



Town of Concord  
Joint Meeting Concord Finance Committee  
& Carlisle Finance Committee

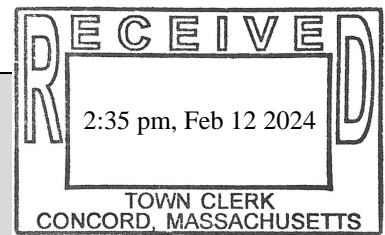
**AGENDA**

February 15, 2024, at 7:00 PM

Concord Town House

22 Monument Rd., 2<sup>nd</sup> Fl. Select Board Room

Notice of public meeting as required by M.G.L. Chpt.30A §18-28



**HYBRID IN-PERSON AND VIRTUAL MEETING VIA ZOOM**

Join the meeting: <https://us02web.zoom.us/j/86173764734?pwd=Sng5eDJQVjdMZjNnU2d4WGh5d05SUT09>

Meeting ID: 861 7376 4734 Passcode: 847053 Dial in Toll-Free: 833-548-0282

Please be advised that this open meeting is being broadcast live via Zoom and MMN and recorded for playback online, video-on-demand viewing at <https://concordma.gov/2409/Government>. The listings of matters are those reasonably anticipated by the Chair 48 hours before said meeting, which may be discussed at the meeting. Not all items listed may be addressed. Items may be taken out of order and at times differ from those listed below. Other items not listed may also be brought up for discussion to the extent permitted by law. **Video or call will be muted upon joining meeting please use the "raise your hand" feature in the zoom meeting to ask to speak. ATTENDEES ARE REMINDED THAT BY ATTENDING THIS MEETING THAT YOU CONSENT TO YOUR LIKENESS AND AUDIO BEING USED AND REBROADCAST BY MMN.**

7:00 PM	<b>1. Call to Order (Concord &amp; Carlisle Finance Committees)</b>
7:05 PM	<b>2. FY25 Budget Update- Concord Carlisle Regional School District (CCRSB)</b> A. FY25 CCRSD Operating Budget B. FY25 Capital Budget C. Public Comment
7:45 PM	<b>3. Carlisle Finance Committee Adjournment</b>
7:45 PM	<b>4. FY25 Budget Update – Concord Public Schools (CPS)</b> A. FY25 Operating Budget B. FY25 Capital Budget C. Public Comment
8:30 PM	<b>5. FY25 Budget Update – Town Government</b> A. FY25 Operating Budget B. FY25 Capital Budget C. Public Comment
8:45 PM	<b>6. Correspondence</b>
8:50 PM	<b>7. Minutes</b> A. Approve the minutes of November 16, 2023 & January 18, 2024
9:00 PM	<b>8. Anticipated Adjournment</b>

**REMINDER**

**Next Meeting:** Thursday, March 7, 2024, @ 7:00 pm – Public Hearing #2 (Finance Committee – Town & Schools Budget)  
Tuesday, March 12, 2024, @ 7:00 pm – Public Hearing #2 (Finance Committee – Town & Schools Budget - backup)



**Concord Finance Committee**  
AGENDA ACTION REQUEST

**February 15, 2024**

**2A**

---

## **FY25 Budget Update**

FY25 Operating Budget - Concord-Carlisle Regional School District (CCRSB)

**Requested by:**

**Action Sought:**

### **Proposed Motion(s)**

Discussion Dependent

### **Additional Information**

Tonight's meeting is a joint meeting with the Carlisle Finance Committee. The Concord Finance Committee issued guidelines on November 27, 2023, recommending a 3.26% increase of FY24 for the Town, Concord Public Schools, and Concord-Carlisle Regional School District. The Concord-Carlisle Regional School Committee approved a total budget of \$30,293,757. The assessment to Concord is \$23,150,489, which represents a 3.8% increase of FY24, and the assessment to Carlisle is \$7,143,268, which represents a 2.89% increase of FY24 (both exclusive of debt service payments).

### **Board Action**

<i>Motion</i>	<i>Second</i>	<i>In favor</i>	<i>Opposed</i>	<i>Disposition</i>

# CONCORD PUBLIC SCHOOLS CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT

120 MERIAM ROAD CONCORD, MA 01742 PHONE 978-318-1500 FAX 978-318-1537 www.concordps.org

To: School Committees, CCRSD, CPS

From: Robert Conry, Assistant Superintendent of Finance and Operations

Cc: Dr. Laurie Hunter, Superintendent, Concord Public Schools

Date: January 9, 2024

Subject: Update to School Committees

## **Fiscal Year 2025 Operating Budget – Proposed Adjustments**

The following adjustments to the budget are the result of ongoing reviews of staffing needs at CCHS. These items are recommended for reduction to the CCRSD budget.

	<b>Amount</b>
<b>FY25 Proposed Budget (12-5-23)</b>	<b>39,085,301</b>
1-7-2024 Changes	
1.0 FTE Math Teacher Reduction	(135,394)
0.25 SPED Sub-Separate Math Teacher Add	25,000
<b>Subtotal</b>	<b>(110,394)</b>
<b>Revised FY25 Proposed Budget (1-7-24)</b>	<b>38,974,907</b>
<b>FY24 Adopted Budget</b>	<b>37,811,098</b>
<b>Year over Year Change (\$)</b>	<b>1,163,809</b>
<b>Year over Year Change (%)</b>	<b>3.08%</b>

The chart of the following page shows updated town assessments.

# CONCORD PUBLIC SCHOOLS CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT

120 MERIAM ROAD CONCORD, MA 01742 PHONE 978-318-1500 FAX 978-318-1537 www.concordps.org

## Revised FY25 Budget Assessments (1-7-24)

Assessment Comparison w/o Debt				Concord		Carlisle		Total
FY2024				22,302,834		6,942,949		29,245,783
FY2025				23,150,489		7,143,268		30,293,757
<b>Difference</b>				<b>847,655</b>		<b>200,319</b>		<b>1,047,974</b>
				<b>3.80%</b>		<b>2.89%</b>		<b>3.58%</b>
<hr/>								
Assessment Comparison w/ Debt Service				Concord		Carlisle		Total
FY2024				25,357,846		7,893,984		33,251,830
FY2025				26,140,908		8,065,986		34,206,894
<b>Difference</b>				<b>783,062</b>		<b>172,002</b>		<b>955,064</b>
				<b>3.09%</b>		<b>2.18%</b>		<b>2.87%</b>

### Fiscal Year 2024 Budget Update

Q2 results (budget vs. actual) for both CPS and CCRSD are shared as separate attachments on the meeting agenda.

### School Buses - Request for Declaration of Surplus, and Disposition via Trade-in

The following four school buses are no longer in driving condition, with each over ten years old. They are recommended to be declared surplus, and used for trade-in with our scheduled acquisition of four school buses near the end of FY24 (supply chain permitting). The trade-ins will be applied against the acquisition cost, and reduce the lease payments for the relevant district.

Thomas	CPS	122	Bus	2011	1T7YT4E25B1130979
Thomas	CPS	127	Bus	2011	1T7YT4E21B1130980
Thomas	CPS	117	Bus	2012	1T7YT4E29C1143249
Thomas	CCRSD	116	Bus	2012	1T7YR4E21C1143180

# FY25 CCRSD SUPERINTENDENT'S RECOMMENDED BUDGET

December 5, 2023

Presentation to Concord School Committee

# Budget Process Overview

## ZERO BASED BUDGETS

- Build from ground up, re-evaluate each line item each year
- Built by principals / administrators

## Town Budget Process

- “Guidelines” established by Town of Concord, communication with Carlisle



## PRELIMINARY FY25 BUDGET + OPEN HEARING (DECEMBER 2023)

Present to School Committee, and share with Town officials

### Feedback loop

- Town officials
- SCOM

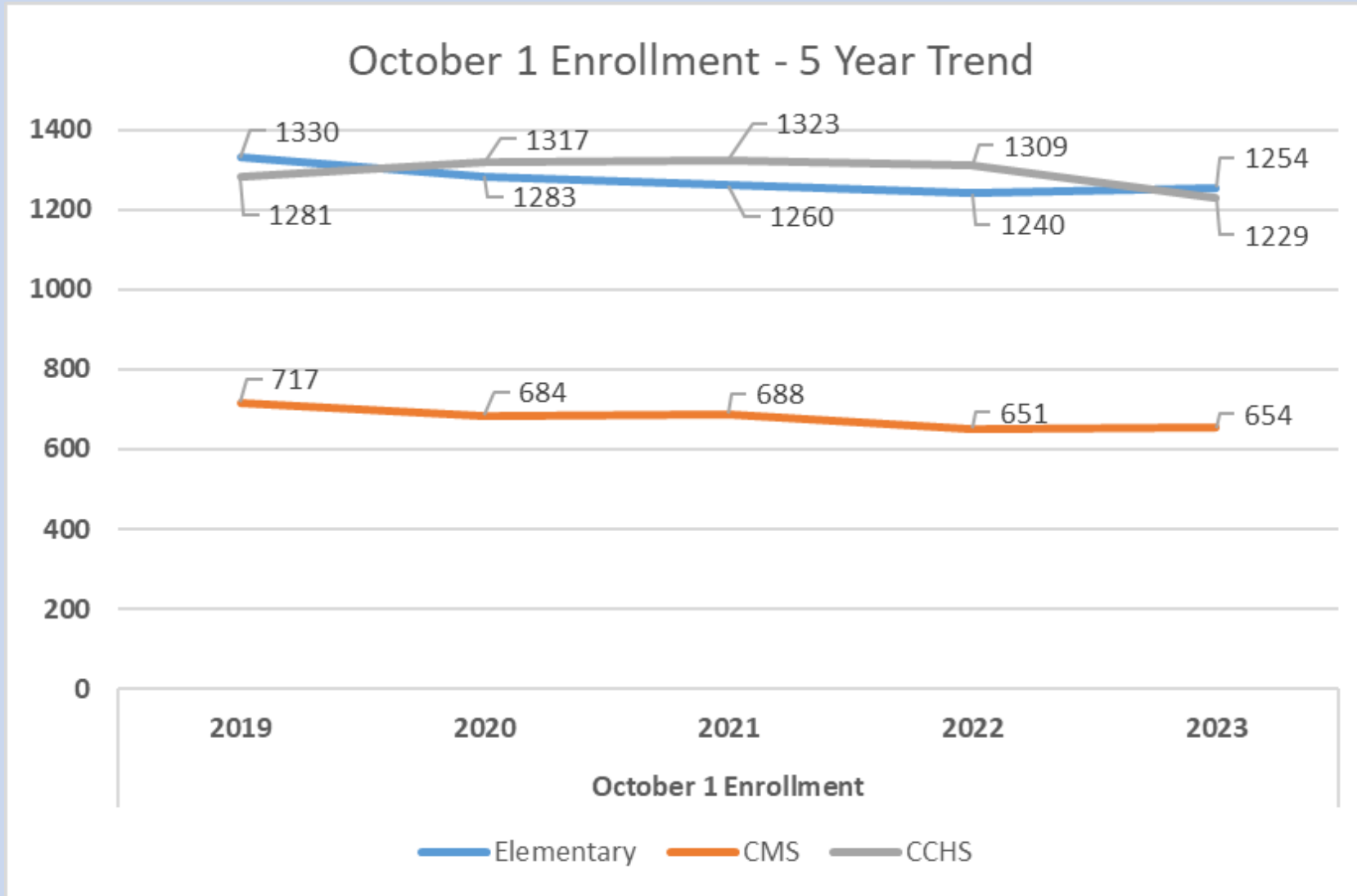
### Review & Revise

### New information (Jan)

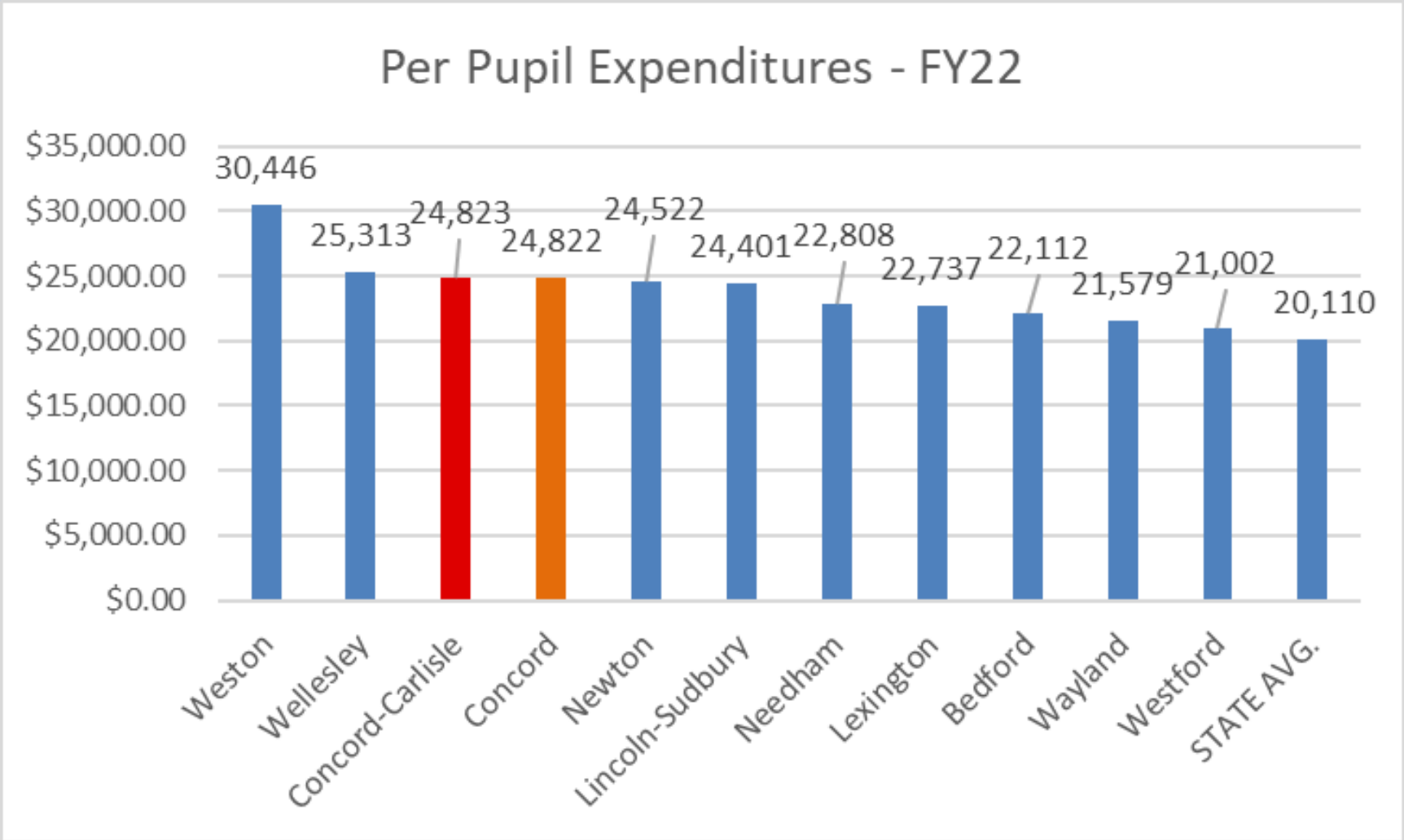
- State Aid (Ch. 70, et al)
- Expense/service changes

## REVISED FY25 BUDGET (AS NEEDED)

# Student Enrollment Trends FY19 – FY23



# Per Pupil Expenditure Data



Source: Department of Elementary and Secondary Education

# Budget Process Overview and Objectives

- Maintain existing programs and supports to students
- Support Strategic Plan initiatives
- Meet legal mandates for special education, and homelessness

# Budget Summary

- FY25 Proposed Budget is \$39,085,301, an increase of \$1,274,203, or 3.37% over the FY24 budget

# FY25 CCRSD BUDGET - DESE 1000 FUNCTION

DESE FUNCTION	DESE FUNCTION DESCRIPTION	FY24 REQUESTED BUDGET	FY25 REQUESTED BUDGET	Change (\$) FY25 BUD vs. FY24 BUD	Change (%) FY25 BUD vs. FY24 BUD
1000	DISTRICT ADMINISTRATION	1,626,630	1,701,705	75,075	4.6%
2000	TEACHING & INSTR. SUPPT.	20,492,291	21,019,982	527,690	2.6%
3000	OTHER SCHOOL SERVICES	2,936,055	3,399,887	463,832	15.8%
4000	MAINTENANCE & OPERATIONS	2,098,900	2,324,240	225,340	10.7%
5000	FIXED CHARGES	4,346,715	4,456,572	109,856	2.5%
7000	FIXED ASSETS	356,218	391,900	35,682	10.0%
8000	DEBT SERVICE	4,006,047	3,913,137	(92,910)	-2.3%
9000	OUT OF DISTRICT TUITIONS	1,948,242	1,877,880	(70,362)	-3.6%
	<b>TOTAL</b>	<b>37,811,098</b>	<b>39,085,301</b>	<b>1,274,203</b>	<b>3.37%</b>

# Key Drivers – by DESE 1000 FUNCTION

## District Administration (1000)

- **\$75K, 4.6% increase over FY24 Budget**
  - Admin Software Support \$21.9K (29.0%)
    - Align budget with run rates / actuals in the past couple years
    - Mosyle (\$13K) – Apple mobile device mgmt. and security
  - Administrative salaries \$48K (3.6%)

# Key Drivers – by DESE 1000 FUNCTION

## Teaching & Instructional Support [Staffing] (2000)

- **\$369K, 2.0% increase over FY24 Budget**

### Teacher staffing adjustments

- Shifting 0.5 SPED teacher from ESSER-3 funding to budget
- Increasing 1.0 Math, 0.25 Music, 0.25 English
- Decreasing 0.6 Social Studies, 0.7 Special Educ., 0.4 Science, 0.25 World Lang.

### Non-teacher staffing changes

- Add 1.0 FTE for Assistant Principal (hired in FY24)
- Decreasing 3.0 Special Education Instructional Assistants

# Key Drivers – by DESE 1000 FUNCTION

## Teaching & Instructional Support (2000)

- Teaching and Instructional Support [*Contractual Services*]
  - \$78K, 21.1% increase over FY24 Budget
    - \$34K for Calculus Project (DEIB Contract Services)
    - \$26K for Professional Development stipends
    - \$18K for translation services
- Teaching and Instructional Support [*Supplies & Materials*]
  - \$20K, 2.9% net increase over FY24 budget
- Teaching and Instructional Support [*Other*]
  - \$61K, 16.9% increase over FY24 Budget
    - \$29K for Cartwheel mental health software
    - \$21K for textbooks-all disciplines

# Key Drivers – by DESE 1000 FUNCTION

## Other School Services (3000)

- **\$463K, 15.8% increase over FY24 Budget**
  - Add 1.0 FTE Athletic Trainer \$70K
  - Special Ed Transportation \$122K (25%)
  - Regular Ed Transportation \$89K (9.4%)
  - Coaches Salary \$49K (11.3%)
  - Nurses \$37K (10.6%)
  - Co-Curricular Salaries \$27K (10.9%)
  - Co-Curricular Supplies \$20K (400%)

# Key Drivers – by DESE 1000 FUNCTION

## Maintenance and Operations (4000)

- **\$225K, 10.7% increase from FY24 Budget**
  - CCHS Electricity \$129K (37.5%)
  - Maintenance/bldg. service labor costs \$35K (3.6%)
  - Maintenance Contracted Services \$23K (15.3%)
  - Maintenance Supplies \$20K (32.2%)

# Key Drivers – by DESE 1000 FUNCTION

## Fixed Charges (5000)

- **\$110K, 2.5% increase from FY24 Budget**

- Hospital/Life Insurance (active and retiree) \$127K (6.0%)
- Workers' Comp. \$55K (39.3%)
- FICA Med. Insurance \$62K (19.7%)

Offset by reductions in:

- Sick Leave buy back -\$31K (-54.5%)
- OPEB Contribution -\$125K (-22.73%)

# Key Drivers – by DESE 1000 FUNCTION

## Fixed Assets (7000)

- **\$36K, 10% increase from FY24 Budget**
  - Applied Technology \$35K
    - Replacing computer lab hardware

# Key Drivers – by DESE 1000 FUNCTION

## Debt Service (8000)

- **-\$93K, -2.3% decrease from FY24 Budget**
  - Access Road Bond Anticipation Note (BAN) added in FY25, interest only payments in Year 1 and Year 2
  - Other BAN (landfill remediation) is being aggressively paid down, and are on track to be paid off before Access Road principal payments commence
  - Existing Bonds related to CCHS Bldg Project are level principal, declining interest, driving the decrease in debt service

# Key Drivers – by DESE 1000 FUNCTION

## Out of District Tuitions (9000)

- **-\$70K, -3.6% decrease from FY24 Budget**
  - Gross tuition costs for special education, prior to offsets, decreased from \$3.715M to \$3.541M, equating to (\$174K) decrease (4.69%)
  - Budget offsets from Circuit-breaker and IDEA grant decreased by \$82K
    - Circuit-breaker carryover funds offset decreased from (\$1,376,678) to (\$1,275,000)
      - FY24 included \$100K in current year C/B funds
    - IDEA offset increased from (\$425,000) to (\$445,000)
  - Charter School Assessment increase of \$19K (93.5%)

# Salaries / Non-Salary accounts Breakout

Expense Type	FY24 BUDGET	FY25 REQUESTED BUDGET	Difference (\$) FY25 BUD vs. FY24 BUD	Difference (%) FY25 BUD vs. FY24 BUD
Salary accts	23,684,575	24,377,536	692,961	2.93%
Non-Salary accts	14,126,523	14,707,765	581,242	4.11%
<b>Total</b>	<b>37,811,098</b>	<b>39,085,301</b>	<b>1,274,203</b>	<b>3.37%</b>

# ESSER FUNDING UPDATE

<u>Entity</u>	<u>Grant Name</u>	<u>Grant Budget</u>	<u>FY20-22 Expense</u>	<u>FY23 Expense</u>	<u>FY24 Projected</u>	<u>FY25 Projected</u>	<u>Grant Deadline</u>
CCRSD	ESSER I (CARES)	297,000	297,000		-		12/31/2021
CCRSD	DESE Emergency Reli	26,263	26,263				9/30/2022
CCRSD	ESSER II	95,886		95,886			9/30/2023
CCRSD	ARP - IDEA	111,921		83,630	28,291		9/30/2023
CCRSD	ESSER III	193,025		91,487	101,538		9/30/2024
	<b>CCRSD TOTAL</b>	<b>724,095</b>	<b>323,263</b>	<b>271,003</b>	<b>129,829</b>		

## ESSER III – Use of Funds

- \$163,326 Specialist Teacher (Reading Specialist) – two years
- \$15,000 Summer School Programs – two years
- \$14,699 Required MTRS Contribution

**\$193,025**

**9/30/2024 grant deadline (early in FY25)**

# Supporting Homeless Students – Financial update

## In District Students

- Estimated FY24 grant funding of \$74K (\$70K state, \$4K federal)
- Uses of grant funds:
  - Instructional assistant
  - Contract services (translation, various other services)
  - Family Coordinator

## Out of District Students (traveling to home district)

- Homeless transportation costs for FY24 are projected to run around \$118K; the district has not budgeted for these costs (\$85K related to Concord shelter)
  - Participating in DESE pilot that will provide more timely reimbursement and via a funding mechanism that allows district to offset costs directly upon reimbursement

# Other Post-Employment Benefits

- OPEB Trust value @ 06/30/2023 \$8,601,590
- OPEB Liability @ 6/30/2023 \$16,550.654

*52% Funding Level*

- *Level contributions of \$425K per year for the next five years, during which time the district continues to pay for retiree benefits and make no withdrawals from the OPEB Trust is projected to substantially fund the Trust*

*(per OPEB Actuaries, Stone Consulting, subject to market returns)*

## FY25 Revenues – Changes from FY24

- Chapter 70 Aid \$88K increase (2.7%)
- Chapter 71 Aid (\$54K) decrease (-6.3%)
- Interest Income \$195K increase (244%)
- Rental Income (\$20K) decrease (-100%)

**\$209K increase vs. FY24 (4.6%)**

- *These revenues are based on FY23 actuals and trends/forecasts*

***Excess & Deficiency offset is level to FY24 at \$300K***

# FY25 Assessments

<b>SCOM BUDGET SLIDE</b>							
	<b>Total</b>	<b>Concord</b>	<b>Carlisle</b>				
<b>Total CCRSD Expenditure Budget</b>	39,085,301						
<b>less: Chapter 70 Revenue</b>	-3,351,654						
<b>less: Chapter 71 Revenue</b>	-810,000						
<b>Misc Revenue</b>	-30,000						
<b>Rental Income</b>	0						
<b>Interest</b>	-275,000						
<b>Charter Reimbursement</b>	-1,359						
<b>Utilitization of Excess &amp; Deficiency</b>	-300,000						
<b>Total Assessment to Towns - FY24</b>	<b>34,317,288</b>	<b>26,225,271</b>	<b>8,092,016</b>				
<b>Assessment to Towns - FY23</b>	<b>33,251,830</b>	<b>25,357,846</b>	<b>7,893,984</b>				
<b>\$ Difference</b>	<b>1,065,458</b>	<b>867,426</b>	<b>198,032</b>				
<b>% Difference</b>	<b>3.20%</b>	<b>3.42%</b>	<b>2.51%</b>				
<b>% of Students - CCHS FY25 (10/1/23)</b>		<b>76.42%</b>	<b>23.58%</b>				

# FY25 Assessments

<b>Assessment Comparison w/o Debt</b>				<b>Concord</b>		<b>Carlisle</b>		<b>Total</b>
FY2024				22,302,834		6,942,949		29,245,783
FY2025				23,234,852		7,169,299		30,404,151
<b>Difference</b>				<b>932,018</b>		<b>226,350</b>		<b>1,158,368</b>
				<b>4.18%</b>		<b>3.26%</b>		<b>3.96%</b>
<hr/>								
<b>Assessment Comparison w/ Debt Service</b>				<b>Concord</b>		<b>Carlisle</b>		<b>Total</b>
FY2024				25,357,846		7,893,984		33,251,830
FY2025				26,225,271		8,092,016		34,317,288
<b>Difference</b>				<b>867,426</b>		<b>198,032</b>		<b>1,065,458</b>
				<b>3.42%</b>		<b>2.51%</b>		<b>3.20%</b>

# Excess & Deficiency

- Limited to 5% of Operating + Capital Budget (current year)
- Cap = 1,890,555

• FY22 Certified E&D Balance:	\$1,651,280
• Add FY23 favorable revenues:	\$495,551
• Add FY23 expenditure balance:	\$433
• Deduct FY23 Budgeted E&D usage	<u>(\$300,000)</u>
Projected Balance:	\$1,847,264

- Projected to be just short of 5.0% cap (98% of cap)

QUESTIONS ?

# REFERENCE SLIDES

# Expenditure Budgets: DESE Categories

- **ADMIN (“1000”)** = SCHOOL COMMITTEE, SUPERINTENDENT, BUSINESS OFFICE, ADMIN TECHNOLOGY, LEGAL SERVICES
- **INSTRUCTIONAL SERVICES (“2000”)** = TEACHING & LEARNING STAFF & MATERIALS, STUDENT SVCS, CLASSROOM INSTRUCTION, TEACHERS, PARAS, PROFESSIONAL DEVELOPMENT, CLASSROOM SUPPLIES, ETC, GUIDANCE, & PSYCHOLOGICAL SVCS
- **OTHER SCHOOL SERVICES (“3000”)** = NURSING, FOOD SERVICE, TRANSPORTATION, STUDENT ACTIVITIES, & ATHLETICS
- **OPERATIONS & MAINTENANCE (“4000”)** = CUSTODIAL SERVICES, UTILITIES, MAINTENANCE OF BUILDINGS / GROUNDS, TECH NETWORK & INFRASTRUCTURE
- **FIXED CHARGES (“5000”)** = LEASES, INSURANCE COSTS, RETIREMENT COSTS, OPEB
- **TUITIONS (“9000”)** = SPED OOD PLACEMENTS, SCHOOL CHOICE, CHARTER TUITION



**Concord Finance Committee**  
AGENDA ACTION REQUEST

**February 15, 2024**

**2B**

## **FY25 Budget Update**

FY25 Capital Budget - Concord-Carlisle Regional School District (CCRSB)

**Requested by:**

**Action Sought:**

**Proposed Motion(s)**

Discussion Dependent

**Additional Information**

Tonight’s meeting is a joint meeting with the Carlisle Finance Committee. The Concord-Carlisle Regional School Committee has submitted a \$2,340,000 warrant article for the purpose of paying costs of designing, constructing equipping and furnishing a new amenities building to be located adjacent to the Concord-Carlisle Regional High School, at 500 Walden Street in Concord for which debt, if approved, shall be allocated between the Towns of Concord and Carlisle; however, that this approval shall be contingent upon passage of a Proposition 2 ½ debt exclusion referendum under Mass. Gen. Laws c. 59 § 21C(k) to exempt the Town’s allocable share of the amounts required for the payment of principal and interest on said borrowing

**Board Action**

<i>Motion</i>	<i>Second</i>	<i>In favor</i>	<i>Opposed</i>	<i>Disposition</i>

## **AMENITIES BUILDING AT CONCORD-CARLISLE HIGH SCHOOL**

**ARTICLE 21.** To see if the Town will approve the \$2,340,000 borrowing authorized by the Concord-Carlisle Regional School District School Committee, for the purpose of paying costs of designing, constructing equipping and furnishing a new amenities building to be located adjacent to the Concord-Carlisle Regional High School, at 500 Walden Street in Concord, Massachusetts, including the payment of all other costs incidental and related thereto, which debt, if approved, shall be allocated between the Towns of Concord and Carlisle in accordance with the agreement establishing the Concord-Carlisle Regional School District; however, that this approval shall be contingent upon passage of a Proposition 2 ½ debt exclusion referendum under Mass. Gen. Laws c. 59 § 21C(k) to exempt the Town's allocable share of the amounts required for the payment of principal and interest on said borrowing; or take any other action relative thereto.

*This article authorizes the Concord-Carlisle Regional School District to borrow funds for the design and construction of an "amenities building" at Memorial Stadium. The amenities building shall include permanent bathrooms that are ADA compliant and meet the plumbing code requirements. There will also be an area for concessions to be sold and a storage area for equipment or to fulfill athletic training needs.*



**Concord Finance Committee**  
AGENDA ACTION REQUEST

**February 15, 2024**

**4A**

---

## **FY25 Budget Update**

FY25 Operating Budget – Concord Public Schools (CPS)

**Requested by:**

**Action Sought:**

### **Proposed Motion(s)**

Discussion Dependent

### **Additional Information**

The Concord Finance Committee issued guidelines on November 27, 2023, recommending a 3.26% increase of FY24 for the Town, Concord Public Schools, and Concord-Carlise Regional School District. The Concord Public School Committee approved a total budget of \$46,602,943, which represents a 3.26% increase of FY24.

### **Board Action**

<i>Motion</i>	<i>Second</i>	<i>In favor</i>	<i>Opposed</i>	<i>Disposition</i>

# CONCORD PUBLIC SCHOOLS CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT

120 MERIAM ROAD CONCORD, MA 01742 PHONE 978-318-1500 FAX 978-318-1537 www.concordps.org

To: School Committees, CCRSD, CPS

From: Robert Conry, Assistant Superintendent of Finance and Operations

Cc: Dr. Laurie Hunter, Superintendent, Concord Public Schools

Date: January 23, 2024

Subject: Update to School Committees

## **Fiscal Year 2025 Operating Budget – Proposed Adjustments (CPS)**

The following adjustments are recommended in regards to the FY25 CPS Budget proposal.

	<b>Amount</b>
<b>FY25 Proposed Budget (1-19-24)</b>	<b>46,602,943</b>
<b>1-23-2024 Changes</b>	
Math Curriculum Grade 6 - 8 - 50% Grant funding received	(60,000)
Professional Development - Staff Dev. Contract Svcs	(27,229)
<b>Subtotal - Reductions</b>	<b>(87,229)</b>
<b>Revised FY25 Proposed Budget (1-7-24)</b>	<b>46,515,714</b>
<b>FY24 Adopted Budget</b>	<b>45,047,146</b>
<b>Year over Year Change (\$)</b>	<b>1,468,568</b>
<b>Year over Year Change (%)</b>	<b>3.26%</b>
<b>FINCOM Guideline %</b>	<b>3.26%</b>

# FY25 CPS SUPERINTENDENT'S RECOMMENDED BUDGET

December 5, 2023

Presentation to Concord School Committee

# Budget Process Overview

## ZERO BASED BUDGETS

- Build from ground up, re-evaluate each line item each year
- Built by principals / administrators

## Town Budget Process

- “Guidelines” established by Town of Concord, communication with Carlisle



## PRELIMINARY FY25 BUDGET + OPEN HEARING (DECEMBER 2023)

Present to School Committee, and share with Town officials

### Feedback loop

- Town officials
- SCOM

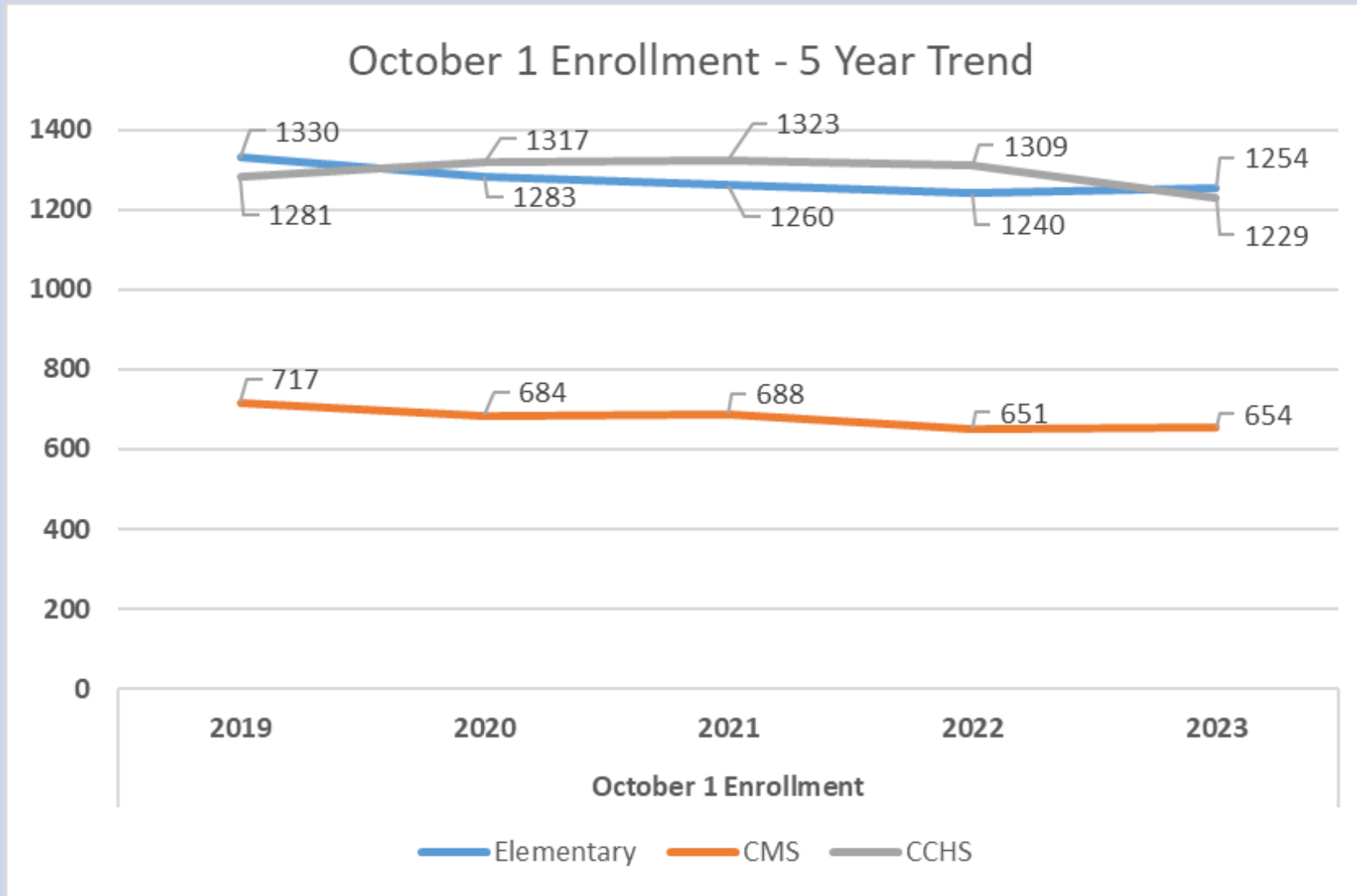
### Review & Revise

### New information (Jan)

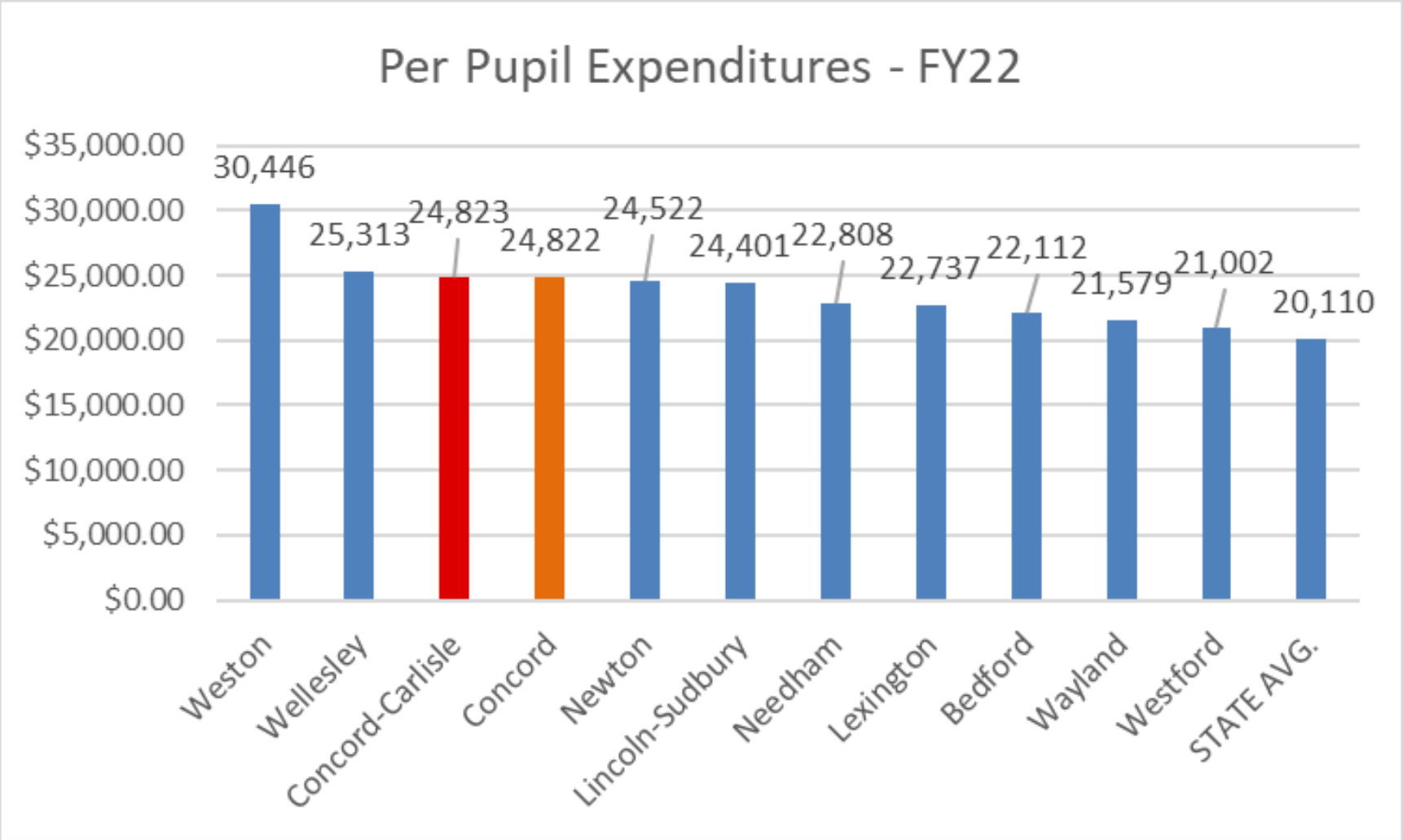
- State Aid (Ch. 70, et al)
- Expense/service changes

## REVISED FY25 BUDGET (AS NEEDED)

# Student Enrollment Trends FY19 – FY23



# Per Pupil Expenditure Data



Source: Department of Elementary and Secondary Education

# Budget Objectives

- Maintain existing programs and supports to students
- Support Strategic Plan initiatives
- Meet legal mandates for special education, and homelessness, and other requirements

# Budget Summary

- FY25 Proposed Budget is \$46,602,943, an increase of \$1,555,767, or 3.45% over the FY24 budget

## Key Drivers

- Teaching & Instructional support costs up \$1.533M (4.3%)
- Out of District Tuitions (net) down \$300K (-72.8%)

# FY25 CPS BUDGET - DESE 1000 FUNCTION

<b>Expense Category</b>	<b>FY24 Budget</b>	<b>FY25 Proposed Budget (12-5-2023)</b>	<b>\$ Difference FY25/FY24</b>	<b>% Difference FY25/FY24</b>
<b>District Administration</b>	1,658,620	1,764,568	105,948	6.4%
<b>Teaching &amp; Instructional Support</b>	35,551,580	37,084,470	1,532,890	4.3%
<b>Other School Services</b>	3,180,909	3,290,871	109,962	3.5%
<b>Maintenance</b>	3,567,505	3,686,528	119,023	3.3%
<b>Fixed Charges</b>	253,442	226,216	(27,226)	-10.7%
<b>Community Services</b>	105,132	108,023	2,891	2.7%
<b>Fixed Assets</b>	318,686	330,500	11,814	3.7%
<b>Programs with Other Districts</b>	411,302	111,766	(299,536)	-72.8%
<b>Grand Total</b>	<b>45,047,176</b>	<b>46,602,943</b>	<b>1,555,767</b>	<b>3.45%</b>

# FY25 CPS BUDGET – FTE SUMMARY

<b>FTE Summary</b>			
<b>Category</b>	<b>FY24 Budget</b>	<b>FY25 Proposed Budget (12-5-2023)</b>	<b>Difference FY25/FY24</b>
<b>District Administration</b>	11.68	11.68	-
<b>Teaching &amp; Instructional Support</b>	357.81	362.02	4.21
<b>Other School Services</b>	34.13	34.13	-
<b>Maintenance</b>	19.93	19.93	-
<b>Community Services</b>	3.60	3.60	-
<b>Grand Total</b>	<b>427.15</b>	<b>431.36</b>	<b>4.21</b>

# FTE Summary of Changes

## Teachers / Specialists

- Special Education staff reductions based on caseload analysis amidst changing needs
- 2.0 FTEs added back to budget with expiration of ESSER III funds
- 2.0 FTE adds enrollment driven (pre-school, Thoreau kindergarten)
- 0.4 FTE is due to correction to prior year reported FTE

## Instructional Assistants/Tutors

### **PRESCHOOL** - 4.0 additional pre-school assistants

- 2.0 to support added classroom, 2.0 for 1:1 student support

### **K-8**

- Net reduction of (1.0 FTE) across all schools
- 2.0 FTEs added back to budget due to Metco not issuing SPED supplemental grant

# Key Drivers – by DESE 1000 FUNCTION

## District Administration (1000)

- **\$105.9K, 6.4% increase over FY24 Budget**
  - IT equipment/supplies/software \$31.2K (14.8%)
  - Negotiation funds – non-bargaining \$24.5K
    - 0.75% of non-bargaining staff salaries
    - Separate from COLA increases
  - Remainder is primarily salary increases, with level staffing of 11.68 FTEs

# Key Drivers – by DESE 1000 FUNCTION

## Teaching & Instructional Support (2000)

- **\$1.533M, 4.3% increase over FY24 Budget**
  - \$805K Teacher/CTA Salaries (3.1%) factoring in impact of reductions, and retirement assumption of 2 teachers (replacement cost savings)
  - \$467K Support staff pay (6.0%), 5.0 FTE increase for special ed tutors and assistants, includes contractual increases
  - \$168K Supplies and Materials increase (12%) due mainly to adoption of new Math curriculum (\$120K) for Concord Middle School grades 6 - 8

# Key Drivers – by DESE 1000 FUNCTION

## Other School Services (3000)

- **\$110K, 3.5% increase over FY24 Budget**
  - \$42K 1:1 nursing contract services (for transportation)
  - Remainder is primarily due to contractual wage increases

# Key Drivers – by DESE 1000 FUNCTION

## Maintenance and Operations (4000)

- **\$119K, 3.3% increase from FY24 Budget**
  - \$51K increases to Maintenance Supplies/Materials and Contract Services
    - Wastewater treatment contract services \$15K, the balance due to supplies / materials, as costs have been running higher than budgeted
  - Utilities (heating / electricity) increase relatively flat due to offsetting impacts
    - Added cost of having two months with three CMS buildings on-line
    - Savings on electricity anticipated with replacement of ERU's at Thoreau
    - Heating costs were favorable to budget in FY23, adjusted based on run rate, with rate increases factored in

# Key Drivers – by DESE 1000 FUNCTION

## Fixed Charges (5000)

- **(\$27K), (11%) decrease from FY24 Budget**
  - Early Retirement / Sick Time Buyout reduction of (\$22K) as the payouts related to these retirement incentive programs wind down

# Key Drivers – by DESE 1000 FUNCTION

## Fixed Assets (7000)

- **\$12K, 4% increase from FY24 Budget**
  - Various needs for new equipment across elementary schools, including special education equipment and audio assistive equipment
  - Vehicle replacement budgeted level with prior years, assumes continuing with leasing of buses

# Key Drivers – by DESE 1000 FUNCTION

## Out of District Tuitions (9000)

- **\$300K decrease from FY24 Budget (net)**
  - Gross tuition costs for special education, prior to offsets, decreased from \$1.758M to \$1.472M, equating to (\$286K) decrease (16%)
  - Budget offsets from Circuit-breaker and IDEA grant increased by \$13K
    - Circuit-breaker increase from (\$837,000) to (\$840,000)
    - IDEA offset increase from (\$510,000) to (\$520,000)

# Salaries / Non-Salary accounts Breakout

<b>Expense Category</b>	<b>FY24 Budget</b>	<b>FY25 Proposed Budget (12-5-2023)</b>	<b>\$ Difference FY25/FY24</b>	<b>% Difference FY25/FY24</b>
<b>Salary Accounts</b>	38,416,870	39,978,910	1,562,040	4.1%
<b>Non-Salary Accounts</b>	6,630,306	6,624,033	(6,273)	-0.1%
<b>Total</b>	45,047,176	46,602,943	1,555,767	3.5%

# School Summary View

School / Unit	FY23 REQUESTED BUDGET	FY23 REQUESTED FTE	FY24 REQUESTED BUDGET	FY24 REQUESTED FTE
Pre-School	1,225,096	15.56	1,424,171	20.36
Alcott	6,694,372	68.93	6,950,101	69.36
Thoreau	7,381,527	82.22	7,815,211	84.23
Willard	7,053,319	73.80	7,013,454	68.35
Elementary Wide	2,031,684	16.20	2,172,675	16.20
Middle School	12,235,020	115.30	12,767,479	116.92
District Wide	8,426,159	55.14	8,459,852	55.94
<b>CPS - Total</b>	<b>45,047,176</b>	<b>427.15</b>	<b>46,602,943</b>	<b>431.36</b>

# Program View

<b>Program Type</b>	<b>FY24 Budget (Final)</b>	<b>FY25 Budget Request [12-5-23]</b>	<b>\$ Difference FY24/FY23</b>	<b>\$ Difference FY24/FY23</b>
<b>Special Education</b>	<b>11,812,802</b>	<b>11,937,756</b>	<b>124,954</b>	<b>1.06%</b>
<b>Regular Education</b>	<b>33,234,374</b>	<b>34,665,187</b>	<b>1,430,812</b>	<b>4.31%</b>
<b>Total</b>	<b>45,047,176</b>	<b>46,602,943</b>	<b>1,555,767</b>	<b>3.45%</b>

# Concord Middle School - Transition

- Utilities includes two months of heat and electricity for Sanborn, Peabody, and the new Concord Middle School
  - Budgeted cost of \$54K will not be recurring in FY26
- Wastewater treatment facility contract services are only budgeted for part of the year (\$15K), and will be budgeted for the full year in FY26
- Anticipated other savings of \$500K to be realized in FY26 as the district opens the year in a single middle school building, with some efficiencies gained

# ESSER FUNDING UPDATE

<u>Entity</u>	<u>Grant Name</u>	<u>Grant Budget</u>	<u>FY20-22 Expense</u>	<u>FY23 Expense</u>	<u>FY24 Anticipated</u>	<u>FY25 Projected</u>	<u>Grant Deadline</u>
CPS	ESSER I (DESE)	467,775	467,775				12/31/2021
CPS	ESSER II (Municipal)	126,825	126,825				12/31/2021
CPS	DESE Emergency Reli	112,379	112,379				9/30/2022
CPS	ESSER II	453,100	403,463	49,637			9/30/2023
CPS	ARP - IDEA	131,637	33,929	97,708			9/30/2023
CPS	ARP - IDEA Early Child	12,267		12,267			9/30/2023
CPS	ESSER III	995,840	94,107	367,868	480,866	52,999	9/30/2024
	<b>CPS TOTAL</b>	<b>2,299,823</b>	<b>1,238,478</b>	<b>527,480</b>	<b>480,866</b>	<b>52,999</b>	

## ESSER III – Use of Funds

- \$240,000 Counseling (Peabody School Psychologist) - two years
- \$240,000 Special Ed Teacher – Language Based Program - two years
- \$372,640 Summer School Programs – two years, or three if possible
- \$43,200 Required MTRS Contribution
- \$100,000 Instructional Materials (one time purchases)

**\$995,840**

**9/30/2024 grant deadline (early in FY25)**

# Supporting Homeless Students – Financial update

## In District Students

- Estimated FY24 grant funding of \$398K (\$375K state, \$23K federal)
- Uses of grant funds:
  - ELL Teacher at Willard
  - 4 FTE Kindergarten instructional assistants at Willard
  - Contract services (translation, various other services)
  - Family Coordinator
- Anticipate growth in grant funding in FY25, will be reviewing how to best allocate additional funds (ELL, tutor support)
- **Pre-school not included in this grant funding**

## Out of District Students (traveling to home district)

- Homeless transportation costs for FY24 have declined and projected to run around \$125K; the district has not budgeted for these costs
  - Participating in DESE pilot that will provide more timely reimbursement and via a funding mechanism that allows district to offset costs directly upon reimbursement

# Budget Risks

- Homeless related expenses not budgeted, assumed covered by grants, and state support
  - Potential growth in Pre-school program
- CTA salary increases will be determined via contract negotiations
- Unanticipated issues related to new Concord Middle School building project

QUESTIONS ?

# REFERENCE SLIDES

# Expenditure Budgets: DESE Categories

- **ADMIN (“1000”)** = SCHOOL COMMITTEE, SUPERINTENDENT, BUSINESS OFFICE, ADMIN TECHNOLOGY, LEGAL SERVICES
- **INSTRUCTIONAL SERVICES (“2000”)** = TEACHING & LEARNING STAFF & MATERIALS, STUDENT SVCS, CLASSROOM INSTRUCTION, TEACHERS, PARAS, PROFESSIONAL DEVELOPMENT, CLASSROOM SUPPLIES, ETC, GUIDANCE, & PSYCHOLOGICAL SVCS
- **OTHER SCHOOL SERVICES (“3000”)** = NURSING, FOOD SERVICE, TRANSPORTATION, STUDENT ACTIVITIES, & ATHLETICS
- **OPERATIONS & MAINTENANCE (“4000”)** = CUSTODIAL SERVICES, UTILITIES, MAINTENANCE OF BUILDINGS / GROUNDS, TECH NETWORK & INFRASTRUCTURE
- **FIXED CHARGES (“5000”)** = LEASES, INSURANCE COSTS, RETIREMENT COSTS, OPEB
- **TUITIONS (“9000”)** = SPED OOD PLACEMENTS, SCHOOL CHOICE, CHARTER TUITION

**CONCORD PUBLIC SCHOOLS OPERATING BUDGET**

**ARTICLE 23.** To see whether the Town will appropriate the sum of \$ \$46,515,714 for the necessary and expedient purposes of the public schools of the Town for the fiscal year ending June 30, 2025; and that the same be expended only for such purposes and under the direction of the Concord School Committee.

<b>SCHEDULE A – PUBLIC SCHOOL BUDGET</b>			
<b>Department</b>	<b>Fiscal 2023 Adopted</b>	<b>Fiscal 2024 Adopted</b>	<b>Fiscal 2025 School Committee</b>
Concord Public Schools – Budget Appropriation	\$43,010,486	\$45,047,176	\$46,515,714

*This article provides for the annual operating budget for Concord Public Schools, which serves students in pre-school, kindergarten, and grades 1 to 8. The appropriation presented for Town Meeting approval is aligned with the spending guideline established by the Finance Committee in November 2023.*



**Concord Finance Committee**  
AGENDA ACTION REQUEST

**February 15, 2024**

**4B**

---

## **FY25 Budget Update**

FY25 Capital Budget – Concord Public Schools (CPS)

**Requested by:**

**Action Sought:**

### **Proposed Motion(s)**

Discussion Dependent

### **Additional Information**

The Concord Public School Committee has submitted a \$446,000 warrant article for remodeling, construction, reconstructing or making extraordinary repairs, including original equipment and related work at various Concord Public School buildings. These projects fall in line with the Town's Tier II Capital Plan for which the Town will borrow the funds in accordance with Mass. Gen. Laws c. 44.

### **Board Action**

<i>Motion</i>	<i>Second</i>	<i>In favor</i>	<i>Opposed</i>	<i>Disposition</i>

**CONCORD PUBLIC SCHOOLS  
CONCORD-CARLISLE REGIONAL SCHOOL DISTRICT**

120 MERIAM ROAD      CONCORD, MA 01742      PHONE: 978.318.1500      FAX: 978.318.1537  
[www.concordps.org](http://www.concordps.org)

*Dr. Laurie Hunter*  
*SUPERINTENDENT OF SCHOOLS*  
[lhunter@concordps.org](mailto:lhunter@concordps.org)

To:      Concord School Committee  
Cc:      Kerry LaFleur, Concord Town Manager  
          Anthony Ansaldi, Concord Finance Director  
          Concord Select Board  
          Concord Finance Committee  
Date:    January 6, 2023  
Re:      FY25 Concord Public Schools Capital Plan

I write to share an overview of the recent discussions about the FY25 CPS Capital Plan, my questions and concerns, a revised FY25 proposal, and a request for the future.

**Recent FY25 CPS Capital Plan Discussions**

During the development of the FY25 CPS Capital Plan, the school administrative team crafted a plan aligned with the CPS capital process in existence for decades where the Town Manager designates \$900,000 to the schools to manage facility needs. Using the same process, the proposed plan intentionally focused on overdue or safety-related items because the FY24 capital request funded a facilities review that is currently underway at the 3 elementary schools and Ripley. Like plans before it, the requests included lesser cost items. This was especially true given the review that will likely bring new large cost items to the forefront since the buildings are now between 15 and 20 years old.

The School Committee reviewed the plan on November 7, 2023. The Concord Finance Committee discussed the plan on November 16, 2023. A Joint meeting between the Concord School Committee, Concord Select Board and Concord Finance Committee was held on December 4, 2023. Concerns about the plan were expressed at both meetings as well as at other meetings that I attended in November and December. The Concord School Committee formally approved the plan on December 19, 2023.

**Questions and Concerns**

A pattern has emerged regarding the CPS Capital Plan. In 2022, the FY23 plan was ultimately reworked late in the spring completely after feedback over sustainability priorities questioned the proposed upgrades as not sustainably aggressive enough. In 2023, the FY24 plan proposed significant upgrades to Ripley to allow for sustainable heating changes in the preschool classrooms. Given the concerns over cost, the entire plan was reworked in the spring eliminating that project and reducing the request to \$495,000. We now find again ourselves questioning the FY25 plans. Concerns now are over how it will be financed given that borrowing is not appropriate. Prior to November, these questions or concerns had not been asked of us regardless of the project amounts in the requests. It is important to note that we absolutely agree that small amounts should not be borrowed.

From 2019-2021, I served on the Capital Task Force. The charge of the committee was to develop a process to discuss capital across the schools and town. The committee developed a process that was supported by the Concord School Committee, Concord Select Board, and Concord Finance Committee. That plan was intended to foster communication between the committees and clarify processes.

My questions and concerns are the following:

- A conflict exists between sustainability priorities and the fiscal mindset. The schools have been told we are not doing enough for sustainability. The schools have also been told we are spending too much on sustainability.
- There is new confusion over the capital thresholds and categories. The school operating budgets have always included all of the technology and school bus costs which are very significant. The budget also has managed ongoing repairs and proactive maintenance. Capital costs for significant repairs or replacements, and preventative upgrades and improvements have been in the capital plan for the CPS buildings. It is unclear the expectation now that variations between the town and schools are identified.
- We all agree that borrowing for small amounts is not best practice. Given the new feedback that borrowing is the only financing method for the CPS plan, we find ourselves with limited options given the late date.
- The Capital Task Force plan and its current implementation are unclear. Having personally spent significant time developing and committing to a process over a two year period, it seems important to discuss the process itself and clarify if we are using it or not.
- The \$900,000 allocation allowed the schools to address large cost projects over several years in lieu of significant requests for the entirety of each project. We will need clarity if we are working within particular amounts going forward (where we deferred and scheduled items) or if we are now putting forth requests individually.

#### Revised FY25 Proposal

After much thought, I am recommending revisions to the FY25 CPS Capital request. With no appropriate funding source identified, I recommend delaying the smaller ticket items. This comes with significant concerns over deferment and the impact of that. However, it seems best both for purposes of collaboration and fiscal planning.

The revised request is as follows:

Funds to improve Thoreau grounds following receipt of feasibility study	\$200,000
Funds to replace Alcott fire alarm system	\$ 96,000
Funds to replace the 20-year-old dump truck	\$150,000
Total Revised Request	\$446,000

#### A Request

It seems very important that following the 2024 Annual Town Meeting, the professional town and school leaders along with representatives from the three boards meet to address the many questions that have arisen and provide clear direction for how capital funding and sustainability goals will be addressed going forward.

## **CONCORD PUBLIC SCHOOLS CAPITAL BUDGET**

**ARTICLE 24.** To see whether the Town will raise and appropriate, or transfer from available funds, or authorize the Town Treasurer with the approval of the Select Board to borrow money by the issuance of bonds or notes under the provisions of Mass. Gen. Laws c. 44, the sum of \$446,000 or any other sum, to be expended under the direction of the School Committee for remodeling, construction, reconstructing or making extraordinary repairs, including original equipment and related work at various Concord Public School buildings, and further that any premium received by the Town upon the sale of any bonds or notes approved by the vote, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with Mass. Gen. Laws c. 44, § 20, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount, or take any other action relative thereto.

*This article provides for a capital appropriation for Concord Public Schools, which serves students in pre-school, kindergarten, and grades 1 to 8. The funding will support the various capital projects necessary to maintain and improve the district's schools, buildings, grounds, and related equipment and infrastructure.*



**Concord Finance Committee**  
AGENDA ACTION REQUEST

**February 15, 2024**

**5A**

---

## **FY25 Budget Update**

FY25 Operating Budget – Town Government Operating Budget

**Requested by:**

**Action Sought:**

### **Proposed Motion(s)**

Discussion Dependent

### **Additional Information**

The Concord Finance Committee issued guidelines on November 27, 2023, recommending a 3.26% increase of FY24 for the Town, Concord Public Schools, and Concord-Carlise Regional School District. The Town Manager's General Government Operating budget is \$32,745,639, which represents a 3.26% increase of FY24, and the Joint Accounts (Town-Schools) totals \$26,928,826. The total Town Government Operating Budget is \$59,674,465.

### **Board Action**

<i>Motion</i>	<i>Second</i>	<i>In favor</i>	<i>Opposed</i>	<i>Disposition</i>



THE TOWN OF  
**CONCORD**  
MASSACHUSETTS

---

# FY25 Town Government Operating Budget

Finance Committee Meeting  
Thursday, February 15, 2024



THE TOWN OF  
**CONCORD**  
 MASSACHUSETTS

## Finance Committee Guidelines

			FY 25 projection provided in Oct by Town and Schools (see worksheets for details)			Sensitivity Analysis: FY25 based on % inc. in teacher salaries			FY25 RECOMMENDATION FOR SPENDING SUBJECT TO GUIDELINES		
Guidelines Model	FY 2024 approved subject to guidelines	FY24 % of total	FY25	\$ increase	% increase	FY25	\$ increase	% increase	FY25	\$ increase	% increase
Town Operating	\$31,711,833		\$33,635,774	\$1,923,941	6.07%	\$33,635,774	\$1,923,941	6.07%	\$32,745,639	\$1,033,806	3.26%
Town Tier 1 Capital	\$1,725,000		\$2,180,000	\$455,000	26.38%	\$2,180,000	\$455,000	26.38%	\$2,180,000	\$455,000	26.38%
<b>TOWN subject to guidelines</b>	<b>\$33,436,83333%</b>		<b>\$35,815,774</b>	<b>\$2,378,941</b>	<b>7.11%</b>	<b>\$35,815,774</b>	<b>\$2,378,941</b>	<b>7.11%</b>	<b>\$34,925,639</b>	<b>\$1,488,806</b>	<b>4.45%</b>
CPS	\$45,047,17645%		\$45,770,699	\$723,523	1.61%	\$46,389,172	\$1,341,996	2.98%	\$46,515,714	\$1,468,538	3.26%
CCRS D	\$22,302,83422%		\$22,872,443	\$569,609	2.55%	\$23,167,161	\$864,327	3.88%	\$23,029,906	\$727,072	3.26%
<b>SCHOOLS subject to guidelines</b>	<b>\$67,350,01067%</b>		<b>\$68,643,142</b>	<b>\$1,293,132</b>	<b>1.92%</b>	<b>\$69,556,333</b>	<b>\$2,206,323</b>	<b>3.28%</b>	<b>\$69,545,620</b>	<b>\$2,195,610</b>	<b>3.26%</b>
<b>TOTAL subject to guidelines</b>	<b>\$100,786,843100%</b>		<b>\$104,458,915</b>	<b>\$3,672,072</b>	<b>3.64%</b>	<b>\$105,372,107</b>	<b>\$4,585,264</b>	<b>4.55%</b>	<b>\$104,471,259</b>	<b>\$3,684,416</b>	<b>3.66%</b>



THE TOWN OF  
**CONCORD**  
 MASSACHUSETTS

**General Government (increase 12%)**

Town Government Operating Budget						
Line No.	Item No.	Department	FY23 Appropriation	FY24 Appropriation (Original)	FY24 Appropriation (Revised)	FY25 Appropriation (Original)
<b>General Government</b>						
1	A	Town Manager's Office	\$ 686,197	\$ 730,350	\$ 730,350	\$ 864,166
	B	Human Resources	\$ 595,606	\$ 573,682	\$ 573,682	\$ 481,562
	C	Information Systems (Technology)	\$ 1,348,980	\$ 1,757,756	\$ 1,757,756	\$ 1,828,904
	D	Town Meetings & Reports	\$ 117,919	\$ 95,400	\$ 95,400	\$ 100,000
	E	Facilities Administration	\$ 1,026,590	\$ 1,930,088	\$ 1,930,088	\$ 2,077,139
	F	Parks & Playgrounds	\$ 215,776	\$ 216,727	\$ 216,727	\$ 110,848
	G	Resource Sustainability	\$ 165,203	\$ 125,000	\$ 125,000	\$ 140,000
	H	Visitor's Center	\$ 37,970	\$ -	\$ -	
	I	Adjustment			\$ (515,402)	
		<b>sub-total:</b>	<b>\$ 4,194,241</b>	<b>\$ 5,429,003</b>	<b>\$ 4,913,601</b>	<b>\$ 5,602,619</b>
2	A	Legal Services	\$ 450,000	\$ 450,000	\$ 450,000	\$ 400,000
		<b>total: General Government</b>	<b>\$ 4,644,241</b>	<b>\$ 5,879,003</b>	<b>\$ 5,363,601</b>	<b>\$ 6,002,619</b>



THE TOWN OF  
**CONCORD**  
 MASSACHUSETTS

**Finance (increase 5%)**

Town Government Operating Budget						
Line No.	Item No.	Department	FY23 Appropriation	FY24 Appropriation (Original)	FY24 Appropriation (Revised)	FY25 Appropriation (Original)
<b>Finance</b>						
3	A	Finance Administration	\$ 555,491	\$ 647,927	\$ 647,927	\$ 756,342
	B	Treasurer-Collector	\$ 505,631	\$ 466,957	\$ 466,957	\$ 476,700
	C	Town Accountant	\$ 340,945	\$ 367,594	\$ 367,594	\$ 392,374
	D	Assessors	\$ 444,387	\$ 434,957	\$ 434,957	\$ 442,730
	E	Town Clerk	\$ 439,831	\$ 464,499	\$ 464,499	\$ 457,834
	F	Elections	\$ 89,374	\$ 80,714	\$ 80,714	\$ 60,289
	G	Registrars	\$ 10,452	\$ 11,165	\$ 11,165	\$ 13,458
		<b>total: Finance</b>	<b>\$ 2,386,111</b>	<b>\$ 2,473,813</b>	<b>\$ 2,473,813</b>	<b>\$ 2,599,727</b>



THE TOWN OF  
**CONCORD**  
 MASSACHUSETTS

**Planning and Land Management (increase 5%)**

Town Government Operating Budget						
Line No.	Item No.	Department	FY23 Appropriation	FY24 Appropriation (Original)	FY24 Appropriation (Revised)	FY25 Appropriation (Original)
<b>Planning and Land Management</b>						
4	A	Planning Administration	\$ 583,522	\$ 661,933	\$ 661,933	\$ 631,968
	B	Natural Resources	\$ 449,396	\$ 449,610	\$ 449,610	\$ 456,982
	C	Inspections	\$ 479,288	\$ 593,097	\$ 593,097	\$ 608,664
	D	Health	\$ 462,035	\$ 561,895	\$ 561,895	\$ 598,077
	E	Economic Vitality & Tourism	\$ 190,735	\$ 235,721	\$ 235,721	\$ 329,887
	F	141 Keyes Road	\$ 48,840	\$ 3,600	\$ 3,600	\$ 3,143
		<b>total: Planning &amp; Land Management</b>	<b>\$ 2,213,816</b>	<b>\$ 2,505,856</b>	<b>\$ 2,505,856</b>	<b>\$ 2,628,721</b>



THE TOWN OF  
**CONCORD**  
 MASSACHUSETTS

**Public Safety (increase 1%)**

Town Government Operating Budget						
Line No.	Item No.	Department	FY23 Appropriation	FY24 Appropriation (Original)	FY24 Appropriation (Revised)	FY25 Appropriation (Original)
<b>Public Safety</b>						
6	A	Police Department	\$ 4,864,484	\$ 5,219,135	\$ 5,219,135	\$ 5,232,210
	B	Animal Control Officer	\$ 28,500	\$ 29,260	\$ 29,260	\$ 29,393
	C	Police-Fire Station	\$ 278,317	\$ 52,918	\$ 52,918	\$ 40,406
	D	Fire Department	\$ 5,783,853	\$ 6,611,011	\$ 6,611,011	\$ 6,789,002
	E	Emergency Management	\$ 16,000	\$ 14,550	\$ 14,550	\$ 14,194
	F	West Concord Fire Station	\$ 21,309	\$ 1,563	\$ 1,563	\$ 1,691
		<b>total: Public Safety</b>	<b>\$ 10,992,463</b>	<b>\$ 11,928,437</b>	<b>\$ 11,928,437</b>	<b>\$ 12,106,896</b>



THE TOWN OF  
**CONCORD**  
 MASSACHUSETTS

**Human Services (increase 1%)**

Town Government Operating Budget						
Line No.	Item No.	Department	FY23 Appropriation	FY24 Appropriation (Original)	FY24 Appropriation (Revised)	FY25 Appropriation (Original)
<b>Human Services</b>						
5	A	Library	\$ 2,398,544	\$ 2,490,316	\$ 2,490,316	\$ 2,505,138
	B	Senior Services				
		B1. Senior Services	\$ 630,527	\$ 652,076	\$ 652,076	\$ 670,851
		B2. Harvey Wheeler Community Center	\$ 101,276	\$ 65,342	\$ 65,342	\$ 67,277
	C	Recreation Services				
		C1. Recreation	\$ 114,569	\$ -	\$ -	
		C2. Hunt Recreation Center	\$ 93,375	\$ -	\$ -	
	D.	Human Services	\$ 74,286	\$ 93,350	\$ 93,350	\$ 97,738
	E	Veteran's Services	\$ 78,734	\$ 86,647	\$ 86,647	\$ 84,525
	F	Ceremonies & Celebrations	\$ 44,960	\$ 63,600	\$ 63,600	\$ 63,422
		<b>total: Human Services</b>	<b>\$ 3,536,271</b>	<b>\$ 3,451,331</b>	<b>\$ 3,451,331</b>	<b>\$ 3,488,951</b>



THE TOWN OF  
**CONCORD**  
 MASSACHUSETTS

**Public Works (increase 3%)**

Town Government Operating Budget						
Line No.	Item No.	Department	FY23 Appropriation	FY24 Appropriation (Original)	FY24 Appropriation (Revised)	FY25 Appropriation (Original)
<b>Public Works</b>						
7	A	Public Works Administration	\$ 403,332	\$ 422,120	\$ 422,120	\$ 458,696
	B	Engineering	\$ 506,999	\$ 701,634	\$ 701,634	\$ 693,132
	C	Highway Administration	\$ 1,638,237	\$ 1,805,133	\$ 1,805,133	\$ 2,031,753
	D	Winter Maintenance	\$ 650,000	\$ 655,500	\$ 655,500	\$ 655,500
	E	Parks & Trees	\$ 901,592	\$ 992,220	\$ 992,220	\$ 873,271
	F	Cemetery	\$ 312,235	\$ 273,790	\$ 273,790	\$ 282,838
	G	133/ 135 Keyes Road	\$ 183,580	\$ 68,088	\$ 68,088	\$ 75,000
	H	Street Lighting	\$ 31,625	\$ 40,310	\$ 40,310	\$ 42,029
		<b>total: Public Works</b>	<b>\$ 4,627,600</b>	<b>\$ 4,958,795</b>	<b>\$ 4,958,795</b>	<b>\$ 5,112,219</b>



THE TOWN OF  
**CONCORD**  
 MASSACHUSETTS

**Unclassified (decrease -22%)**

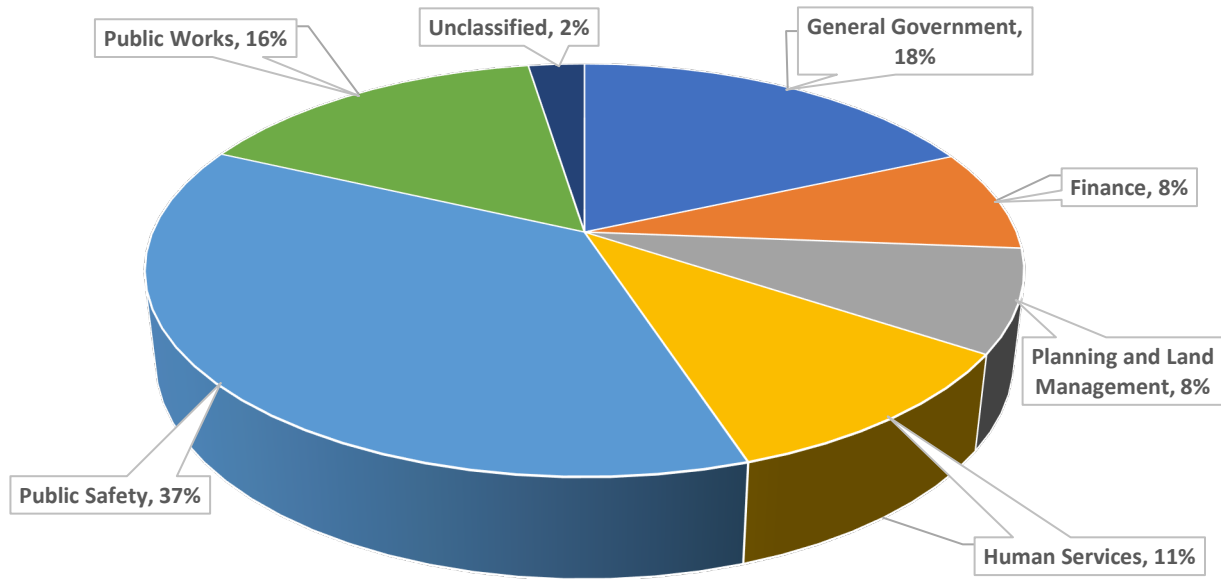
Town Government Operating Budget						
Line No.	Item No.	Department	FY23 Appropriation	FY24 Appropriation (Original)	FY24 Appropriation (Revised)	FY25 Appropriation (Original)
<b>Unclassified</b>						
8		Employee Wellness	\$ -	\$ 75,000	\$ 75,000	\$ 25,000
	A	Unused Sick Leave	\$ 23,061	\$ -	\$ -	
	B	Public Safety Disability	\$ 887	\$ -	\$ -	
	C	Employee Assistance Program	\$ 2,661	\$ -	\$ -	
		<b>sub-total:</b>	<b>\$ 26,609</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 25,000</b>
9		Reserve Fund	\$ 225,000	\$ 200,000	\$ 200,000	\$ 200,000
10		Salary Reserve Fund	\$ 1,057,934	\$ 755,000	\$ 755,000	\$ 581,506
11		Land Fund	\$ 25,000	\$ -	\$ -	
		<b>Total: Unclassified</b>	<b>\$ 1,334,543</b>	<b>\$ 1,030,000</b>	<b>\$ 1,030,000</b>	<b>\$ 806,506</b>



THE TOWN OF  
**CONCORD**  
 MASSACHUSETTS

**Total Town Government (increase 3.26%)**

Town Government Operating Budget						
Line No.	Item No.	Department	FY23 Appropriation	FY24 Appropriation (Original)	FY24 Appropriation (Revised)	FY25 Appropriation (Original)
<b>TOTAL TOWN GOVERNMENT</b>						
<b>TOTAL TOWN GOVERNMENT</b>			<b>\$ 29,735,045</b>	<b>\$ 32,227,235</b>	<b>\$ 31,711,833</b>	<b>\$ 32,745,639</b>





THE TOWN OF  
**CONCORD**  
 MASSACHUSETTS

**Joint Accounts (increase 15%)**

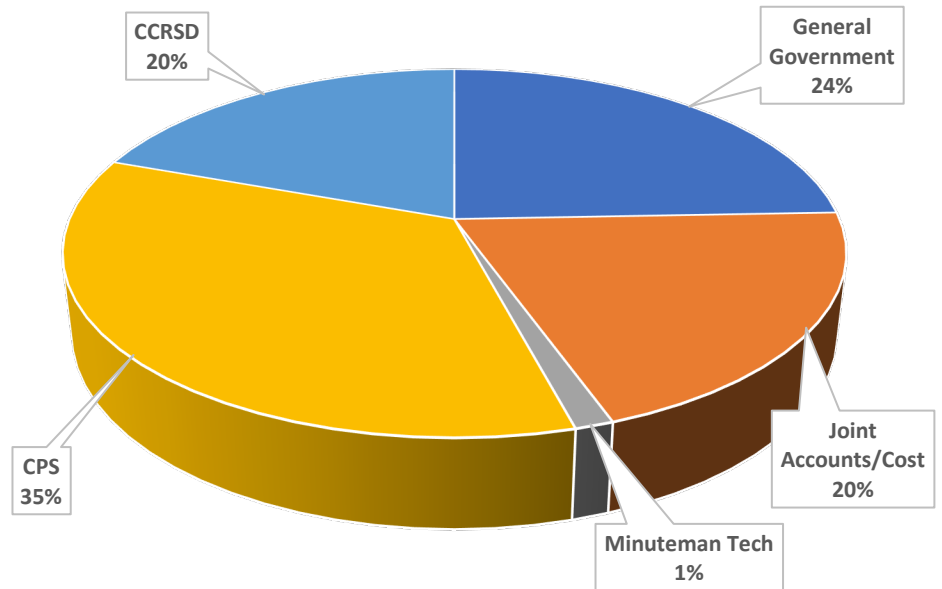
Town Government Operating Budget						
Line No.	Item No.	Department	FY23 Appropriation	FY24 Appropriation (Original)	FY24 Appropriation (Revised)	FY25 Appropriation (Original)
<b>Joint Accounts (Town - Concord Public Schools)</b>						
12	A	Group Insurance	\$ 7,468,322	\$ 8,140,471	\$ 8,140,471	\$ 8,000,000
	B	Property/ Liability Insurance	\$ 378,000	\$ 406,350	\$ 406,350	\$ 539,412
	C	Unemployment	\$ 120,000	\$ 138,000	\$ 138,000	\$ 140,760
	D	Worker's Compensation	\$ 142,450	\$ 163,818	\$ 163,818	\$ 176,149
	E	Social Security & Medicare	\$ 942,064	\$ 989,168	\$ 989,168	\$ 1,028,735
		sub-total:	\$ 9,050,836	\$ 9,837,807	\$ 9,837,807	\$ 9,885,056
13	A	Retirement Assessment, General Fund	\$ 3,381,101	\$ 3,399,675	\$ 3,399,675	\$ 4,349,746
	B	Retirement Assessment, Pension Reserve	\$ 1,501,370	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000
		sub-total:	\$ 4,882,471	\$ 5,049,675	\$ 5,049,675	\$ 5,999,746
14	A	Debt Service, Within Levy Limit				
		A1. Town, Principal & Interest	\$ 3,423,349	\$ 3,698,148	\$ 3,698,148	\$ 3,576,699
		A2. CPS, Principal & Interest	\$ 741,752	\$ 829,552	\$ 829,552	\$ 806,651
		A3. Interest on Short-Term Notes	\$ 70,000	\$ -	\$ -	\$ 70,000
		sub-total:	\$ 4,235,101	\$ 4,527,700	\$ 4,527,700	\$ 4,453,350
	B	Debt Service, Excluded from Levy Limit				
		B1. Town, Principal & Interest	\$ 326,294	\$ 317,544	\$ 317,544	\$ 303,794
		B2. CPS, Principal & Interest	\$ 2,660,210	\$ 3,592,220	\$ 3,592,220	\$ 6,286,880
		B3. Interest on Short-Term Notes	\$ -	\$ -	\$ -	
		sub-total:	\$ 2,986,504	\$ 3,909,764	\$ 3,909,764	\$ 6,590,674
		<b>total: Joint Accounts</b>	\$ 21,154,912	\$ 23,324,946	\$ 23,324,946	\$ 26,928,826



THE TOWN OF  
**CONCORD**  
MASSACHUSETTS

## FY25 Budget

FY25 Budget	
General Government	\$ 32,745,639
Joint Accounts/Cost	\$ 26,928,826
Minuteman Tech	\$ 1,732,806
CPS	\$ 46,515,714
CCRS	\$ 26,140,908
<b>Total FY25 Budget</b>	<b>\$ 134,063,893</b>





THE TOWN OF  
**CONCORD**  
 MASSACHUSETTS

**Town Projection for State Aid v. Preliminary Cherry Sheets**  
**Estimates**

FY25		
Program	Early Estimates	Preliminary Cherry Sheet Estimates
	10/26/2023	1/25/2024
Chapter 70 (Education Aid)	\$ 4,118,997.66	\$ 4,218,722.00
Charter Tuition Reimbursement	\$ 80,838.06	\$ 43,872.00
Early Voting	\$ -	
School Lunch, offset item	\$ -	
School Choice Receiving Tuition	\$ -	
Unrestricted General Government Aid (Lottery)	\$ 1,414,595.16	\$ 1,428,463.00
Veteran's Benefits	\$ 37,568.64	\$ 36,003.00
Exemptions: Vets, Elderly, Surviving Spouse & Blind	\$ 20,026.68	\$ 19,326.00
State Owned Land	\$ 890,941.44	\$ 877,622.00
State Owned Land, Correctional Facilities	\$ 153,000.00	\$ 118,000.00
Libraries, offset item	\$ 43,379.58	\$ 44,936.00
<b>Totals</b>	<b>\$ 6,759,347.22</b>	<b>\$ 6,786,944.00</b>



THE TOWN OF  
**CONCORD**  
MASSACHUSETTS

---

**Thank You!**

**FISCAL YEAR 2025 TOWN BUDGET**

**ARTICLE 8.** To determine whether the Town will raise and appropriate or transfer from available funds, the sum of \$59,674,465, or any other sum, for the following necessary and expedient purposes of the Town for the fiscal year ending June 30, 2025:

<b>Town Government Operating Budget</b>						
<b>Line No.</b>	<b>Item No.</b>	<b>Department</b>	<b>FY23 Appropriation</b>	<b>FY24 Appropriation (Original)</b>	<b>FY24 Appropriation (Revised)</b>	<b>FY25 Appropriation (Original)</b>
<b>General Government</b>						
1	A	Town Manager's Office	\$ 686,197	\$ 730,350	\$ 730,350	\$ 864,166
	B	Human Resources	\$ 595,606	\$ 573,682	\$ 573,682	\$ 481,562
	C	Information Systems (Technology)	\$ 1,348,980	\$ 1,757,756	\$ 1,757,756	\$ 1,828,904
	D	Town Meetings & Reports	\$ 117,919	\$ 95,400	\$ 95,400	\$ 100,000
	E	Facilities Administration	\$ 1,026,590	\$ 1,930,088	\$ 1,930,088	\$ 2,077,139
	F	Parks & Playgrounds	\$ 215,776	\$ 216,727	\$ 216,727	\$ 110,848
	G	Resource Sustainability	\$ 165,203	\$ 125,000	\$ 125,000	\$ 140,000
	H	Visitor's Center	\$ 37,970	\$ -	\$ -	
	I	Adjustment			\$ (515,402)	
		<b>Sub-total:</b>	<b>\$ 4,194,241</b>	<b>\$ 5,429,003</b>	<b>\$ 4,913,601</b>	<b>\$ 5,602,619</b>
2	A	Legal Services	\$ 450,000	\$ 450,000	\$ 450,000	\$ 400,000
		<b>Total: General Government</b>	<b>\$ 4,644,241</b>	<b>\$ 5,879,003</b>	<b>\$ 5,363,601</b>	<b>\$ 6,002,619</b>
<b>Finance</b>						
3	A	Finance Administration	\$ 555,491	\$ 647,927	\$ 647,927	\$ 756,342
	B	Treasurer-Collector	\$ 505,631	\$ 466,957	\$ 466,957	\$ 476,700
	C	Town Accountant	\$ 340,945	\$ 367,594	\$ 367,594	\$ 392,374

	D	Assessors	\$ 444,387	\$ 434,957	\$ 434,957	\$ 442,730
	E	Town Clerk	\$ 439,831	\$ 464,499	\$ 464,499	\$ 457,834
	F	Elections	\$ 89,374	\$ 80,714	\$ 80,714	\$ 60,289
	G	Registrars	\$ 10,452	\$ 11,165	\$ 11,165	\$ 13,458
		<b>Total: Finance</b>	<b>\$ 2,386,111</b>	<b>\$ 2,473,813</b>	<b>\$ 2,473,813</b>	<b>\$ 2,599,727</b>
<b>Planning and Land Management</b>						
4	A	Planning Administration	\$ 583,522	\$ 661,933	\$ 661,933	\$ 631,968
	B	Natural Resources	\$ 449,396	\$ 449,610	\$ 449,610	\$ 456,982
	C	Inspections	\$ 479,288	\$ 593,097	\$ 593,097	\$ 608,664
	D	Health	\$ 462,035	\$ 561,895	\$ 561,895	\$ 598,077
	E	Economic Vitality & Tourism	\$ 190,735	\$ 235,721	\$ 235,721	\$ 329,887
	F	141 Keyes Road	\$ 48,840	\$ 3,600	\$ 3,600	\$ 3,143
		<b>Total: Planning &amp; Land Management</b>	<b>\$ 2,213,816</b>	<b>\$ 2,505,856</b>	<b>\$ 2,505,856</b>	<b>\$ 2,628,721</b>
<b>Human Services</b>						
5	A	Library	\$ 2,398,544	\$ 2,490,316	\$ 2,490,316	\$ 2,505,138
	B	Senior Services				
		B1. Senior Services	\$ 630,527	\$ 652,076	\$ 652,076	\$ 670,851
		B2. Harvey Wheeler Community Center	\$ 101,276	\$ 65,342	\$ 65,342	\$ 67,277
	C	Recreation Services				
		C1. Recreation	\$ 114,569	\$ -	\$ -	
		C2. Hunt Recreation Center	\$ 93,375	\$ -	\$ -	
	D.	Human Services	\$ 74,286	\$ 93,350	\$ 93,350	\$ 97,738

	E	Veteran's Services	\$ 78,734	\$ 86,647	\$ 86,647	\$ 84,525
	F	Ceremonies & Celebrations	\$ 44,960	\$ 63,600	\$ 63,600	\$ 63,422
		<b>Total: Human Services</b>	<b>\$ 3,536,271</b>	<b>\$ 3,451,331</b>	<b>\$ 3,451,331</b>	<b>\$ 3,488,951</b>
<b>Public Safety</b>						
6	A	Police Department	\$ 4,864,484	\$ 5,219,135	\$ 5,219,135	\$ 5,232,210
	B	Animal Control Officer	\$ 28,500	\$ 29,260	\$ 29,260	\$ 29,393
	C	Police-Fire Station	\$ 278,317	\$ 52,918	\$ 52,918	\$ 40,406
	D	Fire Department	\$ 5,783,853	\$ 6,611,011	\$ 6,611,011	\$ 6,789,002
	E	Emergency Management	\$ 16,000	\$ 14,550	\$ 14,550	\$ 14,194
	F	West Concord Fire Station	\$ 21,309	\$ 1,563	\$ 1,563	\$ 1,691
		<b>Total: Public Safety</b>	<b>\$ 10,992,463</b>	<b>\$ 11,928,437</b>	<b>\$ 11,928,437</b>	<b>\$ 12,106,896</b>
<b>Public Works</b>						
7	A	Public Works Administration	\$ 403,332	\$ 422,120	\$ 422,120	\$ 458,696
	B	Engineering	\$ 506,999	\$ 701,634	\$ 701,634	\$ 693,132
	C	Highway Administration	\$ 1,638,237	\$ 1,805,133	\$ 1,805,133	\$ 2,031,753
	D	Winter Maintenance	\$ 650,000	\$ 655,500	\$ 655,500	\$ 655,500
	E	Parks & Trees	\$ 901,592	\$ 992,220	\$ 992,220	\$ 873,271
	F	Cemetery	\$ 312,235	\$ 273,790	\$ 273,790	\$ 282,838
	G	133/ 135 Keyes Road	\$ 183,580	\$ 68,088	\$ 68,088	\$ 75,000
	H	Street Lighting	\$ 31,625	\$ 40,310	\$ 40,310	\$ 42,029
		<b>Total: Public Works</b>	<b>\$ 4,627,600</b>	<b>\$ 4,958,795</b>	<b>\$ 4,958,795</b>	<b>\$ 5,112,219</b>

<b>Unclassified</b>						
8		Employee Wellness	\$ -	\$ 75,000	\$ 75,000	\$ 25,000
	A	Unused Sick Leave	\$ 23,061	\$ -	\$ -	
	B	Public Safety Disability	\$ 887	\$ -	\$ -	
	C	Employee Assistance Program	\$ 2,661	\$ -	\$ -	
		<b>Sub-total:</b>	<b>\$ 26,609</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 25,000</b>
9		Reserve Fund	\$ 225,000	\$ 200,000	\$ 200,000	\$ 200,000
10		Salary Reserve Fund	\$ 1,057,934	\$ 755,000	\$ 755,000	\$ 581,506
11		Land Fund	\$ 25,000	\$ -	\$ -	
		<b>Total: Unclassified</b>	<b>\$ 1,334,543</b>	<b>\$ 1,030,000</b>	<b>\$ 1,030,000</b>	<b>\$ 806,506</b>
<b>TOTAL TOWN GOVERNMENT</b>						
<b>TOTAL TOWN GOVERNMENT</b>			<b>\$ 29,735,045</b>	<b>\$ 32,227,235</b>	<b>\$ 31,711,833</b>	<b>\$ 32,745,639</b>
<b>Joint Accounts (Town - Concord Public Schools)</b>						
12	A	Group Insurance	\$ 7,468,322	\$ 8,140,471	\$ 8,140,471	\$ 8,000,000
	B	Property/ Liability Insurance	\$ 378,000	\$ 406,350	\$ 406,350	\$ 539,412
	C	Unemployment	\$ 120,000	\$ 138,000	\$ 138,000	\$ 140,760
	D	Worker's Compensation	\$ 142,450	\$ 163,818	\$ 163,818	\$ 176,149
	E	Social Security & Medicare	\$ 942,064	\$ 989,168	\$ 989,168	\$ 1,028,735
		<b>Sub-total:</b>	<b>\$ 9,050,836</b>	<b>\$ 9,837,807</b>	<b>\$ 9,837,807</b>	<b>\$ 9,885,056</b>
13	A	Retirement Assessment, General Fund	\$ 3,381,101	\$ 3,399,675	\$ 3,399,675	\$ 4,349,746
	B	Retirement Assessment, Pension Reserve	\$ 1,501,370	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000

		<b>Sub-total:</b>	<b>\$ 4,882,471</b>	<b>\$ 5,049,675</b>	<b>\$ 5,049,675</b>	<b>\$ 5,999,746</b>
14	A	Debt Service, Within Levy Limit				
		A1. Town, Principal & Interest	\$ 3,423,349	\$ 3,698,148	\$ 3,698,148	\$ 3,576,699
		A2. CPS, Principal & Interest	\$ 741,752	\$ 829,552	\$ 829,552	\$ 806,651
		A3. Interest on Short-Term Notes	\$ 70,000	\$ -	\$ -	\$ 70,000
		<b>Sub-total:</b>	<b>\$ 4,235,101</b>	<b>\$ 4,527,700</b>	<b>\$ 4,527,700</b>	<b>\$ 4,453,350</b>
	B	Debt Service, Excluded from Levy Limit				
		B1. Town, Principal & Interest	\$ 326,294	\$ 317,544	\$ 317,544	\$ 303,794
		B2. CPS, Principal & Interest	\$ 2,660,210	\$ 3,592,220	\$ 3,592,220	\$ 6,286,880
		B3. Interest on Short-Term Notes	\$ -	\$ -	\$ -	
		<b>Sub-total:</b>	<b>\$ 2,986,504</b>	<b>\$ 3,909,764</b>	<b>\$ 3,909,764</b>	<b>\$ 6,590,674</b>
		<b>Total: Joint Accounts</b>	<b>\$ 21,154,912</b>	<b>\$ 23,324,946</b>	<b>\$ 23,324,946</b>	<b>\$ 26,928,826</b>
<b>Total: FY25 Appropriation</b>			<b>\$ 50,889,957</b>	<b>\$ 55,552,181</b>	<b>\$ 55,036,779</b>	<b>\$ 59,674,465</b>

And further, that the Town Manager be authorized to turn in or sell at public auction surplus equipment, the amount allowed or received therefore to be applied against the purchase of new equipment;

That the Town appropriation ad transfer the sum of \$1,000 from the Dog Inoculation Fees Reserve Account for the cost of the Board of Health's Rabies Clinic;

That the appropriation for Salary Reserve under Line Item \$581,506.00 shall be transferred by the Town Manager to the various salary line items in accordance with salary levels established effective July 1, 2024 and thereafter pursuant to the salary schedules adopted under Article 5, the implementation of the merit pay plan in accordance with Section 10.2 (2) of the Personnel Bylaws, and collective bargaining agreements. Any such transfer shall be reported periodically by the Town Manager to the Select Board and the Finance Committee, and a final report shall be issued when all such transfers have been completed for the fiscal year; and

That the Town authorize the funds to be expended from the Title 5 Septic Loan Betterment Reserve Account to meet the loan payments to the Massachusetts Clean Water Trust due and payable during FY2025;

or take any other action relative thereto.

*The Town Budget Article provides for all General Fund (tax-supported) Town operations and activities organized by Town Charter under the direction of the Town Manager. The total appropriation presented here for consideration for Town Meeting approval meets the Finance Committee's guideline set for FY25. The text above also makes certain other appropriations from Stabilization and Enterprise Funds, as well as authorizes certain other transfers.*



**Concord Finance Committee**  
AGENDA ACTION REQUEST

**February 15, 2024**

**5B**

---

## **FY25 Budget Update**

FY25 Capital Budget – General Government Capital Budget

**Requested by:**

**Action Sought:**

### **Proposed Motion(s)**

Discussion Dependent

### **Additional Information**

The Concord Finance Committee issued guidelines on November 27, 2023, recommending a 3.26% increase of FY24 for the Town, Concord Public Schools, and Concord-Carlise Regional School District. The Finance Committee recommended Town General Government Tier I Capital budget, within guidelines, was \$2,180,000. The Town Manager's FY25 Tier I Capital improvement Plan is \$2,180,000, and Tier II is \$4,100,000. The amount of Capital Improvement Projects unable to fund in FY25 total \$8,029,980.

### **Board Action**

<i>Motion</i>	<i>Second</i>	<i>In favor</i>	<i>Opposed</i>	<i>Disposition</i>



THE TOWN OF  
**CONCORD**  
MASSACHUSETTS

---

# FY25 Town Government Capital Budget

Finance Committee Meeting  
Thursday, February 15, 2024



THE TOWN OF  
**CONCORD**  
 MASSACHUSETTS

## Finance Committee Guidelines

			FY 25 projection provided in Oct by Town and Schools (see worksheets for details)			Sensitivity Analysis: FY25 based on % inc. in teacher salaries			FY25 RECOMMENDATION FOR SPENDING SUBJECT TO GUIDELINES		
Guidelines Model	FY 2024 approved subject to guidelines	FY24 % of total	FY25	\$ increase	% increase	FY25	\$ increase	% increase	FY25	\$ increase	% increase
Town Operating	\$31,711,833		\$33,635,774	\$1,923,941	6.07%	\$33,635,774	\$1,923,941	6.07%	\$32,745,639	\$1,033,806	3.26%
Town Tier 1 Capital	\$1,725,000		\$2,180,000	\$455,000	26.38%	\$2,180,000	\$455,000	26.38%	\$2,180,000	\$455,000	26.38%
<b>TOWN subject to guidelines</b>	<b>\$33,436,83333%</b>		<b>\$35,815,774</b>	<b>\$2,378,941</b>	<b>7.11%</b>	<b>\$35,815,774</b>	<b>\$2,378,941</b>	<b>7.11%</b>	<b>\$34,925,639</b>	<b>\$1,488,806</b>	<b>4.45%</b>
CPS	\$45,047,17645%		\$45,770,699	\$723,523	1.61%	\$46,389,172	\$1,341,996	2.98%	\$46,515,714	\$1,468,538	3.26%
CCRS D	\$22,302,83422%		\$22,872,443	\$569,609	2.55%	\$23,167,161	\$864,327	3.88%	\$23,029,906	\$727,072	3.26%
<b>SCHOOLS subject to guidelines</b>	<b>\$67,350,01067%</b>		<b>\$68,643,142</b>	<b>\$1,293,132</b>	<b>1.92%</b>	<b>\$69,556,333</b>	<b>\$2,206,323</b>	<b>3.28%</b>	<b>\$69,545,620</b>	<b>\$2,195,610</b>	<b>3.26%</b>
<b>TOTAL subject to guidelines</b>	<b>\$100,786,843100%</b>		<b>\$104,458,915</b>	<b>\$3,672,072</b>	<b>3.64%</b>	<b>\$105,372,107</b>	<b>\$4,585,264</b>	<b>4.55%</b>	<b>\$104,471,259</b>	<b>\$3,684,416</b>	<b>3.66%</b>



THE TOWN OF  
**CONCORD**  
 MASSACHUSETTS

# FY25 Tier I (cash) Capital Improvement Plan

General Government			Amount
1C	Information Technology	Computers	\$ 120,000
1C	Information Technology	Security Improvements	\$ 50,000
1C	Information Technology	Public Safety computers & modems	\$ 10,000
1C	Information Technology	Evaluate Building Security	\$ 50,000
1C	Information Technology	Copiers and Multi-function printers	\$ 28,000
<b>Finance</b>			<b>Amount</b>
3E	Town Clerk	Poll Place Scanner and Tabulator	\$ 10,000
<b>Planning &amp; Land Management</b>			<b>Amount</b>
4B	Planning & Land Management	Natural Resources	\$ 20,000
4C	Planning & Land Management	Building & Inspections	\$ 100,000
<b>Human Services</b>			<b>Amount</b>
5A	Library	Computer Equipment	\$ 15,000
5B	COA	Transport Vehicle	\$ 113,000
5E	Veterans Agent	Electric Vehicle	\$ 25,000
<b>Public Safety</b>			<b>Amount</b>
6A	Police	Tasers	\$ 65,000
6A	Police	Cruiser Laptops	\$ 70,000
6A	Police	Public Safety Equipment	\$ 30,000
6A	Police	Patrol Cruisers - Hybrid	\$ 220,000
6A	Police	Policy & Training Mgmt Software Upgrade	\$ 16,000
6A	Police	Communications Center Upgrades	\$ 18,200
6D	Fire	Public Safety Equipment	\$ 34,825
6D	Fire	Turnout Gear (9 sets per year - change in FY25)	\$ 40,000
6D	Fire	Medical Equipment upgrade	\$ 15,675
<b>Public Works</b>			<b>Amount</b>
7A	Public Works - Engineering	Street Pavement Markings	\$ 102,000
7A	Public Works - Engineering	Roadside Safety & Guardrail Improvements	\$ 171,000
7A	Public Works - Engineering	Landfill Monitoring	\$ 28,300
7A	Public Works - Engineering	Culvert & Bridge Repairs	\$ 25,000
7A	Public Works - Engineering	Stormwater Mgt (MS4 compliance)	\$ 50,000
7A	Public Works - Engineering	Pedestrian Safety & Bike Improvements	\$ 163,000
7C	Public Works - Highway Maintenance	Small Equipment - Highway	\$ 10,000
7C	Public Works - Highway Maintenance	Falcon Hotbox Trailer	\$ 47,000
7C	Public Works - Highway Maintenance	H14 2009 Ford F-550 Dump/Plow	\$ 120,000
7C	Public Works - Highway Maintenance	74,000 lbs Capacity Mobile Vehicle Ilft.	\$ 80,000
7C	Public Works - Highway Maintenance	Upgrade Fuel Master System	\$ 37,000
7E	Public Works - Parks & Trees	Small Equipment - Parks & Trees	\$ 10,000
7E	Public Works - Parks & Trees	Tree Planting - Public Shade Trees & Setback Trees	\$ 50,000
7E	Public Works - Parks & Trees	Completion of Updated tree Inventory	\$ 136,000
7I	Public Works - Facilities	Facilities replace miscellaneous tools & equipment	\$ 25,000
7I	Public Works - Facilities	Facilities additional vehicle	\$ 75,000
<b>Tier I Capital Improvement Plan Total</b>			<b>\$ 2,180,000</b>



THE TOWN OF  
**CONCORD**  
MASSACHUSETTS

## FY25 Tier II (debt) Capital Improvement Plan

DEPARTMENT	ITEM(S)	Amount
Police	Records Management System Upgrade	\$ 350,000
Police	Communications Center Upgrades	\$ 418,200
Public Works - Engineering	Parking Lot Rehabilitation	\$ 336,500
Public Works - Engineering	Road Pavement Management	\$ 2,120,300
Public Works - Engineering	Traffic Improvements	\$ 500,000
Public Works - Highway Maintenance	H23 2012 Freightliner 35,000GVWR	\$ 375,000
<b>Tier II Capital Improvement Plan Total</b>		<b>\$ 4,100,000</b>



THE TOWN OF  
**CONCORD**  
 MASSACHUSETTS

## FY25 Tier I & II Unfunded Capital Improvement Projects

DEPARTMENT	ITEM(S)	TYPE	FY25
Fire	Radio equipment	Equipment	\$ 20,000
Fire	Cardiac Monitor	Equipment	\$ 180,000
Fire	IV Pump	Equipment	\$ 8,400
Fire	ALS medication storage (dispenser or renovation)	Facilities	\$ 20,080
Information Technology	Servers (6 from 2020)	Equipment	\$ 100,000
Public Works - Facilities	Hunt Recreation conference room window replacement	Facilities	\$ 15,000
Public Works - Facilities	Marshall Farm roof replacement	Facilities	\$ 30,000
Public Works - Facilities	McGrath Farm windows, siding, & general carpentry	Facilities	\$ 200,000
Public Works - Facilities	Town House install new HVAC system	Facilities	\$ 825,000
Public Works - Facilities	Hunt Recreation Center replace carpet 1st fl	Facilities	\$ 50,000
Public Works - Facilities	Willard School renovate tennis courts	Facilities	\$ 160,000
Public Works - Engineering	Asset Management Tools	Other - Explain	\$ 105,000
Public Works - Engineering	Traffic Signals & Signage	Infrastructure	\$ 257,000
Public Works - Engineering	Culvert & Bridge Repairs	Infrastructure	\$ 720,500
Public Works - Engineering	Stormwater Mgt (MS4 compliance)	Infrastructure	\$ 433,000
Public Works - Engineering	Road Pavement Management	Infrastructure	\$ 2,095,000
Public Works - Engineering	Pedestrian Safety & Bike Improvements	Infrastructure	\$ 691,000
Public Works - Engineering	Traffic Improvements	Infrastructure	\$ 1,300,000
Public Works - Engineering	Transportation Program	Infrastructure	\$ 300,000
Public Works - Highway Maintenance	H25 2012 Freightliner 35,000 GVWR	Vehicles	\$ 375,000
General Government	DC Fast Charging Station	Energy Conservation	\$ 100,000
Library	Chrysler Pacifica PHEV (van)		\$ 45,000
<b>TOTAL UNFUNDED CAPITAL IMPROVEMENT PROJECTS</b>			<b>\$ 8,029,980</b>



THE TOWN OF  
**CONCORD**  
MASSACHUSETTS

---

**FY25 Tier III (excluded debt) Capital  
Improvement Plan**

**No Projects Proposed**



THE TOWN OF  
**CONCORD**  
MASSACHUSETTS

---

## Future Tier III Future CIP Projects

- **Public Works Facility**
- **Public Safety Complex**
- **Walden Street Fire Station Renovations**
- **Public Works Infrastructure**



THE TOWN OF  
**CONCORD**  
MASSACHUSETTS

---

**Thank you!**

**Questions?**

**FY2025 CAPITAL IMPROVEMENT AND DEBT PLAN**

**ARTICLE 9.** To determine whether the Town will raise and appropriate, or transfer from available funds, or authorize the Town Treasurer with the approval of the Select Board to borrow by the issuance of bonds or notes under the provisions of Mass. Gen. Laws c. 44, § 7, the sums of money specified in the FY2025 Capital Improvement and Debt Plan, or any other sum, to be expended under the direction of the Town Manager, or take any other action relative thereto.

**Capital Outlay (Tier One).** Details by Town department/division are as follows for the capital outlay, designated Tier One (cash) portion of the Capital Improvement Plan, summarized in Table One, below:

<b>General Government</b>		<b>Amount</b>
Information Technology	Computers	\$ 120,000
Information Technology	Security Improvements	\$ 50,000
Information Technology	Public Safety computers & modems	\$ 10,000
Information Technology	Evaluate Building Security	\$ 50,000
Information Technology	Copiers and Multi-function printers	\$ 28,000
<b>Finance</b>		<b>Amount</b>
Town Clerk	Poll Place Scanner and Tabulator	\$ 10,000
<b>Planning &amp; Land Management</b>		<b>Amount</b>
Planning & Land Management	Natural Resources	\$ 20,000
Planning & Land Management	Building & Inspections	\$ 100,000
<b>Human Services</b>		<b>Amount</b>
Library	Computer Equipment	\$ 15,000
COA	Transport Vehicle	\$ 113,000
Veterans Agent	Electric Vehicle	\$ 25,000
<b>Public Safety</b>		<b>Amount</b>
Police	Tasers	\$ 65,000
Police	Cruiser Laptops	\$ 70,000
Police	Public Safety Equipment	\$ 30,000
Police	Patrol Cruisers - Hybrid	\$ 220,000
Police	Policy & Training Mgmt. Software Upgrade	\$ 16,000
Police	Communications Center Upgrades	\$ 18,200
Fire	Miscellaneous Equipment/unforeseen	\$ 34,825
Fire	Turnout Gear (9 sets per year - change in FY25)	\$ 40,000
Fire	Medical Equipment upgrade	\$ 15,675
<b>Public Works</b>		<b>Amount</b>
Public Works - Engineering	Street Pavement Markings	\$ 102,000
Public Works - Engineering	Roadside Safety & Guardrail Improvements	\$ 171,000
Public Works - Engineering	Landfill Monitoring	\$ 28,300
Public Works - Engineering	Culvert & Bridge Repairs	\$ 25,000
Public Works - Engineering	Stormwater Mgt (MS4 compliance)	\$ 50,000

Public Works - Engineering	Pedestrian Safety & Bike Improvements	\$ 163,000
Public Works - Highway Maintenance	Small Equipment - Highway	\$ 10,000
Public Works - Highway Maintenance	Falcon Hotbox Trailer	\$ 47,000
Public Works - Highway Maintenance	H14 2009 Ford F-550 Dump/Plow	\$ 120,000
Public Works - Highway Maintenance	74,000 lbs. Capacity Mobile Vehicle Lift	\$ 80,000
Public Works - Highway Maintenance	Upgrade Fuel Master System	\$ 37,000
Public Works - Parks & Trees	Small Equipment - Parks & Trees	\$ 10,000
Public Works - Parks & Trees	Tree Planting - Public Shade Trees & Setback Trees	\$ 50,000
Public Works - Parks & Trees	Completion of Updated tree Inventory	\$ 136,000
Public Works - Facilities	Facilities replace miscellaneous tools & equipment	\$ 25,000
Public Works - Facilities	Facilities additional vehicle	\$ 75,000
<b>Tier I Capital Improvement Plan Total</b>		<b>\$ 2,180,000</b>

**Borrowed Funds (Tier Two).** Details by Town departments are as follows for the debt plan, designated Tier Two (funded through the issuance of debt, within levy) portion of the Capital Improvement Plan, summarized in Table Two, below:

DEPARTMENT	ITEM(S)	Tier II (Debt)
Police	Records Management System Upgrade	\$ 350,000
Police	Communications Center Upgrades	\$ 418,200
Public Works - Engineering	Parking Lot Rehabilitation	\$ 336,500
Public Works - Engineering	Road Pavement Management	\$ 2,120,300
Public Works - Engineering	Traffic Improvements	\$ 500,000
Public Works - Highway Maintenance	H23 2012 Freightliner 35,000GVWR	\$ 375,000
<b>Tier II Capital Improvement Plan Total</b>		<b>\$ 4,100,000</b>

FY2025 Capital Improvement and Debt Plan total: **\$6,280,000**

**Prior Year Borrowed Funds (Tier Two).** The following Capital project is funded through the transfer of previously authorized and unused debt article (Article 11 from 2023 Annual Town Meeting Warrant), which is no longer needed for its original intended purpose.

DEPARTMENT	ITEM(S)	Tier II (Debt)
Fire	Refurbish 2018 Pumper, Engine 4	\$ 210,000

*This article authorizes the FY2025 Capital Improvement and Debt Plan, all of which will be funded within the existing Levy Limit. The FY2025 Capital Improvement and Debt Plan is proposed to be funded through cash outlay, the issuance of debt, or transferring remaining balances in previously authorized debt articles where these balances are no longer needed for their originally intended purposes. Items included in this plan include both Tier One (single item or bundled items, up to \$250,000) and Tier Two (single item, \$250,000 - \$2,000,000) capital purchases.*

*The Prior Year Borrowed Funds Tier Two – Article 11 from 2023 Annual Town Meeting authorized the borrowing to refurbish 2016 Pumper, Engine 6. The Fire Chief has determined a greater need to refurbish the 2018 Pumper, Engine 4 in its place.*



**Concord Finance Committee**  
AGENDA ACTION REQUEST

**February 15, 2024**

**6**

## Correspondence

Mail, letters, emails, presentation, etc.

**Requested by: Chief Financial Officer**

**Action Sought: to provide update**

### Proposed Motion(s)

None anticipated.

### Additional Information

Since the last Finance Committee meeting, we are received the following correspondence to share with the Finance Committee:

1. Email from MaryAlice Mudge, dated January 31, 2024; subject: resident voice: tax bill too high, taxpayers burdened well beyond typical expectations of income growth
2. Deputy Town Manager Megan Zammuto's presentation to the Select Board from January 29, 2024 regarding MCI Concord's closing.

### Board Action

<i>Motion</i>	<i>Second</i>	<i>In favor</i>	<i>Opposed</i>	<i>Disposition</i>

**From:** [Shannon McAndrew](#)  
**To:** [Laurie Giovino](#); [Anthony Ansaldi](#)  
**Subject:** Fwd: resident voice: tax bill too high, taxpayers burdened well beyond typical expectations of income growth  
**Date:** Wednesday, January 31, 2024 9:07:50 PM

---

Hi Anthony and Laurie,

This email is addressed to the FinCom, so passing along for distribution. Thanks!

**Shannon McAndrew (she/her/hers)**

*Executive Assistant to the Select Board*

Town Manager's Office/Select Board

Email: [smcandrew@concordma.gov](mailto:smcandrew@concordma.gov)

Phone: 978-318-3003

22 Monument Square

Concord, MA 01742

[www.concordma.gov](http://www.concordma.gov)

---

**From:** MaryAlice Mudge <maryalice.mudge@gmail.com>  
**Sent:** Wednesday, January 31, 2024 8:30:10 PM  
**To:** finance mail <finance@concordma.gov>  
**Cc:** Webster Mudge <wmudge@live.com>; Shannon McAndrew <smcandrew@concordma.gov>  
**Subject:** resident voice: tax bill too high, taxpayers burdened well beyond typical expectations of income growth

Some people who received this message don't often get email from maryalice.mudge@gmail.com. [Learn why this is important](#)

To the Finance Committee,

Thank you for all that you do in support of the town and its residents.

I was shocked by our recent tax bill, which we will pay in person tomorrow on its due date however not without a gigantic set of stretches and sacrifices given the high rate of its increase; I felt a duty to express our questioning of the amount due, not only for ourselves but to represent other residents who may not have the ability to speak up.

We (my husband and I) are in an unusual year ourselves given that we just rebuilt our home on our property of 12 years, and so we were expecting our assessment to change; yet it was higher than we anticipated, and so it seemed reasonable to compare ours to that of a few neighbors. We did some calculations from publicly available online data and see their total assessment went up 15-22% in 2023 over the prior year 2022, and 17-25% in 2024 over the prior year 2023. Over the 2 year period 2022-2024, they all went up 43%. We have every reason to believe these same increases were similarly represented in our current assessment. These alone are great increases in assessment over a short period of time, and so I must ask, as an average citizen who does not have handy the changes in the town's tax rate-- did the tax rate also increase? If yes, at what point are we severely double dipping the residents? I can only

do so much to parse out these numbers, so thank you for following along.

When I read the document enclosed with the tax bill entitled "Finance Committee - What we do" I have all due respect for the work that is done, but I halted when I read this goal: "Recommending guidelines and supporting budget requests so that taxpayers are not burdened beyond what typical expectations of income growth can accommodate."

It seems to me that unless we're concomitantly decreasing the tax rate to help ensure more manageable increases in the tax bill, then we're in a spot where we're not meeting this goal. To not meet this goal has great quality of life consequences.

Do we really expect income growth to increase 15-25% year over year, or 43% over 2 years; and moreover as an ongoing trend? In our challenging economy, many incomes have actually been *reduced* during this time, while the cost of groceries and everything around us seems to soar.

Pandemic and immediate post-pandemic home sales in suburbs such as ours were astronomical; I have friends in real estate who said they never saw anything like it before. Is it time to update our parameters around assessed value? I believe that assessments are based on prior year home sales, but are we really comparing apples to apples? There is no longer the same urgency to flood out of the cities; the apples of the last few years were growing in a highly unusual climate. Is there no consideration of such unusual circumstances, and no reasonable cap to the assessment % increases in any given year and from year-to-year? Furthermore, when assessments are driven up by astronomical home sales should a town really then increase its tax rate? Might a decrease in the tax rate be considered as a town, if the assessments are not something we can change as a town? Something does not seem right at all.

I felt it was important to speak up, and I respectfully submit this email to the best of my understanding of the issue. I appreciate your time and consideration. Thank you.

Sincerely,  
MaryAlice Mudge  
124 Authors Road  
Concord, MA 01742



# MCI Concord

Discussing Ideas and Opportunities

Select Board

January 29, 2024

# More Questions Than Answers!

---



WHAT DO WE  
KNOW RIGHT  
NOW?



MASTER  
PLANNING / WISH  
LIST



COMMUNICATION



VIRTUAL TOUR



NEXT STEPS

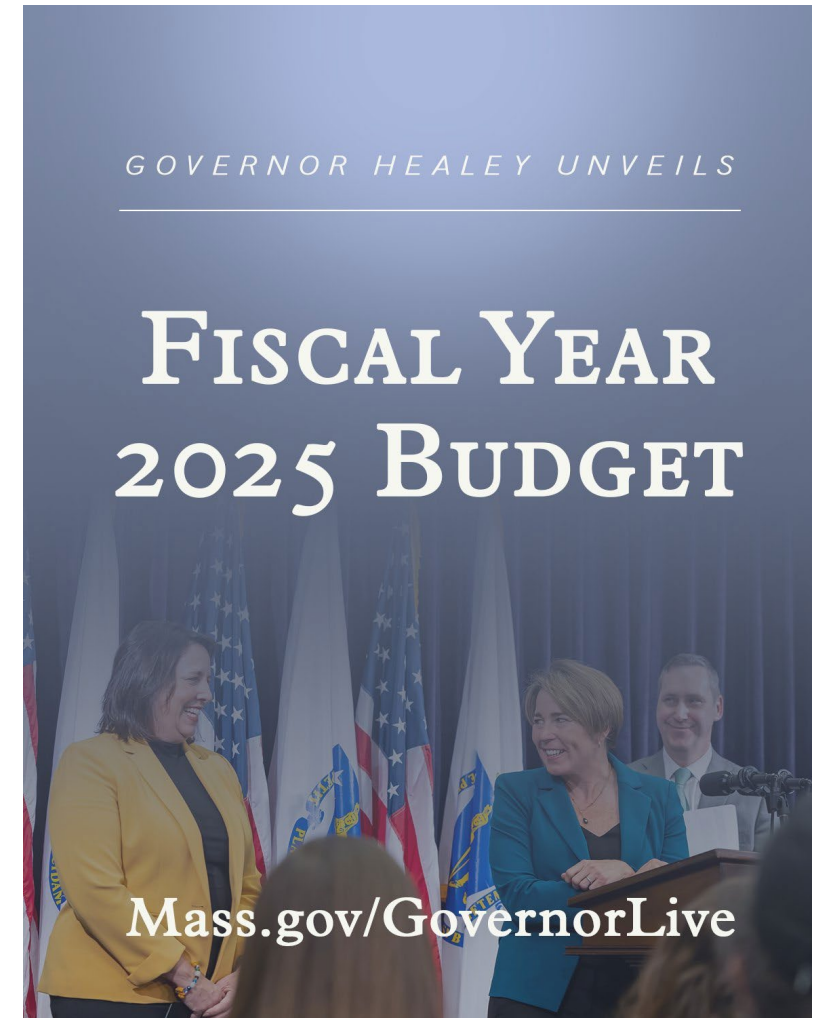
# What do we know?

MCI Closing June 30, 2024

Announcement as part of the Governors FY25 Budget

DCAMM will facilitate the sale, lease or transfer of the property.

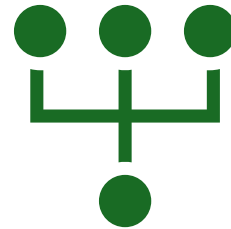
DCAMM May transfer the water treatment facility to the Town of Concord for a direct public use!



# Options for Disposition of Property



**Standard Competitive Process**



**Sales-Partnership Agreement**

# Route 2 Rotary



# Governor Healey

”The [lieutenant governor] and I have talked for a long time about identifying state properties that we could repurpose and use for housing, for other things,” Healey said, though she declined to say what she specifically envisions for the site.

”We just know that the purpose that it’s being used for right now doesn’t really right-size to the moment,” she added, “or the needs that we face.”

# Master Planning & Wish List

Working together to create a vision for the future of the site.

What is on our wish list?

What growth can we accommodate?



The Union Square Neighborhood Plan

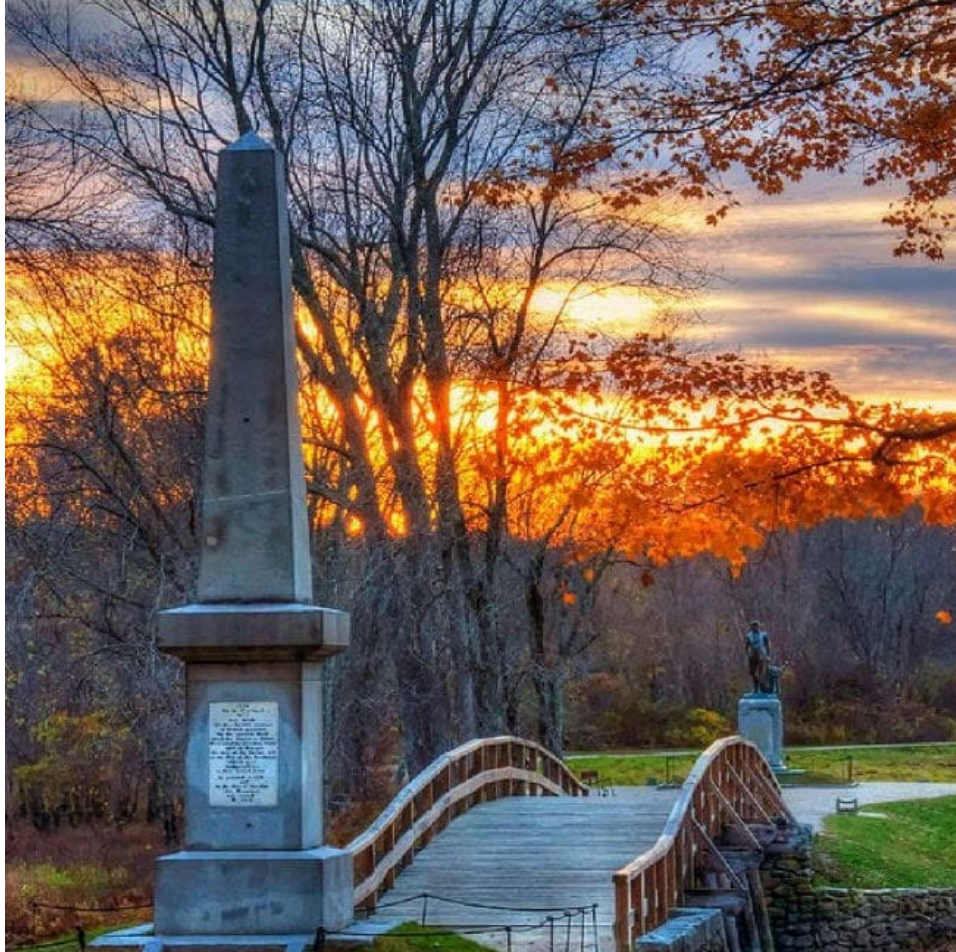


CSX Site Master Study Plan,  
Brockton - June, 2019



Tremont Nail Factory, Wareham -  
August, 2017



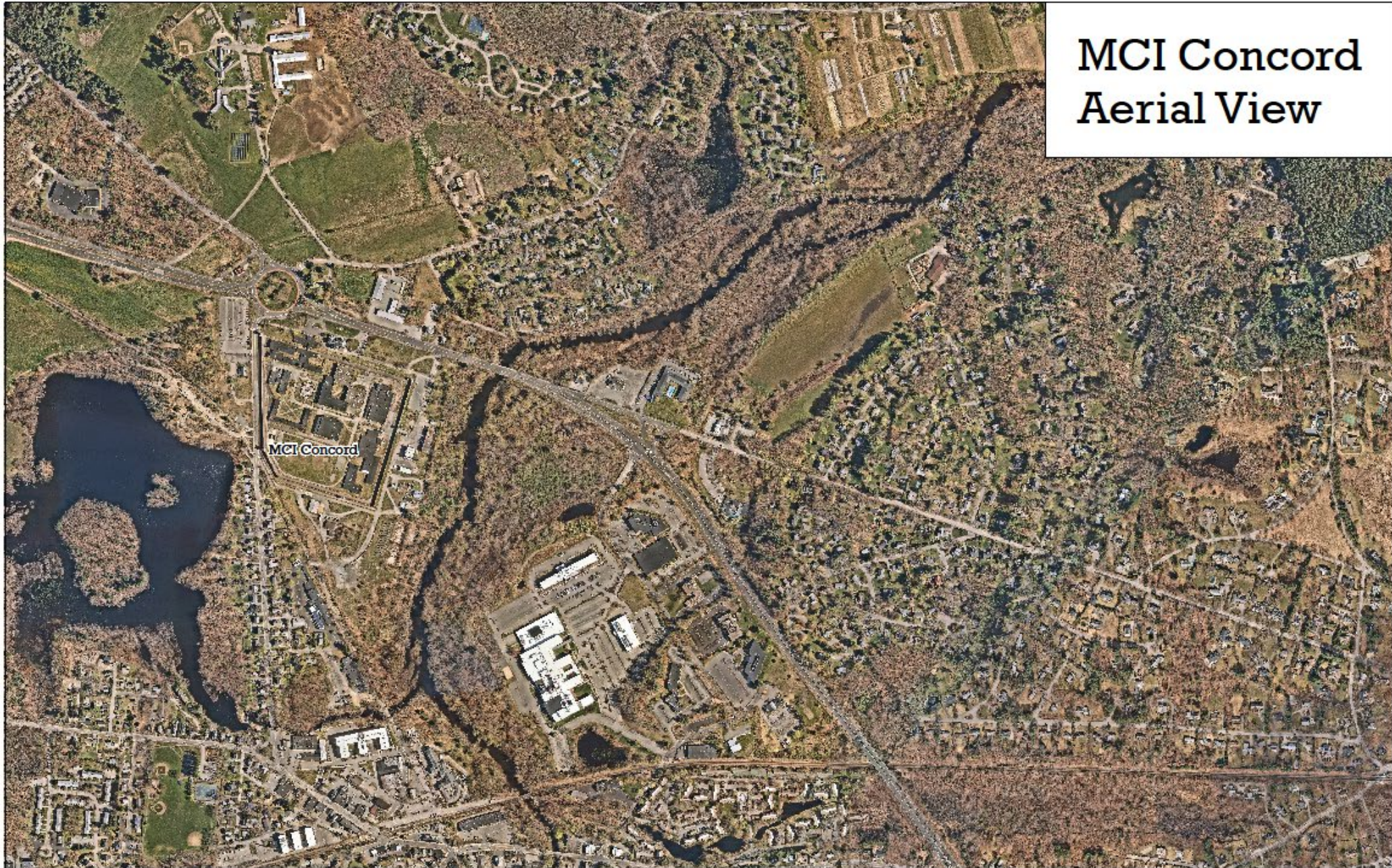


# Communication

Communicating using one voice

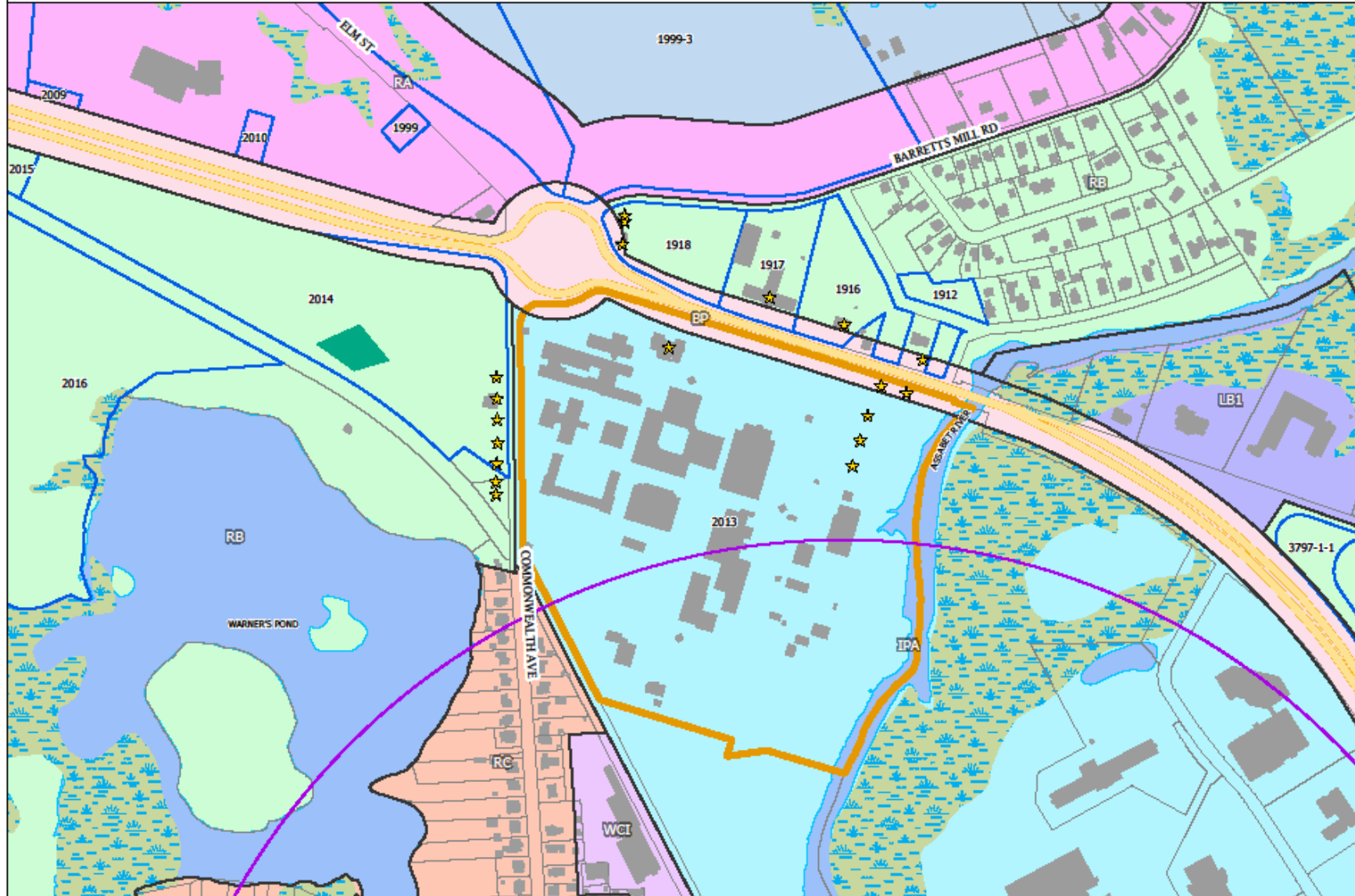
Mixed messages could cost us an opportunity

# MCI Concord Aerial View



# MCI - Concord & Rt. 2 Rotary

JANUARY 2024



## Parcels

- Parcel
- State-Owned
- MCI Concord
- MCI Concord
- Prison Cemetery
- Water
- Wetlands
- Historic Property

## West Concord Commuter Rail

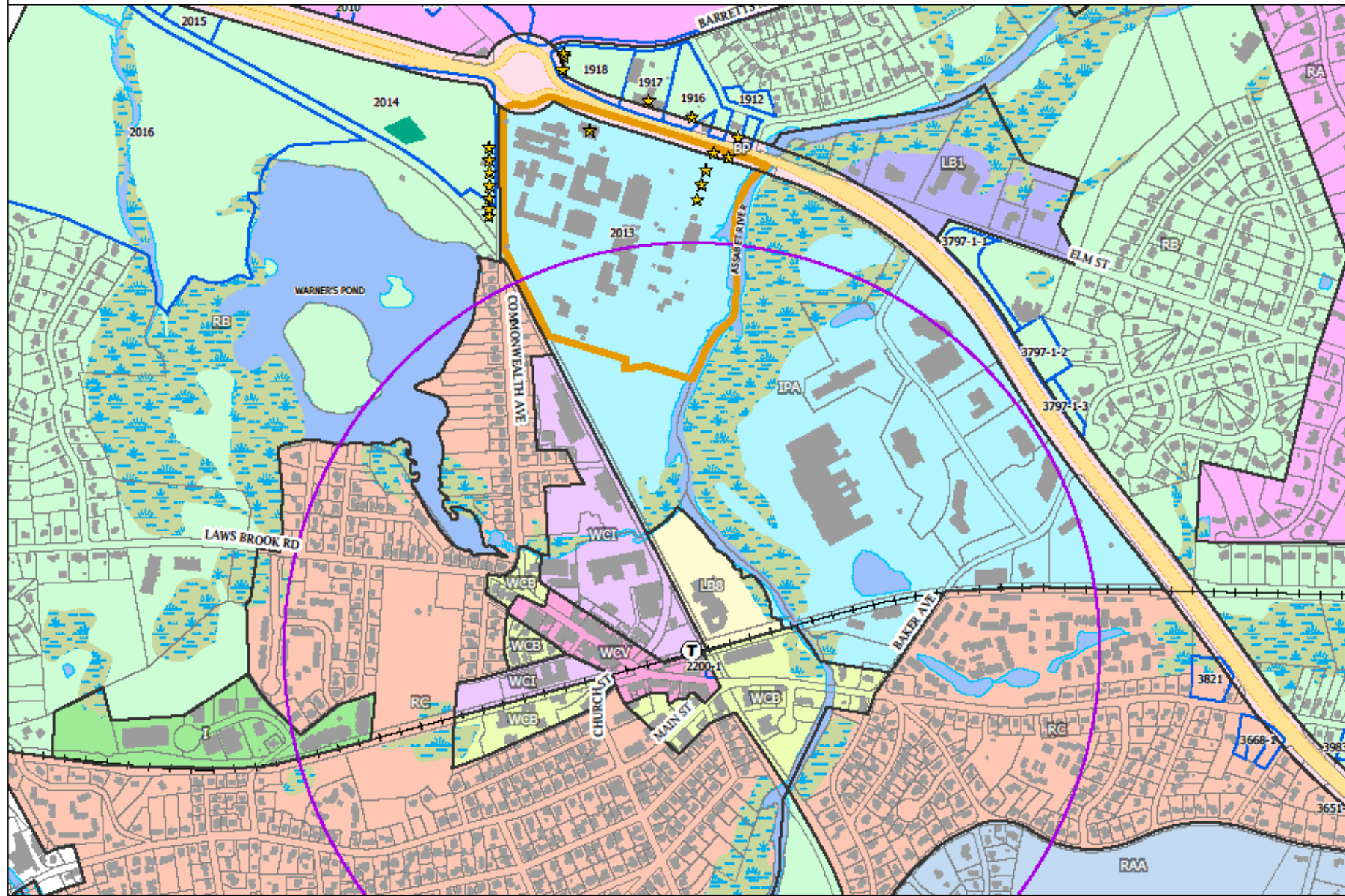
- Station
- 1/2 Mile Buffer
- Route 2

## Zoning Code

- BP
- IPA
- LB1
- RA
- RAA
- RB
- RC
- WCI

# MCI - Concord & Southward

JANUARY 2024



## Parcels

- Parcel
- State-Owned
- MCI Concord
- MCI Concord
- Prison Cemetery
- Water
- Wetlands
- Historic Property

## West Concord Commuter Rail

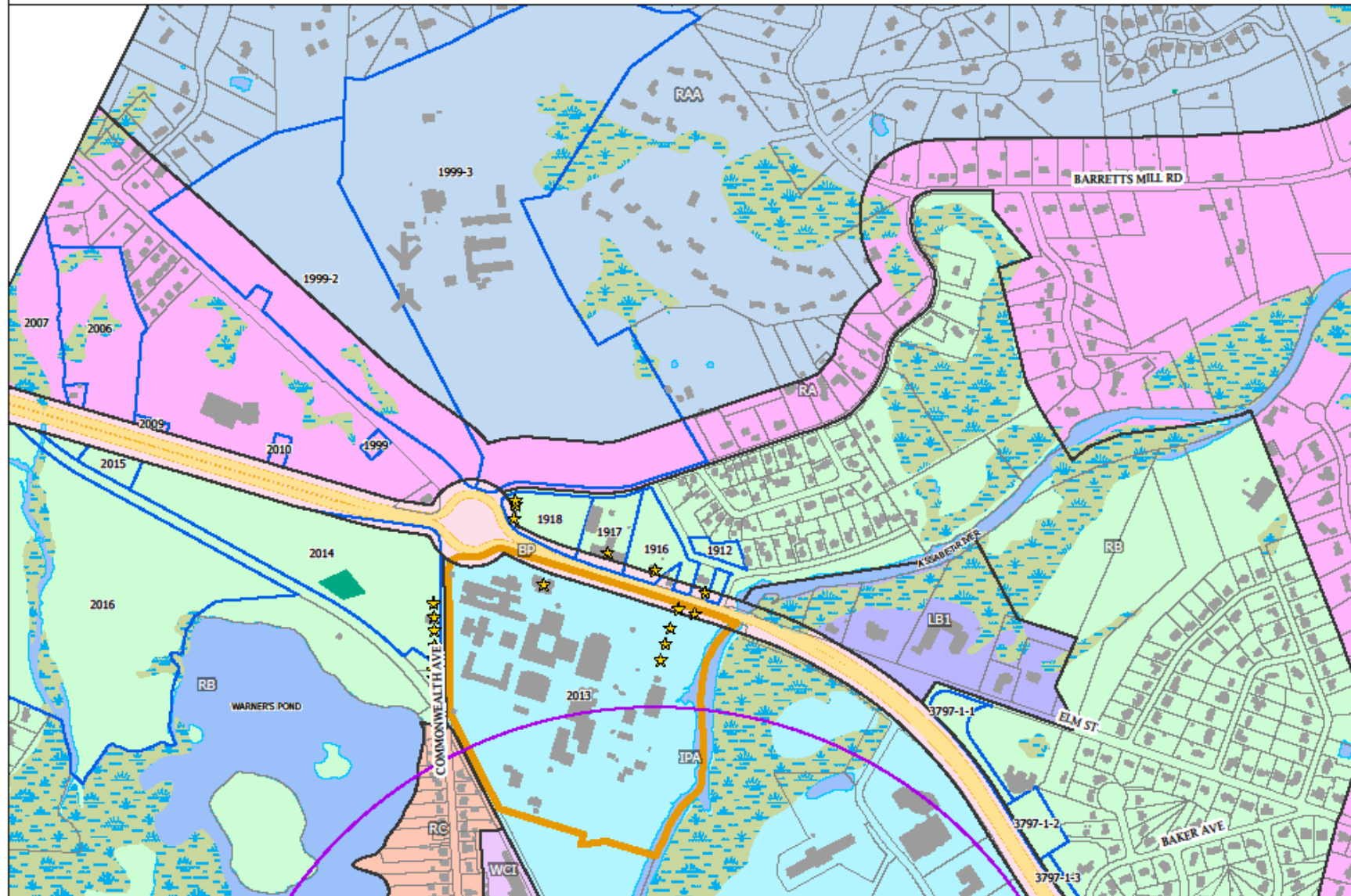
- Station
- 1/2 Mile Buffer
- Route 2

## Zoning Code

- BP
- I
- IPA
- LB1
- LB8
- RA
- RAA
- RB
- RC
- WCB
- WCI
- WCV

# MCI - Concord & Northward

JANUARY 2024



## Parcels

- Parcel
- State-Owned
- MCI Concord
- MCI Concord
- Prison Cemetery
- Water
- Wetlands
- Historic Property

## West Concord Commuter Rail

- Station
- 1/2 Mile Buffer

## Route 2

## Zoning Code

- BP
- IPA
- LB1
- RA
- RAA
- RB
- RC
- WCI



**Concord Finance Committee**  
AGENDA ACTION REQUEST

**February 15, 2024**

**7**

## Minutes

Approve minutes of November 16, 2023 & January 18, 2024

**Requested by: Dee Ortner, Clerk**

**Action Sought: Approval**

### Proposed Motion(s)

MOVE that the Finance Committee approve the minutes of November 16, 2023, and January 18, 2024.

Or

MOVE that the Finance Committee approve the minutes of November 16, 2023, and January 18, 2024 as amended.

### Additional Information

Attached are the Finance Committee meeting minutes from November 16, 2023 & January 18, 2024

### Board Action

<i>Motion</i>	<i>Second</i>	<i>In favor</i>	<i>Opposed</i>	<i>Disposition</i>

**Town of Concord**  
**Meeting of the Finance Committee**  
**Minutes of Meeting – January 18, 2024**  
**Hybrid Meeting**

**Members Present:** Margaret Briggs, Kathy Cuocolo (remote), Eric Dahlberg, Greg Guarriello, Amrith Kumar (remote), Don Kupka, Lyndsey Lis (remote), Dee Ortner, Parashar Patel, Karlen Reed, Christine Reynolds, Lois Wasoff

**Members Absent:** John Garofolo, Quazi Sadruzzaman, Suresh Bhatia

**Others Attending:** Anthony M. Ansaldi, Jr. (CFO), Kerry Lafleur (Town Manager), Elizabeth Rourke (Assistant CFO), Henry Dane (Select Board Chair, remote), Terri Ackerman (Select Board member, remote), Mary Hartman (Select Board member, remote), Mark Gailus, Beverley Bryant (remote), Janet Miller (remote), Philip Posner (remote)

**Item 1: Call to Order of the Finance Committee Meeting at 7:00 pm by Parashar Patel, Chair.**

**Item 2: Public Comment**

Mark Gailus, who serves on the Transportation Advisory Committee, noted the need for \$4.1 Million for road maintenance and \$1.3 M for traffic improvements. Janet Miller provided information for the need to eliminate artificial turf from the Doug White fields. Philip Posner urged the Committee to support Public Works projects especially focused on personal mobility as well as general transportation needs.

**Item 3: Update on Follow-up Items**

Mr. Patel gave an overview of topics discussed at the meeting.

**Item 4: Finance Committee Liaison Updates**

Mr. Dahlberg spoke about the stormwater utility project indicating that Public Works would like to speak with the Finance Committee regarding Town Meeting Article 16.

Ms. Reed mentioned the need for state park usage as reflected in the Recreation Department strategic plan.

Mr. Kupka mentioned that the superintendent position at Minuteman remains undecided.

Ms. Cuocolo stated that CHDC activities at Junction Village are continuing.

**Item 5: 2024 Annual Town Meeting**

Mr. Patel mentioned that there are 53 Articles on this year's Warrant and scheduled to start on Monday, April 29<sup>th</sup>. The MBTA Article would be the first article on Tuesday evening, and the meeting most probably will run three or four evenings.

**Item 6: FY25 Town Capital % Operating Budget**

Mr. Ansaldi presented an update on the Capital Budget stating that it met the Finance Committee guidelines on Tier 1 Capital Plan at \$2.18 million. Ms. Reynolds asked Mr. Ansaldi to briefly explain how he got from \$1,725,000 to \$2.18 million. In response, Mr. Ansaldi stated that the CFO sits with each department and gets from them what their most important projects are to put forward. Next, he meets with the Town Manager to review and collectively decide what projects are the best use of the Town's money. If a Capital project does not get completed within the year, the dollar amount goes in the next year's budget. Ms. Reed asked if the \$100,000 dollars for the Doug White Field study has been cut and second question - will the

Recreation Fund be used to help with some Recreation items. Doug White Field has \$100,000 for a potential project. The field is a potential liability for the town as it is in poor condition as the CPW is constantly going and sewing rips and repairs. At this stage would it be preferable or considered to determine what the cost would be to replace it with turf. Currently, work continues with the recreation department and recreation commission to identify a process which would allocate capital expenditures for the different recreation facilities.

Proposed Tier 2 projects met the Town goal at \$4.1 million in spending. If approved at Town Meeting, six projects will move forward. Ms. Reynold asked for more information on traffic improvements and the truck for public works. Mr. Ansaldi stated the truck is one of the large dump trucks that have plows, which are very expensive. The Town Manager explained that we have several intersections that we are evaluating for improvement.

Tier 3 – No projects proposed.

Operating budget – Town officials are pleased to say that the Town met the Finance Committee guidelines of \$32,745,639, which is a 3.26% increase of the current operating budget. Details on the rollout are pending Town approval, while specific details remain a work in progress. The Town Manager talked about potentially forming a Building Committee to help prioritize future projects.

In considering the costs of health insurance, the Town Manager indicated that after meeting with the Advisory Committee, everyone collectively agreed to move to MIIA as of July 1, 2024, which will result in a financial savings to the Town.

**Item 7: Approve Meeting Minutes from November 14<sup>th</sup>, November 27<sup>th</sup>, and December 14, 2023**

The three sets of minutes were unanimously approved as amended.

**Item 8: Public Comment**

Beverly Bryant reviewed the financial and environmental benefits associated with the use of organic grass as compared with the use of artificial turf for the Town's sports fields. Her advocacy for reversion was noted.

**Item 9: Correspondence - None**

**Item 10: Review Follow Up Items**

For Town Meeting, Mr. Kupka proposed the use of a visual economic Thermometer to demonstrate the growth of our expenditures as each Article is approved. As Committee members favored this idea, Mr. Kupka will approach the Town Moderator with this suggestion.

**Item 12: Mr. Patel adjourned the meeting at 9:05pm.**

**YouTube: Ctrl+Click to follow link: [Concord Finance Committee January 18, 2024 \(youtube.com\)](https://www.youtube.com/watch?v=...)**

Respectfully submitted,  
Dee Ortner, Finance Committee Clerk

**Town of Concord**  
**Meeting of the Finance Committee**  
**Minutes of Meeting – November 16, 2023**  
**Hybrid Meeting**

**Members Present:** Margaret Briggs, Eric Dahlberg, Jon Garofalo, Greg Guarriello (arrived 7:10pm), Don Kupka, Lyndsey Lis, Dee Ortner, Parashar Patel (remote), Karlen Reed, Christine Reynolds, Quazi Sadruzzaman (remote), Lois Wasoff (remote).

**Members Absent:** Suresh Bhatia, Kathy Cuocolo, Amrith Kumar.

**Others Attending:** Anthony M. Ansaldi, Jr. (CFO), Kerry Lafleur (Town Manager), Alexa Anderson (Committee Chair, CPS) and Tracy Marano (Committee Chair, CCRSD), Dr. Laurie Hunter Superintendent of Schools), Robert Conry (School CFO).

**Call to Order: Guidelines Subcommittee** – Mr. Dahlberg, Vice Chair, opened the meeting at 7:00pm.

**Item 2: Discuss FY25 Budget Guidelines**

- a. **Levy Limit Projections** – Mr. Ansaldi presented the FY25 Levy numbers. The FY25 Maximum Base Levy for next year is \$109,818,506. The calculation for the base is last year's Levy multiplied by 2.5 percent plus new growth. The projection for new growth is \$950,000.00 The Base Levy assumption is \$104,832,746, which means an unused Levy capacity of \$4.9 million dollars or 4.54%.

\$100,786,843 was the FY24 spending subject to guidelines. \$2,458,690 could be added to additional spending subject to guidelines without eroding our capacity.

Capital number \$2.18M for Tier 1 has not been finalized.

Ms. Lafleur wanted to clarify to the Finance Committee that the numbers showing for the Town are based on a forecast and are not the Town's budget request. At this time the Town is still working on the proposed budget.

- b. **Free Cash Projections** – Books are not closed therefore no projections are currently available.

**Item 3. Public Comment - None**

**Item 4. Vote to Recommend Approval of Preliminary FY25 Budget Guidelines to full Finance Committee** – After considerable discussion the full committee agreed that preliminary guidelines would not be recommended.

**Item 5. Adjourn** – Guidelines Subcommittee Meeting adjourned at 8:47pm

**Item 6. Public Comment - None**

-----

**Item 1. Call to Order Full Finance Committee** – Eric Dahlberg, Vice Chair, called the meeting together at 8:49pm

**Item 2: Public Comment** – None

**Item 3: Update on Follow up Items** – Ms. Lis, Ms. Wasoff and Mr. Ansaldi will update guidelines materials for further consideration at a subsequent meeting.

**Item 4: Finance Committee Liaison Updates**

Regarding the new CMS building, Ms. Reynolds stated that heavier spending is being incurred at this time due to construction progress.

**Item 5: Vote to Approve FY25 Budget Guidelines**

No vote was taken and consideration of final guidelines will be deferred to the meeting scheduled for 27 November.

**Item 6: Approve Meeting Minutes** – None

**Item 7: Public Comment** – None

**Item 8: Correspondence** – None

**Item 9: Review Follow Up Items** – None

**Item 10: Adjourn** – Mr. Dahlberg adjourned the meeting at 8:52pm.

**YouTube: Ctrl+Click to follow link:** [Concord Finance Committee November 16, 2023 \(youtube.com\)](#)

Respectfully submitted,  
Dee Ortner, Finance Committee Clerk