 305,016	\$ 342,265	\$ 362,683	\$ 362,683	5.97%
1301	Wages	\$ 2,067,435	\$ 1,957,470	\$ 2,104,310	\$ 2,305,558	\$ 2,327,044	\$ 2,327,044	0.93%
1302	Expenses	\$ 207,915	\$ 195,295	\$ 222,253	\$ 269,900	\$ 258,700	\$ 258,700	-4.15%
1303	Lease or Purchase of Cruisers	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	0.00%
1304	PS Building (Expenses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1305	Minor Capital	\$ 7,588	\$ 6,420	\$ 12,981	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 2,571,145	\$ 2,455,409	\$ 2,649,560	\$ 2,917,723	\$ 2,948,427	\$ 2,948,427	1.05%
FIRE DEPARTMENT								
1310	Salaries	\$ 256,900	\$ 290,302	\$ 156,377	\$ 290,944	\$ 310,733	\$ 310,733	6.80%
1311	Wages	\$ 1,165,166	\$ 1,150,339	\$ 1,357,489	\$ 1,367,470	\$ 1,436,618	\$ 1,436,618	5.06%
1312	Expenses	\$ 202,231	\$ 209,902	\$ 217,674	\$ 225,646	\$ 251,046	\$ 236,046	4.61%
DEPARTMENTAL TOTAL		\$ 1,624,297	\$ 1,650,543	\$ 1,731,540	\$ 1,884,060	\$ 1,998,398	\$ 1,983,398	5.27%
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	\$ -	\$ 400	\$ 400	\$ 400	0.00%
DEPARTMENTAL TOTAL		\$ 2,102	\$ 2,352	\$ 2,082	\$ 2,482	\$ 2,482	\$ 2,482	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE
ANIMAL CONTROL OFFICER								
1340	Salary	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	0.00%
1341	Expenses	\$ 270	\$ 266	\$ 16	\$ 400	\$ 400	\$ 400	0.00%
DEPARTMENTAL TOTAL		\$ 2,352	\$ 2,348	\$ 2,098	\$ 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	\$ 10,000	\$ 40,000	\$ 2,452	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
1352	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 14,000	\$ 44,000	\$ 6,452	\$ 14,000	\$ 14,000	\$ 14,000	0.00%
DOG OFFICER								
1360	Salary	\$ 15,000	\$ 15,000	\$ 17,500	\$ 20,000	\$ 29,000	\$ 29,000	45.00%
1361	Expenses	\$ 2,356	\$ 2,929	\$ 3,119	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
DEPARTMENTAL TOTAL		\$ 17,356	\$ 17,929	\$ 20,619	\$ 23,000	\$ 32,000	\$ 32,000	39.13%
POLICE & FIRE COMMUNICATIONS								
1370	Wages	\$ 444,288	\$ 455,726	\$ -	\$ -	\$ -	\$ -	0.00%
1371	Expenses	\$ 20,382	\$ 14,018	\$ -	\$ -	\$ -	\$ -	0.00%
1372	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 464,670	\$ 469,744	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL PROTECTION OF PERSONS AND PROPERTY		\$ 4,695,922	\$ 4,642,325	\$ 4,412,351	\$ 4,843,747	\$ 4,997,788	\$ 4,982,788	2.87%

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE
<u>REGIONAL SCHOOL DISTRICT BUDGETS</u>								
NASHOBA VALLEY REGIONAL TECHNICAL HIGH SCHOOL								
1400	Operating Expenses	\$ 810,037	\$ 762,656	\$ 966,719	\$ 908,490	\$ 931,202	\$ 931,202	2.50%
	DEPARTMENTAL TOTAL	\$ 810,037	\$ 762,656	\$ 966,719	\$ 908,490	\$ 931,202	\$ 931,202	2.50%
GROTON-DUNSTABLE REGIONAL SCHOOL DISTRICT								
1410	Operating Expenses	\$ 24,802,222	\$ 25,937,716	\$ 26,857,540	\$ 28,247,632	\$ 29,468,816	\$ 29,468,816	4.32%
1411	Debt Service, Excluded	\$ -	\$ 406,982	\$ -	\$ 110,389	\$ 108,143	\$ 108,143	-2.03%
1412	Debt Service, Unexcluded	\$ -	\$ 58,814	\$ -	\$ -	\$ -	\$ -	0.00%
1413	Operating Grant	\$ -	\$ -	\$ 619,000	\$ -	\$ -	\$ -	0.00%
1414	Capital Assessment	\$ 577,026	\$ 552,203	\$ 295,767	\$ 278,643	\$ 500,000	\$ 500,000	79.44%
	DEPARTMENTAL TOTAL	\$ 25,379,248	\$ 26,955,715	\$ 27,772,307	\$ 28,636,664	\$ 30,076,959	\$ 30,076,959	5.03%
TOTAL SCHOOLS		\$ 26,189,285	\$ 27,718,371	\$ 28,739,026	\$ 29,545,154	\$ 31,008,161	\$ 31,008,161	4.95%
<u>DEPARTMENT OF PUBLIC WORKS</u>								
HIGHWAY DEPARTMENT								
1500	Salaries	\$ 120,670	\$ 120,293	\$ 122,664	\$ 204,124	\$ 131,539	\$ 131,539	-35.56%
1501	Wages	\$ 750,224	\$ 731,227	\$ 732,506	\$ 708,918	\$ 624,376	\$ 624,376	-11.93%
1502	Expenses	\$ 136,529	\$ 129,073	\$ 134,519	\$ 147,900	\$ 152,900	\$ 152,900	3.38%
1503	Highway Maintenance	\$ 81,712	\$ 71,282	\$ 75,214	\$ 80,000	\$ 80,000	\$ 80,000	0.00%
1504	Minor Capital	\$ 5,526	\$ 15,000	\$ 2,525	\$ -	\$ -	\$ -	0.00%
	DEPARTMENTAL TOTAL	\$ 1,094,661	\$ 1,066,875	\$ 1,067,428	\$ 1,140,942	\$ 988,815	\$ 988,815	-13.33%

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE
STREET LIGHTS								
1510	Expenses	\$ 12,202	\$ 14,598	\$ 14,500	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
DEPARTMENTAL TOTAL		\$ 12,202	\$ 14,598	\$ 14,500	\$ 15,000	\$ 15,000	\$ 15,000	0.00%
SNOW AND ICE								
1520	Expenses	\$ 171,937	\$ 153,024	\$ 184,740	\$ 165,000	\$ 165,000	\$ 165,000	0.00%
1521	Overtime	\$ 268,100	\$ 228,416	\$ 249,818	\$ 140,000	\$ 140,000	\$ 140,000	0.00%
1522	Hired Equipment	\$ 45,349	\$ 45,400	\$ 77,992	\$ 35,000	\$ 35,000	\$ 35,000	0.00%
DEPARTMENTAL TOTAL		\$ 485,386	\$ 426,840	\$ 512,550	\$ 340,000	\$ 340,000	\$ 340,000	0.00%
TREE WARDEN BUDGET								
1530	Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1531	Expenses	\$ 3,000	\$ 1,773	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.00%
1532	Trees	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
1533	Tree Work	\$ 9,515	\$ 31,370	\$ 19,978	\$ 30,000	\$ 30,000	\$ 17,700	-41.00%
DEPARTMENTAL TOTAL		\$ 12,515	\$ 33,143	\$ 22,978	\$ 34,500	\$ 34,500	\$ 22,200	-35.65%
MUNICIPAL BUILDING AND PROPERTY MAINTENANCE								
1540	Wages	\$ 156,174	\$ 138,182	\$ 158,908	\$ 170,064	\$ 178,832	\$ 178,832	5.16%
1541	Expenses	\$ 257,888	\$ 270,921	\$ 266,399	\$ 282,950	\$ 282,950	\$ 282,950	0.00%
1542	Minor Capital	\$ 9,849	\$ 25,000	\$ 24,932	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 423,911	\$ 434,103	\$ 450,239	\$ 453,014	\$ 461,782	\$ 461,782	1.94%

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE
SOLID WASTE DISPOSAL								
1550	Wages	\$ 145,954	\$ 148,581	\$ 154,212	\$ 164,820	\$ 159,908	\$ 159,908	-2.98%
1551	Expenses	\$ 38,661	\$ 39,636	\$ 44,258	\$ 45,686	\$ 45,686	\$ 45,686	0.00%
1552	Tipping Fees	\$ 139,668	\$ 138,123	\$ 150,388	\$ 145,000	\$ 145,000	\$ 145,000	0.00%
1553	North Central SW Coop	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850	0.00%
1554	Minor Capital	\$ 4,717	\$ 1,238	\$ 2,827	\$ -	\$ -	\$ -	0.00%
<hr/>								
DEPARTMENTAL TOTAL		\$ 334,850	\$ 333,428	\$ 357,535	\$ 361,356	\$ 356,444	\$ 356,444	-1.36%
PARKS DEPARTMENT								
1560	Wages	\$ 13,804	\$ 12,664	\$ 7,200	\$ -	\$ -	\$ -	0.00%
1561	Expenses	\$ 55,272	\$ 55,578	\$ 51,018	\$ 55,759	\$ 66,716	\$ 55,759	0.00%
<hr/>								
DEPARTMENTAL TOTAL		\$ 69,076	\$ 68,242	\$ 58,218	\$ 55,759	\$ 66,716	\$ 55,759	0.00%
<hr/>								
TOTAL DEPARTMENT OF PUBLIC WORKS		\$ 2,432,601	\$ 2,377,229	\$ 2,483,448	\$ 2,400,571	\$ 2,263,257	\$ 2,240,000	-6.69%
 <u>LIBRARY AND CITIZEN SERVICES</u>								
COUNCIL ON AGING								
1600	Salaries	\$ 87,986	\$ 148,800	\$ 167,193	\$ 176,376	\$ 183,283	\$ 183,283	3.92%
1601	Wages	\$ 116,035	\$ 45,585	\$ 35,105	\$ 70,526	\$ 74,948	\$ 74,948	6.27%
1602	Expenses	\$ 12,384	\$ 11,417	\$ 14,793	\$ 20,200	\$ 12,700	\$ 12,700	-37.13%
1603	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<hr/>								
DEPARTMENTAL TOTAL		\$ 216,405	\$ 205,802	\$ 217,091	\$ 267,102	\$ 270,931	\$ 270,931	1.43%

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE
SENIOR CENTER VAN								
1610	Wages	\$ 62,342	\$ 74,885	\$ 77,824	\$ 64,874	\$ 84,046	\$ 84,046	5.79%
1611	Expenses	\$ 16,823	\$ 15,488	\$ 12,993	\$ 21,023	\$ 21,023	\$ 21,023	5.79%
DEPARTMENTAL TOTAL		\$ 79,165	\$ 90,373	\$ 90,817	\$ 85,897	\$ 105,069	\$ 105,069	15.69%
VETERAN'S SERVICE OFFICER								
1620	Salary	\$ 6,000	\$ 6,120	\$ 6,243	\$ 6,429	\$ 6,622	\$ 6,622	3.00%
1621	Expenses	\$ -	\$ 50	\$ 50	\$ 1,100	\$ 1,100	\$ 1,100	0.00%
1622	Veterans' Benefits	\$ 18,919	\$ 22,771	\$ 20,741	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
1623	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENT TOTAL		\$ 24,919	\$ 28,941	\$ 27,034	\$ 32,529	\$ 32,722	\$ 32,722	0.59%
GRAVES REGISTRATION								
1630	Salary/Stipend	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	0.00%
1631	Expenses	\$ 760	\$ 750	\$ 1,039	\$ 1,060	\$ 1,060	\$ 1,060	0.00%
DEPARTMENTAL TOTAL		\$ 1,010	\$ 1,000	\$ 1,289	\$ 1,310	\$ 1,310	\$ 1,310	0.00%
CARE OF VETERAN GRAVES								
1640	Contract Expenses	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
DEPARTMENTAL TOTAL		\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.00%
OLD BURYING GROUND COMMITTEE								
1650	Expenses	\$ -	\$ -	\$ -	\$ 800	\$ 800	\$ 800	0.00%
DEPARTMENTAL TOTAL		\$ -	\$ -	\$ -	\$ 800	\$ 800	\$ 800	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE
LIBRARY								
1660	Salary	\$ 426,346	\$ 435,562	\$ 435,562	\$ 480,538	\$ 499,264	\$ 499,264	3.90%
1661	Wages	\$ 331,618	\$ 319,135	\$ 319,135	\$ 366,043	\$ 353,111	\$ 353,111	-3.53%
1662	Expenses	\$ 214,238	\$ 225,435	\$ 225,435	\$ 230,546	\$ 235,969	\$ 212,440	-7.85%
1663	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 972,202	\$ 980,132	\$ 980,132	\$ 1,077,127	\$ 1,088,344	\$ 1,064,815	-1.14%
COMMEMORATIONS & CELEBRATIONS								
1670	Expenses	\$ 263	\$ 253	\$ 559	\$ 500	\$ 500	\$ 500	0.00%
1671	Fireworks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 263	\$ 253	\$ 559	\$ 500	\$ 500	\$ 500	0.00%
WATER SAFETY								
1680	Wages	\$ 2,520	\$ 1,290	\$ 1,073	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
1681	Expenses and Minor Capital	\$ 2,887	\$ -	\$ -	\$ 3,950	\$ 3,950	\$ 3,950	0.00%
1682	Property Maint. & Improvements	\$ 9,000	\$ 7,108	\$ 1,816	\$ 2,400	\$ 1,000	\$ 1,000	-58.33%
DEPARTMENTAL TOTAL		\$ 14,407	\$ 8,398	\$ 2,889	\$ 11,350	\$ 9,950	\$ 9,950	-12.33%
WEED MANAGEMENT								
1690	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
1691	Expenses: Weed Harvester	\$ 22,000	\$ 17,666	\$ 158	\$ 22,000	\$ 22,000	\$ 22,000	0.00%
1692	Expenses: Great Lakes	\$ 12,001	\$ 9,965	\$ 83,212	\$ 22,385	\$ 22,385	\$ 22,385	0.00%
DEPARTMENTAL TOTAL		\$ 34,001	\$ 27,631	\$ 83,370	\$ 44,385	\$ 44,385	\$ 44,385	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE
GROTON COUNTRY CLUB								
1700	Salary	\$ 170,866	\$ 172,568	\$ 199,646	\$ 205,094	\$ 213,401	\$ 213,401	4.05%
1701	Wages	\$ 234,595	\$ 253,111	\$ 278,311	\$ 295,791	\$ 326,509	\$ 326,509	10.39%
1702	Expenses	\$ 193,969	\$ 223,824	\$ 266,417	\$ 235,885	\$ 238,067	\$ 238,067	0.93%
1703	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
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	DEPARTMENTAL TOTAL	\$ 599,430	\$ 649,503	\$ 744,374	\$ 736,770	\$ 777,977	\$ 777,977	5.59%
LOCAL ACCESS CABLE DEPARTMENT								
1710	Salaries	\$ -	\$ -	\$ 71,050	\$ 84,330	\$ 87,572	\$ 87,572	3.84%
1711	Wages	\$ -	\$ -	\$ 61,166	\$ 71,030	\$ 73,469	\$ 73,469	3.43%
1712	Expenses	\$ -	\$ -	\$ 15,299	\$ 14,270	\$ 18,750	\$ 18,750	31.39%
1713	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<hr/>								
	DEPARTMENTAL TOTAL	\$ -	\$ -	\$ 147,515	\$ 169,630	\$ 179,791	\$ 179,791	5.99%
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	TOTAL LIBRARY AND CITIZEN SERVICES	\$ 1,943,302	\$ 1,993,533	\$ 2,296,569	\$ 2,428,900	\$ 2,513,280	\$ 2,489,751	8.41%

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE
<u>DEBT SERVICE</u>								
DEBT SERVICE								
2000	Long Term Debt - Principal Excluded	\$ 2,267,786	\$ 2,023,506	\$ 2,185,000	\$ 2,045,000	\$ 3,829,283	\$ 3,829,283	87.25%
2001	Long Term Debt - Principal Non-Excluded	\$ -	\$ -	\$ -	\$ 165,000	\$ 165,000	\$ 165,000	0.00%
2002	Long Term Debt - Interest - Excluded	\$ 1,332,573	\$ 1,493,326	\$ 1,447,225	\$ 1,250,560	\$ 2,321,514	\$ 2,321,514	85.64%
2003	Long Term Debt - Interest - Non-Excluded	\$ -	\$ -	\$ -	\$ 97,144	\$ 88,894	\$ 88,894	-8.49%
2004	Short Term Debt - Principal - Town	\$ -	\$ -	\$ -	\$ 122,685	\$ 260,366	\$ 260,366	112.22%
2005A	Short Term Debt - Interest - Non-Excluded	\$ 13,803	\$ -	\$ -	\$ 18,496	\$ 39,363	\$ 39,363	112.82%
2005B	Short Term Debt - Interest - Excluded	\$ -	\$ 1,045,344	\$ 1,052,686	\$ 1,710,205	\$ 78,146	\$ 78,146	-95.43%
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DEPARTMENTAL TOTAL		\$ 3,614,162	\$ 4,562,176	\$ 4,684,911	\$ 5,409,090	\$ 6,782,566	\$ 6,782,566	25.39%
TOTAL DEBT SERVICE		\$ 3,614,162	\$ 4,562,176	\$ 4,684,911	\$ 5,409,090	\$ 6,782,566	\$ 6,782,566	25.39%
 <u>EMPLOYEE BENEFITS</u>								
EMPLOYEE BENEFITS								
GENERAL BENEFITS								
3000	County Retirement	\$ 2,538,910	\$ 2,494,280	\$ 2,653,019	\$ 2,640,116	\$ 2,808,832	\$ 2,808,832	6.39%
3001	OPEB Unfunded Liability	\$ 177,094	\$ 185,000	\$ 190,000	\$ 200,000	\$ 200,000	\$ 200,000	0.00%
3002	Unemployment	\$ 19,465	\$ 678	\$ 1,951	\$ 10,000	\$ 10,000	\$ 10,000	0.00%
INSURANCE								
3010	Health Insurance/Employee Expenses	\$ 1,811,069	\$ 2,017,056	\$ 1,952,684	\$ 1,817,707	\$ 1,949,000	\$ 1,917,000	5.46%
3011	Life Insurance	\$ 3,642	\$ 3,627	\$ 3,401	\$ 3,820	\$ 3,820	\$ 3,820	0.00%
3012	Medicare/Social Security	\$ 153,710	\$ 154,288	\$ 152,658	\$ 162,000	\$ 180,000	\$ 180,000	11.11%
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DEPARTMENTAL TOTAL		\$ 4,703,890	\$ 4,854,929	\$ 4,953,713	\$ 4,833,643	\$ 5,151,652	\$ 5,119,652	5.92%
TOTAL EMPLOYEE BENEFITS		\$ 4,703,890	\$ 4,854,929	\$ 4,953,713	\$ 4,833,643	\$ 5,151,652	\$ 5,119,652	5.92%
GRAND TOTAL - TOWN BUDGET		\$ 46,153,119	\$ 48,872,456	\$ 50,548,753	\$ 52,730,369	\$ 56,051,953	\$ 55,920,634	6.05%

**TOWN OF GROTON
FISCAL YEAR 2027
TAX IMPACT BY INDIVIDUAL DEPARTMENTS**

Revised: 1/28/2026

LINE	DEPARTMENT/DESCRIPTION	FY 2027 TOWN MANAGER BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 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	\$ 0.22	0.00%
BOARD OF SELECTMEN				
1020	Salaries	\$ -	\$ -	0.00%
1021	Wages	\$ -	\$ -	0.00%
1022	Expenses	\$ 4,750	\$ 0.98	0.01%
1023	Engineering/Consultant	\$ -	\$ -	0.00%
1024	Minor Capital	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 4,750	\$ 0.98	0.01%
TOWN MANAGER				
1030	Salaries	\$ 309,297	\$ 63.80	0.54%
1031	Wages	\$ 81,803	\$ 16.87	0.14%
1032	Expenses	\$ 12,100	\$ 2.50	0.02%
1033	Engineering/Consultant	\$ -	\$ -	0.00%
1034	Performance Evaluations	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 403,200	\$ 83.17	0.71%

LINE	DEPARTMENT/DESCRIPTION	FY 2027 TOWN MANAGER BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
FINANCE COMMITTEE				
1040	Expenses	\$ -	\$ -	0.00%
1041	Reserve Fund	\$ 150,000	\$ 30.94	0.26%
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	DEPARTMENTAL TOTAL	\$ 150,000	\$ 30.94	0.26%
TOWN ACCOUNTANT				
1050	Salaries	\$ 220,266	\$ 45.44	0.39%
1051	Wages	\$ -	\$ -	0.00%
1052	Expenses	\$ 54,378	\$ 11.22	0.10%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 274,644	\$ 56.65	0.48%
BOARD OF ASSESSORS				
1060	Salaries	\$ 208,186	\$ 42.94	0.36%
1061	Wages	\$ -	\$ -	0.00%
1062	Expenses	\$ 63,617	\$ 13.12	0.11%
1063	Legal Expense	\$ -	\$ -	0.00%
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	DEPARTMENTAL TOTAL	\$ 271,803	\$ 56.07	0.48%
TREASURER/TAX COLLECTOR				
1070	Salaries	\$ 208,103	\$ 42.93	0.36%
1071	Wages	\$ 85,965	\$ 17.73	0.15%
1072	Expenses	\$ 40,850	\$ 8.43	0.07%
1073	Tax Title	\$ 4,100	\$ 0.85	0.01%
1074	Bond Cost	\$ 2,300	\$ 0.47	0.00%
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	DEPARTMENTAL TOTAL	\$ 341,318	\$ 70.41	0.60%

LINE	DEPARTMENT/DESCRIPTION	FY 2027 TOWN MANAGER BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
TOWN COUNSEL				
1080	Expenses	\$ 90,000	\$ 18.56	0.16%
DEPARTMENTAL TOTAL		\$ 90,000	\$ 18.56	0.16%
HUMAN RESOURCES				
1090	Salary	\$ 108,670	\$ 22.42	0.19%
1091	Expenses	\$ 14,400	\$ 2.97	0.03%
DEPARTMENTAL TOTAL		\$ 123,070	\$ 25.39	0.22%
INFORMATION TECHNOLOGY				
1100	Salary	\$ 135,906	\$ 28.03	0.24%
1101	Wages	\$ 81,076	\$ 16.72	0.14%
1102	Expenses	\$ 24,800	\$ 5.12	0.04%
DEPARTMENTAL TOTAL		\$ 241,782	\$ 49.87	0.42%
GIS STEERING COMMITTEE				
1120	Expenses	\$ 8,300	\$ 1.71	0.01%
DEPARTMENTAL TOTAL		\$ 8,300	\$ 1.71	0.01%
TOWN CLERK				
1130	Salaries	\$ 107,687	\$ 22.21	0.19%
1131	Wages	\$ 89,640	\$ 18.49	0.16%
1132	Expenses	\$ 13,445	\$ 2.77	0.02%
1135	Minor Capital	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 210,772	\$ 43.48	0.37%

LINE	DEPARTMENT/DESCRIPTION	FY 2027 TOWN MANAGER BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
ELECTIONS & BOARD OF REGISTRARS				
1140	Stipend	\$ 19,550	\$ 4.03	0.03%
1141	Expenses	\$ 18,325	\$ 3.78	0.03%
1142	Minor Capital	\$ -	\$ -	0.00%
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	DEPARTMENTAL TOTAL	\$ 37,875	\$ 7.81	0.07%
STREET LISTINGS				
1150	Expenses	\$ 7,200	\$ 1.49	0.01%
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	DEPARTMENTAL TOTAL	\$ 7,200	\$ 1.49	0.01%
INSURANCE & BONDING				
1160	Insurance & Bonding	\$ 390,000	\$ 80.45	0.68%
1161	Insurance Deductible Reserve - Liability	\$ 12,000	\$ 2.48	0.02%
1162	Insurance Deductible Reserve - 111F	\$ 25,000	\$ 5.16	0.04%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 427,000	\$ 88.08	0.75%
TOWN REPORT				
1170	Expenses	\$ 1,500	\$ 0.31	0.00%
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	DEPARTMENTAL TOTAL	\$ 1,500	\$ 0.31	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2027 TOWN MANAGER BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
POSTAGE/TOWN HALL EXPENSES				
1180	Expenses	\$ 60,000	\$ 12.38	0.11%
1181	Telephone Expenses	\$ 30,000	\$ 6.19	0.05%
1182	Office Supplies	\$ 17,000	\$ 3.51	0.03%
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	DEPARTMENTAL TOTAL	\$ 107,000	\$ 22.07	0.19%
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	TOTAL GENERAL GOVERNMENT	\$ 2,701,294	\$ 557.21	4.73%
 <u>LAND USE DEPARTMENTS</u>				
CONSERVATION COMMISSION				
1200	Salary	\$ 88,132	\$ 18.18	0.15%
1201	Wages	\$ -	\$ -	0.00%
1202	Expenses	\$ 8,270	\$ 1.71	0.01%
1203	Engineering & Legal	\$ -	\$ -	0.00%
1204	Minor Capital	\$ -	\$ -	0.00%
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	DEPARTMENTAL TOTAL	\$ 96,402	\$ 19.89	0.17%
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PLANNING BOARD				
1210	Salaries	\$ 129,111	\$ 26.63	0.23%
1211	Wages	\$ -	\$ -	0.00%
1212	Expenses	\$ 9,625	\$ 1.99	0.02%
1215	M.R.P.C. Assessment	\$ 4,308	\$ 0.89	0.01%
1216	Legal Budget	\$ -	\$ -	0.00%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 143,044	\$ 29.51	0.25%

LINE	DEPARTMENT/DESCRIPTION	FY 2027 TOWN MANAGER BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
ZONING BOARD OF APPEALS				
1220	Wages	\$ -	\$ -	0.00%
1221	Expenses	\$ 1,135	\$ 0.23	0.00%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 1,135	\$ 0.23	0.00%
HISTORIC DISTRICT COMMISSION				
1230	Wages	\$ -	\$ -	0.00%
1231	Expenses	\$ -	\$ -	0.00%
<hr/>				
	DEPARTMENTAL TOTAL	\$ -	\$ -	0.00%
BUILDING INSPECTOR				
1240	Salaries	\$ 116,555	\$ 24.04	0.20%
1241	Wages	\$ 70,920	\$ 14.63	0.12%
1242	Expenses	\$ 24,897	\$ 5.14	0.04%
1243	Minor Capital	\$ -	\$ -	0.00%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 212,372	\$ 43.81	0.37%
MECHANICAL INSPECTOR				
1250	Fee Salaries	\$ 30,000	\$ 6.19	0.05%
1251	Expenses	\$ 3,500	\$ 0.72	0.01%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 33,500	\$ 6.91	0.06%

LINE	DEPARTMENT/DESCRIPTION	FY 2027 TOWN MANAGER BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
EARTH REMOVAL INSPECTOR				
1260	Stipend	\$ 2,500	\$ 0.52	0.00%
1261	Expenses	\$ 500	\$ 0.10	0.00%
1262	Minor Capital	\$ -	\$ -	0.00%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 3,000	\$ 0.62	0.01%
BOARD OF HEALTH				
1270	Wages	\$ -	\$ -	0.00%
1271	Expenses	\$ 1,950	\$ 0.40	0.00%
1272	Nursing Services	\$ -	\$ -	0.00%
1273	Nashoba Health District	\$ 87,057	\$ 17.96	0.15%
1274	Herbert Lipton MH	\$ -	\$ -	0.00%
1275	Eng/Consult/Landfill Monitoring	\$ 14,700	\$ 3.03	0.03%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 103,707	\$ 21.39	0.18%
SEALER OF WEIGHTS & MEASURES				
1280	Fee Salaries	\$ -	\$ -	0.00%
1281	Expenses	\$ 3,262	\$ 0.67	0.01%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 3,262	\$ 0.67	0.01%
<hr/>				
	TOTAL LAND USE DEPARTMENTS	\$ 596,422	\$ 123.03	1.05%

LINE	DEPARTMENT/DESCRIPTION	FY 2027 TOWN MANAGER BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
<u>PROTECTION OF PERSONS AND PROPERTY</u>				
POLICE DEPARTMENT				
1300	Salaries	\$ 362,683	\$ 74.81	0.64%
1301	Wages	\$ 2,327,044	\$ 480.01	4.08%
1302	Expenses	\$ 258,700	\$ 53.36	0.45%
1303	Lease or Purchase of Cruisers	\$ -	\$ -	0.00%
1304	PS Building (Expenses)	\$ -	\$ -	0.00%
1305	Minor Capital	\$ -	\$ -	0.00%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 2,948,427	\$ 608.19	5.17%
FIRE DEPARTMENT				
1310	Salaries	\$ 310,733	\$ 64.10	0.54%
1311	Wages	\$ 1,436,618	\$ 296.34	2.52%
1312	Expenses	\$ 236,046	\$ 48.69	0.41%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 1,983,398	\$ 409.13	3.48%
GROTON WATER FIRE PROTECTION				
1320	West Groton Water District	\$ -	\$ -	0.00%
1321	Groton Water Department	\$ -	\$ -	0.00%
<hr/>				
	DEPARTMENTAL TOTAL	\$ -	\$ -	0.00%
ANIMAL INSPECTOR				
1330	Salary	\$ 2,082	\$ 0.43	0.00%
1331	Expenses	\$ 400	\$ 0.08	0.00%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 2,482	\$ 0.51	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2027 TOWN MANAGER BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
ANIMAL CONTROL OFFICER				
1340	Salary	\$ 2,082	\$ 0.43	0.00%
1341	Expenses	\$ 400	\$ 0.08	0.00%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 2,482	\$ 0.51	0.00%
EMERGENCY MANAGEMENT AGENCY				
1350	Salary	\$ 4,000	\$ 0.83	0.01%
1351	Expenses	\$ 10,000	\$ 2.06	0.02%
1352	Minor Capital	\$ -	\$ -	0.00%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 14,000	\$ 2.89	0.02%
DOG OFFICER				
1360	Salary	\$ 29,000	\$ 5.98	0.05%
1361	Expenses	\$ 3,000	\$ 0.62	0.01%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 32,000	\$ 6.60	0.06%
POLICE & FIRE COMMUNICATIONS				
1370	Wages	\$ -	\$ -	0.00%
1371	Expenses	\$ -	\$ -	0.00%
1372	Minor Capital	\$ -	\$ -	0.00%
<hr/>				
	DEPARTMENTAL TOTAL	\$ -	\$ -	0.00%
TOTAL PROTECTION OF PERSONS AND PROPERTY		\$ 4,982,788	\$ 1,027.83	8.73%

LINE	DEPARTMENT/DESCRIPTION	FY 2027 TOWN MANAGER BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
<u>REGIONAL SCHOOL DISTRICT BUDGETS</u>				
NASHOBA VALLEY REGIONAL TECHNICAL HIGH SCHOOL				
1400	Operating Expenses	\$ 931,202	\$ 192.09	1.63%
DEPARTMENTAL TOTAL		\$ 931,202	\$ 192.09	1.63%
GROTON-DUNSTABLE REGIONAL SCHOOL DISTRICT				
1410	Operating Expenses	\$ 29,468,816	\$ 6,078.72	51.64%
1411	Debt Service, Excluded	\$ 108,143	\$ 22.31	0.19%
1412	Debt Service, Unexcluded	\$ -	\$ -	0.00%
1413	Out of District Placement	\$ -	\$ -	0.00%
1414	Capital Assessment	\$ 500,000	\$ 103.14	0.88%
DEPARTMENTAL TOTAL		\$ 30,076,959	\$ 6,204.17	52.71%
TOTAL SCHOOLS		\$ 31,008,161	\$ 6,396.25	54.34%
<u>DEPARTMENT OF PUBLIC WORKS</u>				
HIGHWAY DEPARTMENT				
1500	Salaries	\$ 131,539	\$ 27.13	0.23%
1501	Wages	\$ 624,376	\$ 128.79	1.09%
1502	Expenses	\$ 152,900	\$ 31.54	0.27%
1503	Highway Maintenance	\$ 80,000	\$ 16.50	0.14%
1504	Minor Capital	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 988,815	\$ 203.97	1.73%

LINE	DEPARTMENT/DESCRIPTION	FY 2027 TOWN MANAGER BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
STREET LIGHTS				
1510	Expenses	\$ 15,000	\$ 3.09	0.03%
DEPARTMENTAL TOTAL				
		\$ 15,000	\$ 3.09	0.03%
SNOW AND ICE				
1520	Expenses	\$ 165,000	\$ 34.04	0.29%
1521	Overtime	\$ 140,000	\$ 28.88	0.25%
1522	Hired Equipment	\$ 35,000	\$ 7.22	0.06%
DEPARTMENTAL TOTAL				
		\$ 340,000	\$ 70.13	0.60%
TREE WARDEN BUDGET				
1530	Salary	\$ -	\$ -	0.00%
1531	Expenses	\$ 3,000	\$ 0.62	0.01%
1532	Trees	\$ 1,500	\$ 0.31	0.00%
1533	Tree Work	\$ 17,700	\$ 3.65	0.03%
DEPARTMENTAL TOTAL				
		\$ 22,200	\$ 4.58	0.04%
MUNICIPAL BUILDING AND PROPERTY MAINTENANCE				
1540	Wages	\$ 178,832	\$ 36.89	0.31%
1541	Expenses	\$ 282,950	\$ 58.37	0.50%
1542	Minor Capital	\$ -	\$ -	0.00%
DEPARTMENTAL TOTAL				
		\$ 461,782	\$ 95.25	0.81%

LINE	DEPARTMENT/DESCRIPTION	FY 2027 TOWN MANAGER BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
SOLID WASTE DISPOSAL				
1550	Wages	\$ 159,908	\$ 32.99	0.28%
1551	Expenses	\$ 45,686	\$ 9.42	0.08%
1552	Tipping Fees	\$ 145,000	\$ 29.91	0.25%
1553	North Central SW Coop	\$ 5,850	\$ 1.21	0.01%
1554	Minor Capital	\$ -	\$ -	0.00%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 356,444	\$ 73.53	0.62%
PARKS DEPARTMENT				
1560	Wages	\$ -	\$ -	0.00%
1561	Expenses	\$ 55,759	\$ 11.50	0.10%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 55,759	\$ 11.50	0.10%
<hr/>				
	TOTAL DEPARTMENT OF PUBLIC WORKS	\$ 2,240,000	\$ 462.06	3.93%
 <u>LIBRARY AND CITIZEN'S SERVICES</u>				
COUNCIL ON AGING				
1600	Salaries	\$ 183,283	\$ 37.81	0.32%
1601	Wages	\$ 74,948	\$ 15.46	0.13%
1602	Expenses	\$ 12,700	\$ 2.62	0.02%
1603	Minor Capital	\$ -	\$ -	0.00%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 270,931	\$ 55.89	0.47%

LINE	DEPARTMENT/DESCRIPTION	FY 2027 TOWN MANAGER BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
SENIOR CENTER VAN				
1610	Wages	\$ 84,046	\$ 17.34	0.15%
1611	Expenses	\$ 21,023	\$ 4.34	0.04%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 105,069	\$ 21.67	0.18%
VETERAN'S SERVICE OFFICER				
1620	Salary	\$ 6,622	\$ 1.37	0.01%
1621	Expenses	\$ 1,100	\$ 0.23	0.00%
1622	Veterans' Benefits	\$ 25,000	\$ 5.16	0.04%
1623	Minor Capital	\$ -	\$ -	0.00%
<hr/>				
	DEPARTMENT TOTAL	\$ 32,722	\$ 6.75	0.06%
GRAVES REGISTRATION				
1630	Salary/Stipend	\$ 250	\$ 0.05	0.00%
1631	Expenses	\$ 1,060	\$ 0.22	0.00%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 1,310	\$ 0.27	0.00%
CARE OF VETERAN GRAVES				
1640	Contract Expenses	\$ 1,500	\$ 0.31	0.00%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 1,500	\$ 0.31	0.00%
OLD BURYING GROUND COMMITTEE				
1650	Expenses	\$ 800	\$ 0.17	0.00%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 800	\$ 0.17	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2027 TOWN MANAGER BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
LIBRARY				
1660	Salary	\$ 499,264	\$ 102.99	0.87%
1661	Wages	\$ 353,111	\$ 72.84	0.62%
1662	Expenses	\$ 212,440	\$ 43.82	0.37%
1663	Minor Capital	\$ -	\$ -	0.00%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 1,064,815	\$ 219.65	1.87%
COMMEMORATIONS & CELEBRATIONS				
1670	Expenses	\$ 500	\$ 0.10	0.00%
1671	Fireworks	\$ -	\$ -	0.00%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 500	\$ 0.10	0.00%
WATER SAFETY				
1680	Wages	\$ 5,000	\$ 1.03	0.01%
1681	Expenses and Minor Capital	\$ 3,950	\$ 0.81	0.01%
1682	Property Maint. & Improvements	\$ 1,000	\$ 0.21	0.00%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 9,950	\$ 2.05	0.02%
WEED MANAGEMENT				
1690	Wages	\$ -	\$ -	0.00%
1691	Expenses: Weed Harvester	\$ 22,000	\$ 4.54	0.04%
1692	Expenses: Great Lakes	\$ 22,385	\$ 4.62	0.04%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 44,385	\$ 9.16	0.08%

LINE	DEPARTMENT/DESCRIPTION	FY 2027 TOWN MANAGER BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
GROTON COUNTRY CLUB				
1700	Salary	\$ 213,401	\$ 44.02	0.37%
1701	Wages	\$ 326,509	\$ 67.35	0.57%
1702	Expenses	\$ 238,067	\$ 49.11	0.42%
1703	Minor Capital	\$ -	\$ -	0.00%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 777,977	\$ 160.48	1.36%
LOCAL ACCESS CABLE DEPARTMENT				
1710	Salaries	\$ 87,572	\$ 18.06	0.15%
1711	Wages	\$ 73,469	\$ 15.15	0.13%
1712	Expenses	\$ 18,750	\$ 3.87	0.03%
1713	Minor Capital	\$ -	\$ -	0.00%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 179,791	\$ 37.09	0.32%
	TOTAL LIBRARY AND CITIZEN SERVICES	\$ 2,489,751	\$ 513.58	4.36%
 <u>DEBT SERVICE</u>				
DEBT SERVICE				
2000	Long Term Debt - Principal Excluded	\$ 3,829,283	\$ 789.89	6.71%
2001	Long Term Debt - Principal Non-Excluded	\$ 165,000	\$ 34.04	0.29%
2002	Long Term Debt - Interest - Excluded	\$ 2,321,514	\$ 478.87	4.07%
2003	Long Term Debt - Interest - Non-Excluded	\$ 88,894	\$ 18.34	0.16%
2004	Short Term Debt - Principal - Town	\$ 260,366	\$ 53.71	0.46%
2005A	Short Term Debt - Interest - Non Excluded	\$ 39,363	\$ 8.12	0.07%
2005B	Short Term Debt - Interest - Excluded	\$ 78,146	\$ 16.12	0.14%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 6,782,566	\$ 1,399.08	11.89%
	TOTAL DEBT SERVICE	\$ 6,782,566	\$ 1,399.08	11.89%

LINE	DEPARTMENT/DESCRIPTION	FY 2027 TOWN MANAGER BUDGET	FY 2027 AVERAGE TAX BILL	FY 2027 PERCENT OF TAX BILL
<u>EMPLOYEE BENEFITS</u>				
EMPLOYEE BENEFITS				
	GENERAL BENEFITS			
3000	County Retirement	\$ 2,808,832	\$ 579.40	4.92%
3001	State Retirement	\$ 200,000	\$ 41.26	0.35%
3002	Unemployment Compensation	\$ 10,000	\$ 2.06	0.02%
	INSURANCE			
3010	Health Insurance/Employee Expenses	\$ 1,917,000	\$ 395.43	3.36%
3011	Life Insurance	\$ 3,820	\$ 0.79	0.01%
3012	Medicare/Social Security	\$ 180,000	\$ 37.13	0.32%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 5,119,652	\$ 1,056.06	8.97%
	TOTAL EMPLOYEE BENEFITS	\$ 5,119,652	\$ 1,056.06	8.97%
<u>ADDITIONAL APPROPRIATIONS</u>				
ADDITIONAL APPROPRIATIONS				
	Capital Budget Request	\$ 859,435	\$ 177.28	1.51%
	Offset Reciepts	\$ -	\$ -	0.00%
	Cherry Sheet Offsets	\$ 32,678	\$ 6.74	0.06%
	Snow and Ice Deficit	\$ -	\$ -	0.00%
	State and County Charges	\$ 101,446	\$ 20.93	0.18%
	Allowance for Abatements/Exemptions	\$ 150,000	\$ 30.94	0.26%
<hr/>				
	DEPARTMENTAL TOTAL	\$ 1,143,559	\$ 235.89	2.00%
	GRAND TOTAL - TOWN BUDGET	\$ 57,064,193	\$ 11,771	100.00%

TOWN OF GROTON
FIVE YEAR PROJECTION

Revised: 1/20/2026

		FY 2027	FY 2028	Percent Increase	FY 2029	Percent Increase	FY 2030	Percent Increase	FY 2031	Percent Increase	FY 2032	Percent Increase
<u>Expenditures</u>												
Municipal Wages	\$	9,710,740	\$ 10,002,063	3.00%	\$ 10,302,124	2.00%	\$ 10,611,188	2.00%	\$ 10,929,524	2.00%	\$ 11,257,409	2.00%
Employee Benefits	\$	4,919,652	\$ 5,337,054	8.48%	\$ 5,794,048	8.56%	\$ 6,294,720	8.64%	\$ 6,843,604	8.72%	\$ 7,445,679	8.80%
Sub-Total	\$	14,630,392	\$ 15,339,117	4.84%	\$ 16,096,172	4.94%	\$ 16,905,908	5.03%	\$ 17,773,128	5.13%	\$ 18,703,089	5.23%
Municipal Expenses	\$	3,299,515	\$ 3,332,510	1.00%	\$ 3,365,835	1.00%	\$ 3,399,494	1.00%	\$ 3,433,489	1.00%	\$ 3,467,823	1.00%
Sub - Total	\$	17,929,907	\$ 18,671,627	4.14%	\$ 19,462,007	4.23%	\$ 20,305,401	4.33%	\$ 21,206,616	4.44%	\$ 22,170,912	4.55%
Debt Service - In Levy Capacity Only	\$	553,623	\$ 500,000	-9.69%	\$ 500,000	0.00%	\$ 500,000	0.00%	\$ 500,000	0.00%	\$ 500,000	0.00%
Total - Municipal Budget	\$	18,483,530	\$ 19,171,627	3.72%	\$ 19,962,007	4.12%	\$ 20,805,401	4.22%	\$ 21,706,616	4.33%	\$ 22,670,912	4.44%
Groton Dunstable Regional School	\$	29,468,816	\$ 30,741,869	4.32%	\$ 32,069,918	4.32%	\$ 33,455,338	4.32%	\$ 34,900,609	4.32%	\$ 36,408,315	4.32%
GDRSD Capital	\$	500,000	\$ 500,000	0.00%	\$ 500,000	0.00%	\$ 500,000	0.00%	\$ 500,000	0.00%	\$ 500,000	0.00%
Nashoba Regional Technical High School	\$	931,202	\$ 954,482	2.50%	\$ 978,344	2.50%	\$ 1,002,803	2.50%	\$ 1,027,873	2.50%	\$ 1,053,570	2.50%
Total - Regional Schools Assessments	\$	30,900,018	\$ 32,196,351	4.20%	\$ 33,548,262	4.20%	\$ 34,958,141	4.20%	\$ 36,428,481	4.21%	\$ 37,961,885	4.21%
Total Operating Expenses	\$	49,383,548	\$ 51,367,978	4.02%	\$ 53,510,269	4.17%	\$ 55,763,542	4.21%	\$ 58,135,098	4.25%	\$ 60,632,797	4.30%
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	\$	921,181	\$ 901,971	-2.09%	\$ 901,971	0.00%	\$ 901,971	0.00%	\$ 500,000	-44.57%	\$ 500,000	0.00%
Bond Premium Payment	\$	945	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
PFAS Debt Service from Dunstable/GWD	\$	169,897	\$ 169,897	0.00%	\$ 169,897	0.00%	\$ 169,897	0.00%	\$ 169,897	0.00%	\$ 169,897	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	\$	1,578,832	\$ 1,700,978	7.74%	\$ 1,708,176	0.42%	\$ 1,715,524	0.43%	\$ 1,321,053	-22.99%	\$ 1,328,710	0.58%
Grand Total Appropriations	\$	50,962,380	\$ 53,068,956	4.13%	\$ 55,218,445	4.05%	\$ 57,479,066	4.09%	\$ 59,456,151	3.44%	\$ 61,961,507	4.21%
<u>Revenues</u>												
Previous Year Proposition 2½ Levy Limit	\$	39,607,199	\$ 40,915,149	3.30%	\$ 42,923,916	4.91%	\$ 44,925,983	4.66%	\$ 47,036,233	4.70%	\$ 48,859,939	3.88%
Allowed 2½ Increase	\$	990,180	\$ 1,022,879	3.30%	\$ 1,073,098	4.91%	\$ 1,123,150	4.66%	\$ 1,175,906	4.70%	\$ 1,221,498	3.88%
New Growth	\$	317,770	\$ 377,000	18.64%	\$ 386,425	2.50%	\$ 396,086	2.50%	\$ 405,988	2.50%	\$ 416,137	2.50%
Proposition 2½ Override	\$	-	\$ 608,888	0.00%	\$ 542,544	0.00%	\$ 591,015	0.00%	\$ 241,813	0.00%	\$ 711,275	0.00%
State Aid	\$	1,206,376	\$ 1,230,504	2.00%	\$ 1,255,114	2.00%	\$ 1,280,216	2.00%	\$ 1,305,821	2.00%	\$ 1,331,937	2.00%
Local Receipts	\$	6,020,190	\$ 6,140,594	2.00%	\$ 6,263,406	2.00%	\$ 6,388,674	2.00%	\$ 6,516,447	2.00%	\$ 6,646,776	2.00%
Free Cash	\$	751,164	\$ 751,164	0.00%	\$ 751,164	0.00%	\$ 751,164	0.00%	\$ 751,164	0.00%	\$ 751,164	0.00%
Transfer from Enterprise Funds	\$	269,279	\$ 269,279	0.00%	\$ 269,279	0.00%	\$ 269,279	0.00%	\$ 269,279	0.00%	\$ 269,279	0.00%
Other Available Funds	\$	-	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
EMS Fund	\$	499,041	\$ 350,000	-29.87%	\$ 350,000	0.00%	\$ 350,000	0.00%	\$ 350,000	0.00%	\$ 350,000	0.00%
Local Access Cable RRFA	\$	130,000	\$ 130,000	0.00%	\$ 130,000	0.00%	\$ 130,000	0.00%	\$ 130,000	0.00%	\$ 130,000	0.00%
GDRSD Capital Stabilization Fund	\$	250,000	\$ 550,000	120.00%	\$ 550,000	0.00%	\$ 550,000	0.00%	\$ 550,000	0.00%	\$ 550,000	0.00%
Capital Stabilization Fund	\$	921,181	\$ 723,500	-21.46%	\$ 723,500	0.00%	\$ 723,500	0.00%	\$ 723,500	0.00%	\$ 723,500	0.00%
Grand Total Revenue	\$	50,962,380	\$ 53,068,957	4.13%	\$ 55,218,445	4.05%	\$ 57,479,066	4.09%	\$ 59,456,150	3.44%	\$ 61,961,507	4.21%
Surplus/(Deficit)	\$	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)



INDIVIDUAL DEPARTMENT BUDGETS



GENERAL GOVERNMENT



TOWN OF GROTON
173 Main Street
Groton, Massachusetts 01450-1237
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Select Board

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

Town Manager
Mark W. Haddad

To: *Select Board*

From: *Mark W. Haddad – Town Manager*

Subject: *FY 2027 Select Board Departmental Budgets*

Date: *December 1, 2025*

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 level funded Select Board expenses for FY 2027.

Select Board Budgets – Fiscal Year 2027

December 1, 2025

Town Manager

Salaries and wages have been adjusted to reflect the Town Manager's Contract and the second year of the SEIU 888 Town and Library Employees Agreement. With regard to the Executive Assistant's Salary, a slight adjustment has been made to reflect the results of the Collins Center Study and the advertised salaries of similar positions in other Towns. 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. We will not know our exact rates for FY 2027 until later this winter. For now, I have level funded this budget. We will adjust this budget once we receive notification from MIIA.

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 27.

Town Moderator

I am level funding this Budget for FY 27.

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 2026. 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 2026, we budgeted \$12,395. I am level funding this budget for FY 2027 as it will continue to cover the cost of spot treatment to 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	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	\$ 0.95
1001	Expenses	\$ -	\$ -	\$ -	\$ 80	\$ 80	\$ 80	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 65	\$ 1,000	\$ 1,000	\$ 1,080	\$ 1,080	\$ 1,080	0.00%	\$ 0.95

**MODERATOR
114**

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 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%

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																	
Kauppi	Jason	Elected	Moderator				\$ 1,000.00			\$ 1,000.00				\$ 1,000.00		\$ -	\$ 1,000.00
TOTAL SALARIES							\$ 1,000.00										\$ 1,000.00
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages																	
TOTAL WAGES							\$ -										\$ -

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
SELECT BOARD									
1020	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1021	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1022	Expenses	\$ 2,960	\$ 3,109	\$ 1,602	\$ 4,750	\$ 4,750	\$ 4,750	0.00%	\$ -
1023	Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1024	Minor Capital	\$ 25,649	\$ 24,054	\$ 23,987	\$ -	\$ -	\$ -	0.00%	\$ -
<hr/>									
DEPARTMENTAL TOTAL		\$ 28,609	\$ 27,163	\$ 25,589	\$ 4,750	\$ 4,750	\$ 4,750	0.00%	\$ -

**SELECT BOARD
122**

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Telephone								
Postage								
Office Supplies								
Dues & Memberships	\$ 1,700.00	\$ 2,900.00	\$ 1,200.00	70.59%		\$ 2,900.00		70.59%
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								
Other: Trails Committee	\$ 1,000.00	\$ 1,000.00	\$ -	100.00%		\$ 1,000.00		100.00%
Other: Cable Meeting Coverage								
Other: Cable Cast of Meetings	<u>\$ 1,200.00</u>	<u>\$ -</u>	<u>\$ (1,200.00)</u>	100.00%		<u>\$ -</u>		-100.00%
TOTAL FUNDS REQUESTED	\$ 4,750.00	\$ 4,750.00	\$ -	0.00%		\$ 4,750.00	\$ -	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
TOWN MANAGER									
1030	Salaries	\$ 243,254	\$ 252,037	\$ 258,862	\$ 295,327	\$ 309,297	\$ 309,297	4.73%	\$ 60.81
1031	Wages	\$ 111,392	\$ 111,472	\$ 117,302	\$ 107,625	\$ 81,803	\$ 81,803	-23.99%	\$ 21.55
1032	Expenses	\$ 14,240	\$ 14,534	\$ 17,633	\$ 12,100	\$ 12,100	\$ 12,100	0.00%	\$ 2.38
1033	Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1034	Performance Evaluations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
<hr/>									
DEPARTMENTAL TOTAL		\$ 368,886	\$ 378,043	\$ 393,797	\$ 415,052	\$ 403,200	\$ 403,200	-2.86%	\$ 84.74

TOWN MANAGER
124

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 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								
Vehicle Costs								
Other: Legal Advertising	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%		\$ 1,000.00		0.00%
Other: Minute Taking	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%		\$ 10,000.00		0.00%
Other: Destination Groton Committee								
Other:								
TOTAL FUNDS REQUESTED	\$ 12,100.00	\$ 12,100.00	\$ -	0.00%		\$ 12,100.00	\$ -	0.00%

Department Town Manager
 Org # 124
 COLA % 3.00%

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																	
Haddad	Mark		Town Manager			40	\$ 200,000.00			\$ 206,000.00				\$ 206,000.00	\$ 10,142.00		\$ 216,142.00
Cruikshank	Kara	By-Law	Executive Assistant	9		40	\$ 82,908.00			\$ 90,395.24		2.5%		\$ 90,395.24	\$ 500.00	\$ 2,259.88	\$ 93,155.12
Other Pay							\$ 12,419.00										
TOTAL SALARIES							\$ 295,327.00										\$ 309,297.12
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages																	
Moore	Micaela	THL	Interdepartmental	7	\$31.54	40	\$ 65,855.52	\$ 32.49	40	\$ 67,839.12	2.0%	0.5%	\$ 33.14	\$ 69,196.32		\$ 339.20	\$ 69,535.52
Fisher	Laura	THL	DPW Off Asst.	6	\$31.54	36	\$ 59,269.97	\$ 32.49	20	\$ 33,919.56	2.0%	0.5%	\$ 33.14	\$ 34,598.16		\$ 169.60	\$ 34,767.76
Collette	Michelle	By-Law	ADA Coordinator				\$ 1,500.00							\$ 1,500.00			\$ 1,500.00
Other Pay																	
CPA Offset							\$ (19,000.00)										\$ (24,000.00)
TOTAL WAGES							\$ 107,625.49										\$ 81,803.28

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
FINANCE COMMITTEE									
1040	Expenses	\$ 214	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1041	Reserve Fund	\$ 49,400	\$ 39,500	\$ 89,297	\$ 150,000	\$ 150,000	\$ 150,000	0.00%	\$ 29.49
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	DEPARTMENTAL TOTAL	\$ 49,614	\$ 39,500	\$ 89,297	\$ 150,000	\$ 150,000	\$ 150,000	0.00%	\$ 29.49

FINANCE COMMITTEE
131

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 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
Katie Berry
Assistant Town Accountant
kberry@grotonma.gov

Mark Haddad
Town Manager

December 1, 2025

Dear Mr. Haddad:

I am pleased to submit the Accounting Department and Employee Benefits Budget Requests for Fiscal Year 2027. 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:

Salary and wage expenses will be augmented to meet contractual obligations; Approximately one year ago, the Assistant Town Accountant position was increased from 30 hours to 40 hours per week. This has already resulted in adding a great deal of productivity to the position and to the department as a whole and will absolutely pay dividends in terms of succession planning. To that end, I have increased my request for professional development funding to help prepare the Assistant Town Accountant for passing the CGA exam.

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 FY26 to \$41,000 for FY27) 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. If significant Federal spending is not planned for FY27, 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. Our current audit contract with Roselli, Clark and

Associates will run through FY27 but will need to be renegotiated prior to FY28. Other smaller expense budget increases are due to various software vendors increasing their user fees between 5% and 10% for FY27.

The most significant change to the Accounting Budget for FY27 is the decrease of \$30,000 to reflect the cancellation of our contract for budget software services with ClearGov. This decision was made given the particularly challenging financial outlook for the upcoming fiscal year, as well as the Town's proven ability to succeed in budget planning using the spreadsheets that are already in place.

Employee Benefits Budget:

We are estimating an increase in FY27 employee health insurance rates (from MIIA) of approximately 14%. Based on current enrollment data (as of December 2025), my recommended increase to the health insurance line is approximately 7% over the FY26 budgeted amount or approximately \$127,250. 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 FY27; 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 is also level-funded for FY27, but the Town should consider increasing this transfer if new positions are funded.

Unemployment Compensation varies greatly depending on personnel turnover in any given year. Based on the FY26 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 the total expended for FY25 (\$155,300) and on our current run-rate for FY26, I am recommending we increase this line item by approximately 8% for a total budget of \$175,000.

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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
TOWN ACCOUNTANT									
1050	Salaries	\$ 101,126	\$ 115,615	\$ 118,162	\$ 125,885	\$ 220,266	\$ 220,266	74.97%	\$ 43.30
1051	Wages	\$ 52,920	\$ 54,285	\$ 75,102	\$ 79,344	\$ -	\$ -	-100.00%	\$ -
1052	Expenses	\$ 40,199	\$ 36,770	\$ 50,298	\$ 83,633	\$ 60,378	\$ 54,378	-34.98%	\$ 10.69
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	DEPARTMENTAL TOTAL	\$ 194,245	\$ 206,670	\$ 243,562	\$ 288,862	\$ 280,644	\$ 274,644	-4.92%	\$ 53.99

TOWN ACCOUNTANT
135

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE and Expense Prioritization:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Telephone								
Postage								
Office Supplies								
Dues & Memberships	\$ 100.00	\$ 125.00	\$ 25.00	25.00%	Added Associate Member (KB)	\$ 125.00		25.00%
Travel and Conferences	\$ 3,910.00	\$ 4,645.00	\$ 735.00	18.80%		\$ 4,645.00		18.80%
Equipment Maintenance								
Printing								
Software/Service Main Abila	\$ 5,105.00	\$ 5,515.00	\$ 410.00	8.03%	per vendor quote	\$ 5,515.00		8.03%
Software Service Microix	\$ 2,193.00	\$ 2,193.00	\$ -	0.00%	per vendor quote	\$ 2,193.00		
Software Service ClearGov	\$ 30,900.00		\$ (30,900.00)	-100.00%	contract cancelled			
Electricity								
Vehicle Costs								
Other: Local Software Support	\$ 3,000.00	\$ 3,300.00	\$ 300.00	10.00%	FTM Quote	\$ 3,300.00		10.00%
Other: Annual Audit	\$ 35,000.00	\$ 41,000.00	\$ 6,000.00	17.14%	Final year of contract. Includes Federal Single Audit	\$ 35,000.00		0.00%
Other: GASB 45 OPEB Audit	\$ 3,425.00	\$ 3,600.00	\$ 175.00	5.11%	Per vendor quote	\$ 3,600.00		5.11%
Other:								
TOTAL FUNDS REQUESTED	\$ 83,633.00	\$ 60,378.00	\$ (23,255.00)	-27.81%		\$ 54,378.00	\$ -	-34.98%
Travel & Conference Detail:								
March MMAAA Conference	\$ 1,000.00	\$ 1,500.00						
Summer MMAAA Conference	\$ 1,000.00	\$ 1,500.00						
Fall MMAAA Conference	\$ 100.00	\$ 220.00			Cost \$110 per attendee for FY26			
Mileage Reimbursement	\$ 350.00	\$ 350.00						
Refreshments for Sat Budget Mtg	\$ 60.00	\$ 75.00						
Add'l Training for Asst Accountant	\$ 1,400.00	\$ 1,000.00			Prep for CGA Exam March 2027			
Totals	\$ 3,910.00	\$ 4,645.00						

Department Town Accountant
 Org # 135
 COLA % 3.00%

FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																	
DuFresne	Patricia		Town Accountant			40	\$ 116,722.00			\$ 122,558.00		2.5%		\$ 122,558.00	\$ 6,806.00	\$ 3,063.95	\$ 132,427.95
							VBB = \$ 2,918.00										\$ -
Berry	Cathleen		Asst. Town Acct.				\$ 83,200.00			\$ 85,696.00	2.0%	0.5%		\$ 87,409.92		\$ 428.48	\$ 87,838.40
Other Pay							\$ (76,955.00)										\$ -
TOTAL SALARIES							\$ 125,885.00										\$ 220,266.35
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages																	
Berry	Cathleen	THL	Asst. Town Acct.	9	\$38.00	40	\$ 79,344.00										
Other Pay																	
TOTAL WAGES							\$ 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
Jennifer N. Moore

Principal Assistant
Assessor

Megan L. Foster
Assistant Assessor

November 24, 2025
Mr. Mark W. Haddad
Town Manager
Town of Groton
173 Main Street
Groton, MA 01450

Dear Town Manager Haddad,

I am submitting the FY2027 budget for the Board of Assessors/Assessor's Department. This year's request is a level-service budget, with no new staffing, programs, or software being introduced.

After reviewing last year's budget and confirming updated pricing with our vendors, I have made modest adjustments to reflect contractual software increases across our existing platforms. Additionally, there is a small increase within the membership line item to accommodate the annual dues adjustment for MAAO.

These changes are necessary to maintain our current level of service and ensure the department continues to meet all statutory requirements while continuing to support the community effectively.

I look forward to meeting with you to review the FY2027 budget and to answer any questions you may have.

Respectfully submitted,

Megan L. Foster
Principal Assessor

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
BOARD OF ASSESSORS									
1060	Salaries	\$ 85,280	\$ 94,300	\$ 98,686	\$ 105,500	\$ 208,186	\$ 208,186	97.33%	\$ 40.52
1061	Wages	\$ 65,073	\$ 66,873	\$ 75,381	\$ 80,460	\$ -	\$ -	-100.00%	\$ -
1062	Expenses	\$ 29,012	\$ 45,336	\$ 46,008	\$ 61,579	\$ 65,617	\$ 63,617	3.31%	\$ 12.90
1063	Legal Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
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DEPARTMENTAL TOTAL		\$ 179,365	\$ 206,509	\$ 220,075	\$ 247,539	\$ 273,803	\$ 271,803	9.80%	\$ 53.42

BOARD OF ASSESSORS

141

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Dues & Memberships	\$ 500.00	\$ 580.00	\$ 80.00	16.00%	Increase to annual dues for MAAO for Tammi and Megan	\$ 580.00		16.00%
Cyclical Inspections	\$ 18,000.00	\$ 18,000.00	\$ -	0.00%		\$ 16,000.00		-11.11%
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	\$ 13,970.00	\$ 15,624.00	\$ 1,654.00	11.84%		\$ 15,624.00		11.84%
Vehicle Costs	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%		\$ 1,500.00		0.00%
Other: Vision Software License	\$ 12,750.00	\$ 14,463.00	\$ 1,713.00	13.44%		\$ 14,463.00		13.44%
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	<u>\$ 5,659.00</u>	<u>\$ 6,250.00</u>	\$ 591.00	10.44%		<u>\$ 6,250.00</u>		10.44%
TOTAL FUNDS REQUESTED	\$ 61,579.00	\$ 65,617.00	\$ 4,038.00	6.56%		\$ 63,617.00	\$ -	3.31%

Department Board of Assessors
 Org # 141
 COLA % 3.00%

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																	
Foster	Megan	Contract	Principal Assessor				\$ 100,000.00			\$ 105,000.00		2.5%		\$ 105,000.00	\$ 3,500.00	\$ 2,625.00	\$ 111,125.00
Mickel	Tammi	THL	Assistant Assessor				\$ 90,515.00			\$ 93,230.45	2.0%	0.5%		\$ 95,095.06	\$ 1,500.00	\$ 466.15	\$ 97,061.21
Other Pay							\$ (85,015.00)										
TOTAL SALARIES							\$ 105,500.00										\$ 208,186.21
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages																	
							\$ 80,460.00										
TOTAL WAGES							\$ 80,460.00										\$ -



TOWN OF GROTON

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

Office of the Town Treasurer Tax Collector

Treasurer/Collector

Katie Kazanjian

November 26, 2025

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

RE: Treasurer/Collector – Proposed FY 2027 Budget

Dear Mark:

I am pleased to present the Treasurer/Collector's Office proposed FY 2027 Budget. This budget reflects both the operational needs of the department and several strategic improvements undertaken to strengthen financial management, enhance efficiency, and ensure long-term stability in the Town's treasury and collection functions.

For the last two fiscal years, and prior to me becoming the Treasurer/Collector in September, 2025, significant and persistent problems emerged with the Town's QDS collection software, particularly related to the accuracy and reliability of conversion data and reporting. As the newly appointed Treasurer/Collector, it became clear that these issues were hindering the department's ability to maintain accurate records, produce timely and reliable reports, and operate at the level of efficiency expected by the Town and its residents.

After careful review and in consultation with the Town Manager, a decision was made to discontinue the use of QDS and transition to the VADAR Collection software platform. VADAR is widely used by many Massachusetts municipalities and has a proven track record for reliability, strong reporting capabilities, and responsive support.

This transition will:

- Improve accuracy and consistency within the Town's financial records
- Enhance departmental efficiency and workflow
- Strengthen reconciliation processes across departments
- Allow the Treasurer/Collector's Office to operate at peak effectiveness

This improvement represents a critical investment in the Town's financial infrastructure and supports more transparent, dependable financial operations.

In addition, in FY 2026, the Assistant Treasurer/Collector position was expanded to full-time status to better support the operational demands of the office. With this change, the FY 2027 budget includes additional funding within the expense line to support the Assistant's professional development. This funding will allow the Assistant Treasurer/Collector to enroll in the educational coursework required to become a Certified Treasurer/Collector. Investing in this certification enhances the department's succession planning, strengthens internal capacity, and ensures the Town has highly trained financial professionals equipped to meet statutory and operational requirements.

The proposed FY 2027 budget supports critical operational improvements and positions the Treasurer/Collector's Office to deliver the highest levels of accuracy, accountability, and service to the community. The changes proposed, especially the transition to VADAR and the investment in staff training, reflect a long-term commitment to strengthening financial management of the Treasurer/Collector's Office.

I look forward to discussing this budget with you in more detail. Thank you for your consideration.

Respectfully submitted,

Katie Kazanjian
Treasurer/Tax Collector

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
TREASURER/TAX COLLECTOR									
1120	Salaries	\$ 141,733	\$ 150,769	\$ 154,493	\$ 223,052	\$ 208,103	\$ 208,103	-6.70%	\$ 40.91
1121	Wages	\$ 74,499	\$ 79,296	\$ 80,332	\$ 97,504	\$ 85,965	\$ 85,965	-11.83%	\$ 16.90
1122	Expenses	\$ 24,546	\$ 26,086	\$ 22,878	\$ 28,020	\$ 40,850	\$ 40,850	45.79%	\$ 8.03
1123	Tax Title	\$ 500	\$ 260	\$ 948	\$ 7,100	\$ 7,100	\$ 4,100	-42.25%	\$ 0.81
1126	Bond Cost	\$ 500	\$ 500	\$ 7,700	\$ 2,300	\$ 2,300	\$ 2,300	0.00%	\$ 0.45
<hr/>									
DEPARTMENTAL TOTAL		\$ 241,778	\$ 256,911	\$ 266,351	\$ 357,976	\$ 344,318	\$ 341,318	-4.65%	\$ 67.10

145

Please note, without VADAR change, the actual increase is 8.48% or \$2,375

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																	
Kazanjian	Katie	Contract	Treasurer/Collector	14		40	\$ 105,000.00		40	\$ 108,150.00		2.5%		\$ 108,150.00	\$ 6,700.00	\$ 2,703.75	\$ 117,553.75
Other Pay							\$ 13,517.00										
Salaries																	
Lemire	Angela	THL	Asst. Treas/Coll	8		40	\$ 81,600.00		40	\$ 84,048.00	2.0%	0.5%		\$ 85,728.96	\$ 4,400.00	\$ 420.24	\$ 90,549.20
Other Pay							\$ 22,935.00										
TOTAL SALARIES							\$ 223,052.00										\$ 208,102.95
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages																	
Amari	Nancy	THL	Payroll Coordinator	7	\$39.00	40	\$ 81,432.00	\$ 40.17	40	\$ 83,874.96	2.0%	0.5%	\$ 40.97	\$ 85,545.36		\$ 419.37	\$ 85,964.73
Other Pay							\$ 16,072.00										\$ -
TOTAL WAGES							\$ 97,504.00										\$ 85,964.73

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
TOWN COUNSEL									
1080	Expenses	\$ 58,577	\$ 95,387	\$ 159,787	\$ 90,000	\$ 90,000	\$ 90,000	0.00%	\$ -
	DEPARTMENTAL TOTAL	\$ 58,577	\$ 95,387	\$ 159,787	\$ 90,000	\$ 90,000	\$ 90,000	0.00%	\$ -

TOWN COUNSEL
151

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 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: Town Counsel Fees	\$ 90,000.00	\$ 90,000.00	\$ -	0.00%		\$ 90,000.00		0.00%
Other:								
Other:								
Other:								
TOTAL FUNDS REQUESTED	\$ 90,000.00	\$ 90,000.00	\$ -	0.00%		\$ 90,000.00	\$ -	0.00%



TOWN OF GROTON

173 Main Street
Groton, Massachusetts 01450-1237
Tel: (978) 448-1145
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Melisa Doig
Human Resources Director
mdoig@grotonma.gov

November 24, 2025

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

Dear Town Manager Haddad:

I am submitting my FY27 budget for the Human Resources Department. Over the past several budgets I have either level serviced or increased the advertising/pre-employment budget in small increments. Over the past few years, recruitment has been extremely busy and we have advertised many positions. On average recruitment costs have been over \$15,300 per year. Every year I receive assistance from other departments to help with these costs. As I have mentioned, having the advertising line funded appropriately will help us track how much we are truly spending on recruitment and we will be able to track which departments are experiencing turn over.

I have attached a spreadsheet for the past three fiscal years, showing the cost for ads, pre-employment physicals, psychological exams and assessment centers. While assessment centers are not used on many positions, I wanted to show the cost. The two

main lines of concern are ads and physicals. Last budget (FY26) I budgeted \$8,000 for advertising and \$3,000 for pre-employment physicals. I am looking to increase those two lines by a total of \$8,600.

In conclusion, I feel that the HR Budget is important to the Town of Groton. This department's funding plays a crucial role in our recruitment process. I do feel that having this budgeted correctly will not only help centralize how much we spend in recruitment but will take the burden of unexpected costs off other departments. I hope these factors will be considered during the budget process.

I have level funded all other line items at this time, because I feel that they are at adequate levels for my FY27 requirements.

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

Respectfully submitted,

Melisa Doig
HR Director

FY23	
Ads	\$ 15,474.56
Physicals	\$ 2,475.00
Psy Exam	\$ 800.00
Assessment Center	\$ -
Total	\$ 18,749.56

FY24	
Ads	\$ 13,906.77
Physicals	\$ 6,006.00
Psy Exam	\$ 400.00
Assessment Center	\$ 6,500.00
Total	\$ 26,812.77

FY25	
Ads	\$ 16,588.67
Physicals	\$ 4,580.00
Psy Exam	\$ 850.00
Assessment Center	\$ 6,500.00
Total	\$ 28,518.67

Total for all FY's	
	\$ 45,970.00
	\$ 13,061.00
	\$ 2,050.00
	\$ 13,000.00
	\$ 74,081.00

Average	
	\$ 15,323.33
	\$ 4,353.67
	\$ 683.33
	\$ 4,333.33
	\$ 24,693.67

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
HUMAN RESOURCES									
1090	Salary	\$ 87,983	\$ 95,050	\$ 96,936	\$ 102,549	\$ 108,670	\$ 108,670	5.97%	\$ 21.36
1091	Expenses	\$ 14,927	\$ 18,674	\$ 10,832	\$ 14,400	\$ 23,000	\$ 14,400	0.00%	\$ 2.83
<hr/>									
	DEPARTMENTAL TOTAL	\$ 102,910	\$ 113,724	\$ 107,768	\$ 116,949	\$ 131,670	\$ 123,070	5.23%	\$ 24.19

HUMAN RESOURCES
152

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 FINCOM APPROVED</u>	<u>PERCENT 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	\$ 3,000.00	\$ 4,300.00	\$ 1,300.00	43.33%		\$ 3,000.00		0.00%
Other: Advertising	\$ 8,000.00	\$ 15,300.00	\$ 7,300.00	91.25%		\$ 8,000.00		0.00%
Compliance	\$ 600.00	\$ 600.00	\$ -	100.00%		\$ 600.00		0.00%
Other: Employee Dev/Training	\$ 1,000.00	\$ 1,000.00	\$ -	100.00%		\$ 1,000.00		0.00%
Other: HR Director Training	<u>\$ 500.00</u>	<u>\$ 500.00</u>	\$ -	0.00%		<u>\$ 500.00</u>		0.00%
TOTAL FUNDS REQUESTED	\$ 14,400.00	\$ 23,000.00	\$ 8,600.00	59.72%		\$ 14,400.00	\$ -	0.00%

Department Human Resources
 Org # 152
 COLA % 3.00%

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																	
Doig	Melisa	By-Law	HR Director	12		40	\$ 99,072.00		40	\$ 105,044.16		2.5%		\$ 105,044.16	\$ 1,000.00	\$ 2,626.10	\$ 108,670.26
Other Pay							\$ 3,477.00										\$ -
TOTAL SALARIES							\$ 102,549.00										\$ 108,670.26
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages																	
TOTAL WAGES																	\$ -

FY 2027 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	\$ 9,800.00	Website, Acrobat, Office, anti-virus, Zoom Licensing, Cloud subscriptions	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	\$ 3,200.00	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, Upgrades, Cloud Expen	\$ 13,000.00	Replace aging servers & storage arrays with newer equipment and supplement hardware with cloud expenses.	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. Hardware expenses are shifting towards cloud operations. 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 Upgrades and Expansions	\$ 5,000.00	Investment to expand our network and keep equipment and maintenance costs current	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.
Network Infrastructure	\$ 6,000.00	Network switch upgrades and increased wireless coverage	
Total	\$ 40,000.00		

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
INFORMATION TECHNOLOGY									
1100	Salary	\$ 121,981	\$ 121,627	\$ 124,060	\$ 131,977	\$ 135,906	\$ 135,906	2.98%	\$ 26.72
1101	Wages	\$ 61,194	\$ 70,342	\$ 73,547	\$ 77,173	\$ 81,076	\$ 81,076	5.06%	\$ 15.94
1102	Expenses	\$ 21,455	\$ 24,588	\$ 22,889	\$ 24,800	\$ 24,800	\$ 24,800	0.00%	\$ 4.88
<hr/>									
	DEPARTMENTAL TOTAL	\$ 204,630	\$ 216,557	\$ 220,496	\$ 233,950	\$ 241,782	\$ 241,782	3.35%	\$ 47.54

INFORMATION TECHNOLOGY
154

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 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%

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																	
Chiasson	Michael	By-Law	IT Director	17		40	\$ 127,782.00			\$ 131,615.46		2.5%		\$ 131,615.46	\$ 1,000.00	\$ 3,290.39	\$ 135,905.85
Other Pay							\$ 4,195.00										\$ -
TOTAL SALARIES							\$ 131,977.00										\$ 135,905.85
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages																	
Sisombath	Perry	THL	Desk Top Specialist	8	\$36.78	40	\$ 76,796.64	\$ 37.88	40	\$ 79,093.44	2.0%	0.5%	\$ 38.64	\$ 80,680.32		\$ 395.47	\$ 81,075.79
Other Pay							\$ 376.00										\$ -
TOTAL WAGES							\$ 77,172.64										\$ 81,075.79

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
GIS STEERING COMMITTEE									
1120	Expenses	\$ 3,000	\$ 8,300	\$ 3,000	\$ 8,300	\$ 8,300	\$ 8,300	0.00%	\$ 1.63
DEPARTMENTAL TOTAL		\$ 3,000	\$ 8,300	\$ 3,000	\$ 8,300	\$ 8,300	\$ 8,300	0.00%	\$ 1.63

GIS STEERING COMMITTEE
174

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 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%		\$ 600.00		0.00%
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other: Web Hosting	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%		\$ 3,000.00		0.00%
Other: Building Layer								
Other: Technical Assistance								
Other: Managed Services - Building Tier								
Other: Assessors Maps	<u>\$ 4,700.00</u>	<u>\$ 4,700.00</u>	<u>\$ -</u>			<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

Grace Bannasch, Town Clerk
Phone: 978-448-1100
FAX: 978-448-1115
gbannasch@grotonma.gov

To: *Mark W. Haddad, Town Manager*
From: *Grace Bannasch, Town Clerk*
Date: *December 1, 2025*
Subject: *FY 2027 Town Clerk, Elections, and Street Listings Department Budget Memo*

It is with pleasure that I submit to you my first budget as Town Clerk for the Town of Groton. The requested FY27 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 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 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.

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 FY27 requested budget for the



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

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Town Clerk's Office is taking into account additional hours/wages necessary to provide coverage for the following events between July 1, 2026 and June 30, 2027, as well as additional hours required for Staff to process Mail in Ballots:

- 2026 State Primary (September 1 2026)
 - 2026 General Election (November 3 2026)
 - 2026 Fall Town Meeting (historically held in October)
 - 2027 Spring Town Meeting (historically held in April)
 - May 2027 Local Town Election
-
- **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. I have level funded this from the current fiscal year.
 - **Other Expenses:**
 - **Office Supplies (which includes Dog Tags):** I have added \$500 to this line over the previous year, in order to replace the main office printer in the Town Clerk's Office. The current printer, which is the one we use for customer transactions, is over a decade old, slower than most printers currently available, and cannot perform automatic duplex scanning. It needs to be replaced with a machine that meets our needs.
 - **Association Dues:** I have added dues for two additional professional organizations, the International Association of Municipal Clerks and the New England Association of City and Town Clerks. Membership in these organizations is required for achieving and maintaining the Certified Municipal Clerk (CMC) designation and the Master Municipal Clerk designation (MMC).
 - **Conferences:** I have level funded this request in FY27.
 - **Vital Records:** I have level funded this request in FY27.
 - **Minor Capital:** I am not requesting any minor capital expenses in FY27.

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 FY27 Elections Budget includes election worker coverage at two (2) annual Town Meetings (Fall 2026 and Spring 2027), and 3 elections, the State Primary (September 2026), the State General Election (November 2026), and the Annual Town Election (May 2027). The Elections Budget



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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 an in the FY27 budget due to more elections being held during this time period compared to FY26.

I offer the following explanations within the Elections budget:

1. Banners/Signage: \$250 (rounded up from last invoice which was \$214) to update Main Street banner, 5 scheduled events. \$1,250 for Main Street banner, \$250 for replacing precinct signage as needed. **Total: \$1,500**
2. Precinct supplies (Security seals, labels, tabulator paper, pens, etc, based on spending for election supplies in 2025 and 2024): **Total: \$600**
3. ImageCast Memory Cards (LHS): On average it costs around \$1,000 for coding and to rent 3-4 cards. For 3 elections, **Total: \$3,000**
4. ImageCast Annual Maintenance: \$250 per tabulator, we have 5 tabulators. **Total: \$1,250**
5. Automark Memory Cards (ES&S): We have to pay for the coding for the local election, state pays for coding for state elections. Price has been slowly increasing the last few years. In 2025 it cost \$940, so I am rounding up. **Total: \$1,200**
6. Ballot printing (LHS): Based on the invoices from the last 2 years, which were between \$3,300-\$3,900. Only for local election (1 event). **Total: \$4,000**
7. Poll Pad Maintenance fees (LHS): \$300 per device, for 9 devices. **Total: \$2,700**
8. Wages: **\$19,100**
 - a. Poll Worker Wage Breakdown: **Formula: (Hours x Minimum Wage) x Workers = Y**
 - i. 3 Election Days (5/19, 9/1, 11/3), 15 poll workers (2 Check In, 1 Warden, 1 Constable, 1 Ballot Box Attendant=5 workers per precinct, for 3 precincts), 15 hours per day (45 hrs total), at \$15 an hour. **(45x15)x15=10,125. Round up to nearest 100: \$10,200**
 - ii. 4 weeks of Early Voting (1 week for 5/19, 1 week for 9/1, 2 weeks for 11/3). For all usual business hours plus 6 hours on weekends for a total of 184 hours, rounded up to 200 hours to account for set up and break down time. 2 poll workers per shift at \$15 an hour. **(200x15)x2=6,000. Total wages for in person EV: \$6,000**
 - iii. Advanced Processing, 20 hours, 5 workers at \$15 an hour. **(20x15)x5=1,500. Total wages for Advance Processing: \$1,500**



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iv. 3 Town Meetings, (Spring, Fall, continued days or a Special if called for), 6 workers, estimate that Town Meetings will take 5 hours each, at \$15 an hour. **(15x15)x6=1,350. Total rounded up to the nearest 100: \$1,400**

9. Election Worker Meals. \$500 per Election Day, 3 Election Days, **Total: \$1,500**

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 FY27 is \$7,200, level funded from FY26.

Major Initiatives

I do not anticipate any new initiatives in FY27 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.

Sincerely,
Grace Bannasch

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
TOWN CLERK									
1130	Salaries	\$ 95,550	\$ 98,472	\$ 100,427	\$ 124,896	\$ 107,687	\$ 107,687	-13.78%	\$ 21.17
1131	Wages	\$ 81,648	\$ 76,606	\$ 76,848	\$ 80,642	\$ 89,640	\$ 89,640	11.16%	\$ 17.62
1132	Expenses	\$ 9,539	\$ 11,860	\$ 6,286	\$ 13,200	\$ 13,945	\$ 13,445	1.86%	\$ 2.64
1133	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 186,737	\$ 186,938	\$ 183,561	\$ 218,738	\$ 211,272	\$ 210,772	-3.64%	\$ 41.43

TOWN CLERK
161

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 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	\$ 2,170.00	\$ 500.00	29.94%	The additional \$500 is for replacing the main printer	\$ 1,670.00		0.00%
Dues & Memberships	\$ 225.00	\$ 470.00	\$ 245.00	108.89%	Increased dues for membership in 2 additional professional organizations	\$ 470.00		108.89%
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)	\$ 7,000.00	\$ 7,000.00	\$ -	0.00%		\$ 7,000.00		0.00%
Other: Vital Statistics	\$ 885.00	\$ 885.00	\$ -	0.00%		\$ 885.00		0.00%
Other: Poll Pad Maintenance								
TOTAL FUNDS REQUESTED	\$ 13,200.00	\$ 13,945.00	\$ 745.00	5.64%		\$ 13,445.00	\$ -	1.86%

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
FISCAL YEAR 2026								FISCAL YEAR 2027										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	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 2027	
Salaries																		
Bannasch	Grace	Contract	Town Clerk				\$ 102,000.00			\$ 105,060.00		2.5%		\$ 105,060.00		\$ 2,626.50	\$ 107,686.50	
Other Pay																	\$ -	
TOTAL SALARIES																		\$ 107,686.50
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
FISCAL YEAR 2026								FISCAL YEAR 2027										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	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 2027	
Wages																		
Stanley	Fran	THL	Asst. Town Clerk	6	\$34.82	15	\$ 27,264.06	\$ 35.86	15	\$ 28,078.38	2.0%	0.5%	\$ 36.58	\$ 28,642.14	\$ 281.25	\$ 140.39	\$ 29,063.78	
Pierce	Nancy Ellen	THL	Asst. Town Clerk	6	\$34.79	25	\$ 45,400.95	\$ 35.83	25	\$ 46,758.15	2.0%	0.5%	\$ 36.55	\$ 47,697.75	\$ 687.50	\$ 233.79	\$ 48,619.04	
Other Pay																		
Additional Hours (Town Meetings and Elections)																		
									164					\$ 36.55			\$ 5,994.20	
									163					\$ 36.58			\$ 5,962.54	

FY2025 Town Clerk Additional Payroll Detail Sheet

Fran Stanley: Extra Hours for Town Meeting and Elections	\$ 36.58	163	\$ 5,962.54
Nancy Pierce: Extra Hours for Town Meeting and Elections	\$ 36.55	164	\$ 5,994.20

Elections Calculation:											
September 2026 State Primary				November 2026 State Election				May 2027 Town Election			
	<u>Nancy Hours</u>	<u>Fran Hours</u>	<u>Total hours</u>		<u>Nancy Hours</u>	<u>Fran Hours</u>	<u>Total hours</u>		<u>Nancy Hours</u>	<u>Fran Hours</u>	<u>Total hours</u>
Prep/setup	10	5	15	Prep/setup	10	5	15	Prep/setup	10	5	15
Execution	8	16	24	Execution	8	16	24	Execution	8	16	24
Vote by Mail/Advanced Processing	10	10	20	Vote by Mail/Advanced Processing	20	20	40	Vote by Mail	10	10	20
6 Days of Early Voting	20	15	35	12 Days of Early Voting	30	25	55	*6 Days of Early Vote	10	10	20
Total for State Primary	48	46	94	Total for State Election	68	66	134	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.*

FY2027 Town Clerk Expenses Detail Sheet

Dues						
\$	150.00	Mass City and Town Clerks Asssoc				
\$	50.00	New England Association of Town & City Clerks				
\$	195.00	International Association of Town & City Clerks				
\$	75.00	Middlesex Town and City Clerks Assoc				
\$	470.00	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				
\$	500.00	Printer replacement				
\$	300.00	Voter pens, red pencils, filing supplies, packing tape, bankers boxes, Govemrnt appointment cards, etc				
\$	400.00	Miscellaneous / Contingency				
\$	2,170.00	Total Office Supplies				
Update ByLaws						
\$	5,000.00	Spring 2027 Town Meeting Bylaw Updates	Date	Amount	Supplement	FY
\$	3,500.00	Fall 2026 Town Meeting Bylaw updates	9/29/2023	\$ 1,562.00	24	Fall22/Spr: \$
\$	-	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 \$
\$	8,650.00	Total Update Bylaws (Expected Budget Amount)	4/8/2021	\$ 7,681.27	22	Spring 21 \$
\$	5,000.00	Low Budget Amount	6/4/2020	\$ 2,129.00	21.1	FY20
\$	7,500.00	Average annual spend	10/7/2019	\$ 3,879.00	21	\$
Software/Service Maintenance						
\$	1,400.00	General Code e360 Annual Maintenance	4/1/2019	\$ 5,558.00	20	FY19
\$	2,700.00	Poll Pad Annual Maintenance	10/16/2018	\$ 1,808.66	19.1	\$
			3/27/2018	\$ 1,416.18	19	FY18
			7/1/2017	\$ 1,838.62	18.2	
			1/30/2017	\$ 505.52	18.1	FY17
Vital Records						
\$	125.00	Security Paper (Vitals)	9/23/2016	\$ 4,174.43	18	\$
\$	125.00	Acid free paper	7/15/2016	\$ 618.21	17.2	
\$	275.00	Filing Sleeves (\$63.75/50)	4/28/2016	\$ 781.64	17.1	FY16
\$	360.00	Vital Record Books (3 books)	11/25/2015	\$ 5,504.57	17	\$
\$	885.00	Total Vital Records	3/11/2015	\$ 2,180.26	16.1	FY15
			9/26/2014	\$ 2,722.43	16	\$
			NEW: 10/28/25	\$4805-5885	25	FY26 PENDING

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
ELECTIONS AND BOARD OF REGISTRARS									
1140	Stipend (Election & Town Meeting Wages)	\$ 27,416	\$ 17,385	\$ 23,678	\$ 5,933	\$ 19,550	\$ 19,550	229.51%	\$ 3.84
1141	Expenses	\$ 15,597	\$ 23,119	\$ 37,686	\$ 16,124	\$ 18,325	\$ 18,325	13.65%	\$ 3.60
1142	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
<hr/>									
DEPARTMENTAL TOTAL		\$ 43,013	\$ 40,504	\$ 61,364	\$ 22,057	\$ 37,875	\$ 37,875	71.71%	\$ 7.45

ELECTIONS

162

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 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	\$ -			\$ 2,700		
Election Programming & Ballot Printing	\$ 5,900	\$ 8,000	\$ 2,100.00	35.59%	3 elections in FY27 vs 1 in FY26	\$ 8,000		35.59%
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other: Election Worker Dinners	\$ 549	\$ 1,500	\$ 951.00	173.22%	3 elections in FY27 vs 1 in FY26	\$ 1,500		173.22%
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	\$ 3,000	\$ (850.00)	-22.08%		\$ 3,000		-22.08%
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	\$ 16,124	\$ 18,325	\$ 2,201.00	13.65%		\$ 18,325	\$ -	100.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
STREET LISTINGS									
1150	Expenses	\$ 4,818	\$ 5,698	\$ 5,655	\$ 7,200	\$ 7,200	\$ 7,200	0.00%	\$ 1.42
DEPARTMENTAL TOTAL		\$ 4,818	\$ 5,698	\$ 5,655	\$ 7,200	\$ 7,200	\$ 7,200	0.00%	\$ 1.42

STREET LISTINGS

164

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Telephone								
Postage	\$ 3,300.00	\$ 3,300.00	\$ -	0.00%		\$ 3,300.00		0.00%
Printing (Census and Dog Forms)	\$ 3,200.00	\$ 3,200.00	\$ -	0.00%		\$ 3,200.00		0.00%
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other: Street List Books and CDs	\$ 700.00	\$ 700.00	\$ -	0.00%		\$ 700.00		0.00%
Other: Contingency								
Other: Non-Respondent Cards								
Other:								
TOTAL FUNDS REQUESTED	\$ 7,200.00	\$ 7,200.00	\$ -	0.00%		\$ 7,200.00	\$ -	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
INSURANCE & BONDING									
1160	Insurance & Bonding	\$ 286,667	\$ 310,032	\$ 356,695	\$ 390,000	\$ 390,000	\$ 390,000	0.00%	\$ -
1161	Insurance Deductible Reserve - Liability	\$ 10,060	\$ 11,499	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	0.00%	\$ -
1162	Insurance Deductible Reserve - 111F	\$ 3,744	\$ 1,238	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	0.00%	\$ -
<hr/>									
DEPARTMENTAL TOTAL		\$ 300,471	\$ 322,769	\$ 366,695	\$ 427,000	\$ 427,000	\$ 427,000	0.00%	\$ -

INSURANCE & BONDING

193

<u>LINE ITEM</u>	<u>FY 2026</u> <u>APPROPRIATION</u>	<u>FY 2027</u> <u>DEPARTMENT</u> <u>REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT</u> <u>CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027</u> <u>TOWN MANAGER</u> <u>APPROVED</u>	<u>FY 2027</u> <u>FINCOM</u> <u>APPROVED</u>	<u>PERCENT</u> <u>CHANGE</u>
Insurance & Bonding	\$ 390,000.00	\$ 390,000.00	\$ -	0.00%		\$ 390,000.00		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	\$ 427,000.00	\$ 427,000.00	\$ -	0.00%		\$ 427,000.00	\$ -	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
TOWN REPORT									
1170	Expenses	\$ 1,472	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.00%	\$ -
	DEPARTMENTAL TOTAL	\$ 1,472	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.00%	\$ -

TOWN REPORT
194

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
POSTAGE/TOWN HALL EXPENSES									
1180	Expenses	\$ 68,297	\$ 77,241	\$ 62,036	\$ 60,000	\$ 60,000	\$ 60,000	0.00%	\$ -
1181	Telephone Expenses	\$ 15,954	\$ 23,494	\$ 23,343	\$ 30,000	\$ 30,000	\$ 30,000	0.00%	\$ -
1182	Office Supplies	\$ 25,433	\$ 17,793	\$ 14,503	\$ 17,000	\$ 17,000	\$ 17,000	0.00%	\$ -
<hr/>									
	DEPARTMENTAL TOTAL	\$ 109,684	\$ 118,528	\$ 99,882	\$ 107,000	\$ 107,000	\$ 107,000	0.00%	\$ -

POSTAGE/TOWN HALL EXPENSES

156

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Telephone								
Postage	\$ 37,000.00	\$ 37,000.00	\$ -	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	<u>\$ 5,000.00</u>	<u>\$ 5,000.00</u>	<u>\$ -</u>	0.00%		<u>\$ 5,000.00</u>		-100.00%
TOTAL FUNDS REQUESTED	\$ 60,000.00	\$ 60,000.00	\$ -	0.00%		\$ 60,000.00	\$ -	0.00%



LAND USE DEPARTMENTS

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
CONSERVATION COMMISSION									
1320	Salary	\$ 73,972	\$ 70,533	\$ 79,070	\$ 85,565	\$ 88,132	\$ 88,132	3.00%	\$ 17.32
1321	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1322	Expenses	\$ 4,597	\$ 8,749	\$ 9,488	\$ 8,270	\$ 8,270	\$ 8,270	0.00%	\$ 1.63
1323	Engineering & Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1324	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
<hr/>									
DEPARTMENTAL TOTAL		\$ 78,569	\$ 79,282	\$ 88,558	\$ 93,835	\$ 96,402	\$ 96,402	2.74%	\$ 18.95

CONSERVATION COMMISSION
171

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE/NARRATIVE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 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	<u>\$ 800.00</u>	<u>\$ 800.00</u>	\$ -	0.00%		<u>\$ 800.00</u>		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%

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																	
Steeves	Charlotte	THL	Conservation Admin	10		40	\$ 83,478.00			\$ 85,982.34		2.5%		\$ 85,982.34		\$ 2,149.56	\$ 88,131.90
Other Pay							\$ 2,087.00										\$ -
TOTAL SALARIES							\$ 85,565.00										\$ 88,131.90
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages																	
TOTAL WAGES							\$ -										\$ -

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
PLANNING BOARD									
1210	Salaries	\$ 89,237	\$ 95,171	\$ 98,446	\$ 125,030	\$ 129,111	\$ 129,111	3.26%	\$ 25.38
1211	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1212	Expenses	\$ 8,844	\$ 9,309	\$ 9,226	\$ 9,625	\$ 9,625	\$ 9,625	0.00%	\$ 1.89
1213	M.R.P.C. Assessment	\$ 3,846	\$ 3,942	\$ 4,041	\$ 4,142	\$ 4,308	\$ 4,308	4.01%	\$ 0.85
1214	Legal Budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 101,927	\$ 108,422	\$ 111,713	\$ 138,797	\$ 143,044	\$ 143,044	3.06%	\$ 28.12

PLANNING BOARD
175

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Telephone								
Postage								
Office Supplies								
Dues & Memberships	\$ 650.00	\$ 650.00	\$ -	0.00%		\$ 650.00		0.00%
Travel and Conferences	\$ 900.00	\$ 900.00	\$ -	0.00%		\$ 900.00		0.00%
Equipment Maintenance								
Printing	\$ 100.00	\$ 100.00	\$ -	0.00%		\$ 100.00		0.00%
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
PB Advertising	\$ 3,000.00	\$ 3,000.00	\$ -	0.00%		\$ 3,000.00		0.00%
Land Use Legal (HDC/Sign Comm)	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%		\$ 2,000.00		0.00%
Land Use Banners	\$ 1,500.00	\$ 1,500.00	\$ -	0.00%		\$ 1,500.00		0.00%
Engineering								
Consultant								
Other: ADA/SLI	\$ 675.00	\$ 675.00	\$ -	0.00%		\$ 675.00		0.00%
Other: Clothing allowance	<u>\$ 800.00</u>	<u>\$ 800.00</u>	\$ -	0.00%		<u>\$ 800.00</u>		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%

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																	
Tada	Takashi	Supervisors	Land Use Director	14		40	\$ 115,000.00			\$ 118,450.00		2.5%		\$ 118,450.00	\$ 7,700.00	\$ 2,961.25	\$ 129,111.25
Other Pay							\$ 10,030.00										\$ -
TOTAL SALARIES							\$ 125,030.00										\$ 129,111.25
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages																	
TOTAL WAGES																	\$ -

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
ZONING BOARD OF APPEALS									
1220	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1221	Expenses	\$ 50	\$ 558	\$ 358	\$ 1,335	\$ 1,135	\$ 1,135	-14.98%	\$ 0.22
DEPARTMENTAL TOTAL		\$ 50	\$ 558	\$ 358	\$ 1,335	\$ 1,135	\$ 1,135	-14.98%	\$ 0.22

ZONING BOARD OF APPEALS
176

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Telephone								
Postage								
Office Supplies								
Dues & Memberships								
					Reduce this line item to compensate for increase in			
Travel and Conferences	\$ 400.00	\$ 300.00	\$ (100.00)	-25.00%	Earth Removal Stormwater Inspector advertising	\$ 300.00		-25.00%
Equipment Maintenance					budget			
Printing								
Software/Service Maintenance								
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs								
Other: Clerical Support								
					Reduce this line item to compensate for increase in			
Other: Advertising	\$ 935.00	\$ 835.00	\$ (100.00)	-10.70%	Earth Removal Stormwater Inspector advertising	\$ 835.00		-10.70%
Other:					budget			
Other:								
TOTAL FUNDS REQUESTED	\$ 1,335.00	\$ 1,135.00	\$ (200.00)	-14.98%		\$ 1,135.00	\$ -	-14.98%

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
BUILDING INSPECTOR									
1240	Salaries	\$ 104,758	\$ 105,059	\$ 107,031	\$ 113,370	\$ 116,555	\$ 116,555	2.81%	\$ 22.91
1241	Wages	\$ 55,067	\$ 62,238	\$ 65,391	\$ 67,500	\$ 70,920	\$ 70,920	5.07%	\$ 13.94
1242	Expenses	\$ 23,257	\$ 27,711	\$ 25,727	\$ 24,897	\$ 24,897	\$ 24,897	0.00%	\$ 4.89
1243	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
<hr/>									
DEPARTMENTAL TOTAL		\$ 183,082	\$ 195,008	\$ 198,149	\$ 205,767	\$ 212,372	\$ 212,372	3.21%	\$ 41.74

**BUILDING INSPECTOR
241**

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Telephone								
Postage								
Office Supplies								
Dues & Memberships	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%		\$ 2,000.00		0.00%
Travel and Conferences								
Equipment Maintenance								
Printing								
Software/Service Maintenance	\$ 18,097.00	\$ 18,097.00	\$ -	0.00%		\$ 18,097.00		0.00%
Space Rental								
Heating Costs								
Electricity								
Vehicle Costs	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%		\$ 4,000.00		0.00%
Other: Seminars								
Other: Clothing & boots	\$ 800.00	\$ 800.00	\$ -	0.00%		\$ 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%

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																	
Garside	Robert	Supervisors	Building Comm.	14		40	\$ 103,580.00			\$ 106,687.40		2.5%		\$ 106,687.40	\$ 7,200.00	\$ 2,667.19	\$ 116,554.59
Additional Appropriation							\$ 9,790.00										\$ -
TOTAL SALARIES							\$ 113,370.00										\$ 116,554.59
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages																	
Urmann	Amanda	THL	Administrative Asst.	7	\$32.17	40	\$ 67,170.96	\$ 33.14	40	\$ 69,196.32	2.0%	0.5%	\$ 33.80	\$ 70,574.40		\$ 345.98	\$ 70,920.38
Britko	Daniel	THL	Local Inspector	6	\$26.25	0		\$ 26.25	Varies				\$ 26.25			\$ -	\$ -
Additional Appropriation							\$ 329.00										\$ -
TOTAL WAGES							\$ 67,499.96										\$ 70,920.38

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
MECHANICAL INSPECTOR									
1250	Fee Salaries	\$ 54,800	\$ 43,360	\$ 45,510	\$ 39,000	\$ 39,000	\$ 30,000	-23.08%	\$ 7.67
1251	Expenses	\$ 4,876	\$ 3,107	\$ 3,398	\$ 3,500	\$ 3,500	\$ 3,500	0.00%	\$ 0.69
DEPARTMENTAL TOTAL		\$ 59,676	\$ 46,467	\$ 48,908	\$ 42,500	\$ 42,500	\$ 33,500	-21.18%	\$ 0.69

**MECHANICAL INSPECTOR
242**

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 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%		\$ 3,500.00		0.00%
Other: Seminars								
Other:								
Other:								
TOTAL FUNDS REQUESTED	\$ 3,500.00	\$ 3,500.00	\$ -	0.00%		\$ 3,500.00	\$ -	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
EARTH REMOVAL INSPECTOR									
1260	Stipend	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.00%	\$ 0.49
1261	Expenses	\$ -	\$ -	\$ -	\$ 300	\$ 500	\$ 500	66.67%	\$ 0.10
1262	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
<hr/>									
	DEPARTMENTAL TOTAL	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,800	\$ 3,000	\$ 3,000	7.14%	\$ 0.59

EARTH REMOVAL INSPECTOR
249

<u>LINE ITEM</u>	<u>FY 2026</u> <u>APPROPRIATION</u>	<u>FY 2027</u> <u>DEPARTMENT</u> <u>REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT</u> <u>CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027</u> <u>TOWN MANAGER</u> <u>APPROVED</u>	<u>FY 2027</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: Public Hearing notices	\$ 300.00	\$ 500.00	\$ 200.00	66.67%	Increase to cover cost of public hearing legal notices to update the regulations. Offset by reduction in ZBA expense lines.	\$ 500.00		66.67%
Other:								
Other:								
Other:								
TOTAL FUNDS REQUESTED	\$ 300.00	\$ 500.00	\$ 200.00	66.67%		\$ 500.00	\$ -	66.67%

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
BOARD OF HEALTH									
1270	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1271	Expenses	\$ 983	\$ 877	\$ 1,195	\$ 1,575	\$ 1,950	\$ 1,950	23.81%	\$ 0.38
1272	Nursing Services	\$ -	\$ -	\$ -	\$ 21,047			-100.00%	\$ -
1273	Nashoba Health District	\$ 51,483	\$ 55,345	\$ 60,879	\$ 45,921	\$ 87,057	\$ 87,057	89.58%	\$ 17.12
1274	Mental Health Services	\$ 8,000	\$ -	\$ -	\$ -			100.00%	\$ -
1275	Eng/Consult/Landfill Monitoring	\$ 9,133	\$ 9,433	\$ 13,834	\$ 13,834	\$ 14,700	\$ 14,700	6.26%	\$ 2.89
DEPARTMENTAL TOTAL		\$ 69,599	\$ 65,655	\$ 75,908	\$ 82,377	\$ 103,707	\$ 103,707	25.89%	\$ 20.39

BOARD OF HEALTH
510

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Telephone								
Postage								
Bulk mailing	\$ 300.00	\$375	\$ 75.00	25.00%	\$341.88 was spent on stable license paperwork through GELD FY26.	\$375		25.00%
Dues & Memberships								
Water Quality Testing								
Advertising public hearings	\$ 300.00	\$ 600.00	\$ 300.00	100.00%	\$556 spent in FY26 on advertising public hearings.	\$ 600.00		100.00%
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	\$ 1,950.00	\$ 375.00	23.81%		\$ 1,950.00		23.81%

NASHOBA ASSOCIATED BOARDS OF HEALTH

2020

Population

Ashburnham	6315
Ashby	3193
Ayer	8479
Berlin	3158
Bolton	5665
Boxborough	5506
Dunstable	3358
Groton	11315
Harvard	6081
Lancaster	7755
Lunenburg	11782
Pepperell	11604
Shirley	6221
Stow	7174
Townsend	9126
Total	106732
Devens	
Grand Total	
Assessment Per Capita	

FY 2026

FY 2027

30%

Total Assessment	Total Assessment	Increase
\$ 37,375	\$ 48,587	\$ 11,212
\$ 18,898	\$ 24,567	\$ 5,669
\$ 50,182	\$ 65,237	\$ 15,055
\$ 18,690	\$ 24,298	\$ 5,608
\$ 33,527	\$ 43,586	\$ 10,059
\$ 32,587	\$ 42,363	\$ 9,776
\$ 19,874	\$ 25,836	\$ 5,962
\$ 66,967	\$ 87,057	\$ 20,090
\$ 35,990	\$ 46,787	\$ 10,797
\$ 45,897	\$ 59,667	\$ 13,770
\$ 69,731	\$ 90,650	\$ 20,919
\$ 68,677	\$ 89,281	\$ 20,604
\$ 36,818	\$ 47,864	\$ 11,046
\$ 42,459	\$ 55,196	\$ 12,737
\$ 54,011	\$ 70,215	\$ 16,204
\$ 631,683	\$ 821,191	\$ 189,508
\$ 4,532	\$ 5,892	\$ 1,360
\$ 636,215	\$ 827,083	\$ 190,868
\$ 5.92	\$ 7.69	\$ 1.78

History of NABH Assessment Increases

2027	30.00%
2026	10.00%
2025	10.00%
2024	7.50%
2023	5.50%
2022	5.50%
2021	5.50%
2020	5.50%
2019	5.50%
2018	5.50%
2017	3.60%
2016	4.00%
2015	0.00%
2014	0.00%
2013	0.00%

Nashoba Associated Boards of Health FY27 Budget FAQ

1.) What are the reasons for the large increase in the Nashoba assessment?

- a. Structural issue with funding model
 - i. Nursing program has been funded partially by excess revenues from the Environmental Division fees and Nashoba Nursing Service & Hospice (NNSH) excess revenue; NNSH closed 2023 and the Environmental Division fees, primarily related to land use activities, have fallen.
- b. End of grant funding (FY26 Covid – era grant to help with contact tracing funded a nurse)
- c. Right sizing the staff needed to operate the smaller Agency (since loss of NNSH) and the retirement of trained staff; we tried to change two full-time positions to part-time positions, given the reduction in the Agency size but replacing the positions required a full-time position (combine the duties) to attract talent and complete the work. Increase in the salary for the Director's position to make it competitive, in anticipation of his retirement by FY27.
- d. The budget calls for maintaining nursing staff to achieve current work for the Agency and fulfill new responsibilities under the Foundational Public Health Service.
- e. General increase in employee costs (salaries, benefits - particularly insurance).
- f. Provide an IT solution for the Agency (contract services as a full-time person is not required; the work is being done by a retiring staff member).

2.) Is the increase in assessments a result of Littleton leaving the Agency as a member community?

- a. The loss of a member community reduces the workload and revenues for the Agency but not in a direct 1 to 1 ratio. Because each Health Agent works for a group of towns, the loss of one town does not result in the reduction of an employee (the employee has other towns they service); we are working to adjust the Agency workload to ensure we can cover the services required by the Agency. Though it is hard to know for sure at this point, there might be a slight increase in staffing costs per member community because of the need to maintain the staff, with the revenue of one less community.

3.) Is the increase assessment due to our ongoing pension issue?

In 2014 the Agency learned we had pension liability that had not been known to us; no one currently at the Agency was aware of the employer contribution and the State Retirement system had not billed us (or the other organizations involved). There are two components of this employer's obligation: annual obligation for current retired staff and the accumulation of past obligations. Since that time, we have worked on numerous efforts to resolve the matter; the most recent is our efforts to advocate with the State Treasurer's office, and with Representative Margaret Scarsdale and Senator James Eldridge to have bills filed to resolve the matter, all parties know how important it is to get the legislation passed.

The current budget **does** include an estimate for the employer's contributions (5.7% of employee salaries based on what another non-commonwealth entity pays); this has been a part of the budget for many years as we set aside money to address the past obligations. This method of paying the employer portion of employees' pension is similar to how your communities pay their pension cost for their employees. We hope, with the passage of one of these bills, we will be able to address the past contributions in a sustainable manner.

4. The increase in the proposed assessments would provide a level service budget ensuring Nashoba can continue fulfilling its duties to maintain public health services for member communities by:

- 1.) Maintaining the second public health nurse position beyond FY2026 (salary and benefits)
- 2.) Maintaining the organizational support needed to operate the Agency (finance, payroll and HR) the monies needed for the full-time position with benefits, and contract IT services.
- 3.) Increasing the Director's salary (making it competitive) in anticipation of a retirement before the new fiscal year; this would allow for a full-time Director who can develop policy, support/train staff, provide staff backup, and institute FPHS.
- 4.) Supporting Nashoba's goal for a balanced budget while maintaining level services staffing framework.

5. What does Nashoba anticipate for future assessment increases; an attempt to quantify this answer had us consider the following.

First, we prepared and presented a level-service budget; this budget represents the minimum staffing levels needed to provide services to the Agency; this includes the final staff adjustments from the closure of NNSH.

Second, the major revenue sources for the Agency were reviewed: fees for services we provide to individuals in your communities

and the assessments member communities pay. Part of the structural funding issue we continue to experience is the activities we perform which generate a fee can change dramatically; this makes it difficult to forecast an amount for the budget.

Anticipating future assessments (FY28 and beyond) is a challenge because of the unknown costs of benefits, our health insurance premium jumped nearly 20% for FY26 and in our initial conversation with our carrier, they indicate increases may be 20-23%; we hope to minimize increases to the assessments but given salary and benefits costs we may need to request an assessment increase in the 7-9% in FY28

I have provided a chart showing the community assessments approved for FY26 (included a 10% increase), and the community assessments proposed for FY27 (proposing a 30% increase); to maintain the staff and resources needed to complete the public health work for the district, **we are requesting a 30% increase in the assessments for FY27**. At the bottom of the chart, I have provided the breakdown on the revenue sources (per capita) and the total per capita cost for both years. I have also provided the per capita public health expense for adjacent communities for comparison purposes. I also included the past twelve years of assessment increases; increases were kept low (or no increase) for a few years because the Board counted on reserves, we thought we had but are now allocated for the pension issue we learned of in 2014.

The stressors on our budget are similar those experienced by your towns: increase in staff costs (salary and benefits - particularly health insurance) and availability.

I am still working as a Health Agent in three communities, so I am acutely aware of the budget challenges faced by our member communities. I understand the proposed requested increase is significant based on the percentage increase, but the district provides a cost-effective way to deliver robust public health services for your communities.

I look forward to comments and questions on this proposal; please let me know if there is anything else I can provide to help you with this request.

Enc(s).

FY27 budget projections, Past assessment increases, Draft FY27 budget, service memo, Power Point slide – level service

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
SEALER OF WEIGHTS & MEASURES									
1280	Fee Salaries	\$ 680	\$ 300	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1281	Expenses	\$ -	\$ -	\$ 3,262	\$ 3,900	\$ 3,262	\$ 3,262	-16.36%	\$ 0.64
DEPARTMENTAL TOTAL		\$ 680	\$ 300	\$ 3,262	\$ 3,900	\$ 3,262	\$ 3,262	-16.36%	\$ 0.64

SEALER OF WEIGHTS & MEASURES
244

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Telephone								
Postage								
Contracted Services	\$ 3,900.00	\$ 3,262.00	\$ (638.00)	-16.36%	Annual amount per the contract with Massachusetts Division of Standards, dated 2/10/24.	\$ 3,262.00		-16.36%
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	\$ 3,900.00	\$ 3,262.00	\$ (638.00)	-16.36%		\$ 3,262.00	\$ -	-16.36%



**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 1, 2025

Mark Haddad
Town Manager
173 Main Street
Groton, MA 01450

RE: **FY2027 Budget**

Mr. Haddad,

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.

Wages:

Education Incentive increases calculated on FY26 base wages. Longevity has increased related to length of service on employees.

General Expenses

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

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

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

Soft body armor – replacement of expiring vests and new employees

Heavy Vests – New employees

Traffic Safety Cameras

Bicycle Helmets – replacement of expired helmets

ATV Helmets – replacement of expired helmets

New Initiative

I am requesting the addition of a new Sergeant position The Sergeants supervise our most frequent and highest liability area of concern, the patrol function. Their role is to ensure that officers are properly handling and following up on calls and that policies and procedures are being followed. They also teach and mentor newer officers as they learn how to do their job. Departments and towns have an increased civil liability when they “fail to properly supervise” patrol officers.

This year we find ourselves in the position of having 7 of 14 (50%) patrol officers with three years or less of experience. It takes years for a new officer to become competent in all aspects of the job. We also anticipate four to five retirements within the next four years creating an even larger experience deficit.

The new Sergeant position will provide the much-needed patrol supervision for an increasingly inexperienced 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
POLICE DEPARTMENT									
1300	Salaries	\$ 283,207	\$ 291,224	\$ 305,016	\$ 342,265	\$ 362,683	\$ 362,683	5.97%	\$ 71.30
1301	Wages	\$ 2,067,435	\$ 1,957,470	\$ 2,104,310	\$ 2,305,558	\$ 2,327,044	\$ 2,327,044	0.93%	\$ 457.44
1302	Expenses	\$ 207,915	\$ 195,295	\$ 222,253	\$ 269,900	\$ 258,700	\$ 258,700	-4.15%	\$ 50.85
1303	Lease or Purchase of Cruisers	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	0.00%	\$ -
1304	PS Building (Expenses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1305	Minor Capital	\$ 7,588	\$ 6,420	\$ 12,981	\$ -	\$ -	\$ -	0.00%	\$ -
<hr/>									
DEPARTMENTAL TOTAL		\$ 2,571,145	\$ 2,455,409	\$ 2,649,560	\$ 2,917,723	\$ 2,948,427	\$ 2,948,427	1.05%	\$ 579.59

Department Police
 Org # 210
 COLA % 3.00%

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026										FISCAL YEAR 2027							
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																	
Luth	Michael	Contract	Police Chief			40	\$ 180,000.00			\$ 185,400.00	1.0%			\$ 187,254.00	\$ 13,064.00	\$ -	\$ 200,318.00
Bielecki	Rachael	Contract	Deputy Police Chief			40	\$ 140,000.00			\$ 147,308.00				\$ 147,308.00	\$ 15,057.00	\$ -	\$ 162,365.00
Other Pay							\$ 22,265.00									\$ -	\$ -
TOTAL SALARIES																	\$ 362,683.00
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026										FISCAL YEAR 2027							
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages							\$ -			\$ -						\$ -	\$ -
Quinn Bill - State							\$ 47,462.00			\$ 55,812.00				\$ 55,812.00		\$ -	\$ 55,812.00
Quinn Bill - Town							\$ 90,628.00			\$ 107,672.00				\$ 107,672.00		\$ -	\$ 107,672.00
Education Incentive																	
Connell	Paul	GPA	Patrol Officer		\$ 37.83	40	\$ 78,989.04	\$ 38.96	40	\$ 81,358.71			\$ 38.96	\$ 81,358.71		\$ -	\$ 81,358.71
Rose	Dale	GPA	Patrol Officer		\$ 37.83	40	\$ 78,989.04	\$ 38.96	40	\$ 81,358.71			\$ 38.96	\$ 81,358.71		\$ -	\$ 81,358.71
Breslin	Peter	GPA	Patrol Officer		\$ 37.83	40	\$ 78,989.04	\$ 38.96	40	\$ 81,358.71			\$ 38.96	\$ 81,358.71		\$ -	\$ 81,358.71
Lynn	Michael	GPA	Patrol Officer		\$ 37.83	40	\$ 78,989.04	\$ 38.96	40	\$ 81,358.71			\$ 38.96	\$ 81,358.71		\$ -	\$ 81,358.71
Violette	Peter	GPA	Patrol Officer		\$ 37.83	40	\$ 78,989.04	\$ 38.96	40	\$ 81,358.71			\$ 38.96	\$ 81,358.71		\$ -	\$ 81,358.71
Steward	Gregory	GPA	Patrol Officer		\$ 37.83	40	\$ 78,989.04	\$ 38.96	40	\$ 81,358.71			\$ 38.96	\$ 81,358.71		\$ -	\$ 81,358.71
Vacant		GPA	Patrol Officer		\$ 34.39	40	\$ 71,806.32	\$ 35.42	0	\$ -			\$ 35.42	\$ -		\$ -	\$ -
Wagner	Justine	GPA	Patrol Officer		\$ 34.39	40	\$ 71,806.32	\$ 35.42	40	\$ 73,960.51			\$ 35.42	\$ 73,960.51		\$ -	\$ 73,960.51
Wayne	Robert	GPA	Patrol Officer		\$ 37.83	40	\$ 78,989.04	\$ 38.96	40	\$ 81,358.71			\$ 38.96	\$ 81,358.71		\$ -	\$ 81,358.71
Masterson	Michael	GPA	Patrol Officer		\$ 34.39	40	\$ 71,806.32	\$ 35.42	40	\$ 73,960.51			\$ 35.42	\$ 73,960.51		\$ -	\$ 73,960.51
Pereira	Ian	GPA	Patrol Officer		\$ 34.39	40	\$ 71,806.32	\$ 35.42	40	\$ 73,960.51			\$ 35.42	\$ 73,960.51		\$ -	\$ 73,960.51
Melanson	Tyler	GPA	Patrol Officer		\$ 34.39	40	\$ 71,806.32	\$ 35.42	40	\$ 73,960.51			\$ 35.42	\$ 73,960.51		\$ -	\$ 73,960.51
Underhill	Brian	GPA	Patrol Officer		\$ 34.39	40	\$ 71,806.32	\$ 35.42	40	\$ 73,960.51			\$ 35.42	\$ 73,960.51		\$ -	\$ 73,960.51
Scott	Adam	GPA	Patrol Officer		\$ 34.39	40	\$ 71,806.32	\$ 35.42	40	\$ 73,960.51			\$ 35.42	\$ 73,960.51		\$ -	\$ 73,960.51
Tallent	Joan	Town Hall/Lib	Office Assistant		\$ 36.40	15	\$ 28,501.20	\$ 37.49	15	\$ 29,356.24	2.0%		\$ 38.24	\$ 29,943.36		\$ -	\$ 29,943.36
White	Jessica	Town Hall/Lib	Senior Admin Asst		\$ 32.88	40	\$ 68,653.44	\$ 33.87	40	\$ 70,713.04	2.0%	0.5%	\$ 34.54	\$ 72,127.30		\$ 353.57	\$ 72,480.87
Bushnoe	Edward	Town Hall/Lib	Depart Assist		\$ 31.37	24	\$ 39,300.34	\$ 32.31	24	\$ 40,479.35	2.0%		\$ 32.96	\$ 41,288.93		\$ -	\$ 41,288.93
Brissette	Johnna	Town Hall/Lib	Depart Assist		\$ 28.25	16	\$ 23,594.40	\$ 29.10	16	\$ 24,302.23	2.0%		\$ 29.68	\$ 24,788.28		\$ -	\$ 24,788.28
Gemos	Derrick	Superior	Sergeant		\$ 44.44	40	\$ 92,790.72	\$ 46.17	40	\$ 96,409.64			\$ 46.17	\$ 96,409.64		\$ -	\$ 96,409.64
Candow	Gordon	Superior	Sergeant		\$ 44.44	40	\$ 92,790.72	\$ 46.17	40	\$ 96,409.64			\$ 46.17	\$ 96,409.64		\$ -	\$ 96,409.64
Hennehan	Kevin	Superior	Sergeant		\$ 44.44	40	\$ 92,790.72	\$ 46.17	40	\$ 96,409.64			\$ 46.17	\$ 96,409.64		\$ -	\$ 96,409.64
Davis	Andrew	Superior	Sergeant		\$ 44.44	40	\$ 92,790.72	\$ 46.17	40	\$ 96,409.64			\$ 46.17	\$ 96,409.64		\$ -	\$ 96,409.64
New Position		Superior	Sergeant		\$ 44.44	0	\$ -	\$ 46.17	0	\$ -			\$ 46.17	\$ -		\$ -	\$ -
Sub-total										\$ 1,724,869.78					\$ -		\$ 1,730,898.04

FISCAL YEAR 2026								FISCAL YEAR 2027								Projected Budget Fiscal 2027	
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Stipends							\$ 40,750.00			\$ 54,750.00				\$ 54,750.00		\$ -	\$ 54,750.00
Shift Differential *							\$ 54,652.00			\$ 56,199.00				\$ 56,199.00		\$ -	\$ 56,199.00
Holiday Pay and Prem Holiday Pay							\$ 81,070.00			\$ 84,846.72				\$ 84,846.72		\$ -	\$ 84,846.72
Shift Coverage - Vacation Leave *							\$ 83,114.00			\$ 186,702.00				\$ 186,702.00		\$ -	\$ 186,702.00
Shift Coverage - Personal Leave *							\$ 37,477.00			\$ 57,650.00				\$ 57,650.00		\$ -	\$ 57,650.00
Shift Coverage- Sick Leave *							\$ 44,129.00			\$ 16,480.00				\$ 16,480.00		\$ -	\$ 16,480.00
Shift Coverage Traffic/Train/Range/(includes Reserves) *							\$ 76,620.00			\$ 16,480.00				\$ 16,480.00		\$ -	\$ 16,480.00
Shift Coverage Town Major Events (includes Reserves) *							\$ 22,504.00			\$ 9,682.00				\$ 9,682.00		\$ -	\$ 9,682.00
Shift Coverage Unplanned Events *							\$ 54,977.00			\$ 35,020.00				\$ 35,020.00		\$ -	\$ 35,020.00
Shift Coverage K-9 *							\$ 5,358.00			\$ 8,240.00				\$ 8,240.00		\$ -	\$ 8,240.00
Longevity							\$ 16,537.00			\$ 17,042.50				\$ 17,042.50		\$ -	\$ 17,042.50
Health Insurance Buyback							\$ 17,306.00			\$ 11,000.34				\$ 11,000.34		\$ -	\$ 11,000.34
FLSA Adjustments *							\$ 9,645.00			\$ 9,935.00				\$ 9,935.00		\$ -	\$ 9,935.00
Uniform Cleaning Allowance							\$ 19,080.00			\$ 19,080.00				\$ 19,080.00		\$ -	\$ 19,080.00
Office in Charge stipend							\$ 9,649.00			\$ 9,649.00				\$ 9,649.00		\$ -	\$ 9,649.00
Vacation Buy Back *							\$ 3,275.00			\$ 3,389.20				\$ 3,389.20		\$ -	\$ 3,389.20
Other Pay							\$ 4,545.00									\$ -	\$ -
Sub-total							\$ 580,688.00			\$ 596,145.76					\$ -		\$ 596,145.76
TOTAL WAGES							\$ 2,305,557.78			\$ 596,145.76					\$ -		\$ 2,327,043.80

* FY27 increases and line item budget changes due to historical actual coverage and 3% rate increase

Incentive Payments											
FY27			Rate 1	Rate 2	Date of Chg	# Days	# Days	Compensation		Comp.	Ed Incentive
Name	Degree	%	FY26	Prior Year	to Rate 2	at Rate 1	at Rate 2	Rate 1	Rate 2	ALL	
Davis	Bachelors	14.00%	\$92,444.89			365		\$92,444.89	\$0.00	\$92,444.89	\$12,942.28
Henehan	Bachelors	14.00%	\$92,444.89			365		\$92,444.89	\$0.00	\$92,444.89	\$12,942.28
Masterson	Masters	18.00%	\$71,524.10			365		\$71,524.10	\$0.00	\$71,524.10	\$12,874.34
Melanson	Bachelors	14.00%	\$71,524.10			365		\$71,524.10	\$0.00	\$71,524.10	\$10,013.37
Steward	Masters	18.00%	\$78,676.50			365		\$78,676.50	\$0.00	\$78,676.50	\$14,161.77
Underhill	Bachelors	14.00%	\$78,676.50			365		\$78,676.50	\$0.00	\$78,676.50	\$11,014.71
Violette	Associates	8.50%	\$78,676.50			365		\$78,676.50	\$0.00	\$78,676.50	\$6,687.50
Wayne	Masters	18.00%	\$78,676.50			365		\$78,676.50	\$0.00	\$78,676.50	\$14,161.77
Scott	Masters	18.00%	\$71,524.10			365		\$71,524.10	\$0.00	\$71,524.10	\$12,874.34
											\$107,672.37

POLICE

Start Date	FY27 LONGEVITY					
	ELGIBILITY	YR	\$			

Bielecki	9/7/2010	9/7/2015	16	\$ 1,400.00			dc
Breslin	8/10/2005	8/10/2010	21	\$ 1,900.00			
Brisette	9/16/2024	9/16/2035	2	-			
Bushnoe	11/18/2002	11/18/2007	24	\$ 660.00			
Candow	6/22/2009	6/22/2014	18	\$ 1,600.00			sgt
Connell	2/1/1999	2/1/2004	27	\$ 2,500.00			
Davis	7/16/2018	7/16/2023	8	\$ 660.00			sgt
Gemos	9/5/1999	9/5/2004	27	\$ 2,500.00			sgt
Henehan	6/7/2010	6/7/2015	17	\$ 1,500.00			sgt
Lynn	3/26/2012	3/26/2017	15	\$ 1,300.00			
Masters	10/4/2022	10/4/2027	4	\$ -			
Melanson	8/9/2024	8/9/2029	2	-			
Pereira	8/8/2024	8/8/2029	2	-			
Rose	11/18/2005	11/18/2010	21	\$ 1,900.00			
Scott	4/14/2025	4/14/1930	2				
Steward	4/13/2015	4/13/2020	12	\$ 1,000.00			
Underhill	5/22/2023	5/22/2028	4	\$ -			
Violette	2/22/2019	2/22/2024	8	\$ 660.00			
Wagner	4/14/2025	4/14/2030	2				
Wayne	4/17/2022	4/17/2027	5	\$ 450.00			
Tallent	10/2/2002	10/2/2007	24	\$ 412.50			
Watson	12/8/2021	12/8/2032	5	\$ -			

\$ 1,400.00 salary
Total 17,042.50 wages

Quinn Payments (Town Share)										
FY27		Rate 1	Rate 2	Date of Chg	# Days	# Days	Compensation		Comp.	Quinn Due
Name	%	FY26	Prior Year	to Rate 2	at Rate 1	at Rate 2	Rate 1	Rate 2	ALL	% x Tot. Comp)
Breslin	18.00%	\$78,676.50			365		\$78,676.50	\$0.00	\$78,676.50	\$14,161.77
Candow	8.50%	\$92,444.89			365		\$92,444.89	\$0.00	\$92,444.89	\$7,857.82
Connell	18.00%	\$78,676.50			365		\$78,676.50	\$0.00	\$78,676.50	\$14,161.77
Gemos	14.00%	\$92,444.89			365		\$92,444.89	\$0.00	\$92,444.89	\$12,942.28
Lynn	8.50%	\$78,676.50			365		\$78,676.50	\$0.00	\$78,676.50	\$6,687.50
										\$55,811.14

master
 assoc
 master
 bachelor
 assoc

FY27 Uniform Allowance:**EXPENSE LINE ITEM**

Chief		\$1,500.00	
Dept Chief		\$1,800.00	
Sgts 4	\$1,800.00	\$7,200.00	
Patrol 14	\$1,000.00	\$14,000.00	includes vacant slot
Dept UA		\$7,620.00	
TOTAL		\$32,120.00	

FY27 Budget Items			WAGES & SALARY						
Police Department									
FY27 Cleaning Allowance:									
\$40 PP * (4+14)*26.5			\$19,080.00	wages		1060 each		incl one vacant slot	
\$40 PP * (2)*26.5			\$2,120.00	salary					
FY27 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							
White	100.00	2600.00							
Total	\$423.09	\$11,000.34		Wages					
FY27 Stipend Payout									
Base Patrol			\$9,250.00						
FT Decetive (1)			\$3,000.00						
J1 and J2			\$1,500.00						
K9 officer			\$750.00						
Accrediation mgr			\$750.00						
Fitness Std 18@750			\$13,500.00						
Patrol Uniform Stipend	(14*1000)		\$14,000.00						
Sgt spec assignments			\$6,000.00						
1500*4									
Sgt Prof Devel									
1500 *4			\$6,000.00	ok		in November			
500 *4				\$2,000.00		THIS IS AN EXPENSE			
Stipend TOTALS			\$54,750.00	wages					
FY27 Holiday Payout									
includes Juneteeth									
	#	# days	rate	Payout					
Sgts	4	12	\$45.77	\$17,575.68					
Patrol 5 yr	8	12	\$38.96	\$37,401.60					
Patrol 3 yr	6	12	\$35.42	\$13,601.28					
TOTAL				\$68,578.56					

FY27 Premium Holiday Pay																			
	#	# days	rate	Payout															
Sgts	4	12	\$45.77	\$8,787.84															
Patrol	4	12	\$38.96	\$7,480.32															
Total				\$16,268.16															
TOTAL HOLIDAY AND PREM					\$84,846.72	wages													
FY27 Vacation Buy Back																			
Chief	1 week	\$3,530.40																	
Deputy Chief	2 weeks	\$5,384.80																	
		\$8,915.20	Total Salary																
Sgt (1)	1 week	\$1,830.80																	
Patrolman (1)	1 week	\$1,558.40																	
		\$3,389.20	Total Wages																
SALARIED HOLIDAY PAYOUT																			
Chief 12*8hr*88.26		\$8,472.96	Salary																
D Chief 12*8hr*67.31		\$6,461.76	Salary																
DC Fitness Stip \$750.00																			
		\$750.00	Salary																
Summary of Salary "Other Pay"																			
Chief:																			
One week VBB		\$3,530.40																	
Holiday Payout		\$8,472.96																	
Uniform Clean Allow		\$1,060.00																	
Chief Total		\$13,063.36																	
Deputy Chief:																			
Two week VBB		\$5,384.80																	
Holiday Payout		\$6,461.76																	
Uniform Clean Allow		\$1,060.00																	
Fitness Stip		\$750.00																	
Longevity		\$1,400.00																	
Deputy Chief Total:		\$15,056.56																	

GROTON FIRE DEPARTMENT
Fiscal Year 2027 Budget Narrative

Fiscal year 2026 has proven to be another year of upticks in call volume, increased transport times, and one where the Groton Fire Department has had to respond to numerous serious and at times difficult incidents. Years such as this one not only provides opportunities for growth as a department, but it also allows the department to define itself as a strong group of individuals who have been able to succeed in its purpose of providing quality emergency services for the town and its citizens. The department takes pride in the services provided despite the staffing issues that continue to be faced. The members of the department show very little signs of frustration and the work being done is performed with knowledge, skill, compassion, and professionalism.

Fire departments, both local and around the country, have experienced an extraordinary decline in staffing. These shortages continue to be highlighted in the news, state and national studies, and occupational literature focused on the fire and emergency responders. The information being extensively referred to and documented deserves our attention. The mindset of “it won’t happen in our town”, or “we don’t face the same risks” is extremely short sided. These incidents are not one-offs and will continue to happen. We as emergency service providers are fully aware of the potential for tragedy, but it is time for the elected officials to not just acknowledge that these incidents can and may occur but show commitment to improve the fire department’s ability to respond with an appropriate level of staffing in initial response to emergencies.

Last month I sent an email to the Town Manager in response to the fire that occurred at UMASS Amherst on November 7th. What transpired from that incident was the push to increase their fire department staffing by 18 career firefighters. I come from a field where prevention is often the best medicine. If we prepare well enough and have the proper equipment, personnel and training, we can have a positive effect on the outcome. We can all appreciate taking a proactive approach, but where we fall short more times than not, is how to fund it.

In the same email to the Town manager I wrote the following:

“As a Firefighter we are drilled on Life Safety, Incident Stabilization and Property Conservation. I realize that I may be preaching to the choir, but I will continue to use you as a conduit for the Town. As we look back at the last several fires the Groton Fire Department has faced, the common factor in all of them is the need for initial response resources. The need to better provide for life safety; if there were any trapped victims, we lose. The need to better provide incident stabilization; if there were trapped victims, stabilization of the incident cannot happen. We lose. If any of the previous two factors are not able to be addressed; Property conservation cannot happen. We lose...”

We as officials for the town need to understand and find creative ways to achieve the goal of adding six additional firefighter/EMTs and to fully commit to the additional costs that it creates. As I stated before; It's quite a simple change in mindset. Is it expensive? Absolutely. Is it worth it? Ask every victim... they will overwhelmingly say Absolutely.

All in all the Groton Fire Department continues to do more with less. Our current call volume continues to rise and we have already surpassed last year's calendar year total with one more month to go. Our on-call firefighters and EMTs have remained a constant support despite the decrease in membership. We steadily see younger firefighters begin their training and careers as members of the fire departments on-call staff, but they do leave to seek out full time employment elsewhere, and oftentimes bigger departments. In the last 4 years we have seen a total of five qualified individuals take positions in other departments in our region.

While the remaining members serve the town to their best abilities, we have to acknowledge that we are asking them to go beyond the call with very little incentive.

Payroll

The increases to the payroll are to reflect contractual obligations including stipends for specialty certifications that have been agreed upon within the most recent collective bargaining agreement. The stipends and the addition of six firefighters are reflected in the more than 50% increase to the wages line. Understanding that this is a significant increase in the overall

budget, the goal is to provide an as accurate as possible budget that includes the additional career firefighter/EMTs. This increase, including expenses, yields a total overall budget increase of 39%.

Overtime costs are increased in an effort to fill the gaps when our primary ambulance is out of town due to medical transports and the department is left with no staff to effectively respond to the next incident; we have added an overtime position on two of the four shifts. This provides us with a minimum number of responders (3) regardless of the day of the week and allows us to house a single responder for the times where we already have staff out on a previous call. This also continues to be needed as a stopgap while we continue to seek ways to add additional full time staff.

Expenses:

The FY '27 operating budget has been developed to include the addition of 6 firefighter/EMTs. Also reflected are required increases to the line items for Office Supplies, Software & Technology Maintenance, Vehicle Repair and Maintenance, Medical Supplies and lastly, Uniforms & Gear..

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

Office Supplies Is increased to \$600 (\$100). Due to increased costs and 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. This budget line is used to pay for members to attend classes and conferences. This year the Chief plans to attend the CSFI conference in DC. The Fire District 6 counsel does fund some of this trip. Also the Deputy Chief is applying for an executive Fire Officer class that will be held in Emmitsburg PA if he were to be accepted into the program.

Equipment Maintenance is unchanged. This allocation matches our current need to provide more maintenance and testing on fire hoses and ladders, annual SCBA bottle hydraulic testing as well as maintenance on the SCBA fill station

Software Increased to \$25,000 (\$3,100). The account is used for maintenance of software for staff scheduling, EMS reporting, as well as fire reporting and tracking.

Training Increased to \$32,000 (\$700). The account is used for training of new members to the department, all departmental fire and EMS training, leadership training, National Core EMS training, and supplies for training of department members. The additional funds pays also for Online continuing education credits required by OEMS and by our Medical Control at Emerson Hospital

Vehicle Cost is unchanged. 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 \$45,000 (\$5,000). 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 increased to \$19,000 (\$1,500). Medical supplies are the costs associated with keeping the ambulances stocked with oxygen, bandages, and medications needed for patient care.

Uniforms & Gear is increased to \$44,550 (\$2250 per person first year) to meet the needs of adding six 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 remaining at \$23,000. This helps us manage the regular rotation of Firefighter PPE. The Groton Fire Department gear has a regular maintenance schedule for PPE replacement as the gear reaches 10 years past the date of manufacture. The NFPA does not certify the gear past that age. This an annual appropriation for the replacement of firefighter gear.

Capital:

We have pushed back our original plan to replace Engine 7 and Forestry 4 given the budget situation that the town is currently in. The department is remaining on schedule to replace our current A2 ambulance. By not replacing the ambulance within our normal schedule, we would see a large increase in cost and delays in the timeframe of receiving the apparatus. Currently the delivery of a new ambulance is approximately 28-32 months. Getting in the queue now will be a benefit to the town.

PFAS remains a hot topic in the fire service and many municipalities. Last year we were fortunate to be granted funds to begin our change to PFAS free gear. We have a large order in process to be received at the new year and are looking at completing the transition with an additional \$50,000 for FY '27. The Massachusetts State Legislature has required all fire PPE to be worn to be free of forever chemicals including PFAS.

Radio Upgrade:

Our current portable radios were purchased in 2015 and are showing their age. Technology has changed a lot since then and with the improvements in technology we are experiencing a need to maintain undisrupted means of interoperability.

The Groton Fire Department is engaged on a number of mutual aid lists from surrounding towns outside of our immediate area. Over the past couple of years we have been deployed on various large scale task forces and strike teams throughout the state. Being able to lend support to those other towns is a very good position to be in. We have established a sound reputation as a forward moving department that brings a lot of knowledge and skill. One of the hangups that we have experienced on some occasions is being able to maintain communications on those deployments.

Interoperability is a foundation of mutual aid for area fire departments and it goes without saying the importance of appropriately working portable radios. Whether on the fireground, performing search and rescue operations, or EMS communications. The Fire District, statewide mobilization plan, and MEMA provides the framework for our communications system. As part of the guidance, we are required to have the ability to communicate across the district. This guidance is in compliance with the ICS 205 Incident Radio Communications Plan.

This capital request is intended to be used in conjunction with grant funding and with the hope that we can apply for the EMPG and/or Firefighter Safety Grant in collaboration with Groton Police and the Groton Highway department. Communication remains a key element in our day to day and operations. The department is requesting \$195,000.00 for the replacement of our currently aging portable radios.

The Future:

What is the meaning of “**Being Proud**” The fire service and those who enter the field or who serve as EMT’s, Police, Military, etc.. certainly do not perform the duties requested of them for the salary. These are unique individuals who put others before themselves and often spend a large amount of hours away from their families. For some were born to be in public service, for others it found them. To “**Be Proud**” is more than oneself. It begins as an interest. It fosters dedication and the commitment needed to not only be proficient in skills, but to also strive for mastery. Many of us experience “**Proud**” moments when seeing others, or ourselves reach certain milestones or goals. “**Being Proud**” gives us the desire to do more. It is taking “**Pride**” in what you do and celebrating those goals. “**Being Proud**” also requires humility. Knowing when to accept a negative result and taking that as an opportunity for growth. Growth comes from those negative experiences. The opportunities presented are areas that, once achieved, can create a great sense of “**Pride**”.

To state that the Fire Service is a profession built on “**Pride**” can be an understatement. As individuals enter the service often with preconceptions of what the job entails and those of being a “*hero*”. What most do not see is the physical work, the mental work and both the positive and negative outcomes. But what we all have in common, is that when things go right, when terrible situations have positive outcomes, all members of this team are “**Proud**” of what they accomplished.

The feeling of **“Pride”** is alive and well in the Groton Fire Department. We are individuals with a common goal. We are here to serve the community and work hard and sometimes tirelessly to make our community safer. I can confidently say as the Chief of the Groton Fire Department, that I am **“Proud”** of this department for not only what we have created, but also for continuing to commit to our work, the training, the learning, and teamwork that it takes to be proficient and to master skills. To display high levels of professionalism and provide the best service that we can for our community with a goal of making its residents and citizens **“Proud”** of its Fire Department.

Respectfully submitted,

Arthur Cheeks
Fire Chief

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
FIRE DEPARTMENT									
1310	Salaries	\$ 256,900	\$ 290,302	\$ 156,377	\$ 290,944	\$ 310,733	\$ 310,733	6.80%	\$ 61.08
1311	Wages	\$ 1,165,166	\$ 1,150,339	\$ 1,357,489	\$ 1,367,470	\$ 1,436,618	\$ 1,436,618	5.06%	\$ 282.41
1312	Expenses	\$ 202,231	\$ 209,902	\$ 217,674	\$ 225,646	\$ 251,046	\$ 236,046	4.61%	\$ 46.40
<hr/>									
	DEPARTMENTAL TOTAL	\$ 1,624,297	\$ 1,650,543	\$ 1,731,540	\$ 1,884,060	\$ 1,998,398	\$ 1,983,398	5.27%	\$ 389.89

Fire Department
220

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Telephone								
Postage	\$ 100.00	\$ 100.00	\$ -	0.00%		\$ 100.00		0.00%
Office Supplies	\$ 500.00	\$ 600.00	\$ 100.00	20.00%	Increase in costs	\$ 600.00		20.00%
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	\$ 25,000.00	\$ 3,100.00	14.16%	Contractual increase	\$ 25,000.00		14.16%
Training	\$ 31,300.00	\$ 32,000.00	\$ 700.00	2.24%		\$ 32,000.00		2.24%
Heating Costs								
Electricity								
Vehicle Costs	\$ 25,000.00	\$ 25,000.00	\$ -	0.00%		\$ 25,000.00		0.00%
Other Expenses	\$ 9,800.00	\$ 9,800.00	\$ -	0.00%		\$ 9,800.00		0.00%
Repair & Maintenance of Vehicles	\$ 40,000.00	\$ 45,000.00	\$ 5,000.00	12.50%	Cost for Services	\$ 45,000.00		12.50%
Medical Supplies	\$ 17,500.00	\$ 19,000.00	\$ 1,500.00	8.57%	Increase in cost and call volume	\$ 19,000.00		8.57%
Uniforms & Gear	\$ 29,550.00	\$ 44,550.00	\$ 15,000.00	50.76%	Cost for adding six additional FF	\$ 29,550.00		0.00%
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	\$ 225,646.00	\$ 251,046.00	\$ 25,400.00	11.26%		\$ 236,046.00	\$ -	4.61%

Department Fire Department
 Org # 220
 COLA % 3.00%

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																	
Cheeks	Arthur		Fire Chief				\$ 150,844.00			\$ 155,369.32	1.0%			\$ 156,923.01	\$ 10,500.00	\$ -	\$ 167,423.01
Gardner	Terrance		Deputy Fire Chief				\$ 127,000.00			\$ 130,810.00				\$ 130,810.00	\$ 12,500.00	\$ -	\$ 143,310.00
Other Pay							\$ 13,100.00										\$ -
TOTAL SALARIES							\$ 290,944.00										\$ 310,733.01
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages																	
Aiello	Diane	THL	Office Assistant	8	\$37.53	40	\$ 78,362.64	\$ 38.66	40	\$ 80,713.52	2.0%	0.5%	\$ 39.43	\$ 82,327.79	\$ 1,250.00	\$ 403.57	\$ 83,981.36
Crocker	James	IAFF	Lieutenant/EMT		\$39.77	42	\$ 87,191.75	\$ 41.51	42	\$ 91,013.32			\$ 41.51	\$ 91,013.32	\$ 4,550.00	\$ -	\$ 95,563.32
Lundgren	Karl	IAFF	Lieutenant/EMT		\$39.77	42	\$ 87,191.75	\$ 41.51	42	\$ 91,013.32			\$ 41.51	\$ 91,013.32	\$ 11,450.00	\$ -	\$ 102,463.32
Brooks	John	IAFF	Firefighter/EMT		\$33.55	42	\$ 73,555.02	\$ 35.11	42	\$ 76,967.49			\$ 35.11	\$ 76,967.49	\$ 3,000.00	\$ -	\$ 79,967.49
Shute	Tyler	IAFF	Lieutenant/EMT		\$39.77	42	\$ 87,191.75	\$ 41.51	42	\$ 91,013.32			\$ 41.51	\$ 91,013.32	\$ 5,950.00	\$ -	\$ 96,963.32
McNayr	Cody	IAFF	Firefighter/EMT		\$35.51	42	\$ 77,852.12	\$ 36.58	42	\$ 80,187.69			\$ 36.58	\$ 80,187.69	\$ 9,950.00	\$ -	\$ 90,137.69
Gardner	Bryan	IAFF	Firefighter/EMT		\$32.57	42	\$ 71,406.47	\$ 33.55	42	\$ 73,548.66			\$ 33.55	\$ 73,548.66	\$ 600.00	\$ -	\$ 74,148.66
Shaw	Walter	IAFF	Firefighter/EMT		\$35.51	42	\$ 77,852.12	\$ 36.58	42	\$ 80,187.69			\$ 36.58	\$ 80,187.69	\$ 4,650.00	\$ -	\$ 84,837.69
Maskalenko	Derek	IAFF	Lieutenant/EMT		\$39.77	42	\$ 87,191.75	\$ 41.51	42	\$ 91,013.32			\$ 41.51	\$ 91,013.32	\$ 20,050.00	\$ -	\$ 111,063.32
Wells	Tobias	IAFF	Firefighter/EMT		\$32.57	42	\$ 71,406.47	\$ 33.55	42	\$ 73,548.66			\$ 33.55	\$ 73,548.66	\$ 2,400.00	\$ -	\$ 75,948.66
Braun	Chris	IAFF	Firefighter/EMT		\$32.57	42	\$ 71,406.47	\$ 33.55	42	\$ 73,548.66			\$ 33.55	\$ 73,548.66	\$ 9,500.00	\$ -	\$ 83,048.66
	New FF	IAFF	Firefighter/EMT		\$32.57	0	\$ -	\$ 33.55	0	\$ -			\$ 33.55	\$ -	\$ -	\$ -	\$ -
	New FF	IAFF	Firefighter/EMT		\$32.57	0	\$ -	\$ 33.55	0	\$ -			\$ 33.55	\$ -	\$ -	\$ -	\$ -
	New FF	IAFF	Firefighter/EMT		\$32.57	0	\$ -	\$ 33.55	0	\$ -			\$ 33.55	\$ -	\$ -	\$ -	\$ -
	New FF	IAFF	Firefighter/EMT		\$32.57	0	\$ -	\$ 33.55	0	\$ -			\$ 33.55	\$ -	\$ -	\$ -	\$ -
	New FF	IAFF	Firefighter/EMT		\$32.57	0	\$ -	\$ 33.55	0	\$ -			\$ 33.55	\$ -	\$ -	\$ -	\$ -
	New FF	IAFF	Firefighter/EMT		\$32.57	0	\$ -	\$ 33.55	0	\$ -			\$ 33.55	\$ -	\$ -	\$ -	\$ -
Overtime for Shift Coverage							\$ 175,010.00			\$ 175,010.00				\$ 175,010.00		\$ -	\$ 175,010.00
Call Firefighters/EMTs							\$ 210,120.00			\$ 210,120.00				\$ 210,120.00		\$ -	\$ 210,120.00
Other Pay/Standyby/ Holiday/EMS							\$ 73,365.00			\$ 73,365.00				\$ 73,365.00		\$ -	\$ 73,365.00
Other Pay							\$ 38,367.00							\$ -		\$ -	\$ -
TOTAL WAGES							\$ 1,367,470.30								\$ 73,350.00		\$ 1,436,618.49

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
GROTON WATER FIRE PROTECTION									
1320	West Groton Water District	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1321	Groton Water Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
<hr/>									
	DEPARTMENTAL TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
ANIMAL INSPECTOR									
1330	Salary	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	0.00%	\$ -
1331	Expenses	\$ 20	\$ 270	\$ -	\$ 400	\$ 400	\$ 400	0.00%	\$ -
<hr/>									
	DEPARTMENTAL TOTAL	\$ 2,102	\$ 2,352	\$ 2,082	\$ 2,482	\$ 2,482	\$ 2,482	0.00%	\$ -

**ANIMAL INSPECTOR
248**

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
ANIMAL CONTROL OFFICER									
1340	Salary	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	\$ 2,082	0.00%	\$ 0.41
1341	Expenses	\$ 270	\$ 266	\$ 16	\$ 400	\$ 400	\$ 400	0.00%	\$ 0.08
<hr/>									
	DEPARTMENTAL TOTAL	\$ 2,352	\$ 2,348	\$ 2,098	\$ 2,482	\$ 2,482	\$ 2,482	0.00%	\$ 0.49

ANIMAL CONTROL OFFICER
248

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 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%



EMERGENCY
MANAGEMENT

TOWN OF GROTON

173 Main Street
Groton, Massachusetts 01450
Tel: (978) 448-1105
Fax: (978) 448-1113
emd@grotonma.gov

November 19, 2025

I would like to create the position of a Deputy Emergency Management Director with a stipend of \$2000. Having a Deputy EMD will help the town have a well-rounded EMA with members being from different professional backgrounds, looking at emergencies through a different lens; i.e. police and fire. If approved I would be looking to appoint Deputy Fire Chief Terrance Gardner as the Deputy EMD.

The Deputy EMD will be familiar with the towns CEMP and HMP plans, will have working knowledge of the Town's EOC and will act as an alternate in the event of a large-scale event (i.e. large flood, microburst, etc.). In such events, the EOC would be open beyond a single operational period. This type of coverage would ensure 24 hours of coverage for the EOC during a large-scale event.

The Deputy EMD will also assist the EMD with running planning exercises twice a year up to quarterly to train police/fire/members of the town's public safety team on the town's emergency plans. Annual training on the emergency plan is a best practice and recommended by both MEMA and FEMA.

Respectfully submitted,

Rachael Mead
Emergency Management Director

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
EMERGENCY MANAGEMENT AGENCY									
1350	Salary	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.00%	\$ 0.79
1351	Expenses	\$ 10,000	\$ 40,000	\$ 2,452	\$ 10,000	\$ 10,000	\$ 10,000	0.00%	\$ 1.97
1352	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
<hr/>									
	DEPARTMENTAL TOTAL	\$ 14,000	\$ 44,000	\$ 6,452	\$ 14,000	\$ 14,000	\$ 14,000	0.00%	\$ 2.75

EMERGENCY MANAGEMENT AGENCY
291

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
DOG OFFICER									
1360	Salary	\$ 15,000	\$ 15,000	\$ 17,500	\$ 20,000	\$ 29,000	\$ 29,000	45.00%	\$ 5.70
1361	Expenses	\$ 2,356	\$ 2,929	\$ 3,119	\$ 3,000	\$ 3,000	\$ 3,000	0.00%	\$ 0.59
DEPARTMENTAL TOTAL		\$ 17,356	\$ 17,929	\$ 20,619	\$ 23,000	\$ 32,000	\$ 32,000	39.13%	\$ 6.29

**DOG OFFICER
292**

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 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%

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																	
Delaney	Robert T.		Animal Control				\$ 4,500.00			\$ 9,000.00				\$ 9,000.00		\$ -	\$ 9,000.00
Greenhalgh	John		Animal Control				\$ 11,000.00			\$ 11,000.00				\$ 11,000.00		\$ -	\$ 11,000.00
Coke	Jodee		Animal Control				\$ 4,500.00			\$ 9,000.00				\$ 9,000.00			\$ 9,000.00
TOTAL SALARIES							\$ 20,000.00										\$ 29,000.00
1	2	3	4	5	6	7	8	9	10	11	12	13	15	15	16		
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages																	
TOTAL WAGES							\$ -										\$ -

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
POLICE & FIRE COMMUNICATIONS									
1370	Wages	\$ 444,288	\$ 455,726	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1371	Expenses	\$ 20,382	\$ 14,018	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1372	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
<hr/>									
	DEPARTMENTAL TOTAL	\$ 464,670	\$ 469,744	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -



REGIONAL SCHOOLS

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
NASHOBA VALLEY REGIONAL TECHNICAL HIGH SCHOOL									
1400	Operating Expenses	\$ 810,037	\$ 762,656	\$ 966,719	\$ 908,490	\$ 931,202	\$ 931,202	2.50%	\$ 191.88
DEPARTMENTAL TOTAL		\$ 810,037	\$ 762,656	\$ 966,719	\$ 908,490	\$ 931,202	\$ 931,202	2.50%	\$ 191.88
GROTON-DUNSTABLE REGIONAL SCHOOL DISTRICT									
1410	Operating Expenses	\$ 24,802,222	\$ 25,937,716	\$ 26,857,540	\$ 28,247,632	\$ 29,468,816	\$ 29,468,816	4.32%	\$ 6,072.09
1411	Debt Service, Excluded	\$ -	\$ 406,982	\$ -	\$ 110,389	\$ 108,143	\$ 108,143	-2.03%	\$ 22.28
1412	Debt Service, Unexcluded	\$ -	\$ 58,814	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1413	Operating Grant	\$ -	\$ -	\$ 619,000	\$ -	\$ -	\$ -	0.00%	\$ -
1413	Capital Assessment	\$ 577,026	\$ 552,203	\$ 295,767	\$ 278,643	\$ 500,000	\$ 500,000	79.44%	\$ 103.03
DEPARTMENTAL TOTAL		\$ 25,379,248	\$ 26,955,715	\$ 27,772,307	\$ 28,636,664	\$ 30,076,959	\$ 30,076,959	5.03%	\$ 6,197.40
TOTAL SCHOOLS		\$ 26,189,285	\$ 27,718,371	\$ 28,739,026	\$ 29,545,154	\$ 31,008,161	\$ 31,008,161	4.95%	\$ 6,389.27



DEPARTMENT OF PUBLIC WORKS



TOWN OF GROTON

173 Main Street
Groton, Massachusetts 01450-1237
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Department of Public Works

[Brian Callahan](#)

DPW Director

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FY 2027 DPW Budgets

Dear Mark,

I am pleased to submit the FY27 operating budgets for your review. This year's submission includes several updates and adjustments, outlined below. We continue to explore Green Communities funding and other grant programs to support facility upgrades, road improvements, and small culvert projects that include engineering and construction funding.

Municipal Buildings

Overall, our municipal buildings remain in good condition. Routine interior and exterior maintenance continues to keep them clean and presentable. We are actively seeking additional Green Communities funding to support future public safety system upgrades and to develop a long-term plan for system repairs and replacement.

Town Hall:

- We are pursuing a Green Communities grant to replace the two remaining furnaces at Town hall.
- Painting and carpet replacement will continue as minor capital funding allows.

○ Legion Hall:

- A new fire alarm system is being planned as our next major upgrade in FY27.

- Fire Station:

- The building remains in good working order with small upgrades throughout the year.
- We plan to replace kitchen cabinets and perform plumbing work using minor capital funds.

- Police Station:

- Several upgrades were completed this year.
- The generator upgrade grant remains pending, and we continue to pursue alternative grant funding.
- Parking lot lighting upgrades we will be looking to do in 2026
- With the cement siding now complete, we do not anticipate exterior repair needs for several years.

- Smaller Buildings:

- Only minor maintenance is anticipated at this time.

Electricity costs continue to be a significant operating expense, though no rate increases for FY26 have been communicated.

DPW – Highway Division

General highway expenses are tracking within budget. Fuel prices remain steady, and the capital program is effectively supporting our equipment replacement schedule. Expanded maintenance efforts for other departments continue to generate efficiencies town-wide.

Last year's staffing reduction eliminated one employee. For FY27, I am requesting \$92,340 to restore this position and return us to full staffing. Hiring CDL-licensed employees has become increasingly difficult; three of our new hires require CDL training. I am requesting an additional \$5,000 to support in-house training, including participation in a program offered through the Town of Chelmsford.

Chapter 90 funding remains stable, with an increase this year. Our online road maintenance program continues to guide planning and ensure responsible use of paving funds.

Transfer Station

The Transfer Station budget is currently on track, though historically it finishes the year with a narrow margin. Tipping fees are stable, and last year closed favorably. Construction and demolition (C&D) disposal costs, however, continue to rise. We plan to begin hauling our own C&D dumpsters to help control costs.

Recycling markets remain unpredictable. To stay conservative, I recommend maintaining revenue estimates at \$230,000, consistent with last year.

Stormwater

The stormwater budget is appropriate at current levels. Line items may require internal adjusting to cover wage increases, but no fee increases are recommended.

Key initiatives include:

- Purchasing equipment necessary to maintain detention ponds—an area where we are behind in meeting stormwater permit requirements.
- Evaluating pricing for a vacuum trailer to clean smaller catch basins, which could also support Water Department operations.

Animal Control

No additional funding is requested aside from wage adjustments.

Snow & Ice

Recent winters have brought higher temperatures, resulting in more icing events and increased salt usage. I recommend exploring the use of salt brine for pre-treatment, which many surrounding communities have successfully adopted. A future capital request will be developed for the equipment needed to produce brine in-house.

A new line item has been added for DPW employee on-call pay, as required by contract, reading at \$63,360.00

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
HIGHWAY DEPARTMENT									
1500	Salaries	\$ 120,670	\$ 120,293	\$ 122,664	\$ 204,124	\$ 131,539	\$ 131,539	-35.56%	\$ 25.86
1501	Wages	\$ 750,224	\$ 731,227	\$ 732,506	\$ 708,918	\$ 624,376	\$ 624,376	-11.93%	\$ 122.74
1502	Expenses	\$ 136,529	\$ 129,073	\$ 134,519	\$ 147,900	\$ 152,900	\$ 152,900	3.38%	\$ 30.06
1503	Highway Maintenance	\$ 81,712	\$ 71,282	\$ 75,214	\$ 80,000	\$ 80,000	\$ 80,000	0.00%	\$ 15.73
1504	Minor Capital	\$ 5,526	\$ 15,000	\$ 2,525	\$ -	\$ -	\$ -	0.00%	\$ -
<hr/>									
DEPARTMENTAL TOTAL		\$ 1,094,661	\$ 1,066,875	\$ 1,067,428	\$ 1,140,942	\$ 988,815	\$ 988,815	-13.33%	\$ 194.39

HIGHWAY DEPARTMENT
420

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 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	\$ 8,500.00	\$ 5,000.00	142.86%	CDL Training	\$ 8,500.00		142.86%
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%
Licenses	\$ 11,000.00	\$ 11,000.00	\$ -	100.00%		\$ 11,000.00		0.00%
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	\$ 147,900.00	\$ 152,900.00	\$ 5,000.00	3.38%		\$ 152,900.00	\$ -	3.38%

Department Highway Department
 Org # 420
 COLA % 3.00%

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																	
Delaney	Robert	Supervisors	DPW Director			40	\$ 55,000.00										
Callahan	Brian	Supervisors	DPW Director			40	\$ 117,300.00			\$ 120,819.00		2.5%		\$ 120,819.00	\$ 7,700.00	\$ 3,020.48	\$ 131,539.48
Other Pay							\$ 31,824.00										\$ -
TOTAL SALARIES							\$ 204,124.00										\$ 131,539.48
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-27	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages																	
Kern	Jeffrey	Highway	Truck Driver/Laborer	5	\$29.22	40	\$ 61,011.36	\$ 30.10	40	\$ 62,848.80	1.5%		\$ 30.55	\$ 63,788.40		\$ -	\$ 63,788.40
Ferrerra	Chad	Highway	Truck Driver/Laborer	5	\$24.00	40	\$ 50,112.00	\$ 24.72	40	\$ 51,615.36			\$ 24.72	\$ 51,615.36		\$ -	\$ 51,615.36
Vacant		Highway	Heavy Equipment Op	11	\$28.00	40	\$ 58,464.00	\$ 28.84	0	\$ -			\$ 28.84	\$ -		\$ -	\$ -
Courtemanche	Kyle	Highway	Truck Driver/Laborer	5	\$24.72	40	\$ 51,615.36	\$ 25.46	40	\$ 53,160.48	1.5%		\$ 25.84	\$ 53,953.92		\$ -	\$ 53,953.92
Hall	Brian	Highway	Mechanic	10	\$33.89	40	\$ 70,762.32	\$ 34.91	40	\$ 72,892.08	1.5%		\$ 35.43	\$ 73,977.84	\$ 1,000.00	\$ -	\$ 74,977.84
Hovey	Craig	Highway	Mechanic	10	\$30.90	40	\$ 64,519.20	\$ 31.83	40	\$ 66,461.04	1.0%		\$ 32.15	\$ 67,129.20		\$ -	\$ 67,129.20
Morris	William	Highway	Foreman	8	\$40.00	40	\$ 83,520.00	\$ 41.20	40	\$ 86,025.60	2.0%		\$ 42.02	\$ 87,737.76	\$ 775.00	\$ -	\$ 88,512.76
Durant	John	Highway	Truck Driver/Laborer	5	\$27.71	40	\$ 57,858.48	\$ 28.54	40	\$ 59,591.52	2.0%		\$ 29.11	\$ 60,781.68		\$ -	\$ 60,781.68
Shea	Quintin	Highway	Facilities Foreman	11	\$36.42	40	\$ 76,044.96	\$ 37.51	40	\$ 78,320.88	2.0%		\$ 38.26	\$ 79,886.88	\$ 1,250.00	\$ -	\$ 81,136.88
Richard	Donald	Highway	Equipment Operator	8	\$30.00	40	\$ 62,640.00	\$ 30.90	40	\$ 64,519.20	1.5%		\$ 31.36	\$ 65,479.68		\$ -	\$ 65,479.68
New Position							\$ 28.00	\$ 28.84	0	\$ -			\$ 28.84	\$ -		\$ -	\$ -
Summer Help							\$ 12,000.00			\$ 12,000.00						\$ 12,000.00	\$ 12,000.00
Non-Emergency Overtime							\$ 5,000.00			\$ 5,000.00						\$ 5,000.00	\$ 5,000.00
Other Pay							\$ 55,370.00			\$ -						\$ -	\$ -
TOTAL WAGES							\$ 708,917.68										\$ 624,375.72

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
SNOW AND ICE									
1520	Expenses	\$ 171,937	\$ 153,024	\$ 184,740	\$ 165,000	\$ 165,000	\$ 165,000	0.00%	\$ 32.44
1521	Overtime	\$ 268,100	\$ 228,416	\$ 249,818	\$ 140,000	\$ 140,000	\$ 140,000	0.00%	\$ 27.52
1522	Hired Equipment	\$ 45,349	\$ 45,400	\$ 77,992	\$ 35,000	\$ 35,000	\$ 35,000	0.00%	\$ 6.88
<hr/>									
	DEPARTMENTAL TOTAL	\$ 485,386	\$ 426,840	\$ 512,550	\$ 340,000	\$ 340,000	\$ 340,000	0.00%	\$ 66.84

SNOW AND ICE
423

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 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%
On-Call Pay	\$ -	\$ 63,360.00		100.00%		\$ 63,360.00		1000.00%
Vehicle Costs	\$ 12,000.00	\$ 12,000.00	\$ -	0.00%		\$ 12,000.00		0.00%
Salt	\$ 110,000.00	\$ 46,640.00	\$ (63,360.00)	-57.60%		\$ 46,640.00		-57.60%
Sand	\$ 25,000.00	\$ 25,000.00	\$ -	0.00%		\$ 25,000.00		0.00%
TOTAL FUNDS REQUESTED	\$ 165,000.00	\$ 165,000.00	\$ (63,360.00)	0.00%		\$ 165,000.00	\$ -	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
TREE WARDEN BUDGET									
1530	Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1531	Expenses	\$ 3,000	\$ 1,773	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	0.00%	\$ 0.59
1532	Trees	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	0.00%	\$ 0.29
1533	Tree Work	\$ 9,515	\$ 31,370	\$ 19,978	\$ 30,000	\$ 30,000	\$ 17,700	-41.00%	\$ 3.48
<hr/>									
	DEPARTMENTAL TOTAL	\$ 12,515	\$ 33,143	\$ 22,978	\$ 34,500	\$ 34,500	\$ 22,200	-35.65%	\$ 4.36

TREE WARDEN
492

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
MUNICIPAL BUILDING AND PROPERTY MAINTENANCE									
1540	Wages	\$ 156,174	\$ 138,182	\$ 158,908	\$ 170,064	\$ 178,832	\$ 178,832	5.16%	\$ 35.15
1541	Expenses	\$ 257,888	\$ 270,921	\$ 266,399	\$ 282,950	\$ 282,950	\$ 282,950	0.00%	\$ 55.62
1542	Minor Capital	\$ 9,849	\$ 25,000	\$ 24,932	\$ -	\$ -	\$ -	0.00%	\$ -
<hr/>									
	DEPARTMENTAL TOTAL	\$ 423,911	\$ 434,103	\$ 450,239	\$ 453,014	\$ 461,782	\$ 461,782	1.94%	\$ 90.77

MUNICIPAL BUILDING AND PROPERTY MAINTENANCE
192

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Town Hall	\$ 81,175.00	\$ 81,175.00	\$ -	0.00%		\$ 81,175.00		0.00%
Public Safety Building	\$ 65,175.00	\$ 65,175.00	\$ -	0.00%		\$ 65,175.00		0.00%
Legion Hall	\$ 10,250.00	\$ 10,250.00	\$ -	0.00%		\$ 10,250.00		0.00%
Misc Buildings Maint/Repair/Emerg.	\$ 22,850.00	\$ 22,850.00	\$ -	0.00%		\$ 22,850.00		0.00%
Senior Center	\$ 32,500.00	\$ 32,500.00	\$ -	0.00%		\$ 32,500.00		0.00%
Fire Department	\$ 67,000.00	\$ 67,000.00	\$ -	0.00%		\$ 67,000.00		0.00%
Country Club	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%		\$ 4,000.00		0.00%
TOTAL FUNDS REQUESTED	\$ 282,950.00	\$ 282,950.00	\$ -	0.00%		\$ 282,950.00	\$ -	0.00%

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16				
FISCAL YEAR 2026								FISCAL YEAR 2027											
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027		
Salaries																			
TOTAL SALARIES																			

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
SOLID WASTE DISPOSAL									
1550	Wages	\$ 145,954	\$ 148,581	\$ 154,212	\$ 164,820	\$ 159,908	\$ 159,908	-2.98%	\$ 31.43
1551	Expenses	\$ 38,661	\$ 39,636	\$ 44,258	\$ 45,686	\$ 45,686	\$ 45,686	0.00%	\$ 8.98
1552	Tipping Fees	\$ 139,668	\$ 138,123	\$ 150,388	\$ 145,000	\$ 145,000	\$ 145,000	0.00%	\$ 28.50
1553	North Central SW Coop	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850	0.00%	\$ 1.15
1554	Minor Capital	\$ 4,717	\$ 1,238	\$ 2,827	\$ -	\$ -	\$ -	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 334,850	\$ 333,428	\$ 357,535	\$ 361,356	\$ 356,444	\$ 356,444	-1.36%	\$ 70.06

SOLID WASTE DISPOSAL
430

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 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 % 3.00%

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																	
TOTAL SALARIES																	\$ -
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages																	
Bernhardt	Andrew	Highway	Foreman	11	\$38.00	40	\$ 79,344.00	\$ 39.14	40	\$ 81,724.32	2.0%		\$ 39.92	\$ 83,352.96	\$ 1,500.00	\$ -	\$ 84,852.96
Fuller	Kevin	Highway	Heavy Equip Oper.	9	\$31.74	40	\$ 66,273.12	\$ 32.69	40	\$ 68,256.72	1.5%		\$ 33.18	\$ 69,279.84	\$ 775.00	\$ -	\$ 70,054.84
Overtime							\$ 5,000.00			\$ 5,000.00						\$ 5,000.00	\$ 5,000.00
Other Pay							\$ 14,203.00										
TOTAL WAGES								\$ 164,820.12									\$ 159,907.80

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FT 2027 IMPACT ON AVERAGE TAX BILL
STREET LIGHTS									
1510	Expenses	\$ 12,202	\$ 14,598	\$ 14,500	\$ 15,000	\$ 15,000	\$ 15,000	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 12,202	\$ 14,598	\$ 14,500	\$ 15,000	\$ 15,000	\$ 15,000	0.00%	\$ -

TO: Mark Haddad, Town Manager
FROM: Mary Jennings, Chair, Parks Commission
DATE: December 2, 2025
RE: Proposed FY27 Parks Budget

This proposed budget from Parks does not represent the true needs of the properties that Parks is responsible for. Instead, it represents what have learned to expect from the Town budgeting process over the past five years.

Past Budgeting Process for Parks

The true needs of Parks were best represented during the FY26 budget process (last year) when after carefully tracking our actual Operating expenses for both Parks and DPW by property, we presented a very detailed needs-based budget. In fact, these figures were used by you and the User Groups to show the needs for field maintenance and upkeep. This FY26 proposed budget showed that a level funded Operating budget could not reasonably be expected to cover the needs of the Park properties.

However, the hard work of showing a true needs-based budget again resulted in the usual level funded budget for FY26 with the usual (except for FY25) \$25000 Capital budget. We anticipate this FY26 year, as in years past, we will have to take operating funds from the capital budget.

Effect of Level Funded Budgets

This strategy of “robbing” from Capital to fund an under-funded Operating budget results in an ever-decreasing investment in our long-term Park resources such as equipment, fencing, buildings and other capital needs. This year, Parks commenced upon a Goal Based strategy that included a comprehensive review of the Capital needs of all our properties. We are amid this process, and have not yet had the opportunity to prioritize and cost these needs . We planned to do this at the 12/8 meeting and may have the results for you at our 12/10 Budget meeting.

Proposed FY27 Parks Commission Budget

Given that the Parks Budget has been level funded for the past five years except for FY25 when the Capital Budget increased from the usual \$25K to \$50K, I am looking to propose the following minimum budget for FY27 (2026-2027).

Capital Budget (past 5 years except FY25)

\$25,000 FY 26 Capital budget

750 3% inflation increase

\$25,750 Proposed FY27 Budget

Operating Budget

Amount OVER this budget in FY25

\$55,760 FY26 Operating Budget

\$ 8,430

\$64,190

\$ 2,526 3% inflation increase

\$66,716 Proposed FY27 Budget

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
PARKS DEPARTMENT									
1560	Wages	\$ 13,804	\$ 12,664	\$ 7,200	\$ -	\$ -	\$ -	100.00%	\$ -
1561	Expenses	\$ 55,272	\$ 55,578	\$ 51,018	\$ 55,759	\$ 66,716	\$ 55,759	0.00%	\$ 10.96
DEPARTMENTAL TOTAL		\$ 69,076	\$ 68,242	\$ 58,218	\$ 55,759	\$ 66,716	\$ 55,759	0.00%	\$ 10.96

**PARKS DEPARTMENT
650**

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Field Maintenance	\$ 29,927.00	\$ 40,884.00	\$ 10,957.00	36.61%		\$ 29,927.00		0.00%
Waste Management	\$ 7,822.00	\$ 7,822.00	\$ -	0.00%		\$ 7,822.00		0.00%
Commemorations/Celebrations								
Safety	\$ 6,584.00	\$ 6,584.00	\$ -	0.00%		\$ 6,584.00		0.00%
Electricity	\$ 11,426.00	\$ 11,426.00	\$ -	0.00%		\$ 11,426.00		0.00%
TOTAL FUNDS REQUESTED	\$ 55,759.00	\$ 66,716.00	\$ 10,957.00	19.65%		\$ 55,759.00	\$ -	0.00%

Department Parks Department
 Org # 493
 COLA % 0.00%

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																	\$ -
TOTAL SALARIES																	\$ -
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages																	
Vacant		THL	Office Assistant	5	\$22.89	15	\$ 17,921.87	\$ 22.89	0	\$ -			\$ 22.89	\$ -		\$ -	\$ -
Other Pay																	
TOTAL WAGES																	\$ -



LIBRARY AND CITIZENS' SERVICES



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

11/20/2025

To: Mark Haddad, Town Manager

From: Nicole Sarvela, Council on Aging Director

Memo: COA Department and COA Van Budget Requests for FY27

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 FY27 COA Department and Senior Van Budget Requests. You will notice the request of an additional position of Van Dispatcher; The Groton COA continues to see a steady increase in ride requests and residents served over the past several years. Groton residents who are disabled and/or over the age of 60 utilize the COA Van for essential functions such as grocery shopping, medical appointments, social visits and trips to The Groton Center to participate in enrichment activities. With limited informal supports these essential needs would be unmet without the use of the COA Van. The majority of our frequent van riders have no other transportation options and rely on the COA Van completely. Over the past 6 months, due to the FY26 override not passing, our Departmental Assistant has taken on Van Dispatch duties; however, in addition to the increase in van ride requests, we have also seen a steady climb in attendance numbers for our daily programing, this results in an increase in administrative tasks and with no administrative support, staff workloads have increased in that area as well. We have seen over the past 6 months the benefit to removing Dispatch from the Outreach position but because of the redistribution of duties on our Departmental Assistant we remain short staffed. To offset some of the cost of this additional staff person, I have suggested that we use the annual allotment of funds that was set aside for postage for a townwide newsletter mailing. If accepted, the \$7,500 annual contribution would reduce the total salary's expense from \$17,226 to \$9,726.

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, a 19-hour/week Departmental Assistant, currently serving as Van Dispatch (4 hours per week paid through LRTA), 9 Bus Drivers who work on a per diem basis and approximately 100 volunteers who assist with a range of duties on daily basis.

FY25	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>
Event Sign Ins	1645	1484	1424	1751	1439	1399	1603	1525	2103	1950	1698	1663
Transportation	408	408	349	391	331	350	379	343	453	400	356	370
Outreach	78	32	57	64	89	128	293	342	156	75	31	40

FY 25	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>
Unduplicated												
Event Sign In's	270	272	278	337	365	273	286	323	353	320	329	298
Transportation	48	47	43	43	46	50	37	37	48	47	39	33
Outreach	55	19	35	41	47	55	206	219	105	54	25	30

FY26	<u>JUL</u>	<u>AUG</u>	<u>SEPT</u>	<u>OCT</u>	<u>NOV</u>
Event Sign Ins	1744	1551	1770	1888	1647
Transportation	435	445	421	449	289
Outreach	33	23	67	34	41

FY 26	<u>JUL</u>	<u>AUG</u>	<u>SEPT</u>	<u>OCT</u>	<u>NOV</u>
Unduplicated					
Event Sign In's	258	248	288	297	406
Transportation	38	36	44	53	36
Outreach	25	21	38	18	31

HIGHLIGHTS FROM THIS PAST YEAR

Seniors Served

In FY25 we served 832 unduplicated residents 19,692 times; this is a significant increase from FY24 where we saw 894 unduplicated residents 17,681 times.

Outreach provided social service assistance to 586 unduplicated residents; this includes, mental health referrals, financial assistance, housing assistance, nutrition assistance, medical equipment and more.

We have provided van rides to 139 unduplicated residents 4,538 times.

Community Involvement

In the Fall of 2025, we began hosting our Senior Liaison Officer from Groton Police once per month. This is a great opportunity for Seniors to familiarize themselves with Officer Underhill and to get to know what he does. In turn, this is also a great way for Officer Underhill to get to know the Seniors in town and to collaborate with Outreach on a more regular basis regarding Seniors in town who may need assistance or intervention.

We have partnered with the Bedford VA and offer office hours with their Liaison every other month.

We've had several music and art programs with the Groton Day School and have featured the students on our Gallery Wall.

We have formed relationships with NAMI and the Alzheimer's Association who frequent The Groton Center to provide educational programs for Seniors.

We have continued our relationship with Main Street Bank who have generously sponsored a monthly lunch program over the past year and provided important financial literacy programs for Seniors.

Intergenerational Programing

During the Summer of 2025 we hosted The Groton Center's first ever Touch a Truck Event, working with Town Departments and local groups and have received positive feedback from families who attended. We plan to continue this on an annual basis. We also co-hosted our first Annual Senior Dinner in 2025 with Groton Dunstable Regional High School, this was a great opportunity for students to sit and talk with Seniors, I believe that both parties found it beneficial and enjoyable. I have been working closely with Groton School Administration on several Intergenerational Opportunities. The schools are committed to creating birthday cards that we send out to Groton Seniors over the age of 80, who love this program. We've recently had several Junior High students coming in to volunteer with their parents in the afternoons. One volunteer in particular is helping us with our program flyers and is building us raised garden beds as his Eagle Scout Project. I've also been working with the School Administration and School Committee

members to provide education on aging and Dementia to students. It is important to me to provide education to the community to create a more welcoming and equitable experience for our Seniors.

Building Use

We continue to host Town groups such as the Garden Club, Women’s Club, Artists Guild, Quilters Guild as well as a local AA Group weekly.

In addition to that we also host local Girl Scout groups and town committees for meeting space. This year we hosted a baby shower, a memorial service and an Eagle Scout celebration. I have continued to streamline the room rental process as much as possible to make it easy and accessible for people to use this space.

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 the 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 education, awareness and advocacy for older adults.
- Continue to grow Outreach and Social Services to the community providing education, support and resources
- Continue to increase our Intergenerational Programing working collaboratively with schools and youth groups.

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	To be redistributed towards Van Dispatch Salary as noted above
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 add a Van Dispatcher position at \$22/hr for 15 hours per week, this position will be offset by a \$7,500/yr redistribution of postage funds.

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, community events, Town Meetings and more.

CONCLUSION

As shown in the statistics above, The Groton Center programming 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
COUNCIL ON AGING									
1600	Salary	\$ 87,986	\$ 148,800	\$ 167,193	\$ 176,376	\$ 183,283	\$ 183,283	3.92%	\$ 36.03
1601	Wages	\$ 116,035	\$ 45,585	\$ 35,105	\$ 70,526	\$ 74,948	\$ 74,948	6.27%	\$ 14.73
1601	Expenses	\$ 12,384	\$ 11,417	\$ 14,793	\$ 20,200	\$ 12,700	\$ 12,700	-37.13%	\$ 2.50
1602	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
<hr/>									
	DEPARTMENTAL TOTAL	\$ 216,405	\$ 205,802	\$ 217,091	\$ 267,102	\$ 270,931	\$ 270,931	1.43%	\$ 53.26

COUNCIL ON AGING
541

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 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	\$ -			to be reallocated to Van Dispatch annual salary	\$ -		-100.00%
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	\$ 12,700.00	\$ (7,500.00)	-37.13%		\$ 12,700.00	\$ -	-37.13%

Department Council On Aging
 Org # 541
 COLA % 3.00%

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																	
Savelle	Nicole	Supervisors	Director			40	\$ 95,561.00		40	\$ 98,427.83		2.5%		\$ 98,427.83		\$ 2,460.70	\$ 100,888.53
Munson	Nandi	THL	Com. Engagement	8		40	\$ 78,044.00		40	\$ 80,385.32	2.0%	0.5%		\$ 81,993.03		\$ 401.93	\$ 82,394.96
Other Pay							\$ 2,771.00										\$ -
TOTAL SALARIES							\$ 176,376.00										\$ 183,283.49
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages																	
Cullen	Mark	THL	Outreach Coord.	6	\$ 32.57	40	\$ 68,006.16	\$ 33.55	40	\$ 70,052.40	2.0%	0.5%	\$ 34.22	\$ 71,451.36		\$ 350.26	\$ 71,801.62
Fox	Kristine	THL	Department Asst.	5	\$ 24.05	15	\$ 18,831.15	\$ 24.77	15	\$ 19,394.91	2.0%	0.5%	\$ 25.27	\$ 19,786.41		\$ 96.97	\$ 19,883.38
Other Pay							\$ 426.00										\$ -
Grant Offset							\$ (16,737.00)										\$ (16,737.00)
TOTAL WAGES							\$ 70,526.31										\$ 74,948.00

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
SENIOR CENTER VAN									
1610	Wages	\$ 62,342	\$ 74,885	\$ 77,824	\$ 64,874	\$ 84,046	\$ 84,046	29.55%	\$ 16.52
1611	Expenses	\$ 16,823	\$ 15,488	\$ 12,993	\$ 21,023	\$ 21,023	\$ 21,023	0.00%	\$ 4.13
DEPARTMENTAL TOTAL		\$ 79,165	\$ 90,373	\$ 90,817	\$ 85,897	\$ 105,069	\$ 105,069	22.32%	\$ 20.65

**SENIOR CENTER VAN
542**

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 FINCOM APPROVED</u>	<u>PERCENT CHANGE</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%

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																	
TOTAL SALARIES																	\$ -
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-24	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages																	
Per Diem Drivers		THL	Van Driver	3	\$20.71	60	\$ 64,874.06	\$ 21.33	60	\$ 66,820.28			\$ 21.33	\$ 66,820.28		\$ -	\$ 66,820.28
New Employee		THL	Dispatcher	3	\$22.00	0	\$ -	\$ 22.00	15	\$ 17,226.00			\$ 22.00	\$ 17,226.00		\$ -	\$ 17,226.00
Other Pay																	
Postage Redistribution Offest																	\$ -
TOTAL WAGES																	\$ 84,046.28

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
VETERAN'S SERVICE OFFICER									
1620	Salary	\$ 6,000	\$ 6,120	\$ 6,243	\$ 6,429	\$ 6,622	\$ 6,622	3.00%	\$ 1.36
1621	Expenses	\$ -	\$ 50	\$ 50	\$ 1,100	\$ 1,100	\$ 1,100	0.00%	\$ 0.23
1622	Veterans' Benefits	\$ 18,919	\$ 22,771	\$ 20,741	\$ 25,000	\$ 25,000	\$ 25,000	0.00%	\$ 5.15
1623	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
<hr/>									
DEPARTMENTAL TOTAL		\$ 24,919	\$ 28,941	\$ 27,034	\$ 32,529	\$ 32,722	\$ 32,722	0.59%	\$ 6.74

VETERAN'S SERVICE OFFICER
543

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 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%

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16			
FISCAL YEAR 2026								FISCAL YEAR 2027										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027	
Salaries																		
TOTAL SALARIES																\$ -		
1	2	3	4	5	6	7	8	9	10	11	12	13	15	15	16			
FISCAL YEAR 2026								FISCAL YEAR 2027										
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027	
Wages																		
Heard	Maureen	By-Law	Veteran's Agent				\$ 6,429.00			\$ 6,621.87				\$ 6,621.87		\$ -	\$ 6,621.87	
Other Pay																		
TOTAL WAGES																\$ 6,429.00		\$ 6,621.87

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
GRAVES REGISTRATION									
1630	Salary/Stipend	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	0.00%	\$ 0.24
1631	Expenses	\$ 760	\$ 750	\$ 1,039	\$ 1,060	\$ 1,060	\$ 1,060	0.00%	\$ -
<hr/>									
	DEPARTMENTAL TOTAL	\$ 1,010	\$ 1,000	\$ 1,289	\$ 1,310	\$ 1,310	\$ 1,310	0.00%	\$ 0.24

GRAVES REGISTRATION
493

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 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	\$ 1,060.00	\$ 1,060.00	\$ -	0.00%		\$ 1,060.00		0.00%
Other:								
Other:								
TOTAL FUNDS REQUESTED	\$ 1,060.00	\$ 1,060.00	\$ -	0.00%		\$ 1,060.00	\$ -	0.00%

Department Graves Registration
 Org # 493
 COLA % 0.00%

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																	
Normandin	Deborah		Graves Registrar				\$ 250.00			\$ 250.00				\$ 250.00		\$ -	\$ 250.00
TOTAL SALARIES							\$ 250.00										\$ 250.00
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages																	
TOTAL WAGES							\$ -										\$ -

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 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%	\$ -
DEPARTMENTAL TOTAL		\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.00%	\$ -

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2027 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 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

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Groton, Massachusetts 01450

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gpl.org * info@gpl.org
Vanessa Abraham, Director

Library Board of Trustees

David Zeiler, Chair
Mark Gerath, Vice-Chair
Jennifer Petersen, Secretary
Helena Altsman, Member
Heidi Reichert-Robes, Member
Kristen von Campe, Member

Groton Public Library FY 2027 Budget Request

To: Mark Haddad, Town Manager, Town Finance Team, Finance Committee, and Select Board

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

Date: December 1, 2025

The Groton Public Library (GPL) respectfully submits two budget proposals for Fiscal Year (FY) 2027:

1. **Level Services Budget**
2. **Level Services Budget with Four Pay Corrections**

Both proposals maintain all current services and ensure the library meets critical state certification requirements.

Our request prioritizes staff support, which is the majority of our funding as a service organization. We are particularly requesting adjustments for four long-serving, highly experienced staff members whose current pay is disproportionately low within their pay ranges.

Key Points:

- **Town Funding Request for Initiatives: \$0** (Strategic priorities will be funded by the GPL Endowment Trust and Library Trust Funds).
- **State Certification:** Maintaining certification is essential to ensure Groton residents have reciprocal borrowing privileges across the state and for the library to receive state aid and grants.
- **MAR Requirement:** The Municipal Appropriation Requirement (MAR) for FY 2027 is **\$1,056,506**. This is the minimum FY2027 GPL budget needed to maintain state certification and state aid eligibility.
- **Materials Flexibility:** By providing nine months of Sunday hours (a higher service threshold), the library is allowed to flex its Materials Expenditure Requirement from 16% to 15%. This 1% savings (**over \$11,000**) is used to offset the cost of paying staff for five months of Sunday hours.

BUDGET #1: FY 2027 Level Services Budget

This budget reflects the necessary funding to continue all current services, including nine months of Sunday hours.

Salaries & Wages

As a service organization, the majority of the budget is allocated to staffing. The complexity of our organization coupled with a three-story building requires a minimum of four staff members on duty every hour we are open—which explains the need for many part-time staff.

- **Salaries:** Includes contractual COLA, Merit, and Longevity increases for the six salaried librarians.
- **Wages:** Covers hourly, part-time staff, including those who work Sunday hours. Increases include COLA for everyone and Merit/Longevity for permanent staff in the Union.
 - The vacant weekend custodian position is being estimated at \$25/hour at 4 hours/week (average) for FY2026.
 - *Note:* Sunday wages are straight pay with no pay differential.

General Expenses & Materials

- An additional **\$600** for Insurance and **\$163** for MVLC membership fee.
- **Books & Materials Requirement:** The required expenditure to remain certified is **15%** of the municipal budget. The total required expenditure is **\$166,069**.
 - **Non-Town Funding Support:** We are fortunate that **\$110,000, or 54%**, of this requirement is covered by non-town sources (Robbins Library Trust, GPL Endowment Trust, Restitution Funds).
 - **Town Materials Request:** **\$54,349** remains in our budget request, or **\$18,869 less** than in FY2026, due to the additional \$20,000 voted by the Trust Commissioners and Library Trustees to help offset some of the anticipated FY2027 budget shortfall.

Total Requested Decrease to General Expenses: -\$18,106.

BUDGET #2: Level Services with Four Pay Adjustments

This budget includes the Level Services funding plus our request for four specific pay adjustments.

Wage Change Requests

Request #1: Two Senior Library Assistants (Dumont and Danti)

These two essential employees have over 15 years of experience, stellar performance, and serve as second-in-command in their departments.

- **The Issue:** Despite their long service, Nancy Dumont and Samantha (Mandy) Danti are in the bottom half of the Grade 3 pay range (40% and 41% respectively). This disparity is due to missed merit increases early on and insufficient pay re-evaluation during promotions.
- **Proposed Correction:** We recommend adding **\$3/hour** to their FY26 base rate before calculating their FY27 COLA and Merit.
- **Wage Impact for Correction #1:** An additional **\$9,749**.

Request #2: Two Library Assistants (Egan and Colman)

Joelle Egan and Amelia Colman are valuable employees each with seven years of experience at GPL. As intermittent, non-union staff, they only receive COLA, meaning they are still paid the exact same rate as a brand-new hire with no experience.

- **Proposed Correction:** Increase both Joelle Egan and Amelia Colman's FY2027 Rates to **\$22.90**.
- **Budget Impact: \$0.** This correction will be absorbed within the Sunday Hours budget, as their higher rates are offset by others making below the average budgeted Sunday hours rates.

General Expenses Change with Pay Adjustment

Applying the above pay corrections increases the total budget, which consequently increases the state-mandated 15% Materials Expenditure Requirement. The pay increase requested above our level services budget has an impact of **\$11,469**. This figure accounts for the **\$9,749** staff corrections (Request #1) and the resulting **\$1,720** adjustment to meet the state's 15% Materials Expenditure Requirement, which increases the materials budget total to **\$79,175**.

We respectfully request your support for these budgets to sustain essential library services, retain vital state certification, and ensure fair and equitable compensation for long-tenured and dedicated staff.

This concludes our budget request for FY 2027.

The next two pages provide more details on state certification requirements, as is provided every year with our budget request.

State Certification Requirements

Meeting annual certification requirements set by the Massachusetts Board of Library Commissioners (MBLC) is **essential** for the Groton Public Library (GPL). Certification maintains Groton residents' rights to use other public libraries in Massachusetts, ensures reciprocal borrowing privileges, and allows the library to continue receiving state aid and grants. Loss of certification means Groton residents are only allowed walk-in use of the Boston Public Library.

Certification requires meeting two main criteria each fiscal year:

1. Municipal Appropriation Requirement (MAR)

The MAR is the most critical component for remaining certified.

- A municipality must meet the MAR or apply for and receive a waiver.
- The law (M.G.L. Ch. 78, § 19A) mandates that the appropriation must be at least the average of the last three years' municipal appropriations, increased by **2.5%**.
- The formula for FY 2027 is $[(FY\ 2024 + FY\ 2025 + FY\ 2026) / 3] \times 1.025 = FY\ 2027\ MAR$
- The **FY 2027 MAR is \$1,056,506.**

2. Minimum Standards of Free Public Library Service

These standards include Minimum Hours Open and Materials Expenditure Requirements. Groton's requirement is 40 hours/week, 5 days/week, with some evening hours (which we meet and exceed with 48 hours each week).

Materials Expenditure Flexibility

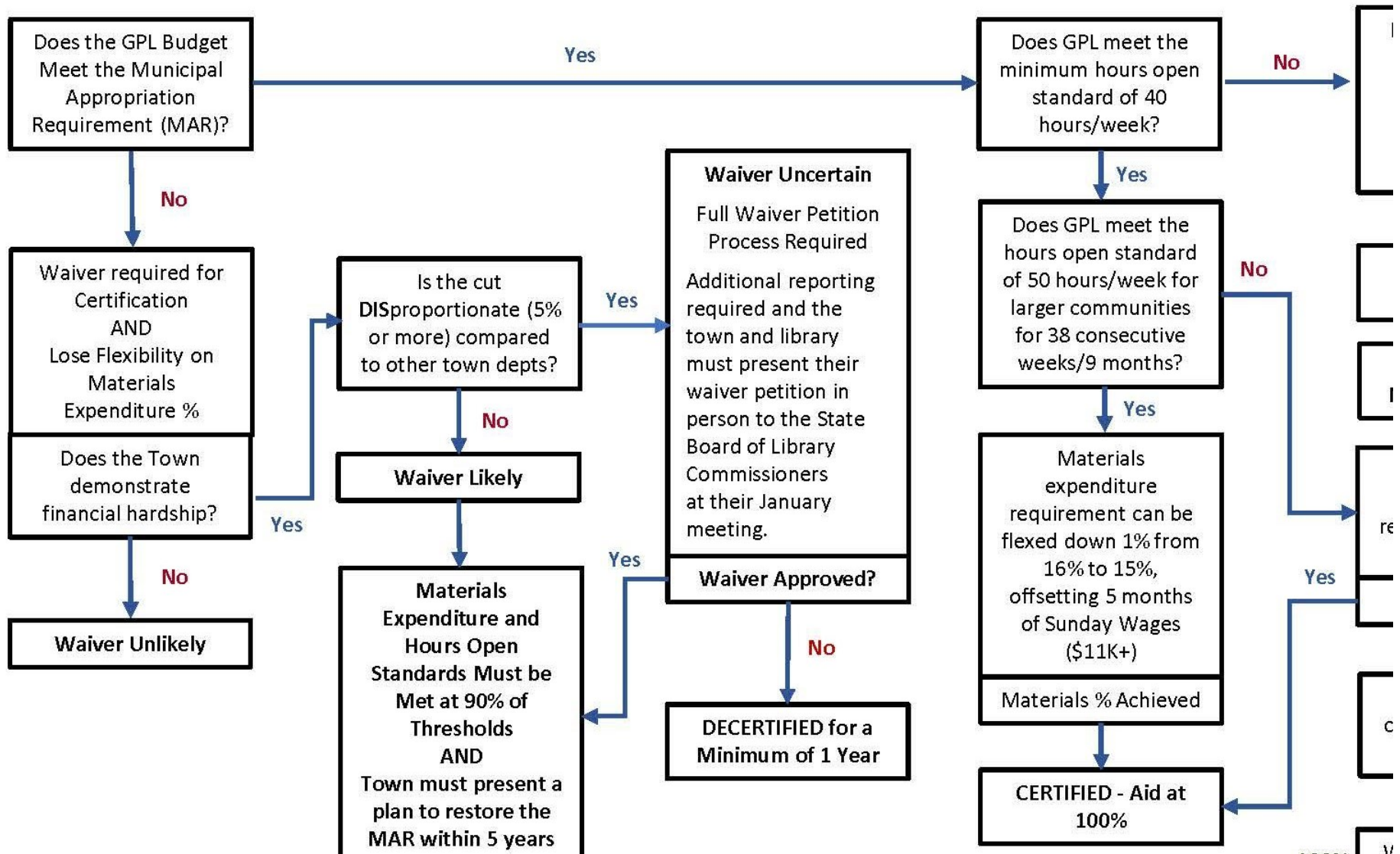
To maintain eligibility for state aid, GPL must meet the MAR and keep its hours above 50 per week for nine consecutive months.

- For our population size (10,000-14,999), the standard Materials Expenditure Requirement is **16%** of the municipal funding.
- By providing nine months of Sunday hours (September to May), we meet the higher service threshold of the next population group.
- This allows us to **flex the materials spending requirement down to 15%.**
- This **1% difference equals over \$11,000** for FY27, which is swapped from materials expenditures to wages to pay part-time staff for five months of Sunday hours.

The full details of the certification process, including waiver requirements and how it impacts state aid awards, are illustrated in the flowchart on the following page.

Calculating the FY 2027 MAR	
TAMI for FY 2026	\$ 1,077,127
TAMI for FY 2025	\$ 1,029,302
TAMI for FY 2024	\$ 985,784
Total 3 Years	\$ 3,092,213
Divide by 3	\$ 1,030,738
Multiply by 1.025	\$ 1,056,506

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



LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
LIBRARY									
1660	Salary	\$ 426,346	\$ 435,562	\$ 455,803	\$ 480,538	\$ 499,264	\$ 499,264	3.90%	\$ 98.14
1661	Wages	\$ 331,618	\$ 319,135	\$ 343,824	\$ 366,043	\$ 353,111	\$ 353,111	-3.53%	\$ 69.41
1662	Expenses	\$ 214,238	\$ 225,435	\$ 227,168	\$ 230,546	\$ 235,969	\$ 212,440	-7.85%	\$ 41.76
DEPARTMENTAL TOTAL		\$ 972,202	\$ 980,132	\$ 1,026,795	\$ 1,077,127	\$ 1,088,344	\$ 1,064,815	-1.14%	\$ 209.31

Above is our FY 2027 Level Services (LS) Budget



Below is our FY27 L.S. Budget with Pay Adjustments

Salary	\$	499,264	3.90%
Wages	\$	393,703	7.56%
Expenses	\$	237,689	3.10%
Dept. Total	\$	1,130,656	4.97%

LIBRARY
610

<u>LINE ITEM</u>	<u>FY 2027</u>				<u>REASON FOR CHANGE:</u>	<u>FY 2027</u>		
	<u>FY 2026</u>	<u>DEPARTMENT</u>	<u>DIFFERENCE</u>	<u>PERCENT</u>		<u>TOWN MANAGER</u>	<u>FINCOM</u>	<u>PERCENT</u>
	<u>APPROPRIATION</u>	<u>REQUEST</u>		<u>CHANGE</u>		<u>APPROVED</u>	<u>APPROVED</u>	<u>CHANGE</u>
Advertising	\$ 500.00	\$ 500.00	\$ -	0.00%		\$ 500.00		0.00%
Books/Materials	\$ 73,218.00	\$ 77,878.00	\$ 4,660.00	6.36%	\$90,000 (54%) from other sources, but this amt. needed to meet 15% state requirement	\$ 54,349.00		-25.77%
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	\$ 12,000.00	\$ 12,000.00	\$ -	0.00%		\$ 12,000.00		0.00%
Insurance	\$ 1,000.00	\$ 1,600.00	\$ 600.00	60.00%	Last 3 years: \$989, \$1,145, \$1,389. Minimum yearly increase: 15%, or \$1,597 for FY27	\$ 1,600.00		60.00%
Maintenance Agreements - Bldg.	\$ 10,300.00	\$ 10,300.00	\$ -	0.00%		\$ 10,300.00		0.00%
Membership Agreements - MVLC	\$ 56,528.00	\$ 56,691.00	\$ 163.00	0.29%	FY27 actual	\$ 56,691.00		0.29%
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	\$ -	\$ -	\$ -	100.00%		\$ -		0.00%
TOTAL FUNDS REQUESTED	\$ 230,546.00	\$ 235,969.00	\$ 5,423.00	2.35%		\$ 212,440.00	\$ -	-7.85%

Department Library
 Org # 610
 COLA % 3.00%

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																	
Abraham	Vanessa	Contract	Library Director			40	\$ 102,085			\$ 105,147.55		2.5%		\$ 105,147.55	\$ 1,000.00	\$ 2,628.69	\$ 108,776.24
Dowson	Debra	THL	YA/Teen Librarian	8		20	\$ 42,685			\$ 43,965.55	2.0%	0.5%		\$ 44,844.86	\$ 375.00	\$ 219.83	\$ 45,439.69
Sanchez	Lauren	THL	Head of Children's	8		40	\$ 81,955			\$ 84,413.65	2.0%	0.5%		\$ 86,101.92	\$ 1,100.00	\$ 422.07	\$ 87,623.99
Olson	Susanne	THL	Reference Librarian	8		40	\$ 83,948			\$ 86,466.44	2.0%			\$ 88,195.77	\$ 1,100.00	\$ -	\$ 89,295.77
Breen	Sarah	Contract	Assistant Director			40	\$ 86,511			\$ 89,106.33		2.5%		\$ 89,106.33		\$ 2,227.66	\$ 91,333.99
Irvin	Nicole	THL	Head of Circulation	8		37	\$ 68,003			\$ 70,043.09	2.0%	0.5%		\$ 71,443.95		\$ 350.22	\$ 71,794.17
Other Pay							\$ 15,351.00									\$ 5,000.00	\$ 5,000.00
TOTAL SALARIES															\$ 3,575.00		\$ 499,263.85
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages																	
Summer Reading Help: Lib. Asst. I (3)				3	\$20.67	481	\$ 9,942.27	\$ 21.29		\$ -				\$ -		\$ -	\$ -
Winter (Jan-Apr) Sundays: Custodian II (1)				4	\$21.87	48	\$ 1,049.76	\$ 22.53		\$ -				\$ -		\$ -	\$ -
Winter (Jan-Apr) Sundays: Ref. Librarian (1)				8	\$30.37	68	\$ 2,065.16	\$ 31.28		\$ -				\$ -		\$ -	\$ -
Winter (Jan-Apr) Sundays: Lib. Asst. II (4)				4	\$21.87	264	\$ 5,773.68	\$ 22.53		\$ -				\$ -		\$ -	\$ -
Fall & May Sunday Hours (with Jan-Apr: 9 months of Sundays)																	
Custodian II for Sept-Dec & May Sundays					\$21.87	60	\$ 1,312.20	\$ 22.53		\$ -				\$ -		\$ -	\$ -
Reference Librarian for Sept-Dec & May Sundays					\$30.37	85	\$ 2,581.45	\$ 31.28		\$ -				\$ -		\$ -	\$ -
Library Assistants (4) for Sept-Dec & May Sundays					\$21.87	330	\$ 7,217.10	\$ 22.53		\$ -				\$ -		\$ -	\$ -
Aiello	Phillip	THL	Custodian II	4	\$27.00	27	\$ 38,053.80	\$ 27.81	27	\$ 39,195.41	2.0%		\$ 28.37	\$ 39,984.68	\$ 506.25	\$ -	\$ 40,490.93
Belanger	Erica	THL	Library Assistant II	4	\$28.26	23	\$ 33,928.96	\$ 29.11	23	\$ 34,949.47	1.0%		\$ 29.40	\$ 35,297.64	\$ 718.75	\$ -	\$ 36,016.39
Bolton	Carrie	THL	Library Assistant I	3	\$23.66	16	\$ 19,760.83	\$ 24.37	16	\$ 20,353.82	2.0%	0.5%	\$ 24.86	\$ 20,763.07		\$ 101.77	\$ 20,864.84
Gibbons	Sanna	THL	Shelver	1	\$16.08	5	\$ 4,196.88	\$ 16.56	5	\$ 4,322.16			\$ 16.56	\$ 4,322.16		\$ -	\$ 4,322.16
Danti	Samantha	THL	Library Assistant II	4	\$25.72	37	\$ 49,675.61	\$ 26.49	37	\$ 51,162.79	2.0%	0.5%	\$ 27.02	\$ 52,186.43	\$ 693.75	\$ 255.81	\$ 53,135.99
Dumont	Nancy	THL	Library Assistant II	4	\$25.62	22	\$ 29,422.01	\$ 26.39	22	\$ 30,306.28	2.0%	0.5%	\$ 26.92	\$ 30,914.93	\$ 192.50	\$ 151.53	\$ 31,258.96
Demeis - Dullea	Roan	THL	Shelver	1	\$15.45	4	\$ 3,225.96	\$ 15.91	4	\$ 3,322.01			\$ 15.91	\$ 3,322.01		\$ -	\$ 3,322.01
Fleischman	Deborah	THL	Administrative Asst	6	\$32.15	25	\$ 41,955.75	\$ 33.11	25	\$ 43,208.55	2.0%	0.5%	\$ 33.77	\$ 44,069.85		\$ 216.04	\$ 44,285.89
Dalal	Elizabeth	THL	Adult Program Coord	5	\$28.90	22	\$ 33,188.76	\$ 29.77	22	\$ 34,187.87	2.0%	0.5%	\$ 30.37	\$ 34,876.91		\$ 170.94	\$ 35,047.85
Vacant		THL	Custodian II	4	\$25.00	4	\$ 5,220.00	\$ 25.75	4	\$ 5,376.60			\$ 25.75	\$ 5,376.60		\$ -	\$ 5,376.60
Webb	Christine	THL	Shelver	1	\$16.08	4	\$ 3,357.50	\$ 16.56	4	\$ 3,457.73			\$ 16.56	\$ 3,457.73		\$ -	\$ 3,457.73
Reiff	Marianne	THL	Library Assistant I	3	\$23.16	12	\$ 14,507.42	\$ 23.85	12	\$ 14,939.64			\$ 23.85	\$ 14,939.64		\$ -	\$ 14,939.64
Moriarty	Erin	THL	Library Assistant I	3	\$22.06	12	\$ 13,818.38	\$ 22.72	12	\$ 14,231.81	1.5%		\$ 23.06	\$ 14,444.78		\$ -	\$ 14,444.78
Engstrom	Katherine	THL	Library Assistant I	3	\$21.94	11	\$ 12,597.95	\$ 22.60	11	\$ 12,976.92	2.0%		\$ 23.05	\$ 13,235.31		\$ -	\$ 13,235.31
Maguire	Eleanor	THL	Library Assistant I	3	\$21.20	12	\$ 13,279.68	\$ 21.84	12	\$ 13,680.58	2.0%		\$ 22.28	\$ 13,956.19		\$ -	\$ 13,956.19
Fuellemann	Lisa	THL	Library Assistant I	3	\$21.20	12	\$ 13,279.68	\$ 21.84	12	\$ 13,680.58	2.0%		\$ 22.28	\$ 13,956.19		\$ -	\$ 13,956.19
Other Pay							\$ 6,632.21								\$ 5,000.00		\$ 5,000.00
TOTAL WAGES															\$ 7,111.25		\$ 353,111.46

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
COMMEMORATIONS & CELEBRATIONS									
1670	Expenses	\$ 263	\$ 253	\$ 559	\$ 500	\$ 500	\$ 500	0.00%	\$ -
1671	Fireworks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ 263	\$ 253	\$ 559	\$ 500	\$ 500	\$ 500	0.00%	\$ -

COMMEMORATIONS AND CELEBRATIONS

692

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
WATER SAFETY									
1680	Wages	\$ 2,520	\$ 1,290	\$ 1,073	\$ 5,000	\$ 5,000	\$ 5,000	0.00%	\$ 0.98
1681	Expenses and Minor Capital	\$ 2,887	\$ -	\$ -	\$ 3,950	\$ 3,950	\$ 3,950	0.00%	\$ 0.78
1682	Property Maint & Improvements	\$ 9,000	\$ 7,108	\$ 1,816	\$ 2,400	\$ 1,000	\$ 1,000	-58.33%	\$ 0.20
DEPARTMENTAL TOTAL		\$ 14,407	\$ 8,398	\$ 2,889	\$ 11,350	\$ 9,950	\$ 9,950	-12.33%	\$ 1.96

WATER SAFETY
699
1681 - Expenses

<u>LINE ITEM</u>	FY 2026					FY 2026		<u>PERCENT</u>
	<u>FY 2025</u>	<u>DEPARTMENT</u>	<u>DIFFERENCE</u>	<u>CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>TOWN MANAGER</u>	<u>FINCOM</u>	
	<u>APPROPRIATION</u>	<u>REQUEST</u>				<u>APPROVED</u>	<u>APPROVED</u>	<u>CHANGE</u>
Lifeguard Management								
Lifeguard Chairs								
Rescue Equipment								
Swim Area Protection/Markers	\$ 350.00	\$ 350.00	\$ -	0.00%		\$ 350.00		0.00%
Gear Storage and Transport	\$ 900.00	\$ 900.00	\$ -	0.00%		\$ 900.00		0.00%
Emergency Medical Supplies	\$ 150.00	\$ 150.00	\$ -	0.00%		\$ 150.00		0.00%
Rescue Boat, LifeJackets, Radio								
Toilet Rental	\$ 2,400.00	\$ 2,400.00	\$ -	0.00%		\$ 2,400.00		0.00%
Advertising	\$ 150.00	\$ 150.00	\$ -	0.00%		\$ 150.00		0.00%
Programs								
TOTAL FUNDS REQUESTED	\$ 3,950.00	\$ 3,950.00	\$ -	0.00%		\$ 3,950.00	\$ -	0.00%

WATER SAFETY

699

1682 - Property Maintenance and Improvements

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
					A hazardous tree was removed last spring, so the Committee is not expecting to need as much funding for this service in the upcoming fiscal year.			
Chipping and Tree Service	\$ 2,400.00	\$ 1,000.00	\$ (1,400.00)	-58.33%		\$ 1,000.00		-58.33%
Materials	\$ -	\$ -	\$ -	0.00%		\$ -		0.00%
TOTAL FUNDS REQUESTED	\$ 2,400.00	\$ 1,000.00	\$ (1,400.00)	-58.33%		\$ 1,000.00	\$ -	-58.33%

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
WEED MANAGEMENT									
1690	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
1691	Expenses: Weed Harvester	\$ 22,000	\$ 17,666	\$ 158	\$ 22,000	\$ 22,000	\$ 22,000	0.00%	\$ -
1692	Expenses: Great Lakes	\$ 12,001	\$ 9,965	\$ 83,212	\$ 22,385	\$ 22,385	\$ 22,385	0.00%	\$ -
<hr/>									
	DEPARTMENTAL TOTAL	\$ 34,001	\$ 27,631	\$ 83,370	\$ 44,385	\$ 44,385	\$ 44,385	0.00%	\$ -

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
COUNTRY CLUB									
1700	Salary	\$ 170,866	\$ 172,568	\$ 199,646	\$ 205,094	\$ 213,401	\$ 213,401	4.05%	\$ 41.95
1701	Wages	\$ 234,595	\$ 253,111	\$ 278,311	\$ 295,791	\$ 326,509	\$ 326,509	10.39%	\$ 64.18
1702	Expenses	\$ 193,969	\$ 223,824	\$ 266,417	\$ 235,885	\$ 238,067	\$ 238,067	0.93%	\$ 46.80
1703	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
<hr/>									
	DEPARTMENTAL TOTAL	\$ 599,430	\$ 649,503	\$ 744,374	\$ 736,770	\$ 777,977	\$ 777,977	5.59%	\$ 152.93

COUNTRY CLUB

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Golf Expenses	\$ 30,361	\$ 31,000	\$ 639	2.10%		\$ 31,000		2.10%
Pool Expenses	\$ 25,962	\$ 27,000	\$ 1,038	4.00%		\$ 27,000		4.00%
Camp Expenses	\$ 23,035	\$ 29,000	\$ 5,965	25.90%	New Camp Software	\$ 29,000		25.90%
Raquet Expenses	\$ 17,355	\$ 18,000	\$ 645	3.72%		\$ 18,000		3.72%
Building and Grounds	\$ 71,672	\$ 85,000	\$ 13,328	18.60%	Reclass	\$ 85,000		18.60%
General Expenses	\$ 30,000	\$ 48,067	\$ 18,067	60.22%	Reclass	\$ 48,067		60.22%
Small Capital	\$ 37,500	\$ -	\$ (37,500)	-100.00%	Reclass	\$ -		-100.00%
TOTAL FUNDS REQUESTED	\$ 235,885	\$ 238,067	\$ 2,182	0.93%		\$ 238,067	\$ -	0.93%

Department Country Club
 Org # _____
 COLA % 3.00%

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																	
Campbell	Shawn	Supervisors	GM/Golf Pro	16		40	\$ 102,738.00			\$ 105,820.14		2.5%		\$ 105,820.14	\$ 2,944.00	\$ 2,645.50	\$ 111,409.64
TBD		THL	Grounds Supt	10		40	\$ 96,606.00			\$ 99,504.18	2.0%	0.5%		\$ 101,494.26		\$ 497.52	\$ 101,991.78
Other Pay							\$ 5,750.00										\$ -
TOTAL SALARIES							\$ 205,094.00										\$ 213,401.43
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages																	
Building and Grounds							\$ 76,600.00			\$ 91,808.00				\$ 91,808.00		\$ -	\$ 91,808.00
Pool							\$ 97,431.00			\$ 109,305.00				\$ 109,305.00		\$ -	\$ 109,305.00
Golf							\$ 81,440.00			\$ 81,568.00				\$ 81,568.00		\$ -	\$ 81,568.00
Camp							\$ 40,320.00			\$ 41,328.00				\$ 41,328.00		\$ -	\$ 41,328.00
Racquet										\$ 2,500.00				\$ 2,500.00		\$ -	\$ 2,500.00
TOTAL WAGES							\$ 295,791.00										\$ 326,509.00

		<u>FY 2026</u>	<u>FY 2027</u>
Full Memberships	\$	53,000	\$ 67,007
Golf Memberships	\$	150,000	\$ 178,064
Swim Memberships	\$	158,000	\$ 181,237
Raquet Memberships	\$	28,000	\$ 30,706
Summer Camp Revenues	\$	149,175	\$ 178,200
Daily Racquet Revenues	\$	21,000	\$ 21,926
Daily Pool Revenues	\$	48,000	\$ 58,351
Swim Team	\$	16,000	\$ 16,500
Swim Lessons	\$	41,000	\$ 44,585
Golf Green Fees	\$	172,000	\$ 166,775
Driving Range Fees	\$	17,100	\$ 20,208
GHIN	\$	3,000	\$ 3,015
Cart Fees	\$	110,000	\$ 104,122
Pull Carts	\$	800	\$ 436
Golf Shop Sales	\$	16,000	\$ 9,257
Liquor License	\$	6,000	\$ 6,000
Tavern Lease	\$	7,000	\$ 7,000
Credit Card Fees	\$	(28,000)	\$ (37,663)
Total Income	\$	968,075	\$ 1,055,726

Country Club Salaries	213401
Country Club Wages	326509
Country Club Expenses	238067
Capital Purchases	218921
Health Insurance	26000
Payroll Taxes (Medicare 1.45%)	7828
Insurance	25000
 Sub-Total Expense	 1055726
Anticipated Revenue	1055726
Profit	0



TOWN OF GROTON
173 Main Street
Groton, Massachusetts 01450-1237
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LOCAL ACCESS CABLE DEPARTMENT

Program Director
Ashley Doucette

November 25th, 2025

Mark,

When preparing the budget for FY27, I tried very hard to keep things as tight and consistent as possible. There was not too much movement on our expense line items - aside from the consideration of cost increases and our upcoming accessibility requirements. As you know, the Collins Center findings did cause a significant jump in our Salary and Wage numbers which continue to make up the majority of our budget. In addition to those changes, longevity for myself is about to go up and Noah will be getting his first longevity payment.

Assuming that we continue to trend downwards in our provider fee payments (estimating a potential \$500 decrease every-other-quarter), we could take in \$137,000 in revenue from Verizon and Charter. We hope to also have a few sponsorships throughout the year as well (at \$500 a piece). As such, we'd be potentially looking at a difference/deficit of \$37,000.

As of November 19th, the "streaming bill" (H.91) was reported favorably out of committee and referred to the committee on House Ways & Means. We hope that it sees further progression in the near future. This, combined with the ongoing efforts to increase our PEG Fees from Charter and Verizon to 5%, would go a long way in supplementing the lost revenue we've experienced. However, the uncertainty of both of these efforts keeps me from being able to count on this additional income for FY27. We will continue to advocate for and follow the progression of these efforts.

You may notice some changes in expense line items from last year - including an increase to "software/service maintenance" and "freelance costs." Some software and services came in a bit higher than anticipated and this projected number for FY27 takes that into consideration and includes an additional \$300 to allow for other minor increases. I also try my best to calculate the potential cost of freelance meeting coverage based on previous numbers and projected meeting counts. A reduction here seems reasonable and we can always make an effort to try and do a few more meetings here and there as a staff if we start getting close to that budgeted number.

The biggest change to our expenses is the addition of a “Accessibility” line item. This \$3,700 will cover the cost of closed captioning on the channel for FY27. We hope to supplement the funding for this with grants and/or donations but need to begin building it into our yearly operational costs to ensure this is funded and helps us meet the legal requirements for accessibility. Audio description needs are also on the horizon and will likely be added to our FY28 budget. This allows us a bit more time to investigate the requirements and the associated costs.

Though not included in this budget, some bigger initiatives are drawing nearer.

At least one new computer will be needed shortly and we may want to purchase a new set as the current one is no longer fully functional. A studio lighting upgrade is also something that we should be looking to fund within the next few years. Some grant options may be a possibility for this as it would be an environmental benefit to transition to LED lighting. Our equipment grant funding from Verizon and Charter would be available for us to help fund these initiatives. Again, these are not items that we are looking to make an impact with currently but I wanted to make sure I drew your attention to them as soon as possible.

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 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
LOCAL ACCESS CABLE DEPARTMENT									
1710	Salaries	\$ -	\$ -	\$ 71,050	\$ 84,330	\$ 87,572	\$ 87,572	100.00%	\$ 17.21
1711	Wages	\$ -	\$ -	\$ 61,166	\$ 71,030	\$ 73,469	\$ 73,469	100.00%	\$ 14.44
1712	Expenses	\$ -	\$ -	\$ 15,299	\$ 14,270	\$ 18,750	\$ 18,750	0.00%	\$ 3.69
1713	Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
DEPARTMENTAL TOTAL		\$ -	\$ -	\$ 147,515	\$ 169,630	\$ 179,791	\$ 179,791	100.00%	\$ 35.34

Local Access Cable Department
400

<u>LINE ITEM</u>	<u>FY 2026 APPROPRIATION</u>	<u>FY 2027 DEPARTMENT REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027 TOWN MANAGER APPROVED</u>	<u>FY 2027 FINCOM APPROVED</u>	<u>PERCENT CHANGE</u>
Telephone/Internet	\$ 950.00	\$ 950.00	\$ -	0.00%		\$ 950.00		0.00%
Office Supplies	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%		\$ 2,000.00		0.00%
Dues & Memberships	\$ 100.00	\$ 100.00	\$ -	0.00%		\$ 100.00		0.00%
Travel and Conferences								
Equipment Maintenance	\$ 500.00	\$ 500.00	\$ -	0.00%		\$ 500.00		0.00%
Software/Service Maintenance					Cost Increase to Software			
Worker's Comp Reimbursement	\$ 3,220.00	\$ 5,000.00	\$ 1,780.00	55.28%	Assurance and Services	\$ 5,000.00		55.28%
Other:Benefits								
Other: Accessibility		\$ 3,700.00	\$ 3,700.00	100.00%	Addition of closed caption credits	\$ 3,700.00		100.00%
Other: Freelance Meeting Coverage	\$ 4,000.00	\$ 3,000.00	\$ (1,000.00)	-25.00%		\$ 3,000.00		-25.00%
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	\$ 14,270.00	\$ 18,750.00	\$ 4,480.00	31.39%		\$ 18,750.00	\$ -	31.39%

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 7/1/2025	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																	
Doucette	Ashley	Supervisors	Manager			40	\$ 82,000.00			\$ 84,460.00		2.5%		\$ 84,460.00	\$ 1,000.00	\$ 2,111.50	\$ 87,571.50
Additional Appropriation							\$ 2,330.00										\$ -
TOTAL SALARIES							\$ 84,330.00										\$ 87,571.50
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages																	
Paulajka	Noah	THL	Production Tech	4	\$25.09	40	\$ 52,387.92	\$ 25.84	40	\$ 53,953.92	2.0%	0.5%	\$ 26.36	\$ 55,039.68		\$ 269.77	\$ 55,309.45
Wickfield	Ashley	THL	Production Asst.	6	\$17.34	19	\$ 17,197.81	\$ 17.86	19	\$ 17,713.55	2.0%	0.5%	\$ 18.22	\$ 18,070.60		\$ 88.57	\$ 18,159.17
Other Pay							\$ 1,444.00										\$ -
TOTAL WAGES							\$ 71,029.73										\$ 73,468.62



DEBT SERVICE

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
DEBT SERVICE									
2000	Long Term Debt - Principal Excluded	\$ 2,267,786	\$ 2,023,506	\$ 2,185,000	\$ 2,045,000	\$ 3,829,283	\$ 3,829,283	87.25%	\$ 789.89
2001	Long Term Debt - Principal Non-Excluded	\$ -	\$ -	\$ -	\$ 165,000	\$ 165,000	\$ 165,000	0.00%	\$ 34.04
2002	Long Term Debt - Interest - Excluded	\$ 1,332,573	\$ 1,493,326	\$ 1,447,225	\$ 1,250,560	\$ 2,321,514	\$ 2,321,514	85.64%	\$ 478.87
2003	Long Term Debt - Interest - Non-Excluded	\$ -	\$ -	\$ -	\$ 97,144	\$ 88,894	\$ 88,894	-8.49%	\$ 18.34
2004	Short Term Debt - Principal - Town - Non Excluded	\$ -	\$ -	\$ -	\$ 122,685	\$ 260,366	\$ 260,366	112.22%	\$ 53.71
2005A	Short Term Debt - Interest - Town - Non Excluded	\$ 13,803	\$ -	\$ -	\$ 18,496	\$ 39,363	\$ 39,363	112.82%	\$ 8.12
2005B	Short Term Debt - Principal/Interest - Town - Excluded	\$ -	\$ 1,045,344	\$ 1,052,686	\$ 1,710,205	\$ 78,146	\$ 78,146	-95.43%	\$ 16.12
<hr/>									
DEPARTMENTAL TOTAL		\$ 3,614,162	\$ 4,562,176	\$ 4,684,911	\$ 5,409,090	\$ 6,782,566	\$ 6,782,566	48.67%	\$ 1,399.08

	<u>FY 2026</u>	<u>FY 2027</u>
Long Term Debt - Principal Non-Excluded	\$ 165,000	\$ 165,000
Long Term Debt - Interest - Non-Excluded	\$ 97,144	\$ 88,894
Short Term Debt - Principal	\$ 122,685	\$ 260,366
Short Term Debt - Interest	\$ 18,496	\$ 39,363
Total	\$ 403,325	\$ 553,623
Less Free Cash Offset	\$ 43,922	\$ 200,688
Less EMS Fund Offset	\$ 100,614	\$ 99,041
Total In-Levy Taxation for Debt Service	\$ 258,789	\$ 253,894

Access - Debt by Issue All Years

Access - Payment Detail by Record

General Fund

Name	Issued	Matures	Orig Amt	Exempt/	Principal	Interest	Total	Total FY28	Total FY29	Total FY30	Total FY31
Center Fire Station	4/18/2013	6/30/2035	\$7,730,000	Exempt	\$410,000.00	\$87,612.52	\$497,612.52	\$ 498,900	\$ 499,450	\$ 499,237	\$ 498,237
DPW Garage- FY21	2/20/2020	2/15/2040	\$4,307,000	Exempt	\$217,000.00	\$87,154.50	\$304,154.50	\$ 293,304	\$ 282,455	\$ 271,605	\$ 260,755
Library Roof- FY21	2/20/2020	2/15/2040	\$1,055,000	Exempt	\$53,000.00	\$21,347.00	\$74,347.00	\$ 71,697	\$ 69,047	\$ 66,397	\$ 63,747
Florence Roche #1- FY22	8/17/2021	8/15/2041	\$7,330,000	Exempt	\$300,000.00	\$172,400.00	\$472,400.00	\$ 472,025	\$ 470,900	\$ 474,200	\$ 473,650
Florence Roche #2 - FY23	6/21/2022	4/1/2047	\$18,655,000	Exempt	\$750,000.00	\$678,450.00	\$1,428,450.00	\$ 1,390,950	\$ 1,348,450	\$ 1,311,200	\$ 1,273,950
Senior Center	11/27/2018	6/30/2039	\$5,130,000	Exempt	\$450,000.00	\$118,187.50	\$568,187.50	\$ 545,688	\$ 378,438	\$ 367,938	\$ 358,938
Florence Roche #3 - FY 27	2/11/2026	2/1/2046	\$22,240,000	Exempt	\$1,115,000.00	\$973,195.00	\$2,088,195.00	\$ 2,060,250	\$ 2,004,500	\$ 1,948,750	\$ 1,893,000
PFAS - SRF	2/1/2026	1/15/2056	\$11,586,118	Exempt	\$394,283.00	\$0.00	\$394,283.00	\$ 353,474	\$ 353,474	\$ 353,474	\$ 353,474
PFAS - Town	2/11/2026	2/1/2046	\$4,285,000	Exempt	\$140,000.00	\$183,167.00	\$323,167.00	\$ 321,400	\$ 319,400	\$ 322,150	\$ 319,400
				Total Exempt	\$3,829,283.00	\$2,321,513.52	\$6,150,796.52	\$6,007,688.00	\$5,726,114.00	\$5,614,951.00	\$5,495,151.00
Fire Truck 2020	02/20/2020	2/15/2039	\$473,000	Non-Exempt	\$25,000.00	\$9,526.00	\$34,526.00	\$33,276.00	\$32,026.00	\$30,776.00	\$29,526.00
Fire Ladder Truck	11/27/2018	11/15/2037	\$875,000	Non-Exempt	\$45,000.00	\$18,731.26	\$63,731.26	\$61,481.00	\$59,456.00	\$57,881.00	\$56,532.00
Lost Lake Fire Protection	11/27/2018	11/15/2038	\$1,375,000	Non-Exempt	\$70,000.00	\$30,856.26	\$100,856.26	\$97,357.00	\$94,207.00	\$91,757.00	\$89,657.00
Fire Truck 2024	2/16/2024	3/15/2044	\$737,000	Non-Exempt	\$25,000.00	\$29,780.00	\$54,780.00	\$53,530.00	\$57,280.00	\$55,780.00	\$54,280.00
long term - principal non-excluded				Total Non-Exempt	\$165,000.00	\$88,893.52	\$253,893.52	\$245,644.00	\$242,969.00	\$236,194.00	\$229,995.00
				Total for General Fund	\$3,994,283.00	\$2,410,407.04	\$6,404,690.04	\$6,253,332.00	\$5,969,083.00	\$5,851,145.00	\$5,725,146.00
GELD- Headqtrs.	8/1/2014	11/1/2033	\$2,000,000	Non-Exempt	\$110,000.00	\$29,050.00	\$139,050.00				
				Total Non-Exempt for GELD	\$110,000.00	\$29,050.00	\$139,050.00				
				Total Non-Exempt for TitleV	\$0.00	\$0.00	\$0.00				
Whitney Pond Well #3 Constr	2/16/2024	3/15/2052	\$141,500.00	Non-Exempt	\$5,000.00	\$5,610.00	\$10,610.00				
Water SRF Loan 2	12/14/2006	7/15/2026	\$1,234,434	Non-Exempt	\$74,270.00	\$798.40	\$75,068.40				
Whitney Pond Well #3 Constr	2/16/2024	3/15/2052	\$665,500	Non-Exempt	\$15,000.00	\$26,760.00	\$41,760.00				
Manganese Water Treatment I	2/16/2024	3/15/2052	\$9,590,000	Non-Exempt	\$195,000.00	\$386,350.00	\$581,350.00				
				Total Non-Exempt for Water	\$289,270.00	\$419,518.40	\$708,788.40				
				crossfoot	\$0.00	\$0.00	\$0.00				
				FY27 Totals-	\$4,393,553.00	\$2,858,975.44	\$7,252,528.44				
				crossfoot	\$0.00	\$0.00	\$0.00				

Short Term/ BANS

Purpose and Paydowns

Purpose	Vote date and Article	Currently Outstanding	FY26 paydowns	FY26 Interest	Change to GO Bond	New/Renewal for FY27	FY27 minimum paydowns	Estimated FY27 BAN Interest 3.75%
Florence Roche	5/1/21, Article 8, c	\$27,050,000	\$966,100	744,134	\$ 24,000,000	\$2,083,900		\$78,146
Whitney Pond Water Treatment Facility	5/1/21, Article 9	\$670,708	\$25,796	17,289	\$ -	\$644,912	\$25,796	\$24,184
Whitney Pond Well #3	5/1/21, Article 10	\$225,000	\$37,500	5,800	\$ -	\$187,500	\$37,500	\$7,031
Dump Truck	5/1/21, Article 6	\$33,569	\$33,569	865	\$ -	\$0	\$0	\$0
Ambulance	4/29/23, Article 6	\$353,784	\$89,116	9,120	\$ -	\$264,668	\$89,116	\$9,925
School Track	5/1/21, Article 7	\$829,702	\$202,702	32,765	\$ -	\$627,000	\$62,000	\$21,945
Whitney Water Well	10/17/16, Article 1	\$47,502	\$47,502	1,876	\$ -	\$0	\$0	\$0
Dump Truck	5/18/24, Article 10	\$285,000	\$0	7,347	\$ -	\$285,000	\$71,250	\$10,688
SCBA	10/18/25, Article 1	\$0	\$0	-	\$ -	\$500,000	\$100,000	\$18,750
Total		\$29,495,265	\$1,402,285	\$819,196	\$24,000,000	\$4,592,980	\$385,662	\$170,669

*Preliminary

FY27 BAN interest based on a BAN of \$2,083,900. For GOB estimate (\$24M par amount, see GOB estimated schedules).

To pay off in FY26 (Feb 2026), total due would be \$862,466.94. To pay off in August 2026, you would need to issue a 6 month BAN for the par amount of \$760,560. This amount plus interest of approx. \$15,021.06 would be due. If rolled a full year, the estimated interest would be as shown up above (\$28,521) and principal due in Feb. 2027 would be \$760,560



EMPLOYEE BENEFITS

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE	FY 2027 IMPACT ON AVERAGE TAX BILL
EMPLOYEE BENEFITS									
	GENERAL BENEFITS								
3000	County Retirement	\$ 2,538,910	\$ 2,494,280	\$ 2,653,019	\$ 2,640,116	\$ 2,808,832	\$ 2,808,832	6.39%	\$ 552.15
3001	OPEB Unfunded Liabiltiy	\$ 177,094	\$ 185,000	\$ 190,000	\$ 200,000	\$ 200,000	\$ 200,000	0.00%	\$ 39.32
3002	Unemployment Compensation	\$ 19,465	\$ 678	\$ 1,951	\$ 10,000	\$ 10,000	\$ 10,000	0.00%	\$ 1.97
	INSURANCE								
3010	Health Insurance	\$ 1,811,069	\$ 2,017,056	\$ 1,952,684	\$ 1,817,707	\$ 1,949,000	\$ 1,917,000	5.46%	\$ 376.84
3011	Life Insurance	\$ 3,642	\$ 3,627	\$ 3,401	\$ 3,820	\$ 3,820	\$ 3,820	0.00%	\$ 0.75
3012	Medicare/Social Security	\$ 153,710	\$ 154,288	\$ 152,658	\$ 162,000	\$ 180,000	\$ 180,000	11.11%	\$ 35.38
<hr/>									
	DEPARTMENTAL TOTAL	\$ 4,703,890	\$ 4,854,929	\$ 4,953,713	\$ 4,833,643	\$ 5,151,652	\$ 5,119,652	5.92%	\$ 1,006.41

Budget Summary

FY27 Budget		14% Increment <i>ESTIMATE</i>	
		MIIA Rates	
Active Employees		2,125,393.32	
Retired Employees		522,259	
HSAQ Obligation		16,000	
Health Equity/Voya Fees		2,520	
Subtotals		2,666,172	
Less Direct Billing:		(27,847)	MS4
		(108,012)	Water Ent Active
		(53,875)	Water Ent Ret
		(4,341)	Sewer Ret
		(456,135)	GELD Active
		(79,921)	GELD Ret
Voted Budget FY26	1,817,707	Projected for FY27	1,936,042 6.51%
		Budgeted	(1,936,042) surplus

HEALTH INSURANCE ENROLLMENT PROJECTIONS FY27

ACTIVE EMPLOYEES

Count of Plan Type	
Union Affiliation	Total
By-Law Employee	3
Contract Employee	6
GELD	14
Highway Transfer Water	17
Patrolmen's Association	16
Professional Firefighter	10
Superior Officers	3
Supervisors' Union	8
Town Hall Library	38
(blank)	1
Grand Total	116

ACTIVE EMPLOYEES

Count of Plan Type		
FY25 Health Plan	Plan Type	Total
Access Blue NE Saver	Family	3
	Individual	1
HMO Network Blue NE \$300 Ded	Family	50
	Individual	24
HMO Network Blue Select	Family	2
	Individual	2
Network Bue Select Saver	Family	1
	Individual	7
none	none	26
Grand Total		116

Retirees Plan Counts FY27

Count of Health Plan			
Health Plan	Plan Type	Function of Government	Total
None	none	DPW	2
		GELD	1
		General Government	3
		Public Safety	3
	none Total		9
HMO Network Blue	Family	DPW	3
		GELD	1
		Water Enterprise	1
	Family Total		5
	Individual	DPW	2
		GELD	1
		Land Use	1
		Public Safety	3
		(blank)	1
		Water Enterprise	1
	Individual Total		9
Medex	Individual Medicare	DPW	7
		GELD	8
		General Government	21
		Land Use	4
		Library & Citizens Services	8
		Public Safety	4
		(blank)	2
		Water Enterprise	3
		Sewer Enterprise	1
	Individual Medicare Total		58
Medicare PPO Blue	Individual	GELD	1
		General Government	3
		Land Use	1
	Individual Total		5
Grand Total			86

Town of Groton Health Insurance Census
as of 12/1/25

FY27 Projection

ACTIVE EMPLOYEES

14% Increment

			Data							
Function of Govt	Plan Type	Covered Person	Sum of FY26 Premium	Sum of FY26 Town Cost	Sum of FY26 EE Annual	Sum of FY27 Premium	Sum of FY27 Town Cost	Sum of FY27 EE Annual		
DPW	Family	Burchett Keith Ret FY26	40,111	28,078	12,033	0	0	0		
		Delaney, Tom 5 months	16,847	11,793	5,054	0	0	0		
		Hall, Brian	40,111	28,078	12,033	45,726	32,008	13,718		
		Kern, Jeffrey	40,111	28,078	12,033	45,726	32,008	13,718		
		Morris, William	40,111	28,078	12,033	45,726	32,008	13,718		
		Shea Quintin	40,111	28,078	12,033	45,726	32,008	13,718		
		Vacant Truck Driver/Laborer	40,111	28,078	12,033	45,726	32,008	13,718		
		Individual	Courtmanche, Kyle	11,108	7,776	3,332	12,663	8,864	3,799	
			Durant, John	15,021	10,515	4,506	17,124	11,987	5,137	
			Fuller Kevin	15,021	10,515	4,506	17,124	11,987	5,137	
	Hovey, Craig		13,068	9,148	3,920	14,898	10,428	4,469		
	Richard, Donald		15,021	10,515	4,506	17,124	11,987	5,137		
	Risdon, Gale		15,021	10,515	4,506	17,124	11,987	5,137		
	Rutherford, Clayton III		11,108	7,776	3,332	12,663	8,864	3,799		
	Wade, Jennifer	15,021	10,515	4,506	17,124	11,987	5,137			
	none	Bernhardt , Andrew	0	0	0	0	0	0		
		Callahan, Brian	0	0	0	0	0	0		
	DPW Total			367,900	257,530	110,370	354,474	248,132	106,342	
	GELD	Family	Blood, David	40,111	35,097	5,014	45,726	40,010	5,716	
			Condon, Luke	40,111	35,097	5,014	45,726	40,010	5,716	
Cronin, Barbara			40,111	35,097	5,014	45,726	40,010	5,716		
DiGeronimo, Sherrie			40,111	35,097	5,014	45,726	40,010	5,716		
Dubey Jr Bruce			40,111	35,097	5,014	45,726	40,010	5,716		
Finch Gil			40,111	35,097	5,014	45,726	40,010	5,716		
Gioumbakis, Evan			40,111	35,097	5,014	45,726	40,010	5,716		
Lemire Tammy			40,111	35,097	5,014	45,726	40,010	5,716		
Patterson Jonathan			40,111	35,097	5,014	45,726	40,010	5,716		
Stone, Kevin			40,111	35,097	5,014	45,726	40,010	5,716		
Individual		Bottari, Christian	15,021	13,143	1,878	17,124	14,983	2,140		
		Foster, Nicholas	15,021	13,143	1,878	17,124	14,983	2,140		
		Koumbis, Dominic	15,021	13,143	1,878	17,124	14,983	2,140		
		Lauar, Marcus	11,108	9,720	1,389	12,663	11,080	1,583		
		GELD Total			457,278	400,118	57,160	521,297	456,135	65,162
		General Government	Family	Amari, Nancy	40,111	28,078	12,033	45,726	32,008	13,718
Berry, Cathleen	40,111			28,078	12,033	45,726	32,008	13,718		
Chiasson,Michael	29,662			20,763	8,899	33,814	23,670	10,144		
Cruikshank, Kara	40,111			28,078	12,033	45,726	32,008	13,718		
Doig, Melisa	40,111			28,078	12,033	45,726	32,008	13,718		
Fisher, Laura	34,094			23,866	10,228	38,867	27,207	11,660		
Foster, Megan	40,111			28,078	12,033	45,726	32,008	13,718		
Haddad, Mark	40,111			28,078	12,033	45,726	32,008	13,718		
Mickel, Tammi	40,111			28,078	12,033	45,726	32,008	13,718		
Individual	Bannasch, Grace			40,111	28,078	12,033	14,898	10,428	4,469	
	Moore, Micaela			15,021	10,515	4,506	17,124	11,987	5,137	
	Pierce Nancy			15,021	10,515	4,506	17,124	11,987	5,137	
	Sisombath, Perry			11,108	7,776	3,332	12,663	8,864	3,799	
	Stanley, Frances			15,021	10,515	4,506	17,124	11,987	5,137	
	Steeves, Charlotte		11,108	7,776	3,332	12,663	8,864	3,799		
none	Urmann, Amanda		15,021	10,515	4,506	17,124	11,987	5,137		
	Dufresne, Patricia		0	0	0	0	0	0		
	Kazanjian, Katie		0	0	0	0	0	0		
Lemire, Angela	0		0	0	0	0	0			
General Government Total			466,941	326,859	140,082	501,484	351,039	150,445		
Land Use	none	Garside, Robert	0	0	0	0	0	0		
		Tada, Takashi	0	0	0	0	0	0		
Land Use Total			0	0	0	0	0	0		
Library & Citizens Service	Family	Abraham, Vanessa	40,111	28,078	12,033	45,726	32,008	13,718		
		Belanger Erica	40,111	28,078	12,033	45,726	32,008	13,718		
		Dalal, Elizabeth	34,094	23,866	10,228	38,867	27,207	11,660		
		Danti, Samantha	40,111	28,078	12,033	45,726	32,008	13,718		
		Dowson, Deborah	40,111	28,078	12,033	45,726	32,008	13,718		
		Irvin, Nicole	40,111	28,078	12,033	45,726	32,008	13,718		
		Olson Susanne	40,111	28,078	12,033	45,726	32,008	13,718		
		Paulajka, Noah	34,896	24,427	10,469	39,782	27,847	11,935		
		Ponti, J	40,111	28,078	12,033	45,726	32,008	13,718		
		Sanchez Lauren	40,111	28,078	12,033	45,726	32,008	13,718		

Function of Govt	Plan Type	Covered Person	Sum of FY26 Premium	Sum of FY26 Town Cost	Sum of FY26 EE Annual	Sum of FY27 Premium	Sum of FY27 Town Cost	Sum of FY27 EE Annual	
Library & Citizens Service	Family	Sarvela, Nicole	40,111	28,078	12,033	45,726	32,008	13,718	
	Individual	Aiello, Phillip				17,124	11,987	5,137	
		Breen, Sarah	15,021	10,515	4,506	17,124	11,987	5,137	
		Cullen, Mark	15,021	10,515	4,506	17,124	11,987	5,137	
		Doucette, Ashley	15,021	10,515	4,506	17,124	11,987	5,137	
		Fleischman, Deborah	15,021	10,515	4,506	17,124	11,987	5,137	
		Ladue Debra	15,021	10,515	4,506	0	0	0	
		Munson, Nandi	12,768	8,937	3,830	14,555	10,189	4,367	
	none	Campbell, Shawn	0	0	0	0	0	0	
		Dumont, Nancy	0	0	0	0	0	0	
Library & Citizens Services Total			517,859	362,501	155,358	590,359	413,251	177,108	
Public Safety Fire	Family	Brooks, John	40,111	28,078	12,033	45,726	32,008	13,718	
		Crocker James	40,111	28,078	12,033	45,726	32,008	13,718	
		Shute, Tyler	40,111	28,078	12,033	45,726	32,008	13,718	
	Individual	Aiello Diane	40,111	28,078	12,033	17,124	11,987	5,137	
		Shaw, Walter	15,021	10,515	4,506	17,124	11,987	5,137	
	none	Cheeks, Arthur	0	0	0	0	0	0	
		Gardner, Bryan	0	0	0	0	0	0	
		Gardner, Terence	0	0	0	0	0	0	
		Lundgren, Karl C	0	0	0	0	0	0	
		Maskalenko, Derek	0	0	0	0	0	0	
McNayr, Cody		0	0	0	0	0	0		
Public Safety Fire Total			175,464	122,825	52,639	171,426	119,998	51,428	
Public Safety Police	Family	Bielecki Rachael	40,111	28,078	12,033	45,726	32,008	13,718	
		Bushnoe, Edward	40,111	28,078	12,033	45,726	32,008	13,718	
		Candow Gordon	40,111	28,078	12,033	45,726	32,008	13,718	
		Connell, Paul	40,111	28,078	12,033	45,726	32,008	13,718	
		Davis, Andrew	40,111	28,078	12,033	45,726	32,008	13,718	
		Gemos Derek	40,111	28,078	12,033	45,726	32,008	13,718	
		Luth, Michael	40,111	28,078	12,033	45,726	32,008	13,718	
		Rose Dale	40,111	28,078	12,033	45,726	32,008	13,718	
		Underhill, Brian	34,094	23,866	10,228	38,867	27,207	11,660	
		Violette, Peter	40,111	28,078	12,033	45,726	32,008	13,718	
		Wayne, Robert	40,111	28,078	12,033	45,726	32,008	13,718	
		Individual	Lynn Michael	15,021	10,515	4,506	17,124	11,987	5,137
			Scott, Adam	11,108	7,776	3,332	12,663	8,864	3,799
	Steward, Gregory		15,021	10,515	4,506	17,124	11,987	5,137	
	Wagner, Justine		15,021	10,515	4,506	17,124	11,987	5,137	
	none	Breslin, Peter	0	0	0	0	0	0	
		Henehan, Kevin	0	0	0	0	0	0	
		Masterson, Michael	0	0	0	0	0	0	
		Melanson, Tyler	0	0	0	0	0	0	
		Pereira, Ian	0	0	0	0	0	0	
		Timmins, Patrick	0	0	0	0	0	0	
Public Safety Police Total			491,372	343,960	147,412	560,164	392,115	168,049	
Sewer Enterprise	none	Livezey, Ann	0	0	0	0	0	0	
Sewer Enterprise Total			0	0	0	0	0	0	
Stormwater Enterprise	Family	Zimmer, Benjamin	34,896	24,427	10,469	39,782	27,847	11,935	
Stormwater Enterprise Total			34,896	24,427	10,469	39,782	27,847	11,935	
Water Enterprise	Family	Knox, Stephen	40,111	28,078	12,033	45,726	32,008	13,718	
		Maloney, Robert	40,111	28,078	12,033	45,726	32,008	13,718	
		Orcutt, Thomas (Ret 12/25)	20,055	14,039	6,017	0	0	0	
		Walsh, William	40,111	28,078	12,033	45,726	32,008	13,718	
	Individual	Decker, Jonathan				17,124	11,987	5,137	
	none	Crory, Lauren	0	0	0	0	0	0	
Water Enterprise Total			140,388	98,271	42,116	154,302	108,012	46,291	
(blank)	Individual	Correa, Andres	11,108	7,776	3,332	12,663	8,864	3,799	
(blank) Total			11,108	7,776	3,332	12,663	8,864	3,799	
Grand Total			2,663,205	1,944,267	718,938	2,905,952	2,125,393	780,559	

Retiree Health Insurance Premiums Projection for FY27

65% Town Share

35% Employee Share

		Data					
Function of Government	Covered Person	Sum of FY26 Premium *	Sum of FY26 Town Cost *	Sum of FY26 EE Annual*	Sum of FY27 Premium	Sum of FY27 Town Cost	Sum of FY27 EE Annual
DPW	Hall Robert	5,433	3,531	1,902	6,678	4,341	2,337
	Hall, Tamara* (spouse)	5,433	3,531	1,902	6,678	4,341	2,337
	Rooney, John*	15,021	9,764	5,257	45,726	29,722	16,004
	Roy, David	5,433	3,531	1,902	6,678	4,341	2,337
	Senecal John	5,433	3,531	1,902	6,678	4,341	2,337
	Walsh Tryna (Ret 4/13/23)	0	0	0	0	0	0
	Moore, Michael disenrolled by 6/30/24	0	0	0	0	0	0
	Senecal, Terri Spouse	15,021	9,764	5,257	6,678	4,341	2,337
	Hommel, Jean	15,021	9,764	5,257	17,124	11,130	5,993
	Gotuzzo, Sandra (Spouse)	15,021	9,764	5,257	17,124	11,130	5,993
	Hommel, Robert (spouse)	5,433	3,531	1,902	6,678	4,341	2,337
	Conley Troy	40,111	26,072	14,039	45,726	29,722	16,004
	Delaney, Robert Tom	23,264	15,122	8,142	45,726	29,722	16,004
	Burchett Keith	5,433	3,531	1,902	6,678	4,341	2,337
DPW Total		156,056	101,437	54,620	218,172	141,812	76,360
GELD	Beeltje Ann	5,433	3,531	1,902	6,678	4,341	2,337
	Beeltje Roger	5,433	3,531	1,902	6,678	4,341	2,337
	Chojnowski, Doris A	0	0	0	0	0	0
	Dion Judith	5,433	3,531	1,902	6,678	4,341	2,337
	Dubey, Susan*	5,479	3,561	1,918	6,681	4,343	2,338
	Gould, Robert	5,433	3,531	1,902	6,678	4,341	2,337
	McPartlan Kathleen*	5,433	3,531	1,902	6,678	4,341	2,337
	Moulton, Stephen	5,433	3,531	1,902	6,678	4,341	2,337
	Blood, Brenda (SPOUSE)	15,021	9,764	5,257	17,124	11,130	5,993
	Blood, Robert E	5,433	3,531	1,902	6,678	4,341	2,337
	Kelly Kevin	40,111	26,072	14,039	45,726	29,722	16,004
	Clark, Lawrence Bruce	5,433	3,531	1,902	6,678	4,341	2,337
GELD Total		104,075	67,648	36,426	122,955	79,921	43,034
General Government	Babcock, Rebecca	0	0	0	0	0	0
	Boston, Charlotte	0	0	0	0	0	0
	Bouchard, Michael	5,433	3,531	1,902	6,678	4,341	2,337
	Connolly Margaret	5,433	3,531	1,902	6,678	4,341	2,337
	Dunham, Karen term 10/01/22	0	0	0	0	0	0
	Gale Barbara	5,433	3,531	1,902	6,678	4,341	2,337
	Gale William (spouse)	5,433	3,531	1,902	6,678	4,341	2,337
	Hartnett, Michael	5,433	3,531	1,902	6,678	4,341	2,337
	Hatch, Douglas*	5,433	3,531	1,902	6,678	4,341	2,337
	Holston Lorene(spouse)	5,433	3,531	1,902	6,678	4,341	2,337
	Jeddrey Beverly*	5,433	3,531	1,902	6,678	4,341	2,337
	Jenkins Francis (spouse)	5,433	3,531	1,902	6,678	4,341	2,337
	Jenkins Valerie	5,433	3,531	1,902	6,678	4,341	2,337
	Montgomery Elizabeth	5,433	3,531	1,902	6,678	4,341	2,337
	Rogers Constance	5,433	3,531	1,902	6,678	4,341	2,337
	Swezey, Rena	5,479	3,561	1,918	6,678	4,341	2,337
	Tallent Joan*	5,479	3,561	1,918	6,678	4,341	2,337
	Tallent, Michael (spouse)	5,479	3,561	1,918	6,678	4,341	2,337
	Wheeler Doris	0	0	0	6,681	4,343	2,338
	Wilson, Ann	0	0	0	6,681	4,343	2,338
	Wilson, Jeffrey (Spouse)	0	0	0	6,681	4,343	2,338
	Baylis, Lisa	5,433	3,531	1,902	6,678	4,341	2,337
	Hartnett N (surviving spouse)	5,433	3,531	1,902	6,678	4,341	2,337
	Hartnett, Sandra Spouse	5,433	3,531	1,902	6,678	4,341	2,337
	Mahoney Sarah	5,433	3,531	1,902	6,678	4,341	2,337
	Mahoney, Fred (Spouse)	5,433	3,531	1,902	6,678	4,341	2,337
	Bouchard, Nancy (Spouse)	5,433	3,531	1,902	6,678	4,341	2,337
General Government Total		114,231	74,250	39,981	160,282	104,183	56,099

Retiree Health Insurance Premiums Projection for FY27

65% Town Share

35% Employee Share

		Data					
Function of Government	Covered Person	Sum of FY26 Premium *	Sum of FY26 Town Cost *	Sum of FY26 EE Annual*	Sum of FY27 Premium	Sum of FY27 Town Cost	Sum of FY27 EE Annual
Land Use	Cataldo, Edward	5,433	3,531	1,902	6,678	4,341	2,337
	Cataldo, Sandra (Spouse)	15,021	9,764	5,257	17,124	11,130	5,993
	Collette, Michelle	5,433	3,531	1,902	6,678	4,341	2,337
	Ganem, Barbara	5,433	3,531	1,902	6,678	4,341	2,337
	Ganem, John (spouse)	5,433	3,531	1,902	6,678	4,341	2,337
	Martin Paula	5,479	3,561	1,918	6,681	4,343	2,338
Land Use Total		42,232	27,451	14,781	50,517	32,836	17,681
Library & Citizens Services	Bolduc Karen	5,433	3,531	1,902	6,678	4,341	2,337
	Bolduc Stephen (spouse)	5,433	3,531	1,902	6,678	4,341	2,337
	Campbell, Martha	5,433	3,531	1,902	6,678	4,341	2,337
	Coss, Sharon	5,433	3,531	1,902	6,678	4,341	2,337
	Hergt, Paul (spouse)	5,433	3,531	1,902	6,678	4,341	2,337
	Riggs, Margaret	5,433	3,531	1,902	6,678	4,341	2,337
	Pike, Jeff (retired 4/14/23)	5,433	3,531	1,902	6,678	4,341	2,337
	Ladue Debra	20,055	13,036	7,019	6,678	4,341	2,337
	Library & Citizens Services Total	58,086	37,756	20,330	53,424	34,726	18,698
Public Safety	Bosselait Joseph*	5,433	3,531	1,902	6,678	4,341	2,337
	Cullen, James	15,021	9,764	5,257	17,124	11,130	5,993
	Melivin, April (Moulton)	5,433	3,531	1,902	6,678	4,341	2,337
	Palma Donald*	5,433	3,531	1,902	6,678	4,341	2,337
	Power, Sarah	15,021	9,764	5,257	17,124	11,130	5,993
	Sheridan Edward	0	0	0	0	0	0
	Touchette Darlene*	15,021	9,764	5,257	17,124	11,130	5,993
	Pierce, Irmin	5,433	3,531	1,902	6,678	4,341	2,337
	Saball, John	0	0	0	0	0	0
	Newell Kathleen	0	0	0	0	0	0
	Public Safety Total	66,795	43,417	23,378	78,083	50,754	27,329
(blank)	Emslie, James	5,433	3,531	1,902	6,678	4,341	2,337
	Cullen , Deborah (Spouse)	5,433	3,531	1,902	6,678	4,341	2,337
	MacLean, Roberta (Spouse)				17,124	11,130	5,993
(blank) Total		10,866	7,063	3,803	30,480	19,812	10,668
Water Enterprise	Brackett, George*	5,433	3,531	1,902	6,678	4,341	2,337
	Collette, Stephen J	5,433	3,531	1,902	6,678	4,341	2,337
	Brackett, Karen Spouse	5,433	3,531	1,902	6,678	4,341	2,337
	Orcutt, Thomas	40,111	26,072	14,039	45,726	29,722	16,004
	MacEachern, Michael	5,433	3,531	1,902	17,124	11,130	5,993
	Water Enterprise Total	61,843	40,198	21,645	82,884	53,875	29,009
Sewer Enterprise	Peterson Dean (spouse)	5,433	3,531	1,902	6,678	4,341	2,337
Sewer Enterprise Total		5,433	3,531	1,902	6,678	4,341	2,337
Grand Total		619,617	402,751	216,866	803,475	522,259	281,216



ENTERPRISE FUNDS

FY 2027 ENTERPRISE FUND BUDGETS

LINE	DEPARTMENT/DESCRIPTION	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ACTUAL	FY 2026 APPROPRIATED	FY 2027 DEPARTMENT REQUEST	FY 2027 TOWN MANAGER BUDGET	PERCENT CHANGE
WATER DEPARTMENT								
	WD Salaries	\$ 163,248	\$ 171,916	\$ 173,922	\$ 204,135	\$ 178,182	\$ 178,182	-12.71%
	WD Wages	\$ 269,339	\$ 283,667	\$ 289,796	\$ 309,130	\$ 331,841	\$ 331,841	7.35%
	WD Expenses	\$ 573,697	\$ 704,577	\$ 615,121	\$ 675,612	\$ 686,619	\$ 686,619	1.63%
	WD Debt Service	\$ 478,239	\$ 727,946	\$ 1,129,549	\$ 859,919	\$ 838,209	\$ 838,209	-2.52%
100	DEPARTMENTAL TOTAL	\$ 1,484,523	\$ 1,888,106	\$ 2,208,388	\$ 2,048,795	\$ 2,034,851	\$ 2,034,851	-0.68%
SEWER DEPARTMENT								
	Sewer Salaries	\$ 23,104	\$ 23,372	\$ 24,276	\$ 26,748	\$ 35,266	\$ 35,266	31.85%
	Sewer Wages	\$ 45,907	\$ 54,740	\$ 57,329	\$ 60,099	\$ 76,481	\$ 76,481	27.26%
	Sewer Expense	\$ 781,027	\$ 701,285	\$ 837,190	\$ 864,082	\$ 898,475	\$ 898,475	3.98%
	Sewer Debt Service	\$ 5,099	\$ 4,995	\$ -	\$ 25,546	\$ 25,549	\$ 25,549	0.01%
200	DEPARTMENTAL TOTAL	\$ 855,137	\$ 784,392	\$ 918,795	\$ 976,475	\$ 1,035,771	\$ 1,035,771	6.07%
FOUR CORNERS SEWER DEPARTMENT								
	Four Corners Sewer Salaries	\$ -	\$ -	\$ 2,697	\$ 2,823	\$ 3,915	\$ 3,915	100.00%
	Four Corners Sewer Wages	\$ -	\$ 7,683	\$ 6,370	\$ 6,678	\$ 8,498	\$ 8,498	27.25%
	Four Corners Sewer Expense	\$ 54,555	\$ 128,224	\$ 61,654	\$ 301,162	\$ 91,127	\$ 91,127	-69.74%
	Four Corners Sewer Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
300	DEPARTMENTAL TOTAL	\$ 54,555	\$ 135,907	\$ 70,721	\$ 310,663	\$ 103,539	\$ 103,539	-66.67%
LOCAL ACCESS CABLE DEPARTMENT								
	Cable Salaries	\$ 69,290	\$ 69,290	\$ -	\$ -	\$ -	\$ -	0.00%
	Cable Wages	\$ 62,574	\$ 62,574	\$ -	\$ -	\$ -	\$ -	0.00%
	Cable Expenses	\$ 85,774	\$ 85,774	\$ -	\$ -	\$ -	\$ -	0.00%
	Cable Minor Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
400	DEPARTMENTAL TOTAL	\$ 217,638	\$ 217,638	\$ -	\$ -	\$ -	\$ -	0.00%
STORMWATER UTILITY								
	Stormwater Wages/Benefits	\$ 77,629	\$ 78,357	\$ 82,695	\$ 86,890	\$ 119,565	\$ 119,565	37.60%
	Stormwater Expenses	\$ 81,441	\$ 108,437	\$ 110,536	\$ 112,000	\$ 112,000	\$ 112,000	0.00%
	Stormwater Capital Outlay	\$ 51,000	\$ 89,791	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000	0.00%
500	DEPARTMENTAL TOTAL	\$ 210,070	\$ 276,585	\$ 244,231	\$ 249,890	\$ 282,565	\$ 282,565	13.08%
TOTAL ENTERPRISE FUNDS		\$ 2,821,923	\$ 3,302,628	\$ 3,442,135	\$ 3,585,823	\$ 3,456,726	\$ 3,456,726	-3.60%

Category	FY 2026	FY 2027	Dollar Change	Percent Change
Water Department	\$ 2,048,795	\$ 2,034,851	\$ (13,944)	-0.68%
Sewer Department	\$ 976,475	\$ 1,035,771	\$ 59,295	6.07%
Four Corners Sewer District	\$ 310,663	\$ 103,539	\$ (207,123)	-66.67%
Stormwater Utility	\$ 249,890	\$ 282,565	\$ 32,675	13.08%
Total Enterprise Funds	\$ 3,585,823	\$ 3,456,726	\$ (129,097)	-3.60%

WATER DEPARTMENT ENTERPRISE FUND

100

LINE ITEM	FY 2027 DEPARTMENT				PERCENT CHANGE	REASON FOR CHANGE:	FY 2027		PERCENT CHANGE
	FY 2026 APPROPRIATION	REQUEST	DIFFERENCE				TOWN MANAGER APPROVED	FINCOM APPROVED	
Propane Heat	\$ 13,000.00	\$ 13,000.00	\$ -	0.00%			\$ 13,000.00		0.00%
Electricity	\$ 70,000.00	\$ 80,000.00	\$ 10,000.00	14.29%			\$ 80,000.00		14.29%
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	\$ 40,000.00	\$ (10,000.00)	-20.00%			\$ 40,000.00		-20.00%
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	\$ 10,000.00	\$ 2,000.00	25.00%			\$ 10,000.00		25.00%
Insurance	\$ 25,000.00	\$ 37,000.00	\$ 12,000.00	48.00%			\$ 37,000.00		48.00%
Telephone	\$ 4,000.00	\$ 5,000.00	\$ 1,000.00	25.00%			\$ 5,000.00		25.00%
Contracted Services	\$ 30,000.00	\$ 30,000.00	\$ -	0.00%			\$ 30,000.00		0.00%
Office Supplies/Equipment	\$ 3,000.00	\$ 2,000.00	\$ (1,000.00)	-33.33%			\$ 2,000.00		-33.33%
Parts/Equipment (System)	\$ 31,500.00	\$ 25,000.00	\$ (6,500.00)	-20.63%			\$ 25,000.00		-20.63%
Gas and Oil	\$ 14,000.00	\$ 10,000.00	\$ (4,000.00)	-28.57%			\$ 10,000.00		-28.57%
Chemicals	\$ 46,000.00	\$ 42,000.00	\$ (4,000.00)	-8.70%			\$ 42,000.00		-8.70%
Uniforms	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%			\$ 4,000.00		0.00%
Intergovernmental	\$ 253,812.00	\$ 156,087.00	\$ (97,725.00)	-38.50%			\$ 156,087.00		-38.50%
Licensing/Dues/Training	\$ 3,000.00	\$ 159,232.00	\$ 156,232.00	5207.73%			\$ 159,232.00		5207.73%
Capital Fund	\$ 50,000.00	\$ 3,000.00	\$ (47,000.00)	-94.00%			\$ 3,000.00		-94.00%
TOTAL FUNDS REQUESTED	\$ 675,612.00	\$ 686,619.00	\$ 11,007.00	1.63%			\$ 686,619.00	\$ -	1.63%

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																	
Vacant		Supervisors	Superintendent	14		40	\$ 96,900.00			\$ 99,807.00				\$ 99,807.00		\$ -	\$ 99,807.00
Crory	Lauren	THL	Business Manager	9		40	\$ 70,003.65			\$ 72,103.76	2.0%	0.5%		\$ 73,545.83	\$ 4,469.00	\$ 360.52	\$ 78,375.35
Other Pay							\$ 37,231.00										\$ -
TOTAL SALARIES							\$ 204,134.65										\$ 178,182.35
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages																	
Knox	Steven	Highway	Sr. Technician	11	\$42.90	40	\$ 89,575.20	\$ 44.19	40	\$ 92,262.46	2.0%		\$ 45.07	\$ 94,107.71	\$ 25,665.00	\$ -	\$ 119,772.71
Walsh	William	Highway	Technician	10	\$37.83	40	\$ 78,989.04	\$ 38.96	40	\$ 81,358.71	1.5%		\$ 39.55	\$ 82,579.09	\$ 21,117.00	\$ -	\$ 103,696.09
Maloney	Robert	Highway	Technician	10	\$38.64	40	\$ 80,680.32	\$ 39.80	40	\$ 83,100.73	2.0%		\$ 40.60	\$ 84,762.74	\$ 23,609.00	\$ -	\$ 108,371.74
Summer Help							\$ 15.00										
Other Pay							\$ 59,885.00										\$ -
TOTAL WAGES							\$ 309,129.56										\$ 331,840.54



Revenue Projections :

	FY2025		FY2026		FY2027		FY2028	
Rates	\$	1,012,000	\$	1,036,487	\$	1,144,582	\$	1,100,000
Other Non-Rate Fees	\$	25,000	\$	25,000	\$	25,000	\$	25,000
Private Hydrants	\$	33,000	\$	33,000	\$	33,000	\$	33,000
Fire Sprinklers	\$	34,625	\$	34,625	\$	34,625	\$	34,625
Public Fire Protection	\$	36,684	\$	37,000	\$	37,000	\$	37,000
Service Charge	\$	104,000	\$	105,000	\$	105,000	\$	105,000
Manganese Fee	\$	280,000	\$	284,000	\$	284,000	\$	284,000
Whitney Well III Fee	\$	100,000	\$	70,000	\$	95,000	\$	70,000
Deficit Fee (temporary)	\$	50,000						
Interest Income	\$	6,500	\$	15,000	\$	15,000	\$	15,000
Construction	\$	34,000	\$	150,000	\$	90,600	\$	100,000
Groton Farms Year 1/5	\$	144,816	\$	144,816				
Town Paid Fire Protection	\$	2,500	\$	2,500	\$	2,500	\$	2,500
Backflows	\$	27,000	\$	27,000	\$	27,000	\$	27,000
WEF Transfer (Whitney Debt)			\$	22,481	\$	50,000	\$	24,970
WEF Transfer (Mang Debt)	\$	420,141	\$	63,576	\$	24,380		
3M Settlement Transfer					\$	33,000		
Water Rates Increase						32,255		
Total Revenue	\$	2,310,266	\$	2,050,485	\$	2,032,942	\$	1,858,095
Total Expenses	\$	2,310,266	\$	2,050,485	\$	2,032,942	\$	1,967,514
Projected Surplus (Deficit)	\$	0			\$	-	\$	(109,419)

<u>Groton Water Department</u>				
<i>Connection Fee Forecast for FY 2027</i>				
<u>Project:</u>	<u># Of Units</u>	<u>Total Value</u>	<u>%</u>	<u>Value in FY2027</u>
Monarch Path	15R(1-1/2")	\$ 78,000.00	7%	\$7,280.00
797 Boston Road			0%	
Heritage Landing (Cow Pond)	24R	\$ 199,920.00	0%	\$0.00
Gratuity/Jenkins Road	120R/2F	\$ 570,000.00	0	\$0.00
Gratuity Brook Farms Estates	24R	\$ 114,240.00		\$0.00
Chicopee Row Water Main Extension	10R	\$ 20,000.00	50%	\$10,000.00
Casella Meadows Wyman Rd	6R	\$ 28,560.00		\$0.00
Groton Farms		\$ 720,000.00		
Miscellaneous	7	\$ 4,760.00		\$33,320.00
Total Value		\$ 1,735,480.00		\$50,600.00
Parts & Labor				\$40,000.00
				\$90,600.00

Description		FY24		FY25		FY26		FY27		FY28
Water System Upgrade	\$	279,893.15	\$	279,395.13	\$	-		-	\$	-
Water SRF Loan 2	\$	75,393.09	\$	75,287.08	\$	75,178.39		75,068.40	\$	-
Total	\$	355,286.24	\$	354,682.21	\$	75,178.39		75,068.40	\$	-

Whitney Well Upgrades (based on borrowing \$400K)	\$	41,175.00	\$	39,775.00	\$	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		44531		
Whitney #3 Construction \$700,000 Feb	\$	28,000.00		58143		42510		41760		
Whitney#3 Construction \$150,000 Feb	\$	6,000.00				10860		10610		
	\$	56,000.00	\$	101,643.00	\$	102,344.00	\$	96,901.00		

Manganese Treatment Plant Engineering \$722,300 June	\$	52,968.67		55712		53422		49981		
Manganese Treatment Plant Construction \$5.6 million Feb	\$	222,400.00		644429		580600		581350		
Manganese Treatment Plant Construction \$4.5 million Feb	\$	180,000.00								
	\$	455,368.67	\$	700,141.00	\$	634,022.00	\$	631,331.00		

Chicopee Row Water Main Extension \$1 million Feb							\$	34,909.00		
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Total Debt	\$	907,829.91	\$	1,196,241	\$	859,919	\$	838,209		
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SEWER DEPARTMENT ENTERPRISE FUND
200

LINE ITEM	FY 2027					FY 2027		FY 2027	
	FY 2026	DEPARTMENT		PERCENT	REASON FOR CHANGE:	TOWN MANAGER	FINCOM	PERCENT	
	APPROPRIATION	REQUEST	DIFFERENCE	CHANGE		APPROVED	APPROVED	CHANGE	
Treatment	\$ 624,000.00	\$ 660,000.00	\$ 36,000.00	5.77%		\$ 660,000.00		5.77%	
Pepperell True-Up	\$ 62,400.00	\$ 66,000.00	\$ 3,600.00	100.00%		\$ 66,000.00		5.77%	
Gas	\$ 700.00	\$ 700.00	\$ -	0.00%		\$ 700.00		0.00%	
Electricity	\$ 13,000.00	\$ 13,000.00	\$ -	0.00%		\$ 13,000.00		0.00%	
Telemetry	\$ 3,500.00	\$ 3,500.00	\$ -	0.00%		\$ 3,500.00		0.00%	
Water Meter Repairs	\$ 25,000.00	\$ 20,000.00	\$ (5,000.00)	-20.00%		\$ 20,000.00		-20.00%	
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	\$ 35,450.00	\$ 36,370.00	\$ 920.00	2.60%		\$ 36,370.00		2.60%	
Health Insurance	\$ -	\$ 3,873.00	\$ 3,873.00	100.00%		\$ 3,873.00		100.00%	
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 2 Pepperell Plant - Upgrade	\$ 71,132.00	\$ 71,132.00	\$ -	0.00%		\$ 71,132.00		0.00%	
Other:MIIA	\$ 1,400.00	\$ 1,400.00	\$ -	0.00%		\$ 1,400.00		0.00%	
Software Support	\$ 2,000.00	\$ 2,000.00	\$ -	0.00%		\$ 2,000.00		0.00%	
Engineering	\$ 15,000.00	\$ 10,000.00	\$ (5,000.00)	-33.33%		\$ 10,000.00		-33.33%	
Pump Station Upgrades	\$ -	\$ -	\$ -	0.00%		\$ -		0.00%	
TOTAL FUNDS REQUESTED	\$ 864,082.00	\$ 898,475.00	\$ 34,393.00	3.98%		\$ 898,475.00	\$ -	3.98%	
Additional Funding									
Other Debt	\$ 25,545.00	\$ 25,549.00	\$ 4.00	0.02%		\$ 25,549.00		0.02%	
Total	\$ 25,545.00	\$ 25,549.00	\$ 4.00	0.02%		\$ 25,549.00	\$ -	0.02%	

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																	
Crory	Lauren	THL	Business Manager	9		13	\$ 31,500.00		13	\$ 32,445.00	2.0%	0.5%		\$ 33,093.90	\$ 2,009.98	\$ 162.23	\$ 35,266.11
Other Pay							\$ (4,752.00)										\$ -
TOTAL SALARIES							\$ 26,748.00										\$ 35,266.11
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages																	\$ -
Livezey	Ann	THL	Office Assistant	5	\$37.37	31.5	\$ 61,447.49	\$ 38.49	36	\$ 72,332.48	2.0%	0.5%	\$ 39.26	\$ 73,779.12	\$ 2,340.00	\$ 361.66	\$ 76,480.79
Other Pay							\$ (1,348.00)										\$ -
TOTAL WAGES							\$ 60,099.49										\$ 76,480.79

Center District Sewer Full Budget FY2027				
	Budget	Actual	Budget	Budget
	FY25	FY25	FY26	FY27
INCOME:				
Rates	700,000	738,964	710,000	759,207
Capital Charge	72,000	72,000	35,566	72,000
Sewer Rate Relief				
Perm. Priv. Asses./GBF				
Capacity				
Connection Fee (New FY20)	15,000	93,256	15,000	15,000
Inspec/Appl. Fees/Drainlayer Fees & Other Miscellaneous				500
GDRHS O & M Charge (ps & system)	72,000	76,404	87,000	81,660
GDRHS Debt Fee	2,512	2,512	2,512	1,096
Interest - MMDT & General Fund	2,500	10,000	6,000	6,000
Boston Rd. - Debt	7,963	7,963	7,963	7,963
Boston Rd. - GBF	3,575	3,575	3,575	3,575
Boston Rd. - Capacity	2,241	2,241	2,242	2,242
Boston Rd. - Interest	1,555	1,555	1,037	1,555
Old Ayer Rd. - Debt	1,241	1,241	1,241	1,241
Old Ayer Rd. - GBF	650	650	650	650
Old Ayer Rd. - Capacity	289	289	290	290
Old Ayer Rd. - Interest	242	242	162	161
Interest - General Fund	900	900	900	
Reserved for excess debt Boston	8,223	8,223	16,545	1,709
Excess debt Old Ayer from E&D	6,649	6,649		6,163
Reserve Transfer from E&D	352,935	352,935	50,227	74,758
Prior Year Encumbrance				
TOTAL INCOME	1,250,475	1,379,599	940,909	1,035,770
EXPENSES				
OPERATING EXPENSE				
Treatment	600,000	600,000	624,000	660,000
Previous Year Pepperell True Up 10%	60,000	33,515	62,400	66,000
Fuel (Gas/ Propane)	700	300	700	700
Electric	15,000	12,500	13,000	13,000
Telemetry	3,500	3,456	3,500	3,500
Pepperell Upgrade - Phase 1	23,987	23,987	0	
Pepperell Expansion - Phase 1	26,986	26,986	0	
Pepperell Upgrade - Phase 2	47,145	70,715	35,566	71,132
Nod Rd/PB Woods Pump Station Upgrades	250,000	235,429		
Environmental Partners / Engineering	15,000	6,000	15,000	10,000
OFFICE EXPENSE				
Wages	57,195	57,329	60,100	76,480
1/3 of Bus. Mgr.	24,300	24,275	26,748	35,266
Intergovernmental	32,333	32,345	35,450	36,370
Health Insurance				3,873
Postage/Printing	5,000	5,495	5,000	5,000
Office Supplies	500	500	500	500
Legal/ Advertising Expenses	2,000	563	2,000	2,000
Easements/Surveying	1,500	0	1,500	1,500
Misc.-repair, infiltr, manholes, etc.	1,500	0	1,500	1,500
Software Service Contract	2,000	2,000	2,000	2,000
Meters	30,000	16,500	25,000	20,000
MIIA Insurance	1,200	1,500	1,400	1,400
DEBT SERVICE				
Boston Road - Principal	16,648	16,648	16,678	16,679
Boston Road - Interest	1,093	1,093	364	365
Old Ayer Road - Principal	8,352	8,352	8,321	8,322
Old Ayer Road Interest	549	549	182	183
TOTAL EXPENSES	1,226,488	1,180,037	940,909	1,035,770
	270			

FOUR CORNERS SEWER DISTRICT

<u>LINE ITEM</u>	FY 2027					FY 2027		FY 2027	
	<u>FY 2026</u>	<u>DEPARTMENT</u>	<u>REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT</u>	<u>TOWN MANAGER</u>	<u>FINCOM</u>	<u>PERCENT</u>	
	<u>APPROPRIATION</u>				<u>CHANGE</u>	<u>APPROVED</u>	<u>APPROVED</u>	<u>CHANGE</u>	
Ayer CX Charge	\$ 21,150.00	\$ 21,150.00	\$ -	0.00%		\$ 21,150.00		0.00%	
New CX Fee Paid to Ayer	\$ 144,000.00	\$ -	\$ (144,000.00)	-100.00%		\$ -		-100.00%	
Treatment	\$ 45,000.00	\$ 44,000.00	\$ (1,000.00)	-2.22%		\$ 44,000.00		-2.22%	
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)	-100.00%		\$ -		-100.00%	
Overhead/Office Assistant									
Four Corners Intergovernmental	\$ 3,520.00	\$ 6,227.00	\$ 2,707.00	100.00%		\$ 6,227.00		76.90%	
Legal Expenses	\$ 250.00	\$ 250.00				\$ 250.00			
Easements/Surveying									
Engineering	\$ 500.00	\$ 500.00	\$ -	0.00%		\$ 500.00		0.00%	
Inspections	\$ 5,000.00	\$ 5,000.00	\$ -	0.00%		\$ 5,000.00		0.00%	
DigSafe	\$ 1,000.00	\$ 1,000.00	\$ -	0.00%		\$ 1,000.00		0.00%	
Capital Projects Fund	\$ 75,717.00	\$ 8,000.00	\$ (67,717.00)	100.00%		\$ 8,000.00		100.00%	
TOTAL FUNDS REQUESTED	\$ 301,162.00	\$ 91,127.00	\$ (210,035.00)	-69.74%		\$ 91,127.00	\$ -	-69.74%	

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
FISCAL YEAR 2026									FISCAL YEAR 2027								
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																	
Crory	Lauren	THL	Business Manager	9			\$ 3,496.51			\$ 3,601.41	2.0%	0.5%		\$ 3,673.43	\$ 223.12	\$ 18.01	\$ 3,914.56
Other Pay																	
TOTAL SALARIES																	\$ 3,914.56
1	2	3	4	5	6	7	8	9	10	11	12	13	15	15	16		
FISCAL YEAR 2026									FISCAL YEAR 2027								
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages																	
Livezey	Ann	THL	Office Assistant	5	\$37.37	3.5	\$ 6,827.50	\$ 38.49	4	\$ 8,036.94	2.0%	0.5%	\$ 39.26	\$ 8,197.68	\$ 260.00	\$ 40.18	\$ 8,497.87
Other Pay																	
TOTAL WAGES																	\$ 8,497.87

Four Corners Sewer Budget - FY2027				
	Budget	Actual	Budget	Budget
	FY 2025	FY2025	FY 2026	FY 2027
INCOME:				
Rates	58,240.00	56,334.00	59412	58389
Connection Fees	17,200.00	-	220800	0
Capacity				
Appl. Fees/Drainlayer Fees & Other Miscellaneous	450.00	-	450	0
Inspections	1,000.00	-	5000	0
Interest - MMDT	6,000.00	12,987.00	4000	10000
Transfer from Reserve				14000
Transfer for Ayer Cx Charge Obligation 10 Yrs (YR5)	21,150.00	21,150.00	21150	21150
TOTAL INCOME	104,040.00	90,471.00	310,812.00	103,539.00
EXPENSES				
OPERATING EXPENSE				
<i>Wages</i>	6,355.00	6,370.00	6678	8497
<i>Salaries</i>	2,700.00	2,697.00	2972	3915
<i>Ayer Connection Charge Obligation (10yrs-YR6)</i>	21,150.00	21,150.00	21150	21150
<i>New Connection Fees to Ayer</i>	10,800.00	-	144,000	0
Treatment	40,000.00	37,392.00	45000	44000
System Maintenance (PS & System) - Ayer	5,000.00	-	5000	5000
Engineering	500.00	-	500	500
Four Corners Intergovernmental Overhead	3,110.00	3,113.00	3520	6227
Postage/Printing				
Office Supplies	25.00	-	25	0
Capital Projects Fund	6,400.00	-	75717	
Telephone				
Legal/ Advertising Expenses		-	250	250
Easements/Surveying				
Misc.-repair, infiltr, manholes, etc.				8000
Other Misc Expenses				
Inspections	1,000.00	-	5000	5000
Digsafes	1,000.00	-	1000	1000
TOTAL EXPENSES	98,040.00	70,722.00	310,812.00	103,539.00

STORMWATER UTILITY
500

<u>LINE ITEM</u>	<u>FY 2026</u> <u>APPROPRIATION</u>	<u>FY 2027</u> <u>DEPARTMENT</u> <u>REQUEST</u>	<u>DIFFERENCE</u>	<u>PERCENT</u> <u>CHANGE</u>	<u>REASON FOR CHANGE:</u>	<u>FY 2027</u> <u>TOWN MANAGER</u> <u>APPROVED</u>	<u>FY 2027</u> <u>FINCOM</u> <u>APPROVED</u>	<u>PERCENT</u> <u>CHANGE</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%

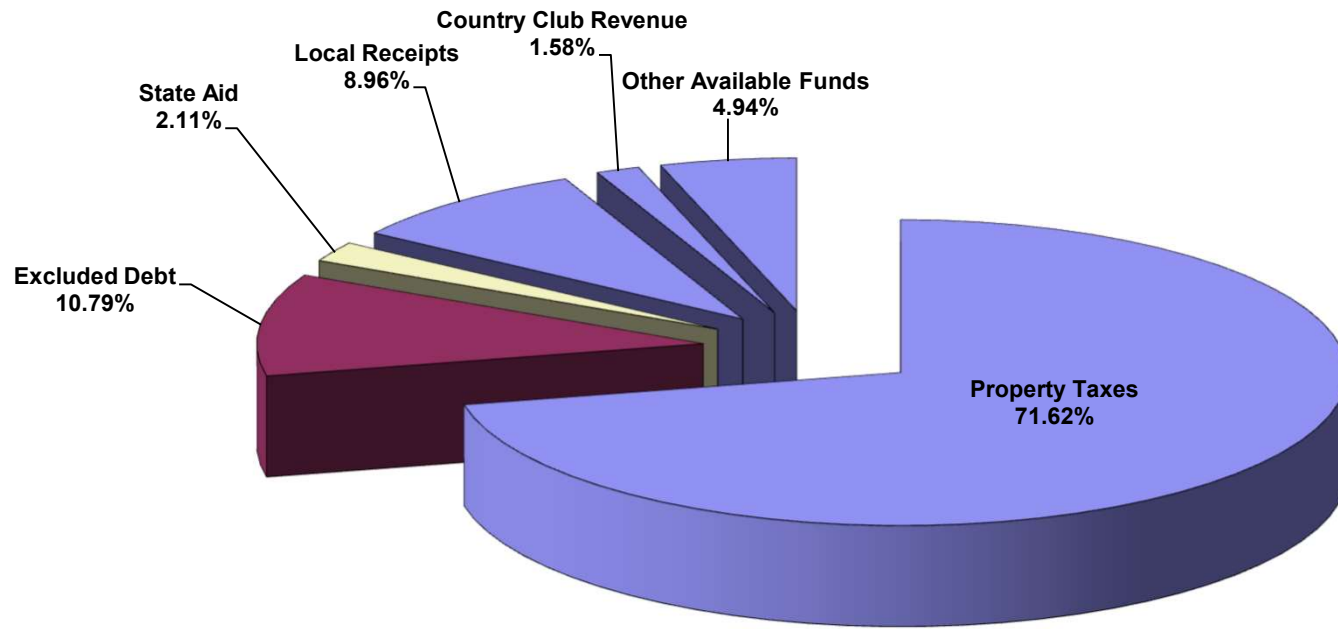
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FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Salaries																\$ -	
TOTAL SALARIES																	\$ -
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
FISCAL YEAR 2026								FISCAL YEAR 2027									
Last Name	First Name	Bargaining Unit	Position	Pay Grade	Rate	Hours	Annual Salary 1-Jul-25	Rate	Hours	Proposed Increase 1-Jul-26	Proposed Performance Increase To Base	Proposed Performance Increase One-Time	Final Base Rate	Projected Salary FY 2027	Other Pay (Longevity) (Insurance) (etc)	One-Time Payments	Projected Budget Fiscal 2027
Wages																	
Zimmer	Benjamin	DPW	Stormwater	7	\$37.86	40	\$ 79,051.68	\$ 39.00	40	\$ 81,423.23	2.0%		\$ 39.78	\$ 83,051.70	\$ 1,750.00	\$ -	\$ 84,801.70
Fisher	Laura	Town Hall	DPW Admin Asst.	6	\$31.54	4	\$ 6,585.55	\$ 32.49	20	\$ 33,915.59	2.0%	0.5%	\$ 33.14	\$ 34,593.90		\$ 169.58	\$ 34,763.48
Other Pay																	\$ -
TOTAL WAGES																	\$ 119,565.18

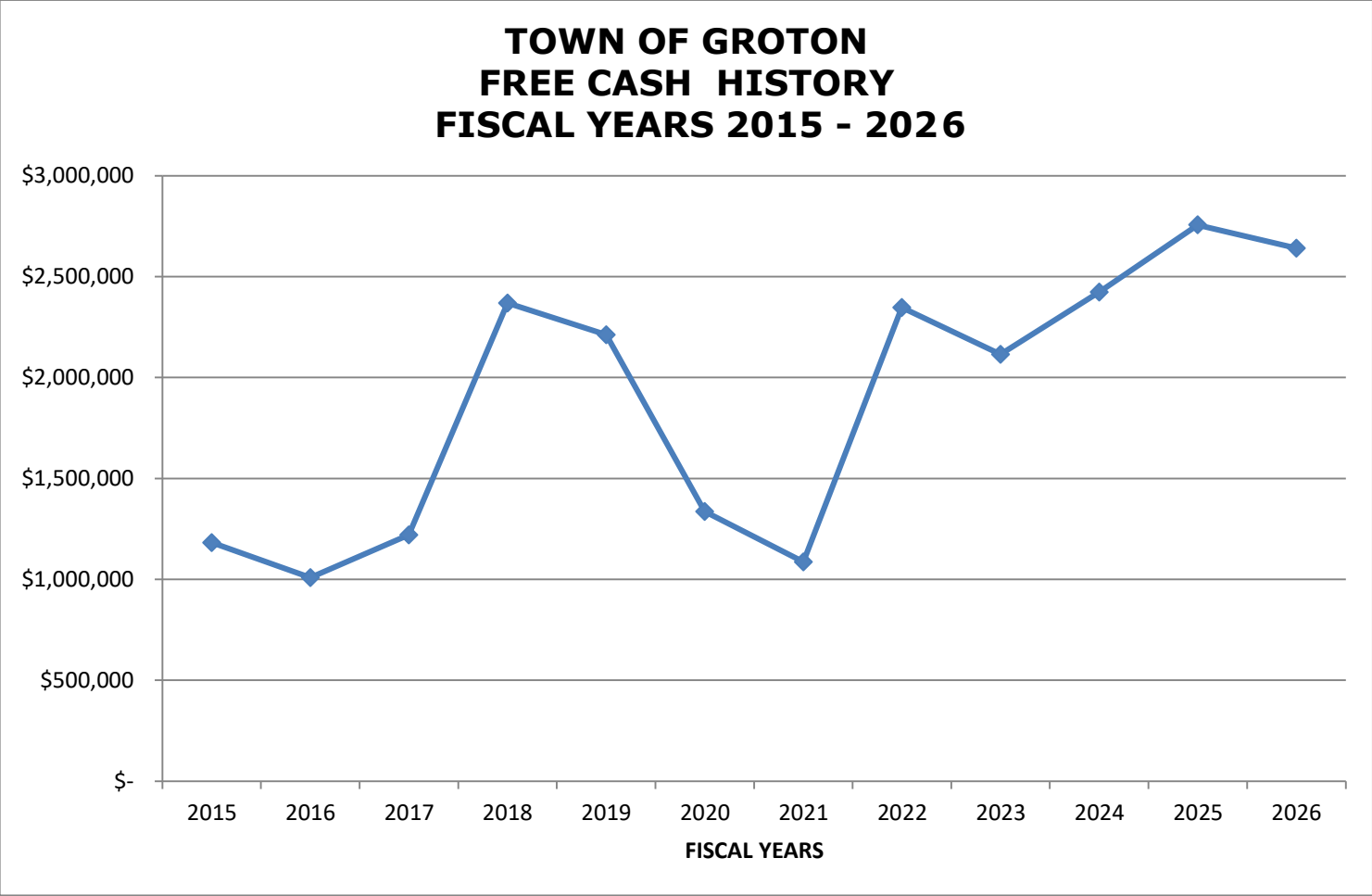


CHARTS AND GRAPHS

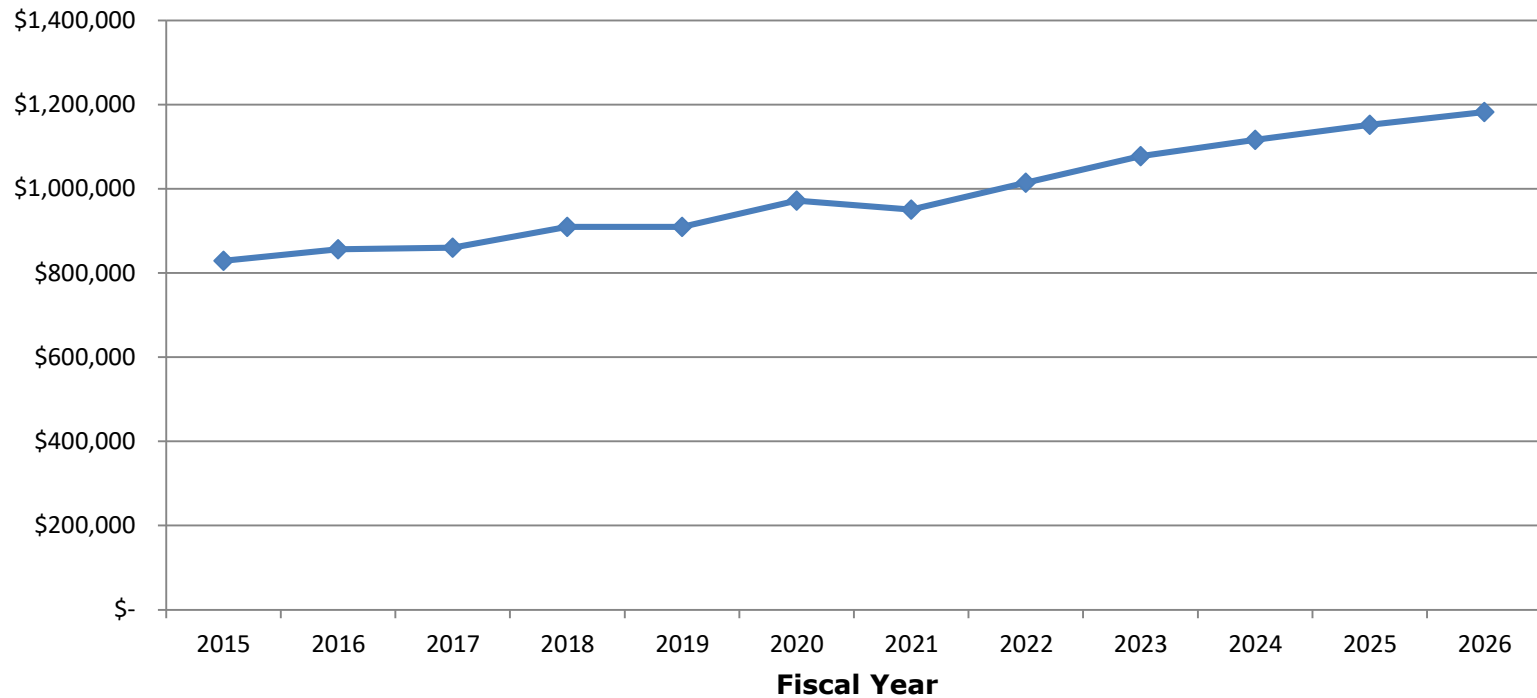
Sources of Revenue

Fiscal Year 2027



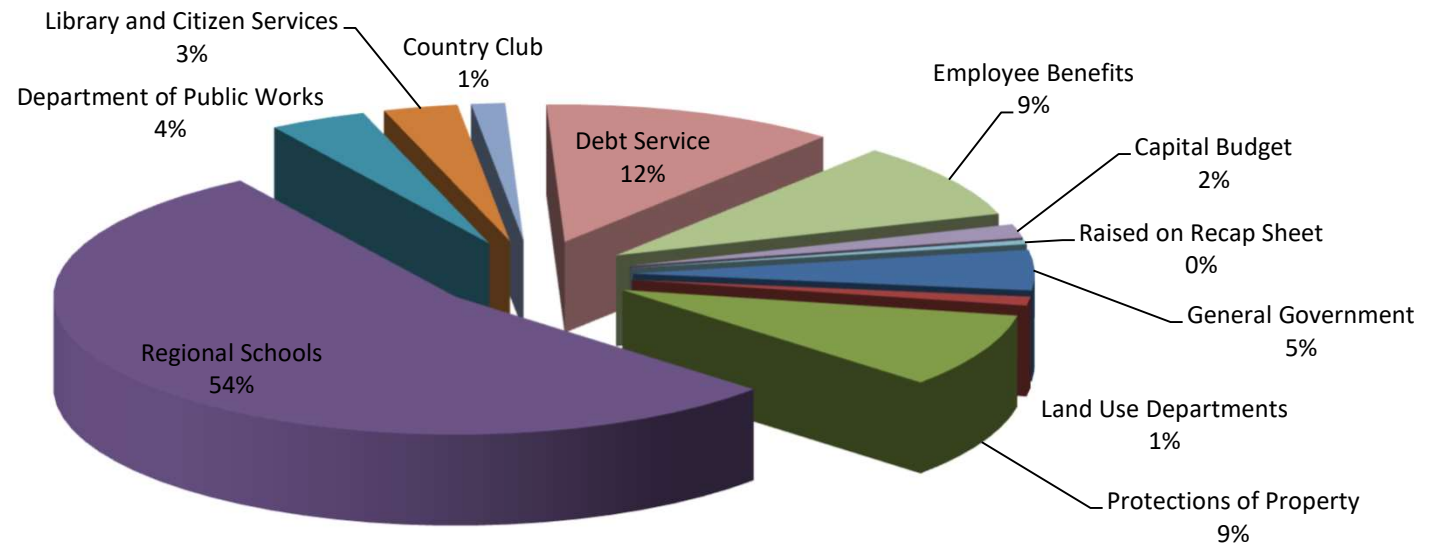


**TOWN OF GROTON
STATE AID HISTORY
FISCAL YEARS 2015 - 2026**



"Where Your Tax Dollars Go"

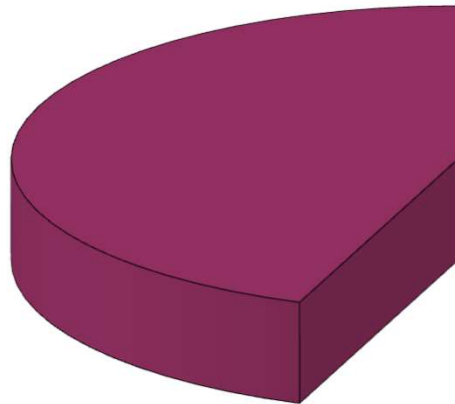
Fiscal Year 2027 Expenditure Analysis



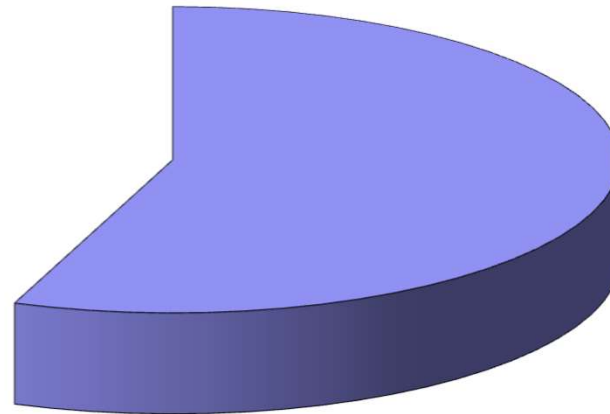
PROPERTY TAX IMPACT

Fiscal Year 2027

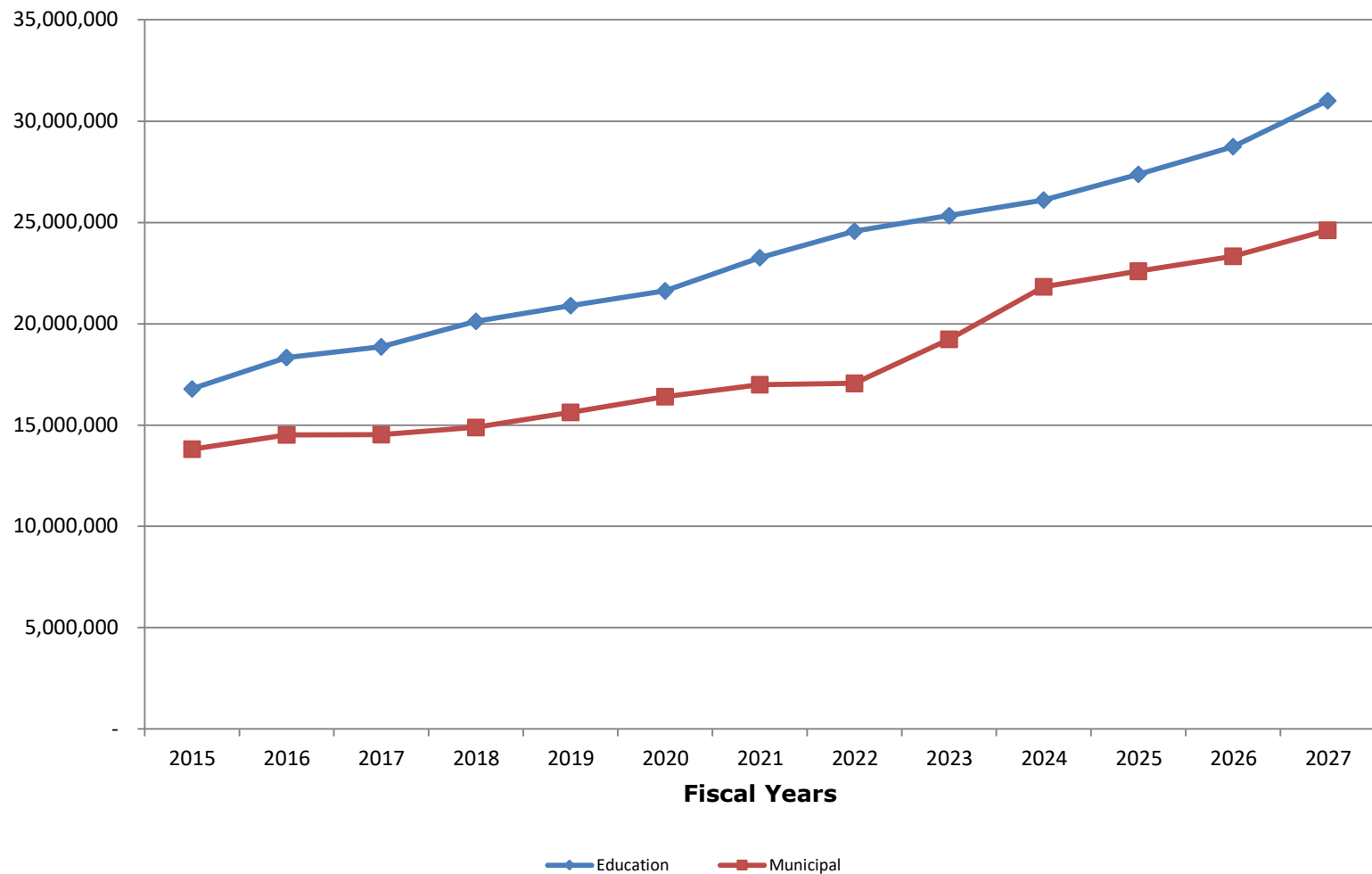
Municipal Budget
44.24%



Regional Schools Budget
55.76%



Trends in Municipal/Education Spending Fiscal Years 2015-2027



Municipal Spending By Function Fiscal Years 2015 - 2027

