

TOWN OF GROTON FINANCE COMMITTEE Regular Session

*Wednesday, April 25th, 2018, 7:00 p.m.
Town Hall, 1st Floor Meeting Room
173 Main St. Groton, MA*

Present for Finance Committee: G. Green (Chair), B. Robertson (Vice Chair), Art Prest, S. Whitefield, D. Manugian, L. Leonard, J. Sjoberg

Absent: None

Also Present: P. Dufresne (Town Accountant/Recording Secretary), K. Shelp (COA Director), J. Amaral (Sr. Ctr. Bldg. Cmte.), B. Easom (CPC Chair), S. Campbell (Country Club General Manager), B. Anderson, J. Luening, G. Sheldon, C. Perkins, members of the public

Documents available at the meeting: FY18 Spring Town Meeting Appendix A (Amended)
FY18 Spring Town Meeting Motions
Reserve Fund Transfer Request Forms (HR/Country Club)
CPC Project Documentation
CPC Projected Reserve Balances

Mr. Green called the regular session of the Finance Committee to order at 7:02 p.m.

Reserve Fund Transfer Requests:

Country Club – Mr. Campbell explained that they had taken over management of the Function Hall this year. While this had not originally been part of the business plan, the club has realized revenue from this decision that more than covers the unanticipated expenses. He added that the club should break even at the end of the season, assuming that the weather cooperates.

On a motion by Mr. Manugian, seconded by Ms. Leonard, the Finance Committee voted unanimously to transfer \$8,000 from the Reserve Fund to FY18 Country Club General Expenses. The Vote: 7-0-0

Human Resources – Ms. Dufresne said that the unexpected retirement of the Police Chief will lead to recruitment costs that will exceed the Human Resources Department FY18 budget. The H.R. Director has estimated Assessment Center costs of \$9,100 and advertising of \$2,706.

On a motion by Mr. Prest, seconded by Ms. Leonard, the Finance Committee voted unanimously to transfer \$11,806.33 from the Reserve Fund to FY18 Human Resources Gen. Expenses. The Vote: 7-0-0

FY19 Operations Budget Update – Mr. Green explained that several changes have been made to the budget since the previous budget vote taken by the Finance Committee. Some of those changes were reclasses of line items and therefore did not alter the bottom-line total. A new capital line has been added for GDRSD, however, which adds \$425,425 to the FY19 budget. This amount will be funded from the GDRSD Capital Stabilization Fund established this year, therefore the change will not impact the tax rate. Mr. Green said that he will ask Ms. Gilbert (School Committee Chair) for a detailed list of those capital items that will be supported by this appropriation. Mr. Robertson noted that if Dunstable does not also vote to support their share of the capital spending, then that spending will not occur. Mr. Green added that some discussion should take place over how to utilize the multiple district capital accounts that have been established. In the meantime, if this funding is not voted at Town Meeting, it amounts to a rejection of the district budget.

On a motion by Mr. Robertson, seconded by Mr. Manugian, the Finance Committee voted unanimously to recommend the FY19 Town of Groton Operating Budget (as reflected in the Amended Appendix A) to Town Meeting. The Vote: 7-0-0

Article 5 – Senior Center Construction: Mr. Amaral explained the three options for resolving the Senior Center building deficiencies: bringing the existing building up to code, renovating and adding to the existing building, or constructing a new building. Merely bringing the building up to current code requirements would cost approximately \$960,000 and would not satisfy programming space needs. The add/renovate option was dismissed also, as the resulting building footprint would not fit the site, maintenance and functionality would be problematic, and the cost differential between this option and building new was only between \$300,000 and \$500,000. Therefore, the committee recommended razing the old structure and building new. The cost estimate for construction of a new Senior Center (based on the low bid received on 4/19) is \$5,437,000 broken out as follows:

Construction	\$4,800,000
5% Contingency	\$ 240,000
Furniture/Fixtures/Equipment	\$ 150,000
Clerk of the Works	\$ 100,000
Architect	\$ 77,000
Owners Project Manager	<u>\$ 70,000</u>

Estimated Total Cost	\$5,437,000
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Ms. Leonard asked for confirmation that fund raising efforts currently underway would bring down the final cost of the project rather than being used to supplement the budget. Ms. Shelp confirmed that any amounts raised privately would only be used to reduce the total project cost to the Town, she added that a brief presentation would be made at Town Meeting prior to the vote.

On a motion by Ms. Leonard, seconded by Mr. Manugian, the Finance Committee voted unanimously to recommend Article 5 - Senior Center Construction (\$5,437,000) to Town Meeting. The Vote: 7-0-0

Article 7 – SRO Funding: It was noted that Article 7 transfers the amount of \$73,000 from Health Insurance to Police Wages for FY19 contingent upon Dunstable participation as previously recommended by the Finance Committee. Mr. Green informed the group that Dunstable has indeed committed funding to this effort in an amount approximating \$15,000.

On a motion by Mr. Manugian, seconded by Ms. Leonard, the Finance Committee voted unanimously to recommend Article 7 – SRO Funding (\$73,000) to Town Meeting. The Vote: 7-0-0

Article 16 – CPC Funding Accounts: Mr. Easom distributed a spreadsheet detailing the expected FY19 year-end CPC fund balances. While the projected surcharge revenue is based on FY17 actual collections, the state match revenue is conservatively calculated at only 10% of those surcharges. The final match received from the state is expected to be less than 15%, which will be a record low. He added that this will be sufficient to cover Surrenden Farms debt service. Regarding the balances projected for each reserve bucket, Mr. Easom noted that CPC tries to preserve the largest balance in the unallocated reserve as this has the least restrictions on spending and can therefore accommodate the widest array of projects. Finally, he noted that the CPC continues to encourage groups to apply for Community Housing funding which remains a difficult goal for the Town to meet.

On a motion by Mr. Robertson, seconded by Mr. Manugian, the Finance Committee voted unanimously to recommend Article 16 – CPC Funding Accounts to Town Meeting (\$738,000). The Vote: 7-0-0

Article 17 – CPA Funding Recommendations: At their last meeting, the CPC voted to rescind their previous recommendation of the Old Meeting House renovation project due to pending legal issues in surrounding communities. Mr. Robertson expressed concern that the Old Meeting House may someday revert to town control in a significantly deteriorated state if forced to do without access to CPC funding for core renovations. Mr. Easom replied that this is a concern that many communities are currently wrestling with and advises waiting for a response from the Middlesex Superior Court which has been asked by the SJC for an interpretation of its findings in this matter. The CPC also voted on Monday to increase the funding recommendation for the Housing Coordinator so as to include the amount necessary to cover the retirement allocation. The revised total for the Housing Coordinator for FY19 is \$50,668.

On a motion by Mr. Manugian, seconded by Mr. Robertson, the Finance Committee voted unanimously to recommend Article 17.1 Affordable Housing Coordinator (\$50,668) to Town Meeting. The Vote: 7-0-0

Mr. Easom described the Prescott School Upgrade project as being mostly targeted to providing fire protection for the building (on all three floors) with a small amount of funding to be used to install an automatic door at the top of the wheelchair ramp. Mr. Green explained that the Town is facing a “change of use” question: if a change of use is allowable without making an enormous investment to meet current building code requirements, then it makes sense to install fire sprinklers. If, however, an investment of \$5 million is required before a change of use is authorized, then the fire sprinkler project should not be undertaken at this time, but as part of the larger renovation. Mr. Prest noted that a favorable engineering report must be followed by subsequent approval by the state inspector. The group discussed how best to address the timing difficulty, as the Prescott engineering report has not yet been received, but the vote

on the CPC project must happen at the upcoming Town Meeting or the funding opportunity will be lost for another year. A discussion ensued as to whether it would be possible to vote this spending contingent on receiving approval from the state inspector. It was acknowledged that the Town Manager has the authority to hold back the funds should the engineering study or the state inspector's decision make it inadvisable to install sprinklers at this time. Mr. Robertson noted that the main risk of voting to approve the sprinkler project is the opportunity cost associated with other worthy projects which cannot access these funds while the Prescott question lingers. Mr. Easom said that if it is decided that Prescott should have first access to the funds, it should be recommended to Town Meeting. Then, if it is later decided not to move ahead with the sprinklers, the Town Manager and the CPC would complete a Project Close-Out Form, and the funds would be returned to the CPC reserve from which they were appropriated. He did note that fire sprinklers are often installed in buildings prior to a major renovation, as many fire events are in fact triggered by renovation activity.

On a motion by Mr. Sjoberg, seconded by Mr. Robertson, the Finance Committee voted in the majority to recommend Article 17.3 Prescott School Upgrades (\$275,330) to Town Meeting. The Vote: 6-0-1 (Mr. Prest deferred his vote to Town Meeting)

Article 17.4 – J.D. Poor Mural Restoration: Ms. Perkins described the mural as a unique form of artwork from the 1800's that is being moved from its present location to prevent future deterioration and will be conserved and displayed in the lobby of the new Groton Inn. Its value is unknown at this time, but an appraisal will be done in the near future as part of the process of insuring it in its new location.

On a motion by Mr. Robertson, seconded by Mr. Manugian, the Finance Committee voted in the majority to recommend Article 17.4 J.D. Poor Mural Restoration (\$18,000) to Town Meeting. The Vote: 6-0-1 (Mr. Prest abstained)

Article 17.5 – Baddacook Pond Restoration: Mr. Luening summarized this project as the 3rd year of the effort to eradicate weeds and invasives from Baddacook Pond via hydro-raking. This will require an ongoing Lake Management Plan and periodic re-evaluation. The first-year cost is \$140,000, but funding in future years will likely be required if additional treatment is deemed necessary.

On a motion by Mr. Prest, seconded by Mr. Manugian, the Finance Committee voted unanimously to recommend Article 17.5 Baddacook Pond Restoration (\$140,000) to Town Meeting. The Vote: 7-0-0

Article 17.6 – Duck Pond Restoration: Mr. Anderson described the deteriorating condition of Duck Pond and warned about the impact of this on public safety and recreation at the site. The proposed solution involves use of a submersed aeration system which will consume the muck, reduce phosphorus and help restore wildlife. Private fundraising will contribute \$13,000 to the project. This will be a 3-year effort during which a great deal of data will be collected as the site is restored. The GPAC are co-applicants with the BOS on this project.

On a motion by Mr. Robertson, seconded by Mr. Manugian, the Finance Committee voted unanimously to recommend Article 17.6 Duck Pond Restoration (\$49,000) to Town Meeting. The Vote: 7-0-0

Article 29 – Rezone 186 Main St.: The Finance Committee had no objection to the article but declined to take a position on this citizen’s petition requesting a change in zoning to R-B for a proposed law office.

Assignment of Town Meeting Motions: Finance Committee members were assigned to introduce the budget motions to Town Meeting as follows:

General Government	Mr. Green
Land Use	Ms. Leonard
Protection of Persons/Property	Mr. Prest
Regional School Districts	Mr. Robertson
Public Works	Mr. Manugian
Library & Citizens Services	Mr. Whitefield
Debt Service	Mr. Green
Employee Benefits	Mr. Robertson
Sewer/Water Enterprise	Mr. Manugian
Cable Enterprise	Mr. Sjoberg
4 Corners Enterprise	Mr. Manugian
Groton Electric Light	Mr. Sjoberg

Finance Committee Budget Presentation – Mr. Green summarized his draft presentation for Town Meeting which is similar to the material presented last year. The members discussed the structure and various updates needed for individual slides. Budget changes will be highlighted as well as a multi-year detail of Unexpended Tax Capacity. The impact of stagnant State match revenue for the school districts will be emphasized. Mr. Green will make his final report available for edits by the other members prior to submittal to the Town Manager.

Financial Policies Review: Mr. Green suggested delaying this topic until after Town Meeting concludes. Mr. Robertson stated that the report needs only immaterial updates at this point.

Mr. Green officially adjourned the regular session of the Finance Committee at 9:15 p.m.

Respectfully submitted,

Patricia Dufresne, Recording Secretary

RFT #3

REQUEST FOR TRANSFER FROM THE RESERVE FUND

(To be submitted in triplicate)

Date 4-23-18

Advisory Board
Town of Groton

Gentlemen:

Request is hereby made for the following transfer from the Reserve Fund in accordance with Chapter 40, Section 6, of the Massachusetts General Laws:

1. Amount requested: \$ 8,000.00
2. To be transferred to: Country Club General Expenses
(give name of appropriation)
3. Present balance in said appropriation: \$ 3,820.62
4. The amount requested will be used for (give specific purpose):
general expenses & utilities

5. This expenditure is extraordinary and/or unforeseen for the following reasons:

We took over bookings in the function hall.



.....
Officer or Department Head

Action of Advisory Board

Date of Meeting 4/25/18 Number Present and Voting 7...

Transfer voted in the sum of \$ 8,000.00

Transfer disapproved


.....
Chairman Advisory Board

Request must be made and transfer voted before any expenditure in excess of appropriation is incurred.

RFT #4

REQUEST FOR TRANSFER FROM THE RESERVE FUND

(To be submitted in triplicate)

Date 4/11/18

Advisory Board
Town of Groton

Gentlemen:

Request is hereby made for the following transfer from the Reserve Fund in accordance with Chapter 40, Section 6, of the Massachusetts General Laws:

1. Amount requested: \$ 11,806.33
2. To be transferred to: HR General Expense
(give name of appropriation)
3. Present balance in said appropriation: \$ 2,514.42
4. The amount requested will be used for (give specific purpose):
Police Chief - Advertisement - Lowell Sun only \$2706.

Assessment Center \$9,100.00

5. This expenditure is extraordinary and/or unforeseen for the following reasons:

Police Chief Retirement.

Please note that the \$2514.42 is the remain-
budget for HR. This money will be used for other
~~expense~~ recruitment costs such as physicals, advertising etc. Officer or Department Head

Action of Advisory Board

Date of Meeting 4/25/18 Number Present and Voting 7

Transfer voted in the sum of \$ 11,806.33

Transfer disapproved

Chairman Advisory Board

Request must be made and transfer voted before any expenditure in excess of appropriation is incurred.

Duck Pond Restoration Project

Community Preservation Application 2019-08

Total project: \$62K

Non-CPA \$: \$13K (neighbor expenses paid & donations)

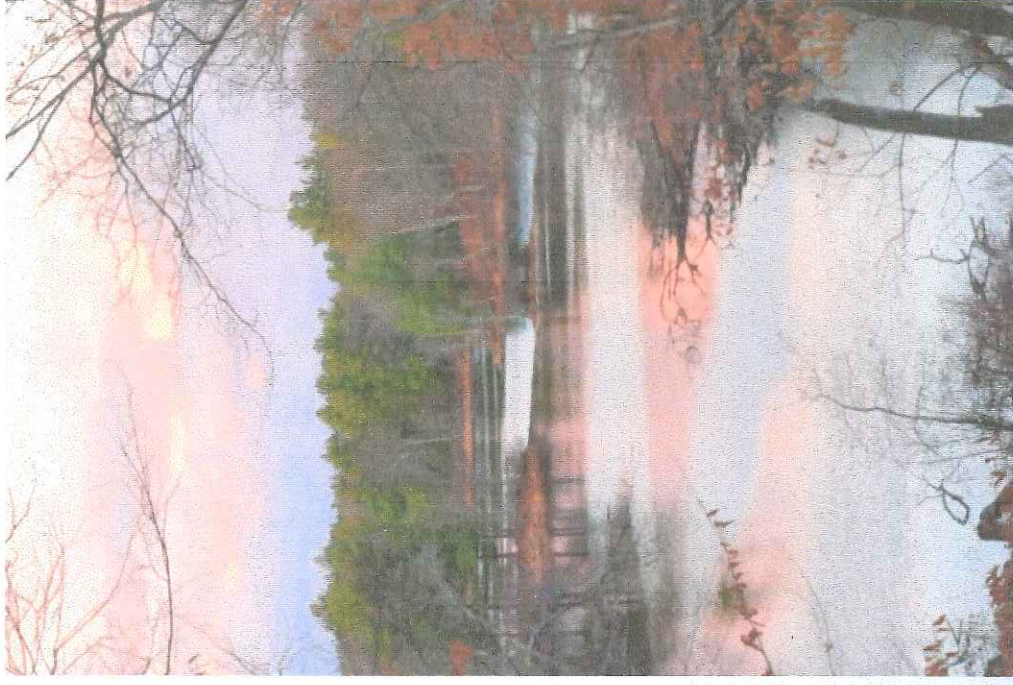
CPA \$: \$49K

Meets Goals & Objectives of

Master Plan and Open Space & Recreation Plan

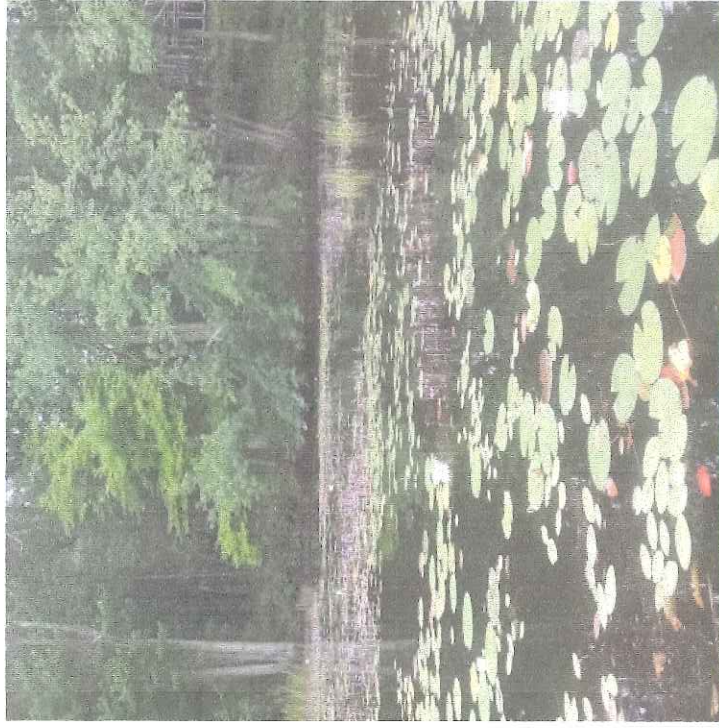
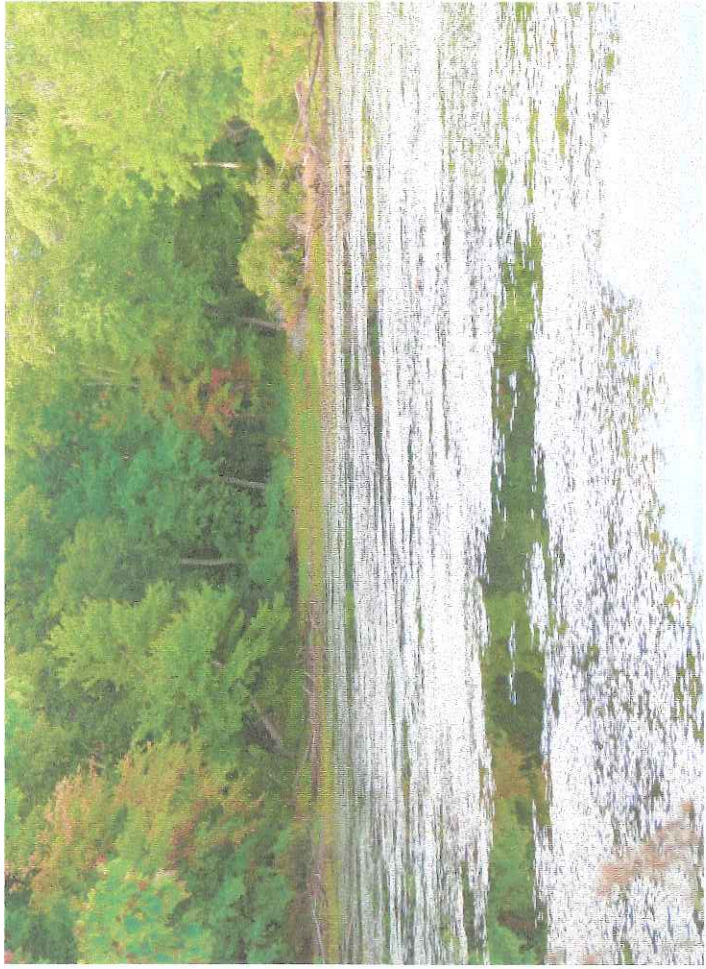
Broad community support: GCC, GCT, BWC, GLA, GPAC
Neighbor emails and donations

Recreation & Viewscapes before weeds

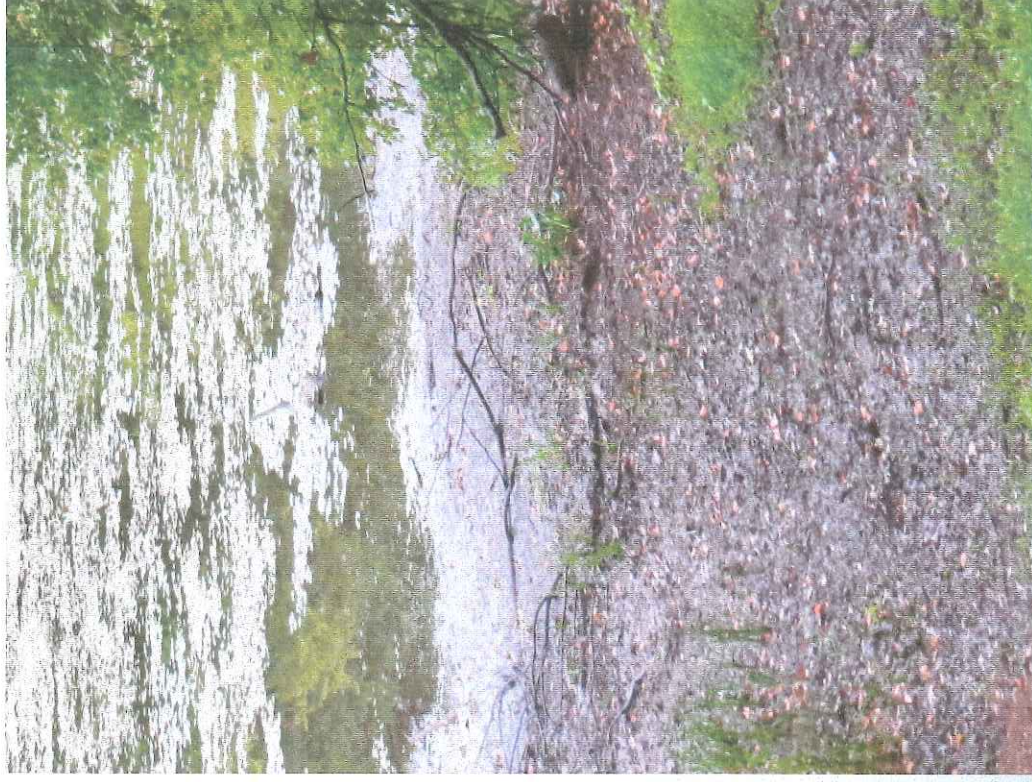


Duck Pond Restoration Project

Duck Pond weeds in recent years



“Muck” is a hazard and recreation barrier



The Problem

- Duck Pond is rapidly deteriorating (eutrophying)
- Symptoms:
 - Rapid increase in nuisance weeds
 - Increasingly thick sediment layer (“muck”)
 - Decrease in wildlife (fish, otters, herons..)
- Other impacts:
 - Safety hazard to anyone falling into pond
 - Recreation barrier; muck prevents pond access; weeds drag on fins and paddles

Causes

- Increased Weeds: Excess nutrients (primarily phosphorus)
- Increased Muck: Insufficient Dissolved Oxygen (DO)
- Decreased Wildlife: Insufficient DO (“bottom dead zone”)

Solution

Submersed-Aeration System restores bottom DO

Aerobic bacteria, insects, fish, & wildlife recover

More “muck” is consumed

Less Phosphorus feeds weeds and algae



Vertex Water Features

Lake Aeration Systems & Floating Fountains
Tel: (800)432-4302 / Fax (954)977-7877

Solitude Lake Management

Duck Pond

LL HE33 10XL5



Legend



Compressor Cabinet
XL5 AirStation
BottomLine Tubing

Optional Equipment



Shoreline Valve Box
1" PVC Pipe

Site and System Specifications

Surface Acres:	24.5
Perimeter Feet:	8,125
Lake Volume, Gal.:	28,286,401
Total Acre Feet:	87
# of XL5 AirStations:	10
CFM / AirStation:	2.96
GPM / AirStation:	3,859
Daily Pumpage:	55,565,844
Turnovers/Day:	1.96
System PSI:	11.8

Date:

12/19/17



Duck Pond Restoration Project

Effect of Funding FY2019 Applications on FY2019 Year End Fund Balances

	Community Housing Reserve	Historic Reserve	Open Space & Recreation	Unallocated Reserve
Funds available	\$516,235	\$149,948	\$37,387	\$344,381
Housing Coordinator	50,668			
Old Meeting House	(\$43,593)			○ (\$41,600)
Prescott School Phase III		(\$130,000)		(\$145,330)
JD Poor Mural		(\$18,000)		
Baddacook Pond Year 3			(\$30,000)	(\$110,000)
Duck Pond Restoration			(\$7,000)	(\$42,000)
YE 2019 remaining funds	\$472,642	\$1,948	\$387	\$5,451
	465,567			417,050

Groton Spring Town Meeting – April 2018

Community Preservation Act

FY2019 Available Funds

	Community Housing Reserve	Historic Reserve	Open Space & Recreation	Unallocated Reserve
Year end FY2018	\$442,435	\$76,148	\$23,587	\$252,384
FY2019 Local surcharge	\$67,000	\$67,000	\$67,000	\$469,000
FY2019 State match	\$6,700	\$6,700	\$6,700	\$46,900
FY2019 Interest earned	\$100	\$100	\$100	\$700
Sub total	\$516,235	\$149,948	\$97,387	\$768,984
CPC Administration				(\$5,000)
Surrenden Farm			(\$60,000)	(\$419,603)
FY2019 Funds available	\$516,235	\$149,948	\$37,387	\$344,381

**HOUSING COORDINATOR
FY 2019 BUDGET ESTIMATE**

***Revised 4/18/2018 (changes highlighted in yellow)**

WAGES			
FY 2018 HOURLY RATE	FY 2018 ANNUAL WAGES	FY 2019 ESTIMATED INCREASE (4%)	FY 2019 ESTIMATED ANNUAL WAGES
\$26.04	\$33,852.00	\$1,354.08	\$35,206.08
		Subtotal Wages	\$35,206.08
BENEFITS			
	FY 2018 HEALTH INSURANCE	FY 2019 ESTIMATED CHANGE	FY 2019 ESTIMATED HEALTH INSURANCE
	\$7,032.00	-\$868.80	\$6,163.20
			FY 2019 MEDICARE (1.45% OF WAGES)
			\$510.49
			FY 2019 LIFE INSURANCE
			\$37.20
			FY 2019 RETIREMENT ALLOCATION
			\$8,770.15
		Subtotal Benefits	\$15,481.04
		TOTAL FY 2019 BUDGET ESTIMATE	\$50,687.12

*Disclaimer: Please note that this proposed budget is an estimate only.
The Town is engaged in Collective Bargaining that will impact the Housing Coordinator wages, and the final health insurance numbers will not be available until end of February.*

Robert L. Collins
Attorney At Law
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Westford, Massachusetts 01886

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Facsimile (978) 448-8511

Groton Office:
204 Gay Road
Groton, Massachusetts 01450

23 April 2018

The Groton Finance Committee
Town Hall
173 Main Street
Groton, MA 01450

RE: 186 Main Street, Groton

Dear Committee Members:

I am assisting Donna and David Ward regarding the property they have purchased at 186 Main Street; this property is the subject of Article 29 at the Town Meeting which commences next week.

While I acknowledge that it has not been the Committee's practice in the past to comment on rezoning articles, I wonder if the situation regarding this property would warrant an exception.

This fine old home is one of the more notable structures on Main Street. The property has unfortunately fallen into a declined state over the last twenty years or so.

Article 29 seeks to rezone this property as R-B (Residential Business) consistent with the Concept Plan I have submitted, which shows a tasteful renovation/ restoration of this home as a single law office to be occupied by my client. The home will maintain the look of a residential structure.

The repurposing of this home as my client's law office (Donna Ward currently maintains her office at 142 Main Street), and the renovation/ restoration of this property to the high standard she employed at her current office, will increase the value of this property (and thus the tax revenue

generated by it) without the corresponding drag on municipal finances which inevitably result from residential uses.

The size of the existing home is such that it could have comfortably fit three residential units, which would have been possible under Section 27C of our zoning by-law. The location of this property is such that the conversion to three dwelling units probably would have been the only economically viable alternative use for this site.

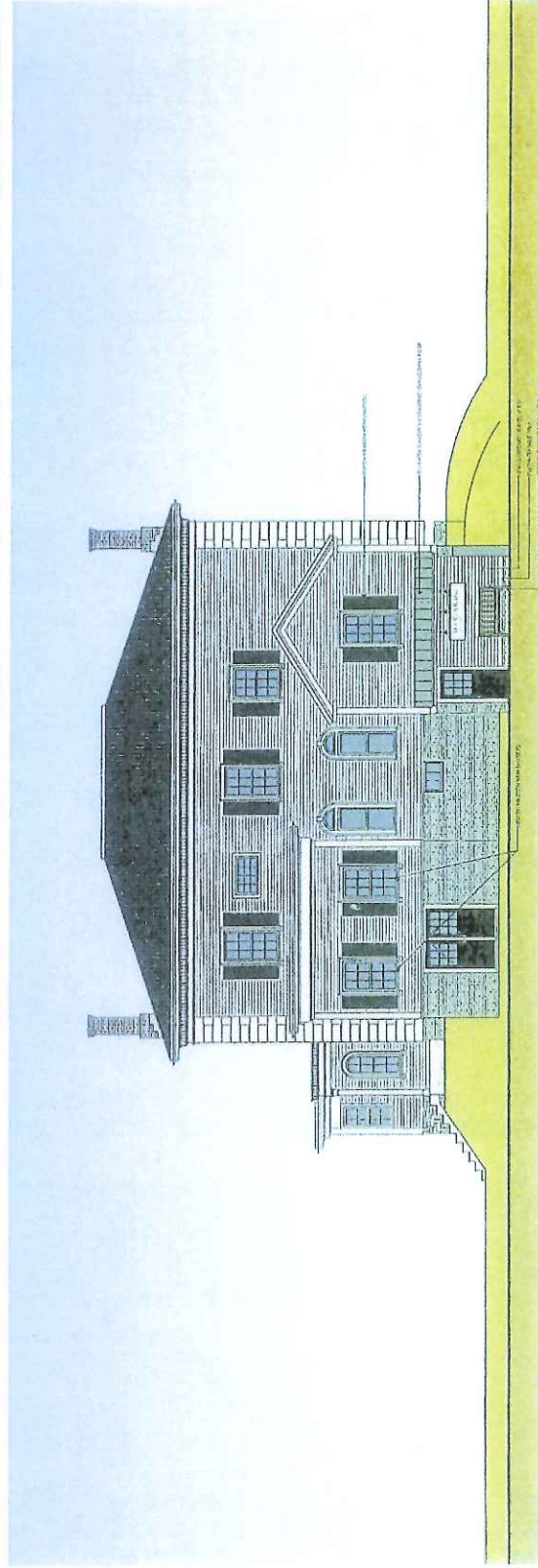
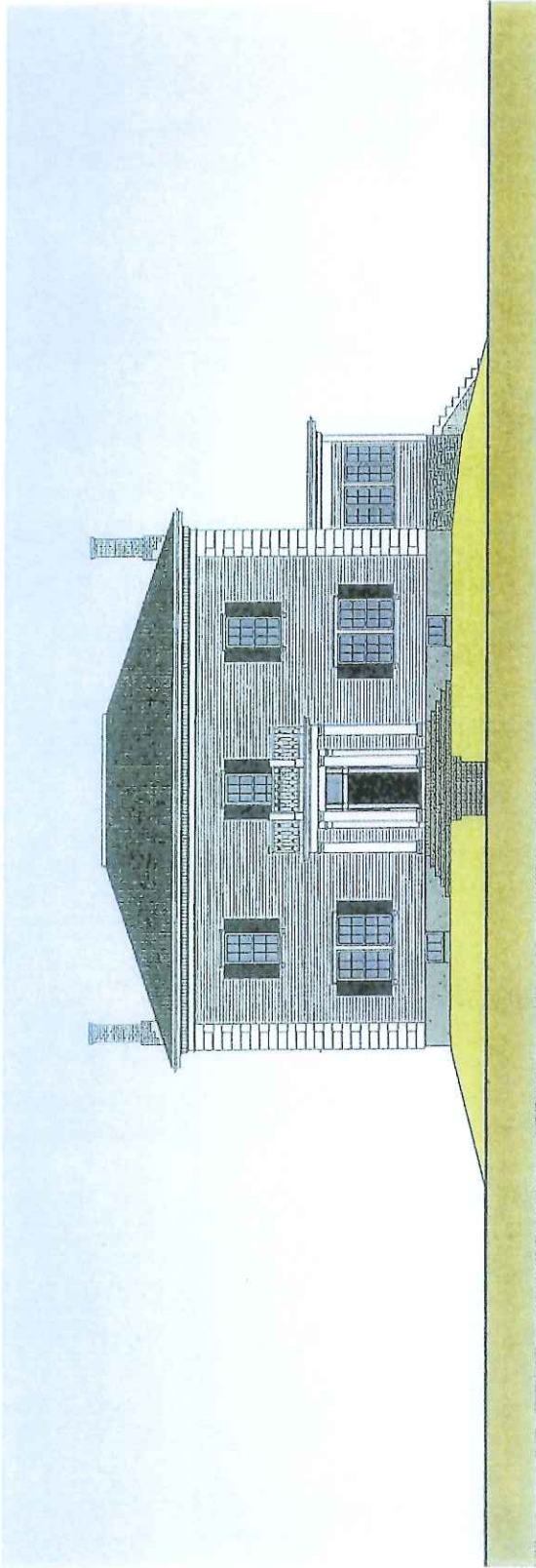
My client's proposal is a better one for this site, and in my mind, a better one for the town. I am hopeful that the Committee agrees, and am thus soliciting its support for Article 29.

The Board of Selectmen, Planning Board, and the Historic Districts Commission will all be giving reports indicating support for this article after my presentation. I am wondering if the Committee would consider doing the same.

Thanking the Committee for its time and consideration, I remain

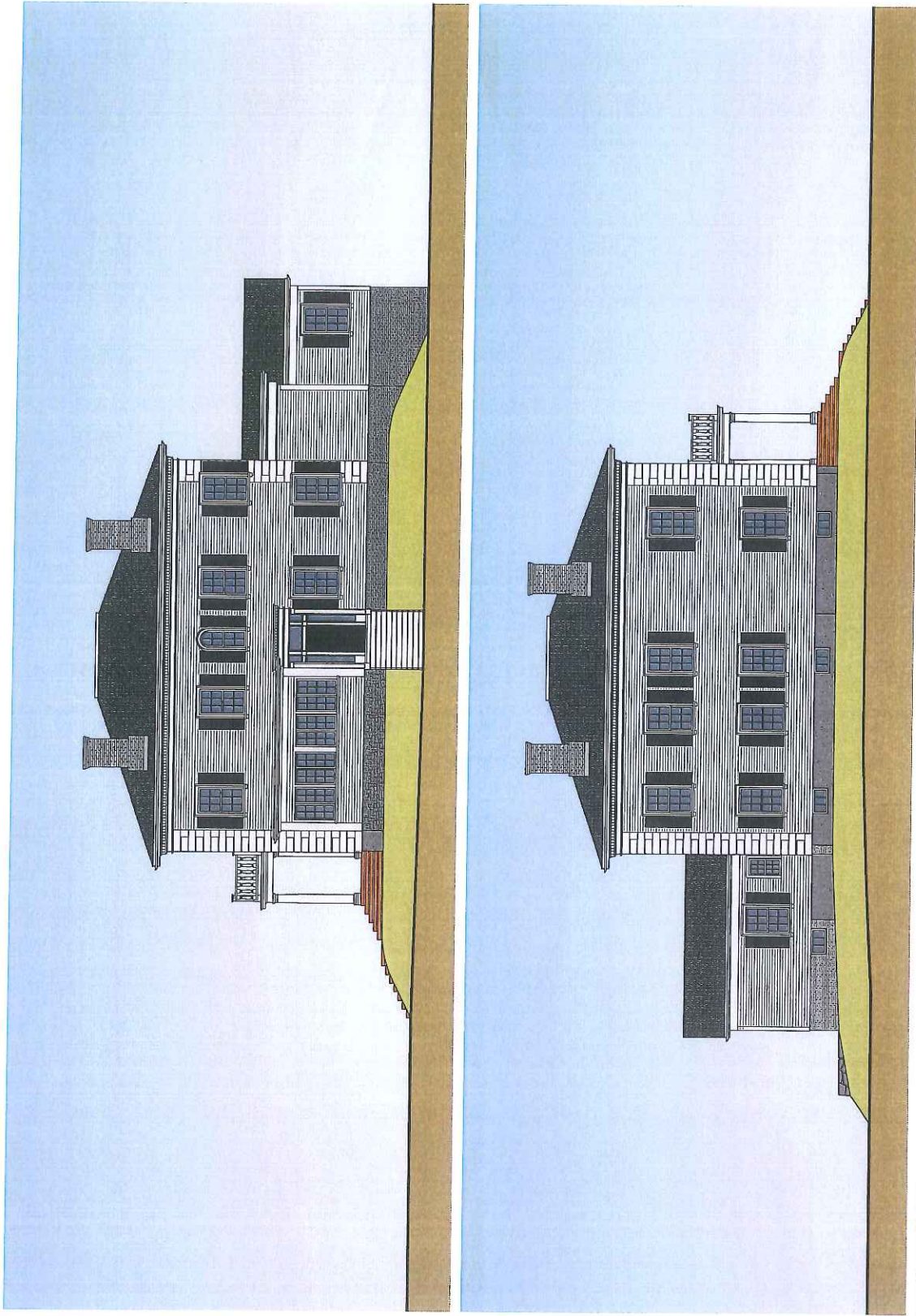
Very truly yours,


Robert L. Collins



Hollingsworth House
186 Main Street, Groton MA 01450





Hollingsworth House

186 Main Street, Groton MA 01450



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April 16, 2018

By E-mail and U.S. Mail

Groton Board of Selectmen
Groton Town Hall
173 Main Street
Groton, MA 01450
selectmen@townofgroton.org

Groton Finance Committee
Groton Town Hall
173 Main Street
Groton, MA 01450
accountant@townofgroton.org

Re: Community Preservation Act grant application by First Parish Church
of Groton

Dear members of the Board of Selectmen & Finance Committee:

We understand that the Town of Groton's Community Preservation Committee has recommended that the Town approve the First Parish Church's application for a grant under the Community Preservation Act to fund half of the second phase of the restoration of its house of worship. The grant application states that First Parish already received more than \$200,000 for the first phase of its restoration and now seeks another \$65,000.

Article 18 of the Amendments to the Massachusetts Constitution, the Anti-Aid Amendment, prohibits the "grant, appropriation or use of public money . . . for the purpose of founding, maintaining or aiding any church, religious denomination or society." The Supreme Judicial Court of Massachusetts recently considered the effect of this provision on historical-preservation grants to active houses of worship. *Caplan v. Acton*, No. SJC-12274 (Mass. Mar. 9, 2018). In *Acton*, Americans United represents taxpayers challenging grants of funds under the Community Preservation Act to Acton Congregational Church under Article 18. The Supreme Judicial Court held that our clients are likely to succeed on the merits of at least

part of their claim and sent the rest of the case back to the trial court for discovery concerning the remainder.

As your counsel recognized in his opinion letter to the Committee, determining whether a grant for restoration of a church building is constitutional is a complex exercise. Under the *Acton* opinions and the Court's previous decisions, funding of First Parish's restoration of its active church building runs the substantial risk of violating the Anti-Aid Amendment.

"A grant of public funds to an active church warrants careful scrutiny." *Acton*, slip op. at 3 (plurality opinion). The proposed grant must be reviewed under a three-part test that considers: (1) the purpose of the grant, (2) whether the grant would substantially aid the church, and (3) whether the grant would risk implicating the concerns that prompted passage of Massachusetts's Anti-Aid Amendment. *Massachusetts v. Sch. Comm.*, 382 Mass. 665, 675 (1981).

Purpose

The entire structure of a house of worship is imbued with religious uses and expression and cannot be easily segmented and compartmentalized. And as a plurality of the Supreme Judicial Court explained in *Acton*, "it is not for judges or, for that matter, a community preservation committee to determine whether" certain elements of a church structure are "a matter of religious doctrine." *Acton*, slip op. at 41–42 (plurality opinion) (quoting *Martin v. Corp. of Presiding Bishop of Church of Jesus Christ of Latter-Day Saints*, 434 Mass. 141, 150, 152 (2001)). Thus in other cases the Supreme Judicial Court has held that a structure is either religious as a whole or it is not; government and the courts cannot apply different rules to the steeple than to the church kitchen or the mechanical areas. *Martin*, 434 Mass. at 459–50 and n.19 (zoning exemption was applicable to *entire* religious structure, and it was inappropriate to attempt to subdivide structure into religious and nonreligious portions for purposes of exemption). Further, even if the structure itself were not inherently religious, grants to restore an active church building aid the church's religious activities by allowing the church to put to religious purposes the funds that otherwise would have been spent on upkeep. See *Acton*, slip op. at 35 (plurality opinion); *Acton*, slip op. at 11 (Kafker, J., concurring).

Given the Court's holistic treatment of church structures, any grant to restore the church building's appearance here would also serve to maintain or aid an active church.¹ One cannot easily differentiate the chips of alligatoring paint, the

¹ Though "public aid may have more than one motivating purpose[.] . . . [i]n such cases, the inquiry becomes whether one of those motivating purposes is impermissible under the [A]nti-[A]id [A]mendment." *Acton*, slip op. at 32 n.22 (plurality opinion) (emphasis added) (citing *Op. of the Justices to the Senate*, 401 Mass. 1201, 1208 (1987)).

windows, or the clock mechanisms of this active house of worship into repairs that the town may fund and those that it may not.

Substantial Aid

During oral argument in the Supreme Judicial Court in *Acton*, Chief Justice Gants expressed particular concern about repeated grants to churches. See Archived Oral Arguments Video: *Caplan v. Town of Acton*, SJC-12274, Suffolk University Law School, <http://www.suffolk.edu/sjc/archive.php> at 18:10 (in “Docket Number” field, enter “SJC-12274” and then choose result). And a majority of the Court held that a grant of \$51,000 in that case was substantial. *Acton*, slip op. at 34 (plurality opinion); *Acton*, slip op. at 11 (Kafker, J., concurring). A majority further emphasized that, because of the fungible nature of money, the grants would impermissibly enable the church to shift its own funds from structural maintenance to more expressly religious uses, meaning that the grant would have the effect of supporting the church’s religious mission and religious activities. *Acton*, slip op. at 35 (plurality opinion); *Acton*, slip op. at 11 (Kafker, J., concurring).

In sum: The grant for which First Parish now applies is substantial. The church requests \$65,000, on top of the more than \$200,000 that it has already received. Groton’s apparent willingness to make taxpayer money a bottomless source of funding for the church’s ongoing maintenance, rather than using public funds for civic purposes and having the church pay for its own facilities, substantially aids First Parish’s religious functions.

Risks

A majority of the justices in *Acton* held that at least one of the grants there posed the very risks that once prompted the passage of the Anti-Aid Amendment. Here, First Parish’s grant application poses two of these risks in particular: First, citizens must not be compelled to fund worship in a faith to which they do not subscribe. See *Acton*, slip op. at 38–39 (plurality opinion); *Acton*, slip op. at 12 (Kafker, J., concurring). And second, “[g]rants for the renovation of churches” under the Community Preservation Act, in which applicants compete for limited funds, “pose an inevitable risk of making the irritating question of religion a politically divisive one in the community.” See *Acton*, slip op. at 42–43 (plurality opinion) (internal quotation marks omitted); see also *Acton*, slip op. at 13 (Kafker, J., concurring).

Though the *Acton* opinions particularly emphasized these risks in the context of grants to fund religious imagery, it does not follow that the Anti-Aid Amendment applies solely to symbolic imagery or churches that employ that imagery. And the mere fact that Unitarian churches tend to feature few or no pronounced symbols of religious beliefs cannot create a constitutional loophole for First Parish. Houses of worship feature elements of architecture and design laden with religious

significance that might not be obvious to the Community Preservation Committee. See, e.g., PINK DANDELION, LITURGIES OF QUAKERISM (Routledge 2017) (2005) (plainness of meeting houses and seating arrangements inside are significant to Quaker faith); Andrew Kroll, *AD Classics: First Unitarian Church of Rochester/Louis Kahn*, ARCH DAILY (Nov. 9, 2010), <https://tinyurl.com/unitarianrochester> (Unitarian church building designed in shape of a question mark symbolizes centrality of questioning in Unitarianism and welcome role of both religion and science); Abraham Millgram, *Pre-Modern Synagogue Architecture and Interior Design*, MY JEWISH LEARNING, <https://tinyurl.com/synagoguedesign> (last visited Apr. 6, 2018) (height of a synagogue, clear windows, and interior visual emphasis on Torah are all religiously significant in Judaism). It is inappropriate and impractical for government to wade into a complex analysis of religious symbolism of particular portions of a church structure. And whether or not houses of worship bear obvious symbols of religious beliefs, the buildings are imbued with religious meaning and purpose. Hence, a preservation grant to repair and restore the structure poses risks similar to those that accompany the public funding of religious imagery.

The requested grant to First Parish would pose the very risks to liberty of conscience and civic harmony that a majority in *Acton* concluded were “significant” and “inevitable” there. See *Acton*, slip op. at 38, 43 (plurality opinion); see also *Acton*, slip op. at 12–13 (Kafker, J., concurring). Though a majority posited that funds for a “primarily secular purpose” might under some circumstances pass “careful scrutiny” of grants to active houses of worship (*Acton*, slip op. at 3 (plurality opinion); see also *Acton*, slip op. at 10 n.3 (Kafker, J., concurring)), the justices repeatedly emphasized the heightened concern over public funding of worship spaces. And as explained above, the parts of the church structure are inseparable from the worship uses of the church as a whole. For these reasons, the use of taxpayer funds to restore various elements of First Parish’s church building implicates citizens’ liberty of conscience and invites public discord.

* * *

Finally, we note that the *Acton* case is not over: The Supreme Judicial Court has preliminarily enjoined one of the grants and has directed the trial court to determine whether the remaining grant should also be enjoined. Because of the ongoing nature of the *Acton* case and the limited scope of the preliminary-injunction proceedings before the Supreme Judicial Court thus far, the opinions in *Acton* cannot be understood to condone a grant to First Parish. In fact, the Court’s only dispositive holding was that one of the grants in *Acton* was likely unconstitutional and must be preliminarily enjoined. And as explained above, the justices’ broader reasoning raises the possibility that any grant to restore an active house of worship must fail.

We encourage the Town to be scrupulous in complying with the Anti-Aid Amendment. If you have any questions or would like to discuss this issue further, you may contact Claire L. Hillan at (202) 466-7307 or at hillan@au.org.

Sincerely,



Richard B. Katskee, Legal Director
Eric Rothschild, Senior Litigation Counsel
Claire L. Hillan, Legal Fellow

CC: Groton Community Preservation Committee
Groton Town Hall
173 Main Street
Groton, MA 01450
communitypreservation@townofgroton.org

APPENDIX A

TOWN OF GROTON

FISCAL YEAR 2019

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 APPROPRIATED	FY 2019 TOWN MANAGER BUDGET	FY 2019 FINCOM BUDGET	PERCENT CHANGE	FY 2019 AVERAGE TAX BILL	FY 2019 PERCENT OF TAX BILL
GENERAL GOVERNMENT								
MODERATOR								
1000	Salaries	\$ 65	\$ 65	\$ 65	\$ 65	0.00%	\$ 0.01	0.00%
1001	Expenses	\$ 19	\$ 80	\$ 80	\$ 80	0.00%	\$ 0.02	0.00%
DEPARTMENTAL TOTAL		\$ 84	\$ 145	\$ 145	145	0.00%	\$ 0.03	0.00%
BOARD OF SELECTMEN								
1020	Salaries	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
1021	Wages	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
1022	Expenses	\$ 1,999	\$ 3,000	\$ 3,100	\$ 3,100	3.33%	\$ 0.65	0.01%
1023	Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
1024	Minor Capital	\$ -	\$ 27,000	\$ 27,000	\$ 27,000	0.00%	\$ 5.64	0.07%
DEPARTMENTAL TOTAL		\$ 1,999	\$ 30,000	\$ 30,100	30,100	0.33%	\$ 6.29	0.08%
TOWN MANAGER								
1030	Salaries	\$ 196,963	\$ 204,592	\$ 207,912	\$ 207,912	1.62%	\$ 43.46	0.54%
1031	Wages	\$ 102,567	\$ 106,780	\$ 108,280	\$ 108,280	1.40%	\$ 22.63	0.28%
1032	Expenses	\$ 7,368	\$ 14,000	\$ 14,000	\$ 14,000	0.00%	\$ 2.93	0.04%
1033	Engineering/Consultant	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
1034	Performance Evaluations	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 306,898	\$ 325,372	\$ 330,192	330,192	1.48%	\$ 69.02	0.85%

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 APPROPRIATED	FY 2019 TOWN MANAGER BUDGET	FY 2019 FINCOM BUDGET	PERCENT CHANGE	FY 2019 AVERAGE TAX BILL	FY 2019 PERCENT OF TAX BILL
FINANCE COMMITTEE								
1040	Expenses	\$ -	\$ 210	\$ 210	\$ 210	0.00%	\$ 0.04	0.00%
1041	Reserve Fund	\$ 51,085	\$ 150,000	\$ 150,000	\$ 150,000	0.00%	\$ 31.35	0.39%
<hr/>								
	DEPARTMENTAL TOTAL	\$ 51,085	\$ 150,210	\$ 150,210	\$ 150,210	0.00%	\$ 31.40	0.39%
TOWN ACCOUNTANT								
1050	Salaries	\$ 84,833	\$ 87,395	\$ 91,110	\$ 91,110	4.25%	\$ 19.04	0.24%
1051	Wages	\$ 42,333	\$ 44,067	\$ 44,067	\$ 44,067	0.00%	\$ 9.21	0.11%
1052	Expenses	\$ 29,744	\$ 31,185	\$ 32,140	\$ 32,140	3.06%	\$ 6.72	0.08%
<hr/>								
	DEPARTMENTAL TOTAL	\$ 156,910	\$ 162,647	\$ 167,317	\$ 167,317	2.87%	\$ 34.97	0.43%
BOARD OF ASSESSORS								
1060	Salaries	\$ 94,240	\$ 85,325	\$ 72,000	\$ 72,000	-15.62%	\$ 15.05	0.19%
1061	Wages	\$ 53,007	\$ 52,782	\$ 50,316	\$ 50,316	-4.67%	\$ 10.52	0.13%
1062	Expenses	\$ 16,484	\$ 23,235	\$ 22,630	\$ 22,630	-2.60%	\$ 4.73	0.06%
1063	Legal Expense	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<hr/>								
	DEPARTMENTAL TOTAL	\$ 163,731	\$ 161,342	\$ 144,946	\$ 144,946	-10.16%	\$ 30.30	0.37%
TREASURER/TAX COLLECTOR								
1070	Salaries	\$ 84,125	\$ 84,966	\$ 84,125	\$ 84,125	-0.99%	\$ 17.58	0.22%
1071	Wages	\$ 100,162	\$ 104,658	\$ 104,658	\$ 104,658	0.00%	\$ 21.88	0.27%
1072	Expenses	\$ 20,040	\$ 22,855	\$ 21,865	\$ 21,865	-4.33%	\$ 4.57	0.06%
1073	Tax Title	\$ 3,333	\$ 4,500	\$ 4,500	\$ 4,500	0.00%	\$ 0.94	0.01%
1074	Bond Cost	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000	20.00%	\$ 1.25	0.02%
<hr/>								
	DEPARTMENTAL TOTAL	\$ 212,660	\$ 221,979	\$ 221,148	\$ 221,148	-0.37%	\$ 46.23	0.57%

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 APPROPRIATED	FY 2019 TOWN MANAGER BUDGET	FY 2019 FINCOM BUDGET	PERCENT CHANGE	FY 2019 AVERAGE TAX BILL	FY 2019 PERCENT OF TAX BILL
TOWN COUNSEL								
1080	Expenses	\$ 61,574	\$ 90,000	\$ 70,000	\$ 70,000	-22.22%	\$ 14.63	0.18%
DEPARTMENTAL TOTAL		\$ 61,574	\$ 90,000	\$ 70,000	\$ 70,000	-22.22%	\$ 14.63	0.18%
HUMAN RESOURCES								
1090	Salary	\$ 73,201	\$ 75,412	\$ 75,412	\$ 75,412	0.00%	\$ 15.76	0.19%
1091	Expenses	\$ 8,764	\$ 9,550	\$ 10,000	\$ 10,000	4.71%	\$ 2.09	0.03%
DEPARTMENTAL TOTAL		\$ 81,965	\$ 84,962	\$ 85,412	\$ 85,412	0.53%	\$ 17.85	0.22%
INFORMATION TECHNOLOGY								
1100	Salary	\$ 100,814	\$ 104,888	\$ 104,888	\$ 104,888	0.00%	\$ 21.92	0.27%
1101	Wages	\$ 37,205	\$ 48,254	\$ 54,288	\$ 54,288	12.50%	\$ 11.35	0.14%
1102	Expenses	\$ 21,094	\$ 24,800	\$ 24,800	\$ 24,800	0.00%	\$ 5.18	0.06%
DEPARTMENTAL TOTAL		\$ 159,113	\$ 177,942	\$ 183,976	\$ 183,976	3.39%	\$ 38.46	0.48%
GIS STEERING COMMITTEE								
1120	Expenses	\$ 5,411	\$ 15,100	\$ 18,600	\$ 18,600	23.18%	\$ 3.89	0.05%
DEPARTMENTAL TOTAL		\$ 5,411	\$ 15,100	\$ 18,600	\$ 18,600	23.18%	\$ 3.89	0.05%
TOWN CLERK								
1130	Salaries	\$ 77,556	\$ 80,689	\$ 83,936	\$ 83,936	4.02%	\$ 17.54	0.22%
1131	Wages	\$ 52,166	\$ 58,589	\$ 58,731	\$ 58,731	0.24%	\$ 12.28	0.15%
1132	Expenses	\$ 7,310	\$ 11,515	\$ 11,690	\$ 11,690	1.52%	\$ 2.44	0.03%
1135	Minor Capital	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 137,032	\$ 150,793	\$ 154,357	\$ 154,357	2.36%	\$ 32.26	0.40%



LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 APPROPRIATED	FY 2019 TOWN MANAGER BUDGET	FY 2019 FINCOM BUDGET	PERCENT CHANGE	FY 2019 AVERAGE TAX BILL	FY 2019 PERCENT OF TAX BILL
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ELECTIONS & BOARD OF REGISTRARS

1140 Stipend	\$	9,707	\$	5,408	\$	14,346	\$	14,346	165.27%	\$	3.00	0.04%
1141 Expenses	\$	7,173	\$	6,831	\$	11,070	\$	11,070	62.06%	\$	2.31	0.03%
1142 Minor Capital	\$	-	\$	-	\$	-	\$	-	0.00%	\$	-	0.00%

DEPARTMENTAL TOTAL	\$	16,880	\$	12,239	\$	25,416	\$	25,416	107.66%	\$	5.31	0.07%
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STREET LISTINGS

1150 Expenses	\$	5,841	\$	6,250	\$	5,100	\$	5,100	-18.40%	\$	1.07	0.01%
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DEPARTMENTAL TOTAL	\$	5,841	\$	6,250	\$	5,100	\$	5,100	-18.40%	\$	1.07	0.01%
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INSURANCE & BONDING

1160 Insurance & Bonding	\$	199,042	\$	222,000	\$	230,000	\$	230,000	3.60%	\$	48.08	0.59%
1161 Insurance Deductible Reserve - Liability	\$	3,131	\$	12,000	\$	12,000	\$	12,000	0.00%	\$	2.51	0.03%
1162 Insurance Deductible Reserve - 111F	\$	14,484	\$	25,000	\$	25,000	\$	25,000	0.00%	\$	5.23	0.06%

DEPARTMENTAL TOTAL	\$	216,657	\$	259,000	\$	267,000	\$	267,000	3.09%	\$	55.81	0.69%
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TOWN REPORT

1170 Expenses	\$	1,407	\$	1,500	\$	1,500	\$	1,500	0.00%	\$	0.31	0.00%
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DEPARTMENTAL TOTAL	\$	1,407	\$	1,500	\$	1,500	\$	1,500	0.00%	\$	0.31	0.00%
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LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 APPROPRIATED	FY 2019 TOWN MANAGER BUDGET	FY 2019 FINCOM BUDGET	PERCENT CHANGE	FY 2019 AVERAGE TAX BILL	FY 2019 PERCENT OF TAX BILL
POSTAGE/TOWN HALL EXPENSES								
1180	Expenses	\$ 52,726	\$ 55,000	\$ 55,000	\$ 55,000	0.00%	\$ 11.50	0.14%
1181	Telephone Expenses	\$ 31,566	\$ 40,000	\$ 40,000	\$ 40,000	0.00%	\$ 8.36	0.10%
1182	Office Supplies	\$ 11,697	\$ 17,000	\$ 17,000	\$ 17,000	0.00%	\$ 3.55	0.04%
<hr/>								
	DEPARTMENTAL TOTAL	\$ 95,989	\$ 112,000	\$ 112,000	\$ 112,000	0.00%	\$ 23.41	0.29%
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	TOTAL GENERAL GOVERNMENT	\$ 1,675,236	\$ 1,961,481	\$ 1,967,419	\$ 1,967,419	0.30%	\$ 411.24	5.09%

LAND USE DEPARTMENTS

CONSERVATION COMMISSION								
1200	Salary	\$ 66,118	\$ 68,789	\$ 63,240	\$ 63,240	-8.07%	\$ 13.22	0.16%
1201	Wages	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
1202	Expenses	\$ 5,480	\$ 6,699	\$ 6,724	\$ 6,724	0.37%	\$ 1.41	0.02%
1203	Engineering & Legal	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
1204	Minor Capital	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<hr/>								
	DEPARTMENTAL TOTAL	\$ 71,598	\$ 75,488	\$ 69,964	\$ 69,964	-7.32%	\$ 14.62	0.18%

PLANNING BOARD

1210	Salaries	\$ 75,567	\$ 82,192	\$ 76,500	\$ 76,500	-6.93%	\$ 15.99	0.20%
1211	Wages	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
1212	Expenses	\$ 5,695	\$ 7,850	\$ 7,850	\$ 7,850	0.00%	\$ 1.64	0.02%
1215	M.R.P.C. Assessment	\$ 3,402	\$ 3,488	\$ 3,600	\$ 3,600	3.21%	\$ 0.75	0.01%
1216	Legal Budget	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
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	DEPARTMENTAL TOTAL	\$ 84,664	\$ 93,530	\$ 87,950	\$ 87,950	-5.97%	\$ 18.38	0.23%

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 APPROPRIATED	FY 2019 TOWN MANAGER BUDGET	FY 2019 FINCOM BUDGET	PERCENT CHANGE	FY 2019 AVERAGE TAX BILL	FY 2019 PERCENT OF TAX BILL
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ZONING BOARD OF APPEALS

1220 Wages	\$	18,810	\$	19,285	\$	19,285	0.00%	\$	4.03	0.05%
1221 Expenses	\$	757	\$	1,700	\$	1,700	0.00%	\$	0.36	0.00%

DEPARTMENTAL TOTAL	\$	19,567	\$	20,985	\$	20,985	0.00%	\$	4.39	0.05%
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HISTORIC DISTRICT COMMISSION

1230 Wages	\$	-	\$	-	\$	-	0.00%	\$	-	0.00%
1231 Expenses	\$	-	\$	-	\$	-	0.00%	\$	-	0.00%

DEPARTMENTAL TOTAL	\$	-	\$	-	\$	-	0.00%	\$	-	0.00%
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BUILDING INSPECTOR

1240 Salaries	\$	82,475	\$	84,966	\$	84,125	-0.99%	\$	17.58	0.22%
1241 Wages	\$	62,013	\$	61,636	\$	56,949	-7.60%	\$	11.90	0.15%
1242 Expenses	\$	1,623	\$	3,500	\$	3,500	0.00%	\$	0.73	0.01%
1243 Minor Capital	\$	-	\$	-	\$	-	0.00%	\$	-	0.00%

DEPARTMENTAL TOTAL	\$	146,111	\$	150,102	\$	144,574	-3.68%	\$	30.22	0.37%
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MECHANICAL INSPECTOR

1250 Fee Salaries	\$	31,530	\$	30,000	\$	30,000	0.00%	\$	6.27	0.08%
1251 Expenses	\$	3,724	\$	5,000	\$	5,000	0.00%	\$	1.05	0.01%

DEPARTMENTAL TOTAL	\$	35,254	\$	35,000	\$	35,000	0.00%	\$	7.32	0.09%
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LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 APPROPRIATED	FY 2019 TOWN MANAGER BUDGET	FY 2019 FINCOM BUDGET	PERCENT CHANGE	FY 2019 AVERAGE TAX BILL	FY 2019 PERCENT OF TAX BILL
EARTH REMOVAL INSPECTOR								
1260	Stipend	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.00%	\$ 0.31	0.00%
1261	Expenses	\$ 100	\$ 100	\$ 100	\$ 100	0.00%	\$ 0.02	0.00%
1262	Minor Capital	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<hr/>								
	DEPARTMENTAL TOTAL	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	0.00%	\$ 0.33	0.00%
BOARD OF HEALTH								
1270	Wages	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
1271	Expenses	\$ 718	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	\$ 0.21	0.00%
1272	Nursing Services	\$ -	\$ 11,325	\$ 11,892	\$ 11,892	5.01%	\$ 2.49	0.03%
1273	Nashoba Health District	\$ 42,423	\$ 24,818	\$ 26,059	\$ 26,059	5.00%	\$ 5.45	0.07%
1274	Herbert Lipton MH	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	0.00%	\$ 1.67	0.02%
1275	Eng/Consult/Landfill Monitoring	\$ 9,677	\$ 10,000	\$ 10,000	\$ 10,000	0.00%	\$ 2.09	0.03%
<hr/>								
	DEPARTMENTAL TOTAL	\$ 60,818	\$ 55,143	\$ 56,951	\$ 56,951	3.28%	\$ 11.90	0.15%
SEALER OF WEIGHTS & MEASURES								
1280	Fee Salaries	\$ 2,610	\$ 3,000	\$ 3,200	\$ 3,200	6.67%	\$ 0.67	0.01%
1281	Expenses	\$ -	\$ 100	\$ 100	\$ 100	0.00%	\$ 0.02	0.00%
<hr/>								
	DEPARTMENTAL TOTAL	\$ 2,610	\$ 3,100	\$ 3,300	\$ 3,300	6.45%	\$ 0.69	0.01%
<hr/>								
	TOTAL LAND USE DEPARTMENTS	\$ 422,222	\$ 434,948	\$ 420,324	\$ 420,324	-3.36%	\$ 87.86	1.09%

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 APPROPRIATED	FY 2019 TOWN MANAGER BUDGET	FY 2019 FINCOM BUDGET	PERCENT CHANGE	FY 2019 AVERAGE TAX BILL	FY 2019 PERCENT OF TAX BILL
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PROTECTION OF PERSONS AND PROPERTY

POLICE DEPARTMENT

1300 Salaries	\$	316,053	\$	320,822	\$	329,378	\$	329,378	2.67%	\$	68.85	0.85%
1301 Wages	\$	1,659,348	\$	1,666,539	\$	1,666,539	\$	1,666,539	0.00%	\$	348.35	4.31%
1302 Expenses	\$	182,117	\$	192,449	\$	198,849	\$	198,849	3.33%	\$	41.56	0.51%
1303 Lease or Purchase of Cruisers	\$	3,960	\$	4,000	\$	4,000	\$	4,000	0.00%	\$	0.84	0.01%
1304 PS Building (Expenses)	\$	-	\$	-	\$	-	\$	-	0.00%	\$	-	0.00%
1305 Minor Capital	\$	11,985	\$	20,000	\$	20,000	\$	20,000	0.00%	\$	4.18	0.05%

DEPARTMENTAL TOTAL	\$	2,173,463	\$	2,203,810	\$	2,218,766	\$	2,218,766	0.68%	\$	463.78	5.74%
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FIRE DEPARTMENT

1310 Salaries	\$	102,792	\$	113,086	\$	116,479	\$	116,479	3.00%	\$	24.35	0.30%
1311 Wages	\$	702,084	\$	807,333	\$	809,601	\$	809,601	0.28%	\$	169.23	2.09%
1312 Expenses	\$	163,038	\$	168,300	\$	168,300	\$	168,300	0.00%	\$	35.18	0.44%

DEPARTMENTAL TOTAL	\$	967,914	\$	1,088,719	\$	1,094,380	\$	1,094,380	0.52%	\$	228.75	2.83%
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GROTON WATER FIRE PROTECTION

1320 West Groton Water District	\$	-	\$	1	\$	1	\$	1	0.00%	\$	0.00	0.00%
1321 Groton Water Department	\$	-	\$	1	\$	1	\$	1	0.00%	\$	0.00	0.00%

DEPARTMENTAL TOTAL	\$	-	\$	2	\$	2	\$	2	0.00%	\$	0.00	0.00%
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ANIMAL INSPECTOR

1330 Salary	\$	2,070	\$	2,082	\$	2,082	\$	2,082	0.00%	\$	0.44	0.01%
1331 Expenses	\$	-	\$	400	\$	400	\$	400	0.00%	\$	0.08	0.00%

DEPARTMENTAL TOTAL	\$	2,070	\$	2,482	\$	2,482	\$	2,482	0.00%	\$	0.52	0.01%
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LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 APPROPRIATED	FY 2019 TOWN MANAGER BUDGET	FY 2019 FINCOM BUDGET	PERCENT CHANGE	FY 2019 AVERAGE TAX BILL	FY 2019 PERCENT OF TAX BILL
ANIMAL CONTROL OFFICER								
1340	Salary	\$ 2,070	\$ 2,082	\$ 2,082	\$ 2,082	0.00%	\$ 0.44	0.01%
1341	Expenses	\$ -	\$ 400	\$ 400	\$ 400	0.00%	\$ 0.08	0.00%
DEPARTMENTAL TOTAL		\$ 2,070	\$ 2,482	\$ 2,482	\$ 2,482	0.00%	\$ 0.52	0.01%
EMERGENCY MANAGEMENT AGENCY								
1350	Salary	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
1351	Expenses	\$ 8,991	\$ 12,750	\$ 12,750	\$ 12,750	0.00%	\$ 2.67	0.03%
1352	Minor Capital	\$ -	\$ 18,500	\$ -	\$ -	-100.00%	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 8,991	\$ 31,250	\$ 12,750	\$ 12,750	-59.20%	\$ 2.67	0.03%
DOG OFFICER								
1360	Salary	\$ 13,456	\$ 13,973	\$ 15,000	\$ 15,000	7.35%	\$ 3.14	0.04%
1361	Expenses	\$ 2,321	\$ 4,000	\$ 4,000	\$ 4,000	0.00%	\$ 0.84	0.01%
DEPARTMENTAL TOTAL		\$ 15,777	\$ 17,973	\$ 19,000	\$ 19,000	5.71%	\$ 3.97	0.05%
POLICE & FIRE COMMUNICATIONS								
1370	Wages	\$ 302,859	\$ 480,247	\$ 480,247	\$ 480,247	0.00%	\$ 100.38	1.24%
1371	Expenses	\$ 17,352	\$ 18,250	\$ 18,250	\$ 18,250	0.00%	\$ 3.81	0.05%
1372	Minor Capital	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
DEPARTMENTAL TOTAL		\$ 320,211	\$ 498,497	\$ 498,497	\$ 498,497	0.00%	\$ 104.20	1.29%
TOTAL PROTECTION OF PERSONS AND PROPERTY		\$ 3,490,496	\$ 3,845,215	\$ 3,848,359	\$ 3,848,359	0.08%	\$ 804.40	9.95%

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 APPROPRIATED	FY 2019 TOWN MANAGER BUDGET	FY 2019 FINCOM BUDGET	PERCENT CHANGE	FY 2019 AVERAGE TAX BILL	FY 2019 PERCENT OF TAX BILL
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REGIONAL SCHOOL DISTRICT BUDGETS

NASHOBA VALLEY REGIONAL TECHNICAL HIGH SCHOOL

1400 Operating Expenses	\$	570,080	\$	607,520	\$	557,295	\$	557,295	-8.27%	\$	116.49	1.44%
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DEPARTMENTAL TOTAL	\$	570,080	\$	607,520	\$	557,295	\$	557,295	-8.27%	\$	116.49	1.44%
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GROTON-DUNSTABLE REGIONAL SCHOOL DISTRICT

1410 Operating Expenses	\$	19,507,139	\$	19,038,970	\$	20,215,428	\$	20,215,428	6.18%	\$	4,225.51	52.27%
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1411 Debt Service, Excluded	\$	-	\$	1,077,059	\$	814,060	\$	814,060	-24.42%	\$	170.16	2.10%
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1412 Debt Service, Unexcluded	\$	-	\$	59,835	\$	57,181	\$	57,181	-4.44%	\$	11.95	0.15%
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1413 Out of District Placement	\$	-	\$	-	\$	-	\$	-	0.00%	\$	-	0.00%
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1414 Capital Assessment	\$	-	\$	-	\$	425,425	\$	425,425	0.00%	\$	88.92	1.10%
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DEPARTMENTAL TOTAL	\$	19,507,139	\$	20,175,864	\$	21,512,094	\$	21,512,094	6.62%	\$	4,496.55	55.62%
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TOTAL SCHOOLS	\$	20,077,219	\$	20,783,384	\$	22,069,389	\$	22,069,389	6.19%	\$	4,613.04	57.06%
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DEPARTMENT OF PUBLIC WORKS

HIGHWAY DEPARTMENT

1500 Salaries	\$	99,851	\$	103,824	\$	103,824	\$	103,824	0.00%	\$	21.70	0.27%
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1501 Wages	\$	607,880	\$	656,020	\$	656,020	\$	656,020	0.00%	\$	137.12	1.70%
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1502 Expenses	\$	156,055	\$	134,300	\$	134,300	\$	134,300	0.00%	\$	28.07	0.35%
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1503 Highway Maintenance	\$	79,253	\$	90,000	\$	90,000	\$	90,000	0.00%	\$	18.81	0.23%
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1504 Minor Capital	\$	-	\$	-	\$	-	\$	-	0.00%	\$	-	0.00%
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DEPARTMENTAL TOTAL	\$	943,039	\$	984,144	\$	984,144	\$	984,144	0.00%	\$	205.71	2.54%
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LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 APPROPRIATED	FY 2019 TOWN MANAGER BUDGET	FY 2019 FINCOM BUDGET	PERCENT CHANGE	FY 2019 AVERAGE TAX BILL	FY 2019 PERCENT OF TAX BILL
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STREET LIGHTS

1510 Expenses	\$	12,500	\$	15,000	\$	15,000	0.00%	\$	3.14	0.04%
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DEPARTMENTAL TOTAL	\$	12,500	\$	15,000	\$	15,000	0.00%	\$	3.14	0.04%
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SNOW AND ICE

1520 Expenses	\$	329,121	\$	165,000	\$	165,000	0.00%	\$	34.49	0.43%
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1521 Overtime	\$	152,892	\$	140,000	\$	140,000	0.00%	\$	29.26	0.36%
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1522 Hired Equipment	\$	116,132	\$	35,000	\$	35,000	0.00%	\$	7.32	0.09%
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DEPARTMENTAL TOTAL	\$	598,145	\$	340,000	\$	340,000	0.00%	\$	71.07	0.88%
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TREE WARDEN BUDGET

1530 Salary	\$	-	\$	-	\$	-	0.00%	\$	-	0.00%
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1531 Expenses	\$	2,999	\$	3,000	\$	3,000	0.00%	\$	0.63	0.01%
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1532 Trees	\$	-	\$	1,500	\$	1,500	0.00%	\$	0.31	0.00%
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1533 Tree Work	\$	11,500	\$	10,000	\$	10,000	0.00%	\$	2.09	0.03%
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DEPARTMENTAL TOTAL	\$	14,499	\$	14,500	\$	14,500	0.00%	\$	3.03	0.04%
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MUNICIPAL BUILDING AND PROPERTY MAINTENANCE

1540 Wages	\$	86,718	\$	90,325	\$	131,626	45.72%	\$	27.51	0.34%
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1541 Expenses	\$	259,727	\$	280,850	\$	260,850	-7.12%	\$	54.52	0.67%
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1542 Minor Capital	\$	20,000	\$	25,000	\$	20,000	-20.00%	\$	4.18	0.05%
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DEPARTMENTAL TOTAL	\$	366,445	\$	396,175	\$	412,476	4.11%	\$	86.22	1.07%
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LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 APPROPRIATED	FY 2019 TOWN MANAGER BUDGET	FY 2019 FINCOM BUDGET	PERCENT CHANGE	FY 2019 AVERAGE TAX BILL	FY 2019 PERCENT OF TAX BILL
SOLID WASTE DISPOSAL								
1550	Wages	\$ 119,357	\$ 128,236	\$ 128,236	\$ 128,236	0.00%	\$ 26.80	0.33%
1551	Expenses	\$ 53,542	\$ 54,486	\$ 44,486	\$ 44,486	-18.35%	\$ 9.30	0.12%
1552	Tipping Fees	\$ 129,998	\$ 130,000	\$ 130,000	\$ 130,000	0.00%	\$ 27.17	0.34%
1553	North Central SW Coop	\$ 5,850	\$ 5,850	\$ 5,850	\$ 5,850	0.00%	\$ 1.22	0.02%
1554	Minor Capital	\$ 5,000	\$ -	\$ 10,000	\$ 10,000	0.00%	\$ 2.09	0.03%
<hr/>								
	DEPARTMENTAL TOTAL	\$ 313,747	\$ 318,572	\$ 318,572	\$ 318,572	0.00%	\$ 66.59	0.82%

PARKS DEPARTMENT								
1560	Wages	\$ 2,538	\$ 2,659	\$ -	\$ -	-100.00%	\$ -	0.00%
1561	Expenses	\$ 60,849	\$ 65,759	\$ 65,759	\$ 65,759	0.00%	\$ 13.75	0.17%
<hr/>								
	DEPARTMENTAL TOTAL	\$ 63,387	\$ 68,418	\$ 65,759	\$ 65,759	-3.89%	\$ 13.75	0.17%

TOTAL DEPARTMENT OF PUBLIC WORKS	\$ 2,311,762	\$ 2,136,809	\$ 2,150,451	\$ 2,150,451	0.64%	\$ 449.50	5.56%
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LIBRARY AND CITIZEN'S SERVICES

COUNCIL ON AGING								
1600	Salaries	\$ 70,668	\$ 73,524	\$ 73,524	\$ 73,524	0.00%	\$ 15.37	0.19%
1601	Wages	\$ 55,350	\$ 69,809	\$ 72,785	\$ 72,785	4.26%	\$ 15.21	0.19%
1602	Expenses	\$ 8,261	\$ 8,454	\$ 8,454	\$ 8,454	0.00%	\$ 1.77	0.02%
1603	Minor Capital	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<hr/>								
	DEPARTMENTAL TOTAL	\$ 134,279	\$ 151,787	\$ 154,763	\$ 154,763	1.96%	\$ 32.35	0.40%

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 APPROPRIATED	FY 2019 TOWN MANAGER BUDGET	FY 2019 FINCOM BUDGET	PERCENT CHANGE	FY 2019 AVERAGE TAX BILL	FY 2019 PERCENT OF TAX BILL
SENIOR CENTER VAN								
1610	Wages	\$ 46,896 ^F \$	\$ 59,892	\$ 59,580	\$ 59,580	-0.52%	\$ 12.45	0.15%
1611	Expenses	\$ 6,528 ^F \$	\$ 17,673	\$ 17,673	\$ 17,673	0.00%	\$ 3.69	0.05%
DEPARTMENTAL TOTAL		\$ 53,424	\$ 77,565	\$ 77,253	\$ 77,253	-0.40%	\$ 16.15	0.20%
VETERAN'S SERVICE OFFICER								
1620	Salary	\$ 3,484 ^F \$	\$ 3,485	\$ 5,000	\$ 5,000	43.47%	\$ 1.05	0.01%
1621	Expenses	\$ 65 ^F \$	\$ 600	\$ 1,100	\$ 1,100	83.33%	\$ 0.23	0.00%
1622	Veterans' Benefits	\$ 39,876 ^F \$	\$ 50,000	\$ 50,000	\$ 50,000	0.00%	\$ 10.45	0.13%
1623	Minor Capital	\$ - ^F \$	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
DEPARTMENT TOTAL		\$ 43,425	\$ 54,085	\$ 56,100	\$ 56,100	3.73%	\$ 11.73	0.15%
GRAVES REGISTRATION								
1630	Salary/Stipend	\$ 250 ^F \$	\$ 250	\$ 250	\$ 250	0.00%	\$ 0.05	0.00%
1631	Expenses	\$ 760 ^F \$	\$ 760	\$ 760	\$ 760	0.00%	\$ 0.16	0.00%
DEPARTMENTAL TOTAL		\$ 1,010	\$ 1,010	\$ 1,010	\$ 1,010	0.00%	\$ 0.21	0.00%
CARE OF VETERAN GRAVES								
1640	Contract Expenses	\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	0.00%	\$ 0.32	0.00%
DEPARTMENTAL TOTAL		\$ 1,550	\$ 1,550	\$ 1,550	\$ 1,550	0.00%	\$ 0.32	0.00%
OLD BURYING GROUND COMMITTEE								
1650	Expenses	\$ 800	\$ 800	\$ 800	\$ 800	0.00%	\$ 0.17	0.00%
DEPARTMENTAL TOTAL		\$ 800	\$ 800	\$ 800	\$ 800	0.00%	\$ 0.17	0.00%

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 APPROPRIATED	FY 2019 TOWN MANAGER BUDGET	FY 2019 FINCOM BUDGET	PERCENT CHANGE	FY 2019 AVERAGE TAX BILL	FY 2019 PERCENT OF TAX BILL
LIBRARY								
1660	Salary	\$ 357,628	\$ 367,248	\$ 367,248	\$ 367,248	0.00%	\$ 76.76	0.95%
1661	Wages	\$ 291,991	\$ 316,472	\$ 317,936	\$ 317,936	0.46%	\$ 66.46	0.82%
1662	Expenses	\$ 200,010	\$ 195,621	\$ 200,498	\$ 200,498	2.49%	\$ 41.91	0.52%
1663	Minor Capital	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
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DEPARTMENTAL TOTAL		\$ 849,629	\$ 879,341	\$ 885,682	\$ 885,682	0.72%	\$ 185.13	2.29%
COMMEMORATIONS & CELEBRATIONS								
1670	Expenses	\$ 483	\$ 500	\$ 500	\$ 500	0.00%	\$ 0.10	0.00%
1671	Fireworks	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<hr/>								
DEPARTMENTAL TOTAL		\$ 483	\$ 500	\$ 500	\$ 500	0.00%	\$ 0.10	0.00%
WATER SAFETY								
1680	Wages	\$ 1,999	\$ 2,640	\$ 4,200	\$ 4,200	59.09%	\$ 0.88	0.01%
1681	Expenses and Minor Capital	\$ 5,489	\$ 27,989	\$ 28,747	\$ 28,747	2.71%	\$ 6.01	0.07%
1682	Property Maint. & Improvements	\$ -	\$ 9,000	\$ 9,000	\$ 9,000	0.00%	\$ 1.88	0.02%
<hr/>								
DEPARTMENTAL TOTAL		\$ 7,488	\$ 39,629	\$ 41,947	\$ 41,947	5.85%	\$ 8.77	0.11%
WEED MANAGEMENT								
1690	Wages	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
1691	Expenses: Weed Harvester	\$ 4,429	\$ 7,000	\$ 7,000	\$ 7,000	0.00%	\$ 1.46	0.02%
1692	Expenses: Great Lakes	\$ 63	\$ 2,385	\$ 2,385	\$ 2,385	0.00%	\$ 0.50	0.01%
<hr/>								
DEPARTMENTAL TOTAL		\$ 4,492	\$ 9,385	\$ 9,385	\$ 9,385	0.00%	\$ 1.96	0.02%

LINE	DEPARTMENT/DESCRIPTION	FY 2017 ACTUAL	FY 2018 APPROPRIATED	FY 2019 TOWN MANAGER BUDGET	FY 2019 FINCOM BUDGET	PERCENT CHANGE	FY 2019 AVERAGE TAX BILL	FY 2019 PERCENT OF TAX BILL
GROTON COUNTRY CLUB								
1700	Salary	\$ 137,749	\$ 143,285	\$ 143,285	\$ 143,285	0.00%	\$ 29.95	0.37%
1701	Wages	\$ 112,946	\$ 113,881	\$ 112,481	\$ 112,481	-1.23%	\$ 23.51	0.29%
1702	Expenses	\$ 151,862	\$ 122,454	\$ 139,940	\$ 139,940	14.28%	\$ 29.25	0.36%
1703	Minor Capital	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
<hr/>								
	DEPARTMENTAL TOTAL	\$ 402,557	\$ 379,620	\$ 395,706	\$ 395,706	4.24%	\$ 82.71	1.02%
	TOTAL LIBRARY AND CITIZEN SERVICES	\$ 1,499,138	\$ 1,595,272	\$ 1,624,696	\$ 1,624,696	1.84%	\$ 339.60	4.20%

DEBT SERVICE

DEBT SERVICE								
2000	Long Term Debt - Principal Excluded	\$ 988,600	\$ 892,210	\$ 682,210	\$ 682,210	-23.54%	\$ 142.60	1.76%
2001	Long Term Debt - Principal Non-Excluded	\$ -	\$ 36,391	\$ 40,040	\$ 40,040	10.03%	\$ 8.37	0.10%
2002	Long Term Debt - Interest - Excluded	\$ 237,780	\$ 205,609	\$ 183,235	\$ 183,235	-10.88%	\$ 38.30	0.47%
2003	Long Term Debt - Interest - Non-Excluded	\$ -	\$ 4,909	\$ 3,148	\$ 3,148	-35.87%	\$ 0.66	0.01%
2006	Short Term Debt - Principal - Town	\$ -	\$ 294,100	\$ 429,438	\$ 429,438	46.02%	\$ 89.76	1.11%
2007	Short Term Debt - Interest - Town	\$ 17,808	\$ 31,100	\$ 50,319	\$ 50,319	61.80%	\$ 10.52	0.13%
<hr/>								
	DEPARTMENTAL TOTAL	\$ 1,244,188	\$ 1,464,319	\$ 1,388,390	\$ 1,388,390	-5.19%	\$ 290.21	3.59%
	TOTAL DEBT SERVICE	\$ 1,244,188	\$ 1,464,319	\$ 1,388,390	\$ 1,388,390	-5.19%	\$ 290.21	3.59%

EMPLOYEE BENEFITS

EMPLOYEE BENEFITS								
GENERAL BENEFITS								
3000	County Retirement	\$ 1,839,040	\$ 1,966,279	\$ 2,081,699	\$ 2,081,699	5.87%	\$ 435.13	5.38%
3001	State Retirement	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
3002	Unemployment Compensation	\$ 27,965	\$ 41,140	\$ 35,000	\$ 35,000	-14.92%	\$ 7.32	0.09%
INSURANCE								
3010	Health Insurance/Employee Expenses	\$ 1,331,701	\$ 1,704,000	\$ 1,981,875	\$ 1,981,875	16.31%	\$ 414.26	5.12%
3011	Life Insurance	\$ 2,958	\$ 3,160	\$ 3,160	\$ 3,160	0.00%	\$ 0.66	0.01%
3012	Medicare/Social Security	\$ 115,210	\$ 127,931	\$ 138,100	\$ 138,100	7.95%	\$ 28.87	0.36%
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	DEPARTMENTAL TOTAL	\$ 3,316,874	\$ 3,842,510	\$ 4,239,834	\$ 4,239,834	10.34%	\$ 886.23	10.96%
	TOTAL EMPLOYEE BENEFITS	\$ 3,316,874	\$ 3,842,510	\$ 4,239,834	\$ 4,239,834	10.34%	\$ 886.23	10.96%

				FY 2019	FY 2019		FY 2019	FY 2019
LINE	DEPARTMENT/DESCRIPTION	FY 2017	FY 2018	TOWN MANAGER	FINCOM	PERCENT	AVERAGE	PERCENT OF
		ACTUAL	APPROPRIATED	BUDGET	BUDGET	CHANGE	TAX BILL	TAX BILL

ADDITIONAL APPROPRIATIONS

ADDITIONAL APPROPRIATIONS

Capital Budget Request	\$	426,980	\$	516,692	\$	455,558	\$	455,558	-11.83%	\$	95.22	1.18%
Offset Reciepts	\$	20,000	\$	20,000	\$	20,000	\$	20,000	0.00%	\$	4.18	0.05%
Cherry Sheet Offsets	\$	1,000	\$	1,000	\$	1,000	\$	1,000	0.00%	\$	0.21	0.00%
Snow and Ice Deficit	\$	100,000	\$	208,145	\$	200,000	\$	200,000	-3.91%	\$	41.80	0.52%
State and County Charges	\$	100,000	\$	89,523	\$	89,523	\$	89,523	0.00%	\$	18.71	0.23%
Allowance for Abatements/Exemptions	\$	225,000	\$	100,000	\$	200,000	\$	200,000	100.00%	\$	41.80	0.52%

DEPARTMENTAL TOTAL	\$	872,980	\$	935,360	\$	966,081	\$	966,081	3.28%	\$	201.93	2.50%
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GRAND TOTAL - TOWN BUDGET	\$	34,910,115	\$	36,999,298	\$	38,674,943	\$	38,674,943	4.53%	\$	8,084	100.00%
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